REGULAR MEETING OF THE MADERA CITY COUNCIL AND SPECIAL MEETING OF THE MADERA CITY COUNCIL AS THE GROUNDWATER SUSTAINABILITY AGENCY

205 W. 4th Street, Madera, California 93637

NOTICE AND AGENDA

Wednesday, April 3, 2024
6:00 p.m.

Council Chambers
City Hall

The Madera City Council meetings are 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: 871 0554 9385#. 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 Cece Gallegos, District 1
Councilmember Jose Rodriguez, District 2
Councilmember Steve Montes, District 3
Councilmember Anita Evans, District 4
Councilmember Elsa Mejia, District 5
Councilmember Artemio Villegas, District 6

INVOCATION:

PLEDGE OF ALLEGIANCE:

APPROVAL OF AGENDA:

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

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

WRITTEN COMMUNICATIONS: None

PRESENTATIONS:

1. Proclamation Supporting the Recognition of Vaisakhi as National Sikh Day
2. Proclamation Recognizing April as Sexual Assault Awareness Month

INTRODUCTIONS: None

A. WORKSHOP: None

B. CONSENT CALENDAR:

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

B-1 Minutes – March 20, 2024 and March 27, 2024

Recommendation: Approve the City Council Minutes of March 20, 2024 and March 27, 2024 (Report by Alicia Gonzales)

B-2 Informational Report on Register of Audited Demands

Recommendation: Review Register of Audited Demands Report for March 9, 2024 to March 22, 2024 (Report by Michael Lima)

B-3 Informational Report on Contract City Attorney Services and Litigation Expenditures

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

B-4 2018/19 through 2022/23 Five-Year AB 1600 Compliance Report

Recommendation: Approve Resolution Adopting the 2018/19 through 2022/23 Five-Year AB 1600 Compliance Report per the requirements of the Mitigation Fee Act, Government Code Section 66001 and Make Findings Regarding the Continued Need for Certain Development Impact Fees (Report by Keith Helmuth)

B-5 Insurance Claim for Water-Damaged Police Patrol Unit 6012

Recommendation: Adopt a Minute Order accepting $73,745.68 in insurance proceeds for patrol unit 6012, deemed a total loss due to water damage (Report by Wendy Silva)

B-6 Continuing Declaration Proclaiming the Existence of a Local Emergency – January 2023 Winter Storms

Recommendation: Adopt a Resolution Continuing the Declaration Proclaiming the Existence of a Local Emergency – January 2023 Winter Storms in accordance with Madera Municipal Code Title III, Chapter 2 (Report by Wendy Silva)

B-7 Second Reading and Adoption of an Ordinance to Rezone Property Located on 119 South I Street (REZ 2023-03)

Recommendation: Waive Full Reading and Adopt an Ordinance Amending the Official City of Madera Zoning Map to rezone ±0.23 Acres of Property Located at 119 South I Street (APN: 010-131-002) from the R3 (Residential, one unit per 1,800 square feet of site area) Zone District to the C1 (Light Commercial) Zone District, including CEQA Class 3 and 32 Categorical Exemptions (Report by Will Tackett)

B-8 Edward Byrne Memorial Justice Assistance Grant (JAG) Program 2023/24 Grant Award Acceptance

Recommendation: Adopt Resolutions:

1. Accepting the grant award in the amount of $25,548; and
2. Amending the Police Grant Fund's 2023/24 Budget in the amount of $31,798 to appropriate previously unspent JAG grants (Report by Giachino Chiarmonte)

B-9 Request to Waive City Fees Relating to Madera High School's "Every 15 Minutes"

Recommendation: Adopt a Resolution Waiving the Fees to Cover the Costs of Police, Public Works, and Engineering Services for Madera High School's Educational Program in the Amount of $1,009 (Report by Giachino Chiaramonte)

B-10 Sunrise Rotary Sports Complex Rental for the Guelaguetza Event Fee Waiver Request

Recommendation: Adopt a Resolution Waiving the Rental Fees of Sunrise Rotary Sports Complex related to the Guelaguetza hosted by the Comité Guelaguetza Madera on October 13, 2024, at an anticipated fee rental of $1,780 (Report by Joseph Hebert)

C. PUBLIC HEARINGS:

C-1 Public Hearing on the Community Development Block Grant (CDBG) 2024/2025 Annual Action Plan Funding Allocations

Recommendation: Conduct the public hearing and, by motion, approve the proposed allocations for the CDBG 2024/25 Annual Action Plan in the estimated amount of $981,730 (Report by Michael Lima)

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

D-1 Permanent Local Housing Allocation 2019 and Agreement with the Madera Rescue Mission for Homeless Emergency Shelter Services

Recommendation: Adopt a Resolution:

1. Approving the Permanent Local Housing Allocation (PLHA) Program 2019 allocation in the amount of $422,319.00; and
2. Approving an Agreement with the Madera Rescue Mission for the operational costs of the homeless emergency shelter in the amount of $401,202.05 (Report by Michael Lima)

D-2 Acceptance of Playground Area at Riverview Park & Exercise Equipment Along Vernon McCullough River Trail

Recommendation: Approve a Minute Order Approving:

1. Acceptance of the Playground Installation at Riverview Park, located at 1401 Riverview Drive, Madera, CA 93637; and
2. Approve Additional Change Order of $7,730; and
3. Acceptance of the Exercise Equipment along the Vernon McCullough River Trail, specifically in the Westberry Boulevard to Caitlan Drive area; and
4. The Recording of Notice of Completion (Report by Joseph Hebert)

D-3 Sunrise Rotary Sports Complex Rental for Cinco de PRM: Cars & Comida 3K Run Event Fee Waiver

Recommendation: Adopt a Resolution waiving the rental fees of Sunrise Rotary Sports Complex related to the Cinco de PRM: Cars & Comida 3K Run hosted by the Project Run Madera on May 4, 2024, at an anticipated fee rental of $525 (Report by Joseph Hebert)

D-4 Procure server and storage area network (SAN) hardware under a State of California government contract with Dell Marketing L.P.

Recommendation: Adopt a Resolution approving the City of Madera's purchase of Information Technology equipment under a contract between the State of California and Dell Marketing L.P. in the amount of $329,011.41 plus shipping costs (Report by Gary Price)

D-5 Amendment No. 4 to Professional Services Agreement with Provost and Pritchard Consulting Group

Recommendation: Adopt a Resolution Approving Amendment No. 4 to Agreement for Professional Planning Services with Provost & Pritchard Consulting Group (Report by Will Tackett)

E. ADMINISTRATIVE REPORTS:

E-1 City's Annual ACFR FY 2022-23

Recommendation: File and Receive of the Audited Financial Statements for the Fiscal Year ended June 30, 2023 (Report by Michael Lima)

E-2 Madera Subbasin Joint Groundwater Sustainability Plan (GSP) – Council Update and Consideration of Five-Year Evaluation and Update of the GSP

Recommendation: Receive update and provide direction regarding information provided as part of this update to City Council (Report by Keith Helmuth)

E-3 Madera Municipal Golf Course Update 2024

Recommendation: City Council to receive an information report on the status of the Madera Municipal Golf Course and provide direction as appropriate (Report by Joseph Hebert)

F. COUNCILMEMBER REPORTS/ANNOUNCEMENTS/FUTURE AGENDA ITEMS:

This portion of the meeting is reserved for the Mayor and Councilmembers (i) to make brief reports on boards, committees, and other public agencies, and at public events, (ii) to request updates, (iii) to initiate future agenda items., and (iv) to take action on matters initiated under

this section of the agenda. Under this section the Council may take action only on items specifically agendized and which meet other requirements for action.

G. CLOSED SESSION: None

ADJOURNMENT:

UPCOMING MEETING DATES:

- Wednesday, May 1, 2024
- Wednesday, May 15, 2024

- The meeting room is accessible to the physically disabled. Requests for accommodations for persons with disabilities such as signing services, assistive listening devices, or alternative format agendas and reports needed to assist participation in this public meeting may be made by calling the City Clerk's Office at (559) 661-5405 or emailing cityclerkinfo@madera.gov . Those who are hearing impaired may call 711 or 1-800-735-2929 for TTY Relay Service. Requests should be made as soon as practicable as additional time may be required for the City to arrange or provide the requested accommodation. Requests may also be delivered/mailed to: City of Madera, Attn: City Clerk, 205 W. 4th Street, Madera, CA 93637. At least seventy-two (72) hours' notice prior to the meeting is requested but not required. When making a request, please provide sufficient detail that the City may evaluate the nature of the request and available accommodations to support meeting participation. Please also provide appropriate contact information should the City need to engage in an interactive discussion regarding the requested accommodation.
- The services of a translator can be made available. Please contact the City Clerk's Office at (559) 661-5405 or emailing cityclerkinfo@madera.gov to request translation services for this meeting. Those who are hearing impaired may call 711 or 1-800-735-2929 for TTY Relay Service. Requests should be submitted in advance of the meeting to allow the City sufficient time to provide or arrange for the requested services. At least seventy-two (72) hours' notice prior to the meeting is requested but not required.
- Please silence or turn off cell phones and electronic devices while the meeting is in session.
- Regular meetings of the Madera City Council are held the 1st and 3rd Wednesday of each month at 6:00 p.m. in the Council Chambers at City Hall.
- Any writings or documents provided to a majority of the City Council within 72 hours of the meeting regarding any item on this agenda will be made available for public inspection at the City Clerk's office located at 205 W. 4th Street, Madera, CA 93637 and on the City website at www.madera.gov
- Questions regarding the meeting agenda or conduct of the meeting, please contact the City Clerk's Office at (559) 661-5405.
- Para asistencia en español sobre este aviso, por favor llame al (559) 661-5405.

I, Alicia Gonzales, City Clerk for the City of Madera, declare under penalty of perjury that I posted the above agenda for the Regular Meeting of the Madera City Council for April 3, 2024, near the front entrances of City Hall and on the City's website www.madera.gov at 5:45 p.m. on March 29, 2024.

Alicia Gonzales, City Clerk

Item:	B-1
Minutes for:	03/20/2024
Adopted:	04/03/2024

Minutes of a Regular Meeting of the Madera City Council

March 20, 2024 **Council Chambers**
6:00 p.m. **City Hall**

The Madera City Council meetings are 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: 863 2719 6200#. 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: Meeting was called to order at 6:00 p.m.

ROLL CALL:

Present: Mayor Santos Garcia
Mayor Pro Tem Cece Gallegos, District 1
Councilmember Anita Evans, District 4
Councilmember Elsa Mejia, District 5
Councilmember Artemio Villegas, District 6

Absent: Councilmember Jose Rodriguez, District 2
Councilmember Steve Montes, District 3

6:44 p.m. Councilmember Mejia left the meeting.
7:00 p.m. Councilmember Mejia logged onto Zoom.
7:07 p.m. Councilmember Mejia logged off Zoom.

Others present were City Manager Arnoldo Rodriguez, City Clerk Alicia Gonzales, City Attorney Shannon L. Chaffin, Chief Building Official Rafael Magallan, City Engineer Keith Helmuth, Community Development Director Will Tackett, Director of Financial Services Michael Lima, Director of Human Resources Wendy Silva, Director of Information Technology Gary Price, Chief of Police Giachino Chiaramonte, Public Works Director Ismael Hernandez, Wastewater Treatment Plant Manager Gabriel Bostan, Assistant Planner Adileni Rueda, Administrative Analyst (Parks) Gabriela Salazar and Communication Specialist Joseph Carrello.

INVOCATION: Assistant Pastor Rick Becket, Good News Ministry

Mayor Garcia asked everyone to remain standing and observe a moment of silence in honor of Jim Taubert.

PLEDGE OF ALLEGIANCE: Councilmember Mejia

APPROVAL OF AGENDA:

ON MOTION BY COUNCILMEMBER EVANS AND SECONDED BY COUNCILMEMBER VILLEGAS, THE AGENDA WAS APPROVED BY A 5/0 VOTE. NOES: NONE. ABSENT: COUNCILMEMBERS RODRIGUEZ AND MONTES. ABSTAIN: NONE.

PUBLIC COMMENT:

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

Minerva Mendoza, a resident from District 2 and a member of the American Friends Service Committee Pan Valley Institute invited Council to join a vigil honoring the farmworkers that passed on February 23rd. The vigil will be held at Courthouse Park on March 28th from 6:0 p.m. – 8:00 p.m.

No further Public Comment was presented. Public Comment was closed.

WRITTEN COMMUNICATIONS: None

PRESENTATIONS:

1. Proclamation Recognizing Red Cross Month
2. Women of the Year

Mayor Garcia called for a brief recess.

City Attorney Shannon Chaffin stated that Councilmember Mejia had asked to be excused under the "Just Cause" exemption due to a family issue where she needs to go help care for her sister. She will try to appear remotely, which she is authorized to do under AB 2449 as long as they have a quorum which they do as they still have four (4) Councilmembers present.

INTRODUCTIONS: None

A. WORKSHOP:

A-1 Budget Workshop – Current Fiscal Year Status Update (Report by Michael Lima)

B. CONSENT CALENDAR:

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

ON MOTION BY MAYOR PRO TEM GALLEGOS AND SECONDED BY COUNCILMEMBER VILLEGAS, THE CONSENT CALENDAR WAS APPROVED BY A 5/0 VOTE. NOES: NONE. ABSENT: COUNCILMEMBERS RODRIGUEZ AND MONTES. ABSTAIN: NONE.

B-1 Minutes – March 6, 2024

Recommendation: Approve the City Council Minutes of March 6, 2024 (Report by Alicia Gonzales)

B-2 Informational Report on Register of Audited Demands

Recommendation: Review Register of Audited Demands Report for February 24, 2024 to March 8, 2024 (Report by Michael Lima)

B-3 Informational Report on Personnel Activity

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

B-4 City Attorney Expenditures

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

B-5 Disclosure and Waiver Regarding Concurrent Representation of Madera County Transportation Commission

Recommendation: Adopt a Resolution Approving and Authorizing the Mayor to Execute a Waiver (Report by Arnoldo Rodriguez)

RES 24-36 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, APPROVING AND AUTHORIZING THE MAYOR TO EXECUTE A WAIVER (ALESHIRE & WYNDER, LLP)

B-6 Motorola Service Provider Agreement

Recommendation: Adopt a Resolution Approving Service Provider Agreement, Online Terms Acknowledgement, and Cyber Addendum with Motorola Solutions, Inc. for the upgrade, implementation, service, and maintenance of Police Department communication infrastructure in the amount of $96,902.41 with a 10% contingency to the implementation component for applicable taxes (Report by Giachino Chiaramonte)

RES 24-37 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA APPROVING SERVICE PROVIDER AGREEMENT, CYBERSECURITY ONLINE TERMS ACKNOWLEDGEMENT, AND CYBER SUBSCRIPTION RENEWALS AND INTEGRATIONS ADDENDUM WITH MOTOROLA SOLUTIONS, INC. FOR THE UPGRADE, IMPLEMENTATION, SERVICE, AND MAINTENANCE OF POLICE DEPARTMENT COMMUNICATION INFRASTRUCTURE IN THE AMOUNT OF $96,902.41 WITH A 10% CONTINGENCY TO THE IMPLEMENTATION COMPONENT

B-7 Proclamation Supporting the Recognition of Vaisakhi as National Sikh Day

Recommendation: Adopt a Minute Order Approving a Proclamation Supporting the Recognition of Vaisakhi as National Sikh Day (Report by Alicia Gonzales)

C. <u>PUBLIC HEARINGS</u>:

C-1 Rezone Property Located on 119 South I Street (REZ 2023-03)

Recommendation: Waive full Reading and Introduce an Ordinance adopting determinations of Categorical Exemptions pursuant to California Environmental Quality Act (CEQA) Guidelines Sections 15303/Class 3 (New Construction or Conversions of Small Structures) and 15332/Class 32 (In-Fill Development

Project) and amending the official City of Madera Zoning Map to rezone ±0.23 acres of property located at 119 South I Street (APN: 010-131-002) from the R3 (Residential, one unit per 1,800 square feet of site area) zone district to the C1 (Light Commercial) zone district (Report by Will Tackett)

7:07 p.m. meeting was paused as there was no quorum. Councilmembers Rodriguez, Montes and Mejia were absent and Councilmember Evans stepped out of the Council Chambers.

7:09 p.m. Councilmember Evans returned; quorum established; meeting resumed.

City Attorney Shannon Chaffin read the title of the ordinance.

No Public Comment was presented. Public Comment was closed.

ON MOTION BY MAYOR GARCIA AND SECONDED BY MAYOR PRO TEM GALLEGOS, ITEM C-1 WAS APPROVED BY A 4/0 VOTE. NOES: NONE. ABSENT: COUNCILMEMBERS RODRIGUEZ, MONTES AND MEJIA. ABSTAIN: NONE.

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

D-1 Contract with Hinderliter, deLlamas & Associates (HdL Companies) to Provide Consulting Services for Commercial Cannabis Business Regulation, Management and Enforcement

Recommendation: Adopt a Resolution Approving an Agreement between the City of Madera and HdL Companies (Hinderliter, deLlamas & Associates) to provide Consulting Services for Commercial Cannabis Business Regulation, Management and Enforcement, and Establishing Fees for Cannabis Business Permits (Report by Will Tackett)

No Public Comment was presented. Public Comment was closed.

Staff noted the following corrections on the agreement:

Page 1 of Agreement, Section 1. Services: …..City herby authorizes Consultant to commence work on ~~May~~ **March** 21, 2024.

Page 5 of Agreement, Section 10. Notices: Consultant contact changed to Matthew Eaton.

ON MOTION BY MAYOR PRO TEM GALLEGOS AND SECONDED BY COUNCILMEMBER EVANS, ITEM D-1 AS CORRECTED WAS APPROVED BY A 4/0 VOTE. NOES: NONE. ABSENT: COUNCILMEMBERS RODRIGUEZ, MONTES AND MEJIA. ABSTAIN: NONE.

RES 24-38 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, APPROVING AN AGREEMENT WITH HDL COMPANIES TO PROVIDE CONSULTING SERVICES FOR COMMERCIAL CANNABIS BUSINESS REGULATION, MANAGEMENT AND ENFORCEMENT, AND ESTABLISHING FEES FOR CANNABIS BUSINESS PERMITS

D-2 Authorizing Resolution for the Acceptance of the General Fund Grant for the Lions Town & Country Park Trail System Upgrades

Recommendation: Adopt a Resolution Accepting the Amount of $1,100,000 from the General Fund Grant Administered by the California Natural Resources Agency for the Lions Town & Country Park Trail System Upgrades (Report by Joseph Hebert)

No Public Comment was presented. Public Comment was closed.

ON MOTION BY COUNCILMEMBER EVANS AND SECONDED BY COUNCILMEMBER VILLEGAS, ITEM D-2 WAS APPROVED BY A 4/0 VOTE. NOES: NONE. ABSENT: COUNCILMEMBERS RODRIGUEZ, MONTES AND MEJIA. ABSTAIN: NONE.

THE MOTION PASSED WITH THE FOLLOWING VOTE:

YES: 4 – **COUNCILMEMBER GALLEGOS**
COUNCILMEMBER EVANS
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

ABSENT: 3 - **COUNCILMEMBER RODRIGUEZ**
COUNCILMEMBER MONTES
COUNCILMEMBER MEJIA

RES 24-39 RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA APPROVING THE ACCEPTANCE OF GENERAL FUND GRANT FUNDS FOR LIONS TOWN & COUNTRY PARK TRAIL SYSTEM UPGRADES AND IMPROVEMENTS

D-3 Contract Change Order for the Vernon McCullough River Trail Restoration Project

Recommendation: Adopt a Resolution Approving a Contract Change Order for the Vernon McCullough River Trail Restoration Project in the Amount of $62,428.50 and Authorizing Additional Construction Contingencies of up to 10 percent of the Original Construction Agreement amount of $190,116, up to an additional $19,011.60 (Report by Joseph Hebert)

7:44 p.m. Councilmember Mejia joined the meeting by Zoom.

7:49 p.m. a recess was announced as Councilmember Evans stepped out and there was no quorum physically present.

7:52 p.m. Councilmember Evans returned and the meeting resumed.

No Public Comment was presented. Public Comment was closed.

THE MOTION PASSED WITH THE FOLLOWING VOTE:

YES: 5 – **COUNCILMEMBER GALLEGOS**
COUNCILMEMBER EVANS
COUNCILMEMBER MEJIA
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

ABSENT: 2 - **COUNCILMEMBER RODRIGUEZ**
COUNCILMEMBER MONTES

ON MOTION BY COUNCILMEMBER EVANS AND SECONDED BY COUNCILMEMBER VILLEGAS, ITEM D-3 WAS APPROVED BY A 5/0 VOTE. NOES: NONE. ABSENT: COUNCILMEMBERS RODRIGUEZ AND MONTES. ABSTAIN: NONE.

RES 24-40 RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA APPROVING A CONTRACT CHANGE ORDER FOR THE VERNON MCCULLOUGH RIVER TRAIL RESTORATION PROJECT IN THE AMOUNT OF $62,428.50 AND AUTHORIZING ADDITIONAL CONSTRUCTION CONTINGENCIES OF UP TO

10 PERCENT OF THE ORIGINAL CONSTRUCTION AGREEMENT AMOUNT OF $190,116, UP TO AN ADDITIONAL $19,011.60

D-4 Sunrise Rotary Sports Complex Rental for 2nd Annual Kickball Tournament Event Fee Waiver Request

Recommendation: Adopt a Resolution waiving the rental fees of Sunrise Rotary Sports Complex related to the 2nd Annual Kickball Tournament by the Madera County Child Support on April 13, 2024, at an anticipated fee rental of $300 (Report by Joseph Hebert)

No Public Comment was presented. Public Comment was closed.

THE MOTION PASSED WITH THE FOLLOWING VOTE:

YES: 5 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER EVANS
COUNCILMEMBER MEJIA
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

ABSENT: 2 - COUNCILMEMBER RODRIGUEZ
COUNCILMEMBER MONTES

ON MOTION BY COUNCILMEMBER EVANS AND SECONDED BY COUNCILMEMBER VILLEGAS, ITEM D-4 WAS APPROVED BY A 5/0 VOTE. NOES: NONE. ABSENT: COUNCILMEMBERS RODRIGUEZ AND MONTES. ABSTAIN: NONE.

RES 24-41 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA WAIVING RENTAL FEES FOR THE 2ND ANNUAL KICKBALL TOURNAMENT AT SUNRISE ROTARY SPORTS COMPLEX IN THE AMOUNT OF $300

D-5 Pan-American Park Rental for Cesar Chavez Day Event Fee Waiver Request

Recommendation: Adopt a Resolution Waiving the Rental Fees of Pan-American Park related to the Cesar Chavez Day hosted by the Madera Coalition for Community Justice on April 7, 2024, at an Anticipated Fee Rental of $120 (Report by Joseph Hebert)

Hugo Morrison with the Madera Coalition for Community Justice spoke in favor of this item.

No further Public Comment was presented. Public Comment was closed.

THE MOTION PASSED WITH THE FOLLOWING VOTE:

YES: 5 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER EVANS
COUNCILMEMBER MEJIA
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

ABSENT: 2 - COUNCILMEMBER RODRIGUEZ
COUNCILMEMBER MONTES

ON MOTION BY COUNCILMEMBER EVANS AND SECONDED BY COUNCILMEMBER VILLEGAS, ITEM D-5 WAS APPROVED BY A 5/0 VOTE. NOES: NONE. ABSENT: COUNCILMEMBERS RODRIGUEZ AND MONTES. ABSTAIN: NONE.

RES 24-42 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA WAIVING RENTAL FEES FOR PAN-AMERICAN PARK RELATED TO CESAR CHAVEZ DAY, HOSTED BY MADERA COALITION FOR COMMUNITY JUSTICE ON APRIL 7, 2024

D-6 Contract Change Order for the McNally Park Basketball Courts Reconstruction Project

Recommendation: Adopt a Resolution Approving a Contract Change Order for the McNally Park Basketball Courts Reconstruction Project in the Amount of $35,943.89 and Authorizing Additional Construction Contingencies of up to 5% of the Original Construction Agreement Amount of $218,353, up to an Additional $10,917.65 (Report by Joseph Hebert)

No Public Comment was presented. Public Comment was closed.

THE MOTION PASSED WITH THE FOLLOWING VOTE:

YES: 5 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER EVANS
COUNCILMEMBER MEJIA
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

ABSENT: 2 - COUNCILMEMBER RODRIGUEZ
COUNCILMEMBER MONTES

ON MOTION BY COUNCILMEMBER EVANS AND SECONDED BY COUNCILMEMBER VILLEGAS, ITEM D-6 WAS APPROVED BY A 5/0 VOTE. NOES: NONE. ABSENT: COUNCILMEMBERS RODRIGUEZ AND MONTES. ABSTAIN: NONE.

RES 24-43 RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA APPROVING A CONTRACT CHANGE ORDER FOR THE MCNALLY PARK BASKETBALL COURTS RECONSTRUCTION PROJECT IN THE AMOUNT OF $35,943.89 AND AUTHORIZING ADDITIONAL CONSTRUCTION CONTINGENCIES OF UP TO 5% OF THE ORIGINAL CONSTRUCTION AGREEMENT AMOUNT OF $218,353, UP TO AN ADDITIONAL $10,917.65

D-7 Contract Change Order for the Centennial Park Pool Complex Upgrades and Repairs Project

Recommendation: Adopt a Resolution Approving a Contract Change Order for the Centennial Park Pool Complex Upgrades and Repairs Project in the Amount of $29,000 (Report by Joseph Hebert)

No Public Comment was presented. Public Comment was closed.

THE MOTION PASSED WITH THE FOLLOWING VOTE:

YES: 5 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER EVANS
COUNCILMEMBER MEJIA
COUNCILMEMBER VILLEGAS

MAYOR GARCIA

ABSENT: 2 - COUNCILMEMBER RODRIGUEZ
COUNCILMEMBER MONTES

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

RES 24-44 RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA APPROVING A CONTRACT CHANGE ORDER FOR THE CENTENNIAL PARK POOL COMPLEX UPGRADES AND REPAIRS PROJECT IN THE AMOUNT OF $29,000

E. ADMINISTRATIVE REPORTS: None

F. COUNCILMEMBER REPORTS/ANNOUNCEMENTS/FUTURE AGENDA ITEMS:

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

Mayor Pro Tem Gallegos thanked the City departments for working hard.

Councilmember Evans gave condolences to the family of Jim Taubert. She stated that tomorrow at the Community College from 5:00 p.m. – 7:00 p.m. , she will be part of a panel for the Annual Women of History celebration.

Councilmember Mejia gave condolences to the friends and family of Jim Taubert. She thanked the International Women's Day Committee as she was invited to speak at their event. Councilmember Mejia reminded everyone that the 3rd phase of the annual curbside cleanup is underway and maps are available on the website for anyone to reference.

Councilmember Villegas thanked Administrative Analyst Gabriela Salazar for the presentations she made tonight. He also thanked all the ladies of the year for being present this evening.

Mayor Garcia stated he participated in the Read Across America even at Sierra Vista Elementary where he read two (2) books to children. He congratulated Administrative Analyst Gabriela Salazar for being the M.C. (Master of Ceremony) at the recent art event. Mayor Garcia stated he attended two (2) Little League Opening Days.

G. CLOSED SESSION:

G-1 Conference with Legal Counsel – Pending Litigation Pursuant to Government Code Section 54956.9.

Case: City of Madera v. Jesus Lopez, Case No. MCV086188

City Attorney Shannon Chaffin made the closed session announcement at 8:26 p.m. Mr. Chaffin and Council returned from Closed Session at 8:42 p.m. Mr. Chaffin stated there was no reportable action.

ADJOURNMENT: Meeting was adjourned at 8:42 p.m.

UPCOMING MEETING DATES:

- Wednesday, April 3, 2024
- Wednesday, May 1, 2024

ALICIA GONZALES, City Clerk

SANTOS GARCIA, Mayor

MINUTES PREPARED BY
ZELDA LEÓN, Deputy City Clerk

Item:	B-1
Minutes for:	03/27/2024s
Adopted:	04/03/2024

Minutes of a Regular Meeting of the Madera City Council

March 27, 2024 **Council Chambers**
6:30 p.m. **City Hall**

The Madera City Council meetings are 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: 862 1612 6771#. 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: Meeting was called to order at 6:30 p.m.

The meeting was called to order by City Clerk Alicia Gonzales as the Mayor and Mayor Pro Tem were absent. In their absence, the City Clerk is authorized by Madera City Code section 2-1.11 to call the meeting to order and conduct an election of a temporary chair.

ON MOTION BY COUNCILMEMBER MEJIA AND SECONDED BY COUNCILMEMBER EVANS, COUNCILMEMBER RODRIGUEZ WAS NOMINATED AS TEMPORARY CHAIR. HE ACCEPTED THE NOMINATION AND WAS ELECTED BY A 5/0 VOTE. NOES: NONE. ABSENT: MAYOR GARCIA AND MAYOR PRO TEM GALLEGOS. ABSTAIN: NONE.

ROLL CALL:

Present: Councilmember Jose Rodriguez, District 2
Councilmember Steve Montes, District 3
Councilmember Anita Evans, District 4
Councilmember Elsa Mejia, District 5
Councilmember Artemio Villegas, District 6

Absent: Mayor Santos Garcia
Mayor Pro Tem Cece Gallegos, District 1

Others present were City Manager Arnoldo Rodriguez, City Clerk Alicia Gonzales, City Attorney Shannon L. Chaffin, City Engineer Keith Helmuth, Director of Financial Services Michael Lima, Public Works Director Ismael Hernandez and Deputy City Engineer Ellen Bitter.

INVOCATION: Councilmember Evans

PLEDGE OF ALLEGIANCE: Councilmember Mejia

APPROVAL OF AGENDA:

ON MOTION BY COUNCILMEMBER EVANS AND SECONDED BY COUNCILMEMBER MONTES, THE AGENDA WAS APPROVED UNANIMOUSLY BY A 5/0 VOTE. NOES: NONE. ABSENT: MAYOR GARCIA AND MAYOR PRO TEM GALLEGOS. ABSTAIN: NONE.

PUBLIC COMMENT:

Members of the public shall have an opportunity to address the City Council regarding matters on this Agenda at the time the agenda item is called. Speakers should limit their comments to three (3) minutes.

No Public Comment was presented. Public Comment was closed.

A. WORKSHOP:

A-1 Update on Measure T (Report by DKS Associates)

DJ Becker with the Madera News and the ADA Council spoke on transit interconnectivity and spoke on the Madera County budget deficits. She asked what happens if Measure T sunsets.

Kendal Flint, Regional Director of Communication and Strategic Planning, DKS for Madera County Transportation Authority responded that the County doesn't collect the funds; Madera County Transportation Commission collects the funds. She stated that a lot of the points brought up by Ms. Becker were better suited for the Board of Supervisors. She stated that the City of Madera currently relies on Measure T for 30% of its local road maintenance. If Measure T is not passed by voters it could be a loss of up to $1 Billion in 25-30 years for this community.

DJ Becker asked why the County of Madera Board of Supervisor operate without a Code of Ethics and mentioned there is a lack of trust towards the Board of Supervisors.

Larry Reyna, a resident of Madera mentioned traffic signals reacting to flow of traffic. He doesn't believe they are modernized. He mentioned wanting a transit bus to Fresno and to the Madera/Fresno airport.

DJ Becker stated she just sent a picture of a broken signal light to the City Clerk and City Manager.

Ed McIntyre, a resident of Madera had a few questions on Measure T getting on the ballot, etc. which were answered by Ms. Flint. He wants to know how much money has been given to the City of Madera and what it was used for.

Councilmember Mejia stated that the graphics show percentages, and they have to dig into the website to find numbers. Ms. Flint says she has those graphics and will add them to the website tonight.

Susan Merriman, a resident of Madera stated that as a voter she hesitated voting for Measure T last time because she hasn't seen anything locally except for repaving on 4th Street. She mentioned that ADA ramps went in but weren't connected to the sidewalks, streets riddled with potholes and no sidewalks, so it is hard for people to walk around there, intersections without stops signs, etc. She believes that having the potholes filled and sidewalks put it so that children can use them to get to school, etc. before August might get voters more inclined to vote yes on this Measure. If a project is done, she suggests they put a sign saying Measure T funds were used to complete that project. Ms. Flint stated signs have been provided to the Public Works Department recently for that purpose.

DJ Becker mentioned that HUD grant funds were approved to put in some sidewalks.

A member of the public stated she'd asked if she could put in a sidewalk herself about 1½ years ago and was told to hold off as some funds might become available for that but it hasn't happened.

No further Public Comment was presented. Public Comment was closed.

ADJOURNMENT: Meeting was adjourned at 8:00 p.m.

UPCOMING MEETING DATES:

- Wednesday, April 3, 2024
- Wednesday, April 17, 2024 (Cancelled)
- Wednesday, May 1, 2024

ALICIA GONZALES, City Clerk

SANTOS GARCIA, Mayor

MINUTES PREPARED BY
ZELDA LEÓN, Deputy City Clerk

REPORT TO CITY COUNCIL

Approved by:

Michael Lima, Director of Financial Services

Arnoldo Rodriguez, City Manager

Council Meeting of: April 3, 2024

Agenda Number: B-2

SUBJECT:

Informational Report on Register of Audited Demands

RECOMMENDATION:

Review Register of Audited Demands Report for March 9, 2024 to March 22, 2024

SUMMARY:

The Register of Audited Demands for the City covering obligations paid during the period of March 9, 2024 to March 22, 2024 is summarized in the following tables. Attachment A contains Warrants while Table 2 is a summary of the wire transfers.

Table 1: *Warrant Distribution Summary*		
Description	*Check #'s*	*Amount*
General Warrants	38806 – 38918	$1,515,008.90

Table 2: *Wire Transfer Summary*		
Description	*Vendor*	*Amount*
Payroll and Taxes	US Bank	$638,823.96
SDI	EDD	$2,737.96
CalPERS Payment	CalPERS	$145,184.79

DISCUSSION:

Warrant requests are processed weekly based on the Fiscal Year 2023/2024 Adopted Budget and released for payment every Monday. Each demand has been audited and the Finance Director hereby certifies as to their accuracy and that there were sufficient funds for their payment. Per

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

FINANCIAL IMPACT:

Demands for payments are made within the constraints of the Fiscal Year 2023/2024 Adopted Budget.

ALTERNATIVES:

Informational only.

ATTACHMENTS:

Register of Audited Demands

CITY OF MADERA

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

April 3, 2024

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
38806	03/12/2024	ENGINEERING	ENGINEERING	ACRO SERVICE CORPORATION	TEMP SERVICES - ENGINEERING	$ 5,040.00
38807	03/12/2024	PW ADMIN	AIRPORT OPS	SERVICEMASTER BY J&C BROWN	JANITORIAL SERVICES 03/24	$ 375.65
38807	03/12/2024	PW ADMIN	CENTRAL ADMIN	SERVICEMASTER BY J&C BROWN	JANITORIAL SERVICES 03/24	$ 3,977.86
38807	03/12/2024	PW ADMIN	COMM & REC	SERVICEMASTER BY J&C BROWN	JANITORIAL SERVICES 03/24	$ 7,667.01
38807	03/12/2024	PW ADMIN	ENGINEERING	SERVICEMASTER BY J&C BROWN	JANITORIAL SERVICES 03/24	$ 2,731.42
38807	03/12/2024	PW ADMIN	FINANCE	SERVICEMASTER BY J&C BROWN	JANITORIAL SERVICES 03/24	$ 237.47
38807	03/12/2024	PW ADMIN	INTERMODAL BLDG	SERVICEMASTER BY J&C BROWN	JANITORIAL SERVICES 03/24	$ 568.33
38807	03/12/2024	PW ADMIN	PARKS	SERVICEMASTER BY J&C BROWN	JANITORIAL SERVICES 03/24	$ 550.00
38807	03/12/2024	PW ADMIN	SEWER OPS	SERVICEMASTER BY J&C BROWN	JANITORIAL SERVICES 03/24	$ 733.72
38807	03/12/2024	PW ADMIN	SOLID WASTE	SERVICEMASTER BY J&C BROWN	JANITORIAL SERVICES 03/24	$ 733.72
38807	03/12/2024	PW ADMIN	TRANS - FIXED	SERVICEMASTER BY J&C BROWN	JANITORIAL SERVICES 03/24	$ 948.94
38807	03/12/2024	PW ADMIN	TRANS - DAR	SERVICEMASTER BY J&C BROWN	JANITORIAL SERVICES 03/24	$ 948.94
38807	03/12/2024	PW ADMIN	UB - GARBAGE	SERVICEMASTER BY J&C BROWN	JANITORIAL SERVICES 03/24	$ 237.46
38807	03/12/2024	PW ADMIN	UB - SEWER	SERVICEMASTER BY J&C BROWN	JANITORIAL SERVICES 03/24	$ 237.47
38807	03/12/2024	PW ADMIN	UB - WATER	SERVICEMASTER BY J&C BROWN	JANITORIAL SERVICES 03/24	$ 474.92
38807	03/12/2024	PW ADMIN	WATER QUALITY CONTROL	SERVICEMASTER BY J&C BROWN	JANITORIAL SERVICES 03/24	$ 237.43
38807	03/12/2024	PW ADMIN	WWTP	SERVICEMASTER BY J&C BROWN	JANITORIAL SERVICES 03/24	$ 1,057.84
38807	03/12/2024	PW ADMIN	MEAS K - PD	SERVICEMASTER BY J&C BROWN	JANITORIAL SERVICES 03/24	$ 636.68
38807	03/12/2024	PW ADMIN	PD OPS	SERVICEMASTER BY J&C BROWN	JANITORIAL SERVICES 03/24	$ 4,618.22
38808	03/12/2024	PD OPS	MEAS K - PD	RAUL R. HERRERA JR.	POLYGRAPHS	$ 3,000.00
38809	03/12/2024	PARKS ADMIN	MUSD AFTER SCHOOL PROGRAM	J & D MANUFACTURING	STAFF SHIRTS FOR CITY PROGRAMS	$ 3,965.92
38810	03/12/2024	PD OPS	PD OPS	DIEBERTS CREATIVE COPY INC	BUSINESS CARDS - PD	$ 385.00
38810	03/12/2024	PD OPS	PD OPS	DIEBERTS CREATIVE COPY INC	THANK YOU CARDS - PD	$ 300.63
38811	03/12/2024	PD OPS	PD OPS	CRISCOM PUBLIC RELATIONS, INC.	GRANT RESEARCH & WRITING SERVICES - 03/24	$ 4,000.00
38812	03/12/2024	BUILDING	BUILDING	CALIFORNIA BUILDING OFFICIALS	MEMBERSHIP DUES	$ 295.00
38813	03/12/2024	FLEET MAINT	FLEET MAINT	O'REILLY AUTOMOTIVE STORES, INC.	MISC PARTS	$ 4,501.47
38814	03/12/2024	FLEET MAINT	FLEET MAINT	O'REILLY AUTOMOTIVE STORES, INC.	MISC PARTS	$ 44.99
38815	03/12/2024	FINANCE	FINANCE	MV CHENG & ASSOCIATES, INC.	CONSULTING SERVICES: INTERIM FINANCE DIRECTOR	$ 5,843.75
38816	03/12/2024	FIRE	MEAS K - FIRE	BAUER COMPRESSORS, INC	SELF CONTAINED BREATHING APPARATUS	$ 31,387.10
38817	03/12/2024	FINANCE	ANIMAL CONTROL	VAN DE POL ENTERPRISES, INC.	FUEL CITY VEHICLES - 02/16/24-02/29/24	$ 392.60
38817	03/12/2024	FINANCE	BUILDING	VAN DE POL ENTERPRISES, INC.	FUEL CITY VEHICLES - 02/16/24-02/29/24	$ 94.29
38817	03/12/2024	FINANCE	CODE ENF	VAN DE POL ENTERPRISES, INC.	FUEL CITY VEHICLES - 02/16/24-02/29/24	$ 370.87
38817	03/12/2024	FINANCE	DRAINAGE	VAN DE POL ENTERPRISES, INC.	FUEL CITY VEHICLES - 02/16/24-02/29/24	$ 506.84
38817	03/12/2024	FINANCE	ENGINEERING	VAN DE POL ENTERPRISES, INC.	FUEL CITY VEHICLES - 02/16/24-02/29/24	$ 336.46
38817	03/12/2024	FINANCE	FACILITIES MAINT	VAN DE POL ENTERPRISES, INC.	FUEL CITY VEHICLES - 02/16/24-02/29/24	$ 175.53
38817	03/12/2024	FINANCE	FLEET MAINT	VAN DE POL ENTERPRISES, INC.	FUEL CITY VEHICLES - 02/16/24-02/29/24	$ 77.26
38817	03/12/2024	FINANCE	FLEET MOTOR POOL	VAN DE POL ENTERPRISES, INC.	FUEL CITY VEHICLES - 02/16/24-02/29/24	$ 109.40
38817	03/12/2024	FINANCE	GRAFFITI ABATE	VAN DE POL ENTERPRISES, INC.	FUEL CITY VEHICLES - 02/16/24-02/29/24	$ 666.50
38817	03/12/2024	FINANCE	LMD SERVICES	VAN DE POL ENTERPRISES, INC.	FUEL CITY VEHICLES - 02/16/24-02/29/24	$ 386.30
38817	03/12/2024	FINANCE	PARKS	VAN DE POL ENTERPRISES, INC.	FUEL CITY VEHICLES - 02/16/24-02/29/24	$ 2,186.57
38817	03/12/2024	FINANCE	STREETS	VAN DE POL ENTERPRISES, INC.	FUEL CITY VEHICLES - 02/16/24-02/29/24	$ 1,234.73
38817	03/12/2024	FINANCE	SEWER OPS	VAN DE POL ENTERPRISES, INC.	FUEL CITY VEHICLES - 02/16/24-02/29/24	$ 915.13

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
38817	03/12/2024	FINANCE	STREET CLEANING	VAN DE POL ENTERPRISES, INC.	FUEL CITY VEHICLES - 02/16/24-02/29/24	$ 1,790.57
38817	03/12/2024	FINANCE	TRANS - FIXED	VAN DE POL ENTERPRISES, INC.	FUEL CITY VEHICLES - 02/16/24-02/29/24	$ 4,598.11
38817	03/12/2024	FINANCE	TRANS - DAR	VAN DE POL ENTERPRISES, INC.	FUEL CITY VEHICLES - 02/16/24-02/29/24	$ 4,183.62
38817	03/12/2024	FINANCE	WATER OPS	VAN DE POL ENTERPRISES, INC.	FUEL CITY VEHICLES - 02/16/24-02/29/24	$ 1,294.89
38817	03/12/2024	FINANCE	WATER QUALITY CONTROL	VAN DE POL ENTERPRISES, INC.	FUEL CITY VEHICLES - 02/16/24-02/29/24	$ 617.25
38817	03/12/2024	FINANCE	MEAS K - PD	VAN DE POL ENTERPRISES, INC.	FUEL CITY VEHICLES - 02/16/24-02/29/24	$ 6,446.95
38818	03/12/2024	HR/RISK MGT	HR/RISK MGT	SIJ HOLDINGS LLC	RECRUITMENT ADS	$ 826.00
38819	03/12/2024	HR/RISK MGT	HR/RISK MGT	ALLIANT INSURANCE SERVICES, INC.	CONSULTING SERVICES - HEALTH AND WELFARE BENEFITS	$ 3,750.00
38820	03/12/2024	FLEET ACQUISITION	FLEET ACQUISITION	JM EQUIPMENT COMPANY, INC.	FLAIL MOWER	$ 13,977.24
38821	03/12/2024	PD OPS	PD OPS	LAW DOG K9	K9 VENDOR TRAINING	$ 900.00
38822	03/12/2024	PARKS ADMIN	AQUATICS PROGRM	CHILDS & CO INC.	DOOR REPLACEMENT - PARKS POOL	$ 3,025.00
38823	03/12/2024	ENGINEERING	MEAS K - PD	TERRA WEST CONSTRUCTION INCORPORATED	PARKING LOT - PD	$ 58,194.30
38824	03/12/2024	FIRE	FIRE	FORCIBLE ENTRY INC.	FORCIBLE ENTRY TRAINING PROP	$ 9,138.88
38825	03/12/2024	FINANCE	CENTRAL ADMIN	AT&T	02/24 CALNET 3 SERVICE 9391026406	$ 27.79
38825	03/12/2024	FINANCE	FINANCE	AT&T	02/24 CALNET 3 SERVICE 9391026406	$ 27.80
38825	03/12/2024	FINANCE	HR/RISK MGT	AT&T	02/24 CALNET 3 SERVICE 9391026400	$ 29.35
38825	03/12/2024	FINANCE	PARKS	AT&T	02/24 CALNET 3 SERVICE 9391026412	$ 161.35
38825	03/12/2024	FINANCE	PARKS ADMIN	AT&T	02/24 CALNET 3 SERVICE 9391031580	$ 281.94
38825	03/12/2024	FINANCE	SEWER OPS	AT&T	02/24 CALNET 3 SERVICE 9391026410	$ 57.15
38825	03/12/2024	FINANCE	SR CITIZEN COMM	AT&T	02/24 CALNET 3 SERVICE 9391026415	$ 66.20
38825	03/12/2024	FINANCE	WWTP	AT&T	02/24 CALNET 3 SERVICE 9391026417	$ 37.99
38825	03/12/2024	FINANCE	WWTP	AT&T	02/24 CALNET 3 SERVICE 9391026405	$ 29.35
38825	03/12/2024	FINANCE	PD OPS	AT&T	02/24 CALNET 3 SERVICE 9391026414	$ 368.47
38825	03/12/2024	FINANCE	PD OPS	AT&T	02/24 CALNET 3 SERVICE 9391026409	$ 29.76
38825	03/12/2024	PD OPS	PD OPS	AT&T	02/24 CALNET 3 SERVICE 9391064552	$ 286.21
38826	03/12/2024	PW ADMIN	WWTP	AM CONSULTING ENGINEERS, INC.	TASK ORDER #1010-2023	$ 5,280.00
38827	03/12/2024	ENGINEERING	SEWER CAPITAL OUTLAY	BLAIR CHURCH & FLYNN	PROFESSIONAL ENGINEERING SVS	$ 17,292.78
38828	03/12/2024	INFO SERVICES	FINANCE	CDW GOVERNMENT, INC	CHECK PRINTER TONER	$ 238.79
38829	03/12/2024	PD OPS	PD OPS	CA DEPARTMENT OF JUSTICE	01/24 FINGERPRINT APPS	$ 192.00
38830	03/12/2024	PD OPS	MEAS K - PD	CALIFORNIA FORENSIC INSTITUTE	PRE-EMPLOYMENT EXAM	$ 1,800.00
38831	03/12/2024	FACILITIES	UB - WATER	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - CITY HALL FINANCE	$ 548.00
38831	03/12/2024	FACILITIES	PD OPS	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - PD	$ 645.00
38831	03/12/2024	FACILITIES	PD OPS	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - PD -SIU	$ 113.00
38832	03/12/2024	PD OPS	PD OPS	CALIFORNIA POLICE CHIEFS ASSOC	MEMBERSHIP RENEWAL	$ 350.00
38833	03/12/2024	PD OPS	PD OPS	CEDAR VETERINARY HOSPITAL, INC	VETERINARY SERVICES - BONNIE	$ 693.24
38834	03/12/2024	PD OPS	PD OPS	COMMUNITY MEDICAL CENTER	LEGAL BLOOD DRAWS - 01/24	$ 350.00
38835	03/12/2024	HR/RISK MGT	HR/RISK MGT	OCCUPATIONAL HEALTH CENTERS OF CA, A MEDIC	PRE-EMPLOYMENT SERVICES	$ 479.00
38836	03/12/2024	ENGINEERING	ENGINEERING	DIAMOND COMMUNICATIONS	FIRE ALARM MONITORING - ENG	$ 180.00
38837	03/12/2024	FACILITIES	FACILITIES MAINT	JAM SERVICES INC	TRAFFIC SIGNAL PARTS	$ 649.50
38837	03/12/2024	FACILITIES	FACILITIES MAINT	JAM SERVICES INC	STREET LIGHTS	$ 4,546.50
38838	03/12/2024	HR/RISK MGT	INS/RISK MGT	LIEBERT CASSIDY WHITMORE	LEGAL FEES	$ 4,011.50
38839	03/12/2024	PD OPS	PD OPS	LOU'S GLOVES, INC.	MEDICAL GLOVES	$ 429.00
38840	03/12/2024	FINANCE	WATER CONSERV	CITY OF MADERA	TOILET REBATE - 9894852	$ 200.00
38840	03/12/2024	FINANCE	WATER CONSERV	CITY OF MADERA	TOILET REBATE - 9894863	$ 100.00
38840	03/12/2024	FINANCE	WATER CONSERV	CITY OF MADERA	TOILET REBATE - 9894857	$ 100.00

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
38840	03/12/2024	FINANCE	WATER CONSERV	CITY OF MADERA	TOILET REBATE - 9925646	$ 198.00
38840	03/12/2024	FINANCE	WATER CONSERV	CITY OF MADERA	DISHWASHER REBATE - 9925646	$ 197.70
38840	03/12/2024	FINANCE	WATER CONSERV	CITY OF MADERA	CLOTHES WASHER REBATE - 9906203	$ 200.00
38841	03/12/2024	ENGINEERING	LTF - STREETS	MADERA COUNTY	AMTRAK STATION 50/50 MAINTENANCE AGREEMENT	$ 38.48
38842	03/12/2024	CITY ADMIN	COMMUNITY PROMO	MADERA TRIBUNE	FIREFIGHTER TAB	$ 175.00
38842	03/12/2024	CITY ADMIN	COMMUNITY PROMO	MADERA TRIBUNE	PRIDE IN MADERA 2023	$ 1,200.00
38842	03/12/2024	CITY CLERK	CITY CLERK	MADERA TRIBUNE	NOTICE OF INTENT	$ 461.50
38842	03/12/2024	CITY CLERK	CITY CLERK	MADERA TRIBUNE	PUBLICATION OF ORDINANCE - 1005 CS	$ 221.00
38842	03/12/2024	CITY CLERK	CITY CLERK	MADERA TRIBUNE	PUBLICATION OF ORDINANCE - 1006 CS	$ 377.00
38842	03/12/2024	HR/RISK MGT	HR/RISK MGT	MADERA TRIBUNE	JOB ADVERSTISEMENT	$ 83.60
38843	03/12/2024	FACILITIES	STREETS	MID VALLEY DISPOSAL INC.	WASTE DISPOSAL	$ 6,134.46
38843	03/12/2024	PW ADMIN	STREETS	MID VALLEY DISPOSAL INC.	WASTE DISPOSAL	$ 14,992.20
38843	03/12/2024	PW ADMIN	WWTP	MID VALLEY DISPOSAL INC.	WASTE DISPOSAL	$ 2,644.90
38844	03/12/2024	ENGINEERING	LTF - STREETS	NATIONAL DATA & SURVEYING SERVICES	TRAFFIC COUNTS - WESTBERRY & CLEVELAND	$ 785.00
38845	03/12/2024	PD OPS	PD OPS	NORTHERN CALIFORNIA REGIONAL PUBLIC	SWAT TRAINING	$ 2,000.00
38846	03/12/2024	PD OPS	PD OPS	OCCU-MED, LTD.	EXAM SERVICES	$ 838.00
38847	03/12/2024	ENGINEERING	AFFORDABLE HOUSING	O'DELL ENGINEERING, INC.	DESIGN SVS - SIDEWALK IMPROVEMENTS	$ 7,265.00
38848	03/12/2024	FINANCE	AIRPORT OPS	PACIFIC GAS & ELECTRIC	02/24 SERVICE 8126770647-1	$ 211.59
38848	03/12/2024	FINANCE	AIRPORT OPS	PACIFIC GAS & ELECTRIC	02/24 SERVICE 3819620697-3	$ 156.22
38848	03/12/2024	FINANCE	AIRPORT OPS	PACIFIC GAS & ELECTRIC	02/24 SERVICE 9920095153-3	$ 91.54
38848	03/12/2024	FINANCE	AIRPORT OPS	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 197.22
38848	03/12/2024	FINANCE	AIRPORT OPS	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 104.88
38848	03/12/2024	FINANCE	CENTRAL ADMIN	PACIFIC GAS & ELECTRIC	02/24 SERVICE 9920095153-3	$ 695.94
38848	03/12/2024	FINANCE	CENTRAL ADMIN	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 2,606.06
38848	03/12/2024	FINANCE	COMM & REC	PACIFIC GAS & ELECTRIC	02/24 SERVICE 9920095153-3	$ 3,602.05
38848	03/12/2024	FINANCE	COMM & REC	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 6,063.14
38848	03/12/2024	FINANCE	COMM & REC	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 4,070.15
38848	03/12/2024	FINANCE	DRAINAGE	PACIFIC GAS & ELECTRIC	02/24 SERVICE 9920095153-3	$ 1,713.80
38848	03/12/2024	FINANCE	DRAINAGE	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 2,555.84
38848	03/12/2024	FINANCE	DRAINAGE	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 2,292.80
38848	03/12/2024	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	02/24 SERVICE 4318089701-9	$ 29.85
38848	03/12/2024	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	02/24 SERVICE 5237156686-1	$ 45.83
38848	03/12/2024	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	02/24 SERVICE 7928098441-4	$ 69.79
38848	03/12/2024	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	02/24 SERVICE 3352588453-3	$ 185.07
38848	03/12/2024	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	02/24 SERVICE 3499945233-6	$ 120.24
38848	03/12/2024	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	02/24 SERVICE 1013877191-9	$ 84.01
38848	03/12/2024	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	02/24 SERVICE 9920095153-3	$ 6,575.71
38848	03/12/2024	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 69,720.89
38848	03/12/2024	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 39,838.95
38848	03/12/2024	FINANCE	FIRE	PACIFIC GAS & ELECTRIC	02/24 SERVICE 2173157566-4	$ 2,391.71
38848	03/12/2024	FINANCE	FIRE	PACIFIC GAS & ELECTRIC	02/24 SERVICE 9920095153-3	$ 856.68
38848	03/12/2024	FINANCE	FIRE	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 1,659.29
38848	03/12/2024	FINANCE	FIRE	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 1,082.69
38848	03/12/2024	FINANCE	INTERMODAL BLDG	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 2,159.33
38848	03/12/2024	FINANCE	INTERMODAL BLDG	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 1,349.50

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
38848	03/12/2024	FINANCE	PARKING DIST OPS	PACIFIC GAS & ELECTRIC	02/24 SERVICE 9920095153-3	$ 88.10
38848	03/12/2024	FINANCE	PARKING DIST OPS	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 162.77
38848	03/12/2024	FINANCE	PARKING DIST OPS	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 84.04
38848	03/12/2024	FINANCE	PARKS	PACIFIC GAS & ELECTRIC	02/24 SERVICE 8788837242-9	$ 10.51
38848	03/12/2024	FINANCE	PARKS	PACIFIC GAS & ELECTRIC	02/24 SERVICE 9920095153-3	$ 197.84
38848	03/12/2024	FINANCE	PARKS	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 12,775.27
38848	03/12/2024	FINANCE	PARKS	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 2,834.81
38848	03/12/2024	FINANCE	RECREATION	PACIFIC GAS & ELECTRIC	02/24 SERVICE 9920095153-3	$ 34.64
38848	03/12/2024	FINANCE	SEWER OPS	PACIFIC GAS & ELECTRIC	02/24 SERVICE 9920095153-3	$ 707.85
38848	03/12/2024	FINANCE	SEWER OPS	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 5,464.96
38848	03/12/2024	FINANCE	SEWER OPS	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 3,244.88
38848	03/12/2024	FINANCE	SOLID WASTE	PACIFIC GAS & ELECTRIC	02/24 SERVICE 9920095153-3	$ 364.17
38848	03/12/2024	FINANCE	SOLID WASTE	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 615.22
38848	03/12/2024	FINANCE	SOLID WASTE	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 342.44
38848	03/12/2024	FINANCE	SR CITIZEN COMM	PACIFIC GAS & ELECTRIC	02/24 SERVICE 9920095153-3	$ 8.11
38848	03/12/2024	FINANCE	SR CITIZEN COMM	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 288.11
38848	03/12/2024	FINANCE	SR CITIZEN COMM	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 149.87
38848	03/12/2024	FINANCE	WATER OPS	PACIFIC GAS & ELECTRIC	02/24 SERVICE 9109225160-1	$ 618.89
38848	03/12/2024	FINANCE	WATER OPS	PACIFIC GAS & ELECTRIC	02/24 SERVICE 9920095153-3	$ 19,291.16
38848	03/12/2024	FINANCE	WATER OPS	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 208,023.05
38848	03/12/2024	FINANCE	WATER OPS	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 100,518.95
38848	03/12/2024	FINANCE	WWTP	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 330.02
38848	03/12/2024	FINANCE	WWTP	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 211.05
38848	03/12/2024	FINANCE	ZONE 24 ACTIVITIES	PACIFIC GAS & ELECTRIC	02/24 SERVICE 9920095153-3	$ 19.99
38848	03/12/2024	FINANCE	ZONE 24 ACTIVITIES	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 21.55
38848	03/12/2024	FINANCE	ZONE 24 ACTIVITIES	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 9.98
38848	03/12/2024	FINANCE	ZONE 26 ACTIVITIES	PACIFIC GAS & ELECTRIC	02/24 SERVICE 9920095153-3	$ 9.86
38848	03/12/2024	FINANCE	ZONE 31A ACTIVITIES	PACIFIC GAS & ELECTRIC	02/24 SERVICE 9920095153-3	$ 19.73
38848	03/12/2024	FINANCE	ZONE 31A ACTIVITIES	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 64.36
38848	03/12/2024	FINANCE	ZONE 31A ACTIVITIES	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 29.81
38848	03/12/2024	FINANCE	ZONE 20B ACTIVITIES	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 46.32
38848	03/12/2024	FINANCE	ZONE 20B ACTIVITIES	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 21.79
38848	03/12/2024	FINANCE	ZONE 27B ACTIVITIES	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 23.22
38848	03/12/2024	FINANCE	ZONE 27B ACTIVITIES	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 10.87
38848	03/12/2024	FINANCE	ZONE 2 ACTIVITIES	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 112.57
38848	03/12/2024	FINANCE	ZONE 2 ACTIVITIES	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 52.62
38848	03/12/2024	FINANCE	ZONE 3 ACTIVITIES	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 85.24
38848	03/12/2024	FINANCE	ZONE 3 ACTIVITIES	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 39.68
38848	03/12/2024	FINANCE	ZONE 31B ACTIVITIES	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 64.36
38848	03/12/2024	FINANCE	ZONE 31B ACTIVITIES	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 29.81
38848	03/12/2024	FINANCE	ZONE 4 ACTIVITIES	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 20.80
38848	03/12/2024	FINANCE	ZONE 4 ACTIVITIES	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 9.53
38848	03/12/2024	FINANCE	ZONE 6A ACTIVITIES	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 138.10
38848	03/12/2024	FINANCE	ZONE 6A ACTIVITIES	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 67.89
38848	03/12/2024	FINANCE	ZONE 29C ACTIVITIES	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 23.49

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38848	03/12/2024	FINANCE	ZONE 29C ACTIVITIES	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 11.05
38848	03/12/2024	FINANCE	ZONE 8 ACTIVITIES	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 143.33
38848	03/12/2024	FINANCE	ZONE 8 ACTIVITIES	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 70.57
38848	03/12/2024	FINANCE	ZONE 16 ACTIVITIES	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 48.29
38848	03/12/2024	FINANCE	ZONE 16 ACTIVITIES	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 22.78
38848	03/12/2024	FINANCE	ZONE 13 ACTIVITIES	PACIFIC GAS & ELECTRIC	12/23 SERVICE 3533032414-2	$ 283.34
38848	03/12/2024	FINANCE	ZONE 13 ACTIVITIES	PACIFIC GAS & ELECTRIC	01/24 SERVICE 3533032414-2	$ 160.72
38848	03/12/2024	FINANCE	PD OPS	PACIFIC GAS & ELECTRIC	02/24 SERVICE 9920095153-3	$ 4,902.47
38849	03/12/2024	PD OPS	CODE ENF	PECK'S PRINTERY	CE - 10 DAY NOTICE	$ 340.99
38850	03/12/2024	PD OPS	PD OPS	PROFORCE	MISC PD EQUIPMENT	$ 2,078.40
38851	03/12/2024	ENGINEERING	WATER CAPITAL OUTLAY	PROVOST & PRITCHARD CONSULTING	ON-CALL W-39, W-40, & W-41 WATER MAIN REPLACEMENT	$ 23,430.00
38852	03/12/2024	PARKS ADMIN	COMM & REC	STATE OF CALIFORNIA	YC ANNUAL ELEVATOR CERT	$ 225.00
38853	03/12/2024	PD OPS	PD OPS	TYLER TECHNOLOGIES INC.	TYLER ANNUAL MAINTENANCE	$ 3,441.07
38854	03/12/2024	PW ADMIN	WATER CONSERV	OTP- REBATES	TURF REPLACEMENT REBATE - 9896840	$ 1,462.00
38855	03/12/2024	PW ADMIN	WATER CONSERV	OTP- REBATES	TURF REPLACEMENT REBATE - 9903822	$ 2,147.00
38856	03/12/2024	PW ADMIN	WATER CONSERV	OTP- REBATES	TURF REPLACEMENT REBATE - 9925636	$ 2,910.00
38857	03/12/2024	PARKS ADMIN	GENERAL TRUST	OTP- PARKS REFUNDS	RENTAL CANCELLATION REFUND - LTC PICNIC AREA #1	$ 50.00
38857	03/12/2024	PARKS ADMIN	PARKS	OTP- PARKS REFUNDS	RENTAL CANCELLATION REFUND - LTC PICNIC AREA #1	$ 50.00
38858	03/12/2024	FINANCE	WATER UTILITY	OTP- UB REFUNDS	UB TERM REFUND 10000719-554165	$ 27.11
38859	03/12/2024	FINANCE	WATER UTILITY	OTP- UB REFUNDS	UB TERM REFUND 10000718-554165	$ 27.11
38860	03/12/2024	FINANCE	WATER UTILITY	OTP- UB REFUNDS	UB TERM REFUND 9893690-503890	$ 2,178.73
38861	03/12/2024	FINANCE	WATER UTILITY	OTP- UB REFUNDS	UB TERM REFUND 9916106-508829	$ 831.22
38862	03/12/2024	FINANCE	WATER UTILITY	OTP- UB REFUNDS	UB TERM REFUND 9916107-508829	$ 1,973.60
38863	03/18/2024	FIRE	MEAS K - FIRE	MUNICIPAL EMERGENCY SERVICES INC.	CARABINER MOUNT	$ 4,487.09
38864	03/18/2024	ENGINEERING	ENGINEERING	ACRO SERVICE CORPORATION	TEMP SERVICES - ENGINEERING	$ 2,800.00
38865	03/18/2024	PARKS ADMIN	PROP 68 GRANT	DAVID J. BOYLE	PARKS - LTC RESTROOMS	$ 17,325.00
38866	03/18/2024	FIRE	FIRE	HARRY D. WILSON INC.	FIRE - MISC ITEMS	$ 4,051.49
38867	03/18/2024	PARKS ADMIN	PARKS	DAVE BANG ASSOCIATES, INC. OF CALIFORNIA	PARKS AMENITY REPLACEMENT PARTS	$ 1,927.90
38868	03/18/2024	PARKS ADMIN	SPORTS PROGRAMS	J & D MANUFACTURING	YOUTH BASKETBALL AWARDS	$ 454.65
38868	03/18/2024	PARKS ADMIN	SPORTS PROGRAMS	J & D MANUFACTURING	FUTSAL BANNER	$ 236.04
38869	03/18/2024	PD OPS	SUPP LAW ENF	LEATHAM FAMILY, LLC	BADGE ORDER	$ 1,425.75
38870	03/18/2024	PD OPS	MEAS K - PD	TIM J LAW	EMPLOYMENT BACKGROUND	$ 700.00
38871	03/18/2024	ENGINEERING	WATER CAPITAL OUTLAY	BEYAZ & PATEL, INC.	PROFESSIONAL ENGINEERING SVS	$ 26,829.58
38872	03/18/2024	PD OPS	PD OPS	TRILOGY MEDWASTE WEST LLC	REUSABLE TUB - MEDICAL WASTE	$ 79.30
38873	03/18/2024	PD OPS	PD OPS	CV FORENSIC NURSING SPECIALISTS	EXAM - 24M-01151	$ 1,000.00
38874	03/18/2024	PARKS ADMIN	PARKING DIST OPS	ELITE MAINT AND TREE SERVICE	03/24 DOWNTOWN MAINTENANCE GROUP 1	$ 509.60
38874	03/18/2024	PARKS ADMIN	PARKS	ELITE MAINT AND TREE SERVICE	03/24 NON-MEDIAN MAINTENANCE GROUP 2	$ 5,678.40
38874	03/18/2024	PARKS ADMIN	MEDIAN LANDS	ELITE MAINT AND TREE SERVICE	03/24 MEDIAN MAINTENANCE GROUP 3	$ 12,560.80
38875	03/18/2024	FIRE	FIRE	VAN DE POL ENTERPRISES, INC.	FUEL CDF - 02/16/24-02/29/24	$ 516.20
38875	03/18/2024	FIRE	MEAS K - FIRE	VAN DE POL ENTERPRISES, INC.	FUEL CDF - BULK DIESEL	$ 3,086.76
38875	03/18/2024	WWTP	WWTP	VAN DE POL ENTERPRISES, INC.	FUEL WWTP - BULK PROPANE	$ 8,490.35
38876	03/18/2024	INFO SERVICES	LTF - STREETS	US CAD HOLDINGS LLC	BLUEBEAM LICENSES	$ 570.00
38877	03/18/2024	PD OPS	PD OPS	CINTAS CORPORATION	MEDICAL SUPPLIES	$ 195.81
38878	03/18/2024	PD OPS	CODE ENF	O&E TRANSPORTATION LLC	FRESNO RIVER LITTER ABATEMENT	$ 5,240.00
38879	03/18/2024	WWTP	WWTP	EWT HOLDINGS III CORP	WWTP - H2S SCRUBBER	$ 150,900.50

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38880	03/18/2024	FINANCE	AIRPORT OPS	PRUDENTIAL OVERALL SUPPLY	UNIFORM SERVICES 02/24	$ 124.12
38880	03/18/2024	FINANCE	CENTRAL ADMIN	PRUDENTIAL OVERALL SUPPLY	UNIFORM SERVICES 02/24	$ 127.64
38880	03/18/2024	FINANCE	COMM & REC	PRUDENTIAL OVERALL SUPPLY	UNIFORM SERVICES 02/24	$ 513.84
38880	03/18/2024	FINANCE	ENGINEERING	PRUDENTIAL OVERALL SUPPLY	UNIFORM SERVICES 02/24	$ 93.04
38880	03/18/2024	FINANCE	FACILITIES MAINT	PRUDENTIAL OVERALL SUPPLY	UNIFORM SERVICES 02/24	$ 480.21
38880	03/18/2024	FINANCE	FLEET MAINT	PRUDENTIAL OVERALL SUPPLY	UNIFORM SERVICES 02/24	$ 532.79
38880	03/18/2024	FINANCE	PARKS	PRUDENTIAL OVERALL SUPPLY	UNIFORM SERVICES 02/24	$ 663.24
38880	03/18/2024	FINANCE	STREETS	PRUDENTIAL OVERALL SUPPLY	UNIFORM SERVICES 02/24	$ 1,017.48
38880	03/18/2024	FINANCE	SEWER OPS	PRUDENTIAL OVERALL SUPPLY	UNIFORM SERVICES 02/24	$ 305.24
38880	03/18/2024	FINANCE	UB - WATER	PRUDENTIAL OVERALL SUPPLY	UNIFORM SERVICES 02/24	$ 42.60
38880	03/18/2024	FINANCE	WATER OPS	PRUDENTIAL OVERALL SUPPLY	UNIFORM SERVICES 02/24	$ 723.24
38880	03/18/2024	FINANCE	WATER QUALITY CONTROL	PRUDENTIAL OVERALL SUPPLY	UNIFORM SERVICES 02/24	$ 209.90
38880	03/18/2024	FINANCE	WWTP	PRUDENTIAL OVERALL SUPPLY	UNIFORM SERVICES 02/24	$ 728.62
38880	03/18/2024	FINANCE	PD OPS	PRUDENTIAL OVERALL SUPPLY	UNIFORM SERVICES 02/24	$ 127.40
38881	03/18/2024	PARKS ADMIN	CALTRANS GRANT	KERBY C SMITH	PHOTOGRAPHY - PARKS	$ 750.00
38882	03/18/2024	PD OPS	SUPP LAW ENF	APPLIED CONCEPTS INC	PD - SPEED TRAILER	$ 3,759.79
38882	03/18/2024	PD OPS	DUI ENFORCEMENT & AWARENESS	APPLIED CONCEPTS INC	PD - SPEED TRAILER	$ 20,000.00
38883	03/18/2024	PD OPS	PD OPS	LOGAN MAJESKI	PD - VINYL WRAP	$ 4,559.06
38884	03/18/2024	INFO SERVICES	COMPUTER MAINT	AMS.NET, INC.	ARUBA MANAGEMENT SOFTWARE	$ 12,354.30
38885	03/18/2024	INFO SERVICES	COMPUTER MAINT	AMERITECH COMPUTER SERVICE, INC.	REPLACEMENT LAPTOPS & DOCKING STATIONS	$ 13,591.00
38886	03/18/2024	HR/RISK MGT	HR/RISK MGT	YOURMEMBERSHIP.COM, INC.	RECRUITMENT ADS	$ 747.00
38887	03/18/2024	INFO SERVICES	FINANCE	HP INC.	CHECK PRINTER TRAY	$ 184.07
38888	03/18/2024	WATER QUALITY	WATER QUALITY CONTROL	DELLAVALLE LABORATORY,INC.	WEEKLY SAMPLING	$ 576.00
38888	03/18/2024	WATER QUALITY	WATER QUALITY CONTROL	DELLAVALLE LABORATORY,INC.	MONTHLY SAMPLING	$ 252.00
38888	03/18/2024	WATER QUALITY	WATER QUALITY CONTROL	DELLAVALLE LABORATORY,INC.	REPEAT SAMPLING	$ 32.00
38889	03/18/2024	FINANCE	AQUATICS PROGRM	AT&T	02/24 CALNET 3 SERVICE 9391026397	$ 27.79
38889	03/18/2024	FINANCE	BUILDING	AT&T	02/24 CALNET 3 SERVICE 9391026407	$ 29.35
38889	03/18/2024	FINANCE	CITY ATTORNEY	AT&T	02/24 CALNET 3 SERVICE 9391026388	$ 57.97
38889	03/18/2024	FINANCE	CODE ENF	AT&T	02/24 CALNET 3 SERVICE 9391026413	$ 58.46
38889	03/18/2024	FINANCE	COMM & REC	AT&T	02/24 CALNET 3 SERVICE 93910263240	$ 58.70
38889	03/18/2024	FINANCE	COMM & REC	AT&T	02/24 CALNET 3 SERVICE 9391026391	$ 302.09
38889	03/18/2024	FINANCE	FACILITIES MAINT	AT&T	02/24 CALNET 3 SERVICE 9391031564	$ 13.72
38889	03/18/2024	FINANCE	FACILITIES MAINT	AT&T	02/24 CALNET 3 SERVICE 9391026394	$ 27.70
38889	03/18/2024	FINANCE	FIRE	AT&T	02/24 CALNET 3 SERVICE 9391026402	$ 29.35
38889	03/18/2024	FINANCE	FLEET MAINT	AT&T	02/24 CALNET 3 SERVICE 9391031564	$ 9.15
38889	03/18/2024	FINANCE	FLEET MAINT	AT&T	02/24 CALNET 3 SERVICE 9391026394	$ 18.50
38889	03/18/2024	FINANCE	STREETS	AT&T	02/24 CALNET 3 SERVICE 9391031564	$ 22.88
38889	03/18/2024	FINANCE	STREETS	AT&T	02/24 CALNET 3 SERVICE 9391026394	$ 46.19
38889	03/18/2024	FINANCE	SEWER OPS	AT&T	02/24 CALNET 3 SERVICE 9391031564	$ 16.01
38889	03/18/2024	FINANCE	SEWER OPS	AT&T	02/24 CALNET 3 SERVICE 9391026394	$ 32.31
38889	03/18/2024	FINANCE	SOLID WASTE	AT&T	02/24 CALNET 3 SERVICE 9391031564	$ 18.32
38889	03/18/2024	FINANCE	SOLID WASTE	AT&T	02/24 CALNET 3 SERVICE 9391026394	$ 36.92
38889	03/18/2024	FINANCE	SR CITIZEN COMM	AT&T	02/24 CALNET 3 SERVICE 9391026395	$ 29.35
38889	03/18/2024	FINANCE	SR CITIZEN COMM	AT&T	02/24 CALNET 3 SERVICE 9391026389	$ 29.35
38889	03/18/2024	FINANCE	UB - GARBAGE	AT&T	02/24 CALNET 3 SERVICE 9391031564	$ 4.57

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38889	03/18/2024	FINANCE	UB - GARBAGE	AT&T	02/24 CALNET 3 SERVICE 9391026394	$ 9.23
38889	03/18/2024	FINANCE	UB - SEWER	AT&T	02/24 CALNET 3 SERVICE 9391031564	$ 4.57
38889	03/18/2024	FINANCE	UB - SEWER	AT&T	02/24 CALNET 3 SERVICE 9391026394	$ 9.23
38889	03/18/2024	FINANCE	UB - WATER	AT&T	02/24 CALNET 3 SERVICE 9391031564	$ 9.16
38889	03/18/2024	FINANCE	UB - WATER	AT&T	02/24 CALNET 3 SERVICE 9391026394	$ 18.50
38889	03/18/2024	FINANCE	UB - WATER	AT&T	02/24 CALNET 3 SERVICE 9391026393	$ 86.50
38889	03/18/2024	FINANCE	WATER OPS	AT&T	02/24 CALNET 3 SERVICE 9391031564	$ 20.58
38889	03/18/2024	FINANCE	WATER OPS	AT&T	02/24 CALNET 3 SERVICE 9391026394	$ 41.54
38889	03/18/2024	FINANCE	WATER QUALITY CONTROL	AT&T	02/24 CALNET 3 SERVICE 9391031564	$ 9.15
38889	03/18/2024	FINANCE	WATER QUALITY CONTROL	AT&T	02/24 CALNET 3 SERVICE 9391026394	$ 18.50
38889	03/18/2024	FINANCE	WWTP	AT&T	02/24 CALNET 3 SERVICE 9391031564	$ 13.72
38889	03/18/2024	FINANCE	WWTP	AT&T	02/24 CALNET 3 SERVICE 9391026394	$ 27.70
38889	03/18/2024	FINANCE	PURCHASING	AT&T	02/24 CALNET 3 SERVICE 9391031564	$ 13.72
38889	03/18/2024	FINANCE	PURCHASING	AT&T	02/24 CALNET 3 SERVICE 9391026394	$ 27.70
38889	03/18/2024	FINANCE	PD OPS	AT&T	02/24 CALNET 3 SERVICE 9391026411	$ 154.00
38889	03/18/2024	FINANCE	PD OPS	AT&T	02/24 CALNET 3 SERVICE 9391031579	$ 276.93
38889	03/18/2024	FINANCE	PD OPS	AT&T	02/24 CALNET 3 SERVICE 9391031561	$ 155.55
38889	03/18/2024	PD OPS	PD OPS	AT&T	02/24 CALNET 3 SERVICE 9391031578	$ 167.11
38889	03/18/2024	PD OPS	PD OPS	AT&T	02/24 CALNET 3 SERVICE 9391031566	$ 155.55
38890	03/18/2024	FINANCE	PD OPS	AT&T	02/24 FIRSTNET SVS 287302965625	$ 6,206.83
38891	03/18/2024	ENGINEERING	SEWER CAPITAL OUTLAY	AECOM TECHNICAL SERVICES, INC.	SS-06 ONCALL FAIRGROUND LIFT STATION MODIFICATION	$ 61,591.31
38892	03/18/2024	WWTP	WWTP	BSK ASSOCIATES	PERMIT COMPLIANCE LAB	$ 3,962.50
38892	03/18/2024	WATER QUALITY	WATER QUALITY CONTROL	BSK ASSOCIATES	PFAS SAMPLING	$ 2,195.00
38893	03/18/2024	PD OPS	PD OPS	CA DEPARTMENT OF JUSTICE	MISCELLANEOUS SERVICES 02/24	$ 324.00
38894	03/18/2024	PURCHASING	AIRPORT OPS	CANON FINANCIAL SERVICES	COPIER LEASE 01/24	$ 75.13
38894	03/18/2024	PURCHASING	AIRPORT OPS	CANON FINANCIAL SERVICES	COPIER LEASE 02/24	$ 73.62
38894	03/18/2024	PURCHASING	BUILDING	CANON FINANCIAL SERVICES	COPIER LEASE 01/24	$ 206.23
38894	03/18/2024	PURCHASING	BUILDING	CANON FINANCIAL SERVICES	COPIER LEASE 02/24	$ 90.74
38894	03/18/2024	PURCHASING	CITY CLERK	CANON FINANCIAL SERVICES	COPIER LEASE 01/24	$ 252.32
38894	03/18/2024	PURCHASING	CITY CLERK	CANON FINANCIAL SERVICES	COPIER LEASE 02/24	$ 41.95
38894	03/18/2024	PURCHASING	ENGINEERING	CANON FINANCIAL SERVICES	COPIER LEASE 01/24	$ 937.19
38894	03/18/2024	PURCHASING	ENGINEERING	CANON FINANCIAL SERVICES	COPIER LEASE 02/24	$ 270.63
38894	03/18/2024	PURCHASING	FINANCE	CANON FINANCIAL SERVICES	COPIER LEASE 01/24	$ 1,197.62
38894	03/18/2024	PURCHASING	FINANCE	CANON FINANCIAL SERVICES	COPIER LEASE 02/24	$ 414.60
38894	03/18/2024	PURCHASING	HR/RISK MGT	CANON FINANCIAL SERVICES	COPIER LEASE 01/24	$ 371.06
38894	03/18/2024	PURCHASING	HR/RISK MGT	CANON FINANCIAL SERVICES	COPIER LEASE 02/24	$ 74.43
38894	03/18/2024	PURCHASING	PARKS ADMIN	CANON FINANCIAL SERVICES	COPIER LEASE 01/24	$ 779.89
38894	03/18/2024	PURCHASING	PARKS ADMIN	CANON FINANCIAL SERVICES	COPIER LEASE 02/24	$ 167.79
38894	03/18/2024	PURCHASING	PLANNING	CANON FINANCIAL SERVICES	COPIER LEASE 01/24	$ 356.65
38894	03/18/2024	PURCHASING	PLANNING	CANON FINANCIAL SERVICES	COPIER LEASE 02/24	$ 81.19
38894	03/18/2024	PURCHASING	SEWER OPS	CANON FINANCIAL SERVICES	COPIER LEASE 01/24	$ 200.28
38894	03/18/2024	PURCHASING	SEWER OPS	CANON FINANCIAL SERVICES	COPIER LEASE 02/24	$ 41.14
38894	03/18/2024	PURCHASING	SOLID WASTE	CANON FINANCIAL SERVICES	COPIER LEASE 01/24	$ 200.28
38894	03/18/2024	PURCHASING	SOLID WASTE	CANON FINANCIAL SERVICES	COPIER LEASE 02/24	$ 41.14
38894	03/18/2024	PURCHASING	TRANS - FIXED	CANON FINANCIAL SERVICES	COPIER LEASE 01/24	$ 252.32

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
38894	03/18/2024	PURCHASING	TRANS - FIXED	CANON FINANCIAL SERVICES	COPIER LEASE 02/24	$ 41.95
38894	03/18/2024	PURCHASING	TRANS - DAR	CANON FINANCIAL SERVICES	COPIER LEASE 01/24	$ 252.32
38894	03/18/2024	PURCHASING	TRANS - DAR	CANON FINANCIAL SERVICES	COPIER LEASE 02/24	$ 41.50
38894	03/18/2024	PURCHASING	WATER OPS	CANON FINANCIAL SERVICES	COPIER LEASE 01/24	$ 200.28
38894	03/18/2024	PURCHASING	WATER OPS	CANON FINANCIAL SERVICES	COPIER LEASE 02/24	$ 41.14
38894	03/18/2024	PURCHASING	WATER QUALITY CONTROL	CANON FINANCIAL SERVICES	COPIER LEASE 01/24	$ 259.36
38894	03/18/2024	PURCHASING	WATER QUALITY CONTROL	CANON FINANCIAL SERVICES	COPIER LEASE 02/24	$ 113.66
38894	03/18/2024	PURCHASING	WWTP	CANON FINANCIAL SERVICES	COPIER LEASE 01/24	$ 298.31
38894	03/18/2024	PURCHASING	WWTP	CANON FINANCIAL SERVICES	COPIER LEASE 02/24	$ 189.19
38894	03/18/2024	PURCHASING	PD OPS	CANON FINANCIAL SERVICES	MPD COPIER 01/24	$ 200.26
38894	03/18/2024	PURCHASING	PD OPS	CANON FINANCIAL SERVICES	COPIER LEASE 01/24	$ 367.02
38894	03/18/2024	PURCHASING	PD OPS	CANON FINANCIAL SERVICES	MPD COPIER 02/24	$ 200.26
38894	03/18/2024	PURCHASING	PD OPS	CANON FINANCIAL SERVICES	COPIER LEASE 02/24	$ 236.38
38895	03/18/2024	FINANCE	PD OPS	COMCAST	09/23 SVS 8155500320092096	$ 180.61
38895	03/18/2024	FINANCE	PD OPS	COMCAST	03/24 SVS 8155500320092096	$ 197.02
38896	03/18/2024	HR/RISK MGT	HR/RISK MGT	CPS HR CONSULTING	PROFESSIONAL RECRUITING SERVICES	$ 6,500.00
38897	03/18/2024	UB - WATER	SOLID WASTE	DATAPROSE, LLC	ANNUAL CURBSIDE CLEAN UP - ZONE 1	$ 2,837.40
38897	03/18/2024	UB - WATER	SOLID WASTE	DATAPROSE, LLC	ANNUAL CURBSIDE CLEAN UP - ZONE 2	$ 2,316.57
38897	03/18/2024	UB - WATER	UB - GARBAGE	DATAPROSE, LLC	NEWSLETTER 03/24	$ 339.09
38897	03/18/2024	UB - WATER	UB - GARBAGE	DATAPROSE, LLC	BILLING 02/24	$ 2,615.49
38897	03/18/2024	UB - WATER	UB - SEWER	DATAPROSE, LLC	NEWSLETTER 03/24	$ 339.09
38897	03/18/2024	UB - WATER	UB - SEWER	DATAPROSE, LLC	BILLING 02/24	$ 2,615.51
38897	03/18/2024	UB - WATER	UB - WATER	DATAPROSE, LLC	NEWSLETTER 03/24	$ 678.19
38897	03/18/2024	UB - WATER	UB - WATER	DATAPROSE, LLC	BILLING 02/24	$ 5,231.01
38898	03/18/2024	FINANCE	WATER CONSERV	CITY OF MADERA	DISHWASHER REBATE - 9923036	$ 200.00
38898	03/18/2024	FINANCE	WATER CONSERV	CITY OF MADERA	DISHWASHER REBATE - 9918539	$ 200.00
38898	03/18/2024	GRANTS	INTERMODAL BLDG	CITY OF MADERA	03/24 UTILITY SERVICE - 3040421-500276	$ 49.24
38898	03/18/2024	GRANTS	INTERMODAL BLDG	CITY OF MADERA	03/24 UTILITY SERVICE - 3040431-500276	$ 89.87
38898	03/18/2024	GRANTS	INTERMODAL BLDG	CITY OF MADERA	03/24 UTILITY SERVICE - 3040441-500276	$ 73.84
38899	03/18/2024	FINANCE	PD OPS	MADERA COUNTY TREASURER	COUNTY'S PORTION OF PARKING PENALTIES PAID 01/24	$ 626.00
38900	03/18/2024	PD OPS	ANIMAL CONTROL	MADERA COUNTY	ANIMAL SERVICES FY 23/24	$ 173,644.00
38901	03/18/2024	CITY ADMIN	COMMUNITY PROMO	MADERA DOWNTOWN ASSOC.	CROW ABATEMENT PROGRAM	$ 15,000.00
38902	03/18/2024	PW ADMIN	SOLID WASTE	MADERA TRIBUNE	PUBLIC NOTICE - CURBSIDE CLEAN UP	$ 672.00
38903	03/18/2024	BUILDING	BUILDING	ODP BUSINESS SOLUTIONS, LLC	OFFICE SUPPLIES - BUILDING	$ 870.36
38904	03/18/2024	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	02/24 SERVICE 5225647713-5	$ 15.77
38904	03/18/2024	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	02/24 SERVICE 1598348280-1	$ 118.94
38904	03/18/2024	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	02/24 SERVICE 1715785853-5	$ 1,784.59
38904	03/18/2024	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	02/24 SERVICE 5207933925-6	$ 85.14
38904	03/18/2024	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	02/24 SERVICE 9787342989-4	$ 176.87
38904	03/18/2024	FINANCE	PARKS	PACIFIC GAS & ELECTRIC	02/24 SERVICE 8675479583-8	$ 54.83
38904	03/18/2024	FINANCE	ZONE 39 ACTIVITIES	PACIFIC GAS & ELECTRIC	02/24 SERVICE 6948316261-1	$ 22.28
38905	03/18/2024	PD OPS	SUPP LAW ENF	PETTY CASH - POLICE DEPT.	PETTY CASH REIMBURSEMENT	$ 815.00
38905	03/18/2024	PD OPS	MEAS K - PD	PETTY CASH - POLICE DEPT.	PETTY CASH REIMBURSEMENT	$ 60.00
38905	03/18/2024	PD OPS	PD OPS	PETTY CASH - POLICE DEPT.	PETTY CASH REIMBURSEMENT	$ 255.00
38905	03/18/2024	PD OPS	PD COMMUNITY OUTREACH	PETTY CASH - POLICE DEPT.	PETTY CASH REIMBURSEMENT	$ 700.00

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
38906	03/18/2024	FINANCE	FINANCE	PHOENIX GROUP INFO SYS	CITATIONS 01/24	$ 147.31
38906	03/18/2024	FINANCE	PARKING DIST OPS	PHOENIX GROUP INFO SYS	CITATIONS 01/24	$ 187.49
38907	03/18/2024	GRANTS	PROP 1B PTMISEA	SAFETY NETWORK, INC.	BUS STOP SIGNS	$ 1,386.01
38908	03/18/2024	PARKS ADMIN	CALTRANS GRANT	SIGNMAX	BLOCK WALL ART	$ 7,786.73
38910	03/18/2024	GRANTS	INTERMODAL BLDG	TECH. MASTER PEST MANAGEMENT	SQUIRREL CONTROL - TRANSIT	$ 150.00
38911	03/18/2024	PD OPS	PD OPS	TRANSUNION RISK & ALTERNATIVE DATA SOL.	DATABASE ACCESS 02/24	$ 217.40
38912	03/18/2024	PW ADMIN	AIRPORT OPS	UNITED RENTALS, INC	EQUIPMENT RENTAL	$ 3,594.19
38913	03/18/2024	ENGINEERING	LTF - STREETS	UNION PACIFIC RAILROAD CO.	PLAN REVIEW - POST 184.5-185.0	$ 1,205.25
38914	03/18/2024	FINANCE	GENERAL FUND	US BANK CORPORATE PAYMENT SYSTEMS	SERVICES FOR PERIOD 11/01/23-01/31/24	$ 645.00
38915	03/18/2024	GRANTS	INTERMODAL BLDG	VILLA GARDENING SERVICE INC	LAWN SERVICE - TRANSIT 02/24	$ 500.00
38916	03/18/2024	FINANCE	GENERAL FUND	BL REFUNDS	BUSINESS LICENSE REFUND - 54894	$ 200.00
38917	03/18/2024	PARKS ADMIN	GENERAL TRUST	OTP- PARKS REFUNDS	CANCELLATION REFUND - SUNRISE ROTARY PAVILLION	$ 50.00
38917	03/18/2024	PARKS ADMIN	PARKS	OTP- PARKS REFUNDS	CANCELLATION REFUND - SUNRISE ROTARY PAVILLION	$ 115.00
38918	03/18/2024	FINANCE	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND - 9923436-512285	$ 156.02
442	03/12/2024	FINANCE	PAYROLL TRUST	NAVIA BENEFIT SOLUTIONS INC	FSA SECTION 125 DISBURSEMENT 03/12/2024	$ 1,542.17
443	03/15/2024	FINANCE	PAYROLL TRUST	MISSION SQUARE - 302351	PLAN #302351 CONTRIBS FOR 03/15/24 PAYROLL	$ 30,509.69
444	03/18/2024	FINANCE	PAYROLL TRUST	NPC-ORCHARD TRUST COMPANY	PLAN #340227-01 FOR 03/15/2024	$ 13,945.67
445	03/18/2024	FINANCE	PAYROLL TRUST	NPC-ORCHARD TRUST COMPANY	PLAN #340227-02 FOR 03/15/2024	$ 2,832.80
			BANK #1 - US BANK GENERAL ACCOUNT TOTAL			**$ 1,515,008.90**

REPORT TO CITY COUNCIL

Approved by:

Arnoldo Rodriguez, City Manager

Council Meeting of: April 3, 2024

Agenda Number: B-3

SUBJECT:

Informational Report on Contract City Attorney Services and Litigation Expenditures

RECOMMENDATION:

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

SUMMARY:

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

DISCUSSION:

The following information summarizes billings paid for services formerly performed by the City's City Attorney. The information presented encompasses the invoices received from Aleshire & Wynder, LLP for the month of February 2024, as well as tracking of the Fiscal Year (FY) 2023/24 invoices received through a FY 2023/24 Year-to-Date (YTD) column.

Should the Council desire additional information or modifications to the format in future iterations of this report, please advise accordingly.

Firm: Aleshire & Wynder, LLP (City Attorney Services and Litigation)
Billing Periods: February 2024

Matter	*Charges*	
	February 2024	FY 2023/2024 (YTD)
General Legal Review/Advice	$7,329.50	$91,293.64
City Clerk	$0	$117.50

Attendance at Council Meetings & Requests for Information/Research	$0	$2,702.50
City Manager	$0	$0
Review and Advice on Agreements	$0.00	$1,010.50
Planning	$2,725.00	$22,789.50
Planning Commission	$0	$0.00
Finance	$696.00	$7,375.00
Successor Agency	$0	$75.00
Public Works/Engineering	$3,100.00	$18,615.50
Police Department - General	$1,337.00	$5,356.00
Economic Development	$0	$0
Personnel/Payroll	$0	$313.50
Municipal Code Enforcement/Updates	$2,025.00	$5,495.33
Wastewater	$125.00	$691.00
Water	$0	$1,740.00
Ordinances	$0	$235.00
Special Projects (Montoy)	$0	$3,715.00
Housing	$0	$269.50
Cannabis	$0	$11,117.50
Total Advisory Services	$17,337.50	$172,911.97
Total Litigation Services	$7,337.78	$24,054.03
Discounted Hours	$0	- ($2.35)
Travel/Lodging Expenses	$0	$0
Shipping	$0	$$0
Total Advisory & Litigation Services	**$24,675.28**	**$196,963.65**

FINANCIAL IMPACT:

For FY 2023/24, expenditures for invoices related to legal fees total $196,963.65. This represents expenditures for specific City Attorney services. A summary of invoices received to date are summarized per the following table.

Legal Invoices FY 2023/24 YTD	
City Attorney Advisory Services	
Montoy Law Corporation	$26,159.50
Aleshire and Wynder	$146,752.47
Litigation Services (Including discounted hours, travel & shipping)	
Montoy Law Corporation	$4,092.15
Aleshire and Wynder	$19,959.53
Total City Attorney and Litigation Services YTD	**$196,963.65**

ALTERNATIVES:

This report is for informational purposes only.

ATTACHMENTS:
None

REPORT TO CITY COUNCIL

Approved by:

Keith Helmuth, Department Director

Arnoldo Rodriguez, City Manager

Council Meeting of: April 3, 2024

Agenda Number: B-6

SUBJECT:

2018/19 through 2022/23 Five-Year AB 1600 Compliance Report

RECOMMENDATION:

Approve Resolution Adopting the 2018/19 through 2022/23 Five-Year AB 1600 Compliance Report per the requirements of the Mitigation Fee Act, Government Code Section 66001 and Make Findings Regarding the Continued Need for Certain Development Impact Fees

SUMMARY:

Five-year reporting on the unexpended remaining funds of the Development Impact Fees (DIF) is required under Section 66001 of the California Government Code. In order to meet this legal requirement, staff has prepared the DIF report for Fiscal Years (FY) 2018/19 through 2022/23. The report contains all disclosures required under law.

The City uses these fees to help pay for capital projects that the City undertakes to support the City's infrastructure. They are reflected in the following categories:

- General Government
- Public Safety
- Parks
- Public Works
- Water
- Wastewater
- Streets and Roads
- Signalization
- Sewer
- Storm Drain fees

The following pages outline the activities for each of the Development Impact Fee funds for FY 2018/19 through 2022/23 as required by Section 66001 of the California Government Code. The Five-Year Report was made available for public inspection on or before March 19, 2024, at least 15 days before consideration by Council.

DISCUSSION:

The 2018/19 through 2022/23 Five-Year AB 1600 Compliance Report (Report) provided as Exhibit A to Attachment 1 provides a breakdown of the individual fee balances on hand as of June 30, 2023. The funds maintain a positive cash position.

The statutes specify that for the fifth year and every five years thereafter, the following findings shall be made:

- Identify the purpose to which the fee is to be put.
- Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.
- Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

The Report includes the specified findings detailed above.

FINANCIAL IMPACT:

The adoption of the recommended resolution will allow the City, in conjunction with the Report, to continue to maintain development impact fee balances held longer than five years. These funds will be utilized to construct capital projects serving new development and to reimburse developers when they construct those improvements.

ALTERNATIVES:

Do not accept the Report or request that staff provide additional information at a future Council meeting. A decision to not accept the report will result in the City being out of compliance with AB 1600.

ATTACHMENTS:

1. Resolution Adopting Five-Year Report on Development Impact Fees
   Exhibit A - 2018/19 through 2022/23 Five-Year AB 1600 Compliance Report

Attachment 1

Resolution

Adopt 2018/19 through 2022/23 Five-Year AB 1600 Compliance Report

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA ADOPTING THE 2018/19 THROUGH 2022/23 FIVE-YEAR AB 1600 COMPLIANCE REPORT ON DEVELOPMENT IMPACT FEES AND MAKING FINDINGS REGARDING THE CONTINUED NEED OF CERTAIN DEVELOPMENT IMPACT FEES

WHEREAS, City of Madera imposes fees to mitigate the impact of development pursuant to the Mitigation Fee Act (Government Code Section 66000 et seq) commonly known and referenced herein as "AB 1600"; and

WHEREAS, California Government Code 66001 requires a five-year report of findings for public review of all impact fee accounts maintained by a public agency such as the City of Madera; and

WHEREAS, the City Engineering Department has prepared a report attached hereto in compliance with the requirements of such State statutes (the "Report"); and

WHEREAS, the report contains all of the information required by law; and

WHEREAS, a copy of the report has been on file since March 19, 2024, at least fifteen days prior to the date of the Council Meeting at which the Report is being reviewed; and

WHEREAS, the General Government, Parks, Public Works, Water Development, Water Pipes, Transportation Facility, Streets - Arterial and Collector, Road 28 Sewer Interceptor, Sewer Additional and Existing Obligations (NE, SW and SE quadrants), Storm Drain (Existing Service Area, NW, NE, and SW quadrants) Impact Fee Funds activities all have a portion of their balance that has been on deposit for five years or more; and

WHEREAS, additional funds need to be accumulated in such fee accounts before such funds are sufficient to construct the facilities for which the fees were collected or are reserved for anticipated developer reimbursement requests; and.

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

1. All of the above recitals are true and correct.

2. A copy of the resolution shall be forwarded to the Director of Finance for use in overseeing these monies.

3. The report attached hereto as Exhibit A and incorporated herein by reference, is adopted and hereby approved.

4. The findings listed in the report are adopted by the Council and are consistent with the requirements of Government Code Section 66006.

5. This resolution is effective upon adoption.

* * * *

Exhibit A

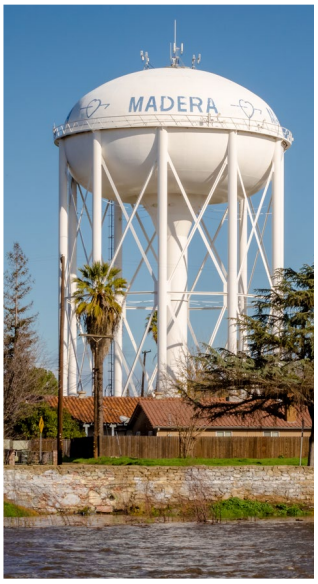
Adopting 2018/19 through 2022/23 Five-Year AB 1600 Compliance Report

City of Madera

2018/19 through 2022/23

Five-Year AB 1600 Compliance Report







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Introduction

A development impact fee (DIF) is a fee that is imposed by the City on a new or proposed residential or commercial development project. The purpose of these fees is to help pay for the impact that the development(s) will have on the City's infrastructure and servicing requirements. Development impact fees are restricted for use on the specific types of projects for which they are collected from developers. The fees are earmarked for specific types of projects based on their fee type. Annual reporting on the receipt and expenditure of the fees is required under Section 66006 of the California Government Code.

Government Code Sections 66001 et seq. require local agencies to submit annual and five-year reports detailing the status of development impact fees. The five-year report must be made available to the public the fifth year following the first deposit into the account and every five years thereafter. This report is the City's Five-Year Report for the period ended June 30, 2023.

As of June 30, 2023, multiple City DIF funds will hold funds past the 5th year of the first deposit. Many of the projects contemplated in the DIFs are programed into the City's Capital Improvement Program (CIP), indicating the approximate location, size and timing of projects, plus an estimated cost of all facilities or improvements to be financed by fees. The City has developed and adopted a CIP, which is updated every year, during the normal budget process. Mid-year budget adjustments occur as needed wherein staff seeks Council approval to modify the CIP list of projects, or to modify the budget allocated to specific CIP projects. The current impact fee schedule can be found on the City's website:

Master Fee Schedule 2017-2018 Updated 2.28.18.pdf (madera.gov)

Fifth-Year Reporting Requirements

The fifth-year reporting requirements include the following Findings:

- Identify the purpose to which the fee is to be put.
- Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.
- Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

Development Impact Fee Categories

The City uses these fees to help pay for capital projects that the City undertakes to support the City's infrastructure and or reimburse developers for the cost of improvements that align with

the designated purpose of the impact fees. They include General Government, Public Safety, Parks, Public Works, Water, Wastewater, Streets and Roads, Signalization, Sewer, and Storm Drain fees. The following pages outline the activities for each of the public facilities fees for fiscal years 2018/19 through 2022/23 as required by Section 66001 of the California Government Code.

General Government

Finding: Purpose of Fee

The purpose of the General Government Public Facility Fee is to ensure that new development funds its fair share of general government facilities. Revenues are used to expand general government facilities and for other projects to accommodate new development.

Finding: Reasonable Relationship

There is a reasonable relationship between the fee and the purpose for which it is charged because (1) the fee is based on maintaining the City's ability to address increased management of the City as a result of new development, (2) the fee is restricted to funding only those capital projects that improve or expand these facilities to accommodate service demand from new development, and (3) the fee may not be used for rehabilitation, maintenance, or operating costs of those facilities.

A reasonable relationship also exists between the fee and the purpose for which it is charged because the City is applying no more than the maximum legal impact fee amount to development projects.

Findings: Sources and Amounts of Funding to Complete Incomplete Improvemnts/Approximate Dates to Complete Incomplete Improvements

Project Name	Status	Estimated Completion date	Estimated Cost	Total Development Impact Fee Funded	% Impact Fee Funded
General Government					
City Hall Relocation and Expansion	Planned	2035	20,910,000	20,910,000	100
Administrative Services					
Administrative Costs	Annual	Annual	$15,000	$15,000/Year	100

Financial Summary Report Development Impact Fee - General Government					
Statement of Revenues, Expenditures, and Charges in Fund Balance Last Five Fiscal Years					
DIF Account 40920000	***2018/19***	***2019/20***	***2020/21***	***2021/2022***	***2022/23***
Fund Balance Beginning of year	859,838	903,470	960,535	1,044,185	1,097,843
Revenues					
DIF Fee collected	34,228	43,805	77,713	47,554	56,316
Interest Earnings	9,795	13,260	8,334	6,104	16,464
Unrealized Gain/Loss on Invest	-		-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	44,023	57,065	86,047	53,658	72,780
Expenditures					
Contracted Services	392	-	2,397	-	243
Capital Outlays					
Transfers					
Other					
Total Expenditures for year	392	-	2,397	-	243
Fund Balance End of year	**903,470**	**960,535**	**1,044,185**	**1,097,843**	**1,170,380**
Revenues over (under) expenditures	43,631	57,065	83,650	53,658	72,537
				Fund amount held over 5 years =	**856,807**
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year 1	44,023	57,065	86,047	53,658	72,780
Available Revenue Prior FY (2 yr old funds)	40,013	44,023	57,065	86,047	53,658
Available Revenue Prior FY (3 yr old funds)	36,525	40,013	44,023	57,065	86,047
Available Revenue Prior FY (4 yr old funds)	44,797	36,525	40,013	44,023	57,065
Available Revenue Prior FY (5 yr old funds)	48,027	44,797	36,525	40,013	44,023
Available Revenue Greater then five Prior Fiscal Years	690,083	738,110	780,510	817,036	856,807
Total Revenue Available	903,470	960,535	1,044,185	1,097,843	1,170,380

Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23
No refunds were made.
No administration costs were transferred out

Result: Five-year revenue test met in accordance with Government Code 66001.

Notes:

[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.

[2] General Government Impact Fee Fund reports money being held past the fifth year of first deposit. The City intends to construct a new City Hall. However, the balance was insufficient at the time the FY 2022/23 Budget was adopted to cover construction and will not be sufficient for years. Construction is planned for FY 2035/36 or when sufficient funds are procured.

Financial Summary Report Development Impact Fee - Administrative Services					
Statement of Revenues, Expenditures, and Charges in Fund Balance Last Five Fiscal Years					
DIF Account 40940000	***2018/19***	***2019/20***	***2020/21***	***2021/2022***	***2022/23***
Fund Balance Beginning of year	7,746	10,048	14,065	26,183	30,508
Revenues					
DIF Fee collected	17,832	18,844	30,800	19,146	23,116
Interest Earnings	99	174	173	180	522
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	17,931	19,018	30,972	19,326	23,637
Expenditures					
Contracted Services	630	-	3,855	-	390
Capital Outlays					
Transfers	15,000	15,000	15,000	15,000	15,000
Reverse Prior Year Encumbrances					
Total Expenditures for year	15,630	15,000	18,855	15,000	15,390
Fund Balance End of year	**10,048**	**14,065**	**26,183**	**30,508**	**38,756**
Revenues over (under) expenditures	2,301	4,018	12,117	4,326	8,247
		Fund amount held over 5 years =			**0**
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year 1	10,048	14,065	26,183	19,326	23,637
Available Revenue Prior FY (2 yr old funds)	-	-	-	11,182	15,119
Available Revenue Prior FY (3 yr old funds)	-	-	-	-	-
Available Revenue Prior FY (4 yr old funds)	-	-	-	-	-
Available Revenue Prior FY (5 yr old funds)	-	-	-	-	-
Available Revenue Greater then five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	**10,048**	**14,065**	**26,183**	**30,508**	**38,756**

Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23
No refunds were made.
Administration costs are transferred out on an annual basis

Result: Five-year revenue test met in accordance with Government Code 66001.

Notes:

[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.

[2] Administrative Services Impact Fee Fund reports no money being held past the fifth year of first deposit.

Financial Summary Report Development Impact Fee - Pre-AB 1600					
Statement of Revenues, Expenitures, and Chages in Fund Balance Last Five Fiscal Years					
DIF Account 40910000	***2018/19***	***2019/20***	***2020/21***	***2021/2022***	***2022/23***
Fund Balance Beginning of year	1,799	1,819	1,845	1,860	1,871
Revenues					
DIF Fee collected					
Interest Earnings	20	26	15	11	27
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	20	26	15	11	27
Expenditures					
Contracted Services					
Capital Outlays					
Transfers					
Prior Year Adjustment					
Total Expenditures for year	-	-	-	-	-
Fund Balance End of year	**1,819**	**1,845**	**1,860**	**1,871**	**1,898**
Revenues over (under) expenditures	20	26	15	11	27
				Fund amount held over 5 years =	**79**
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year 1	20	26	15	11	27
Available Revenue Prior FY (2 yr old funds)	1,799	20	26	15	11
Available Revenue Prior FY (3 yr old funds)		1,799	20	26	15
Available Revenue Prior FY (4 yr old funds)		-	1,799	20	26
Available Revenue Prior FY (5 yr old funds)		-	-	1,799	20
Available Revenue Greater then Prior Years 2		-	-	-	1,799
Total Revenue Available	1,819	1,845	1,860	1,871	1,898

No project budget expenditures.
No refunds were made.
Some administration costs were transferred out

Result: Five-year revenue test met in accordance with Government Code 66001.

Notes:

[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the

[2] General Government Impact Fee Fund reports money being held past the fifth year of first deposit. The City intends to construct a new City Hall. However, the balance was insufficient at the time the FY 2022/23 Budget was adopted to cover construction and will

Public Safety

Finding: Purpose of Fee

The purpose of the Public Safety Facility Fund is to ensure that new development funds its fair share of public safety facilities, which includes both Fire and Police. Fire Development Impact Fees provide for the expansion, design, and construction of fire facilities and equipment to address increased demands of the fire department caused by new development. Police Development Impact Fees provide for the Police Department building expansion and equipment to address increased demands on the police caused by new development.

Finding: Reasonable Relationship

There is a reasonable relationship between the fee and the purpose for which it is charged because (1) the fee is based on maintaining the City's existing level of investment for public safety facilities and equipment as a result of new development, (2) the fee is restricted to funding only those capital expenditures that improve or expand these public safety facilities and equipment to accommodate service demand from new development, and (3) the fee may not be used for rehabilitation, maintenance, or operating costs of those facilities or equipment.

A reasonable relationship also exists between the fee and the purpose for which it is charged because the City is applying no more than the maximum legal impact fee amount to development projects.

Findings: Sources and Amounts of Funding to Complete Incomplete Improvemnts/Approximate Dates to Complete Incomplete Improvements

Project Name	Status	Estimated Completion date	Estimated Cost	Total Development Impact Fee Funded	% Impact Fee Funded
Police					
Police Department Facility Expenditures 23/24	Planned	2023/24	100,000	100,000	100
Police Department Facility Expenditures 24/25	Planned	2024/25	100,000	100,000	100
Fire					
No Current Projects					

Financial Summary Report Development Impact Fee - Police					
Statement of Revenues, Expenitures, and Chages in Fund Balance Last Five Fiscal Years					
DIF Account 40870000	***2018/19***	***2019/20***	***2020/21***	***2021/22***	***2022/23***
Fund Balance Beginning of year	82,234	47,188	40,341	100,161	105,391
Revenues					
DIF Fee collected	89,372	117,582	184,726	129,540	148,517
Interest Earnings	672	591	539	710	1,884
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	90,044	118,172	185,265	130,250	150,401
Expenditures					
Capital Outlays					
Transfers	125,020	125,020	125,020	125,020	128,771
Contracted Services	69	-	424	-	43
Total Expenditures for year	125,089	125,020	125,444	125,020	128,814
Fund Balance End of year	**47,188**	**40,341**	**100,161**	**105,391**	**126,978**
Revenues over (under) expenditures	(35,046)	(6,848)	59,820	5,230	21,587
				Fund amount held over 5 years =	**$0**
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	47,188	40,341	100,161	105,391	126,978
Available Revenue Prior FY (2 yr old funds)	-	-	-	-	-
Available Revenue Prior FY (3 yr old funds)	-	-	-	-	-
Available Revenue Prior FY (4 yr old funds)	-	-	-	-	-
Available Revenue Prior FY (5 yr old funds)	-	-	-	-	-
Available Revenue Greater then five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	47,188	40,341	100,161	105,391	126,978

Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23
No refunds made.
Transfers constitute debt service for police facility.

Result: Five-year revenue test met in accordance with Government Code 66001.

Notes:

[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.

[2] Police Impact Fee Fund reports no money being held past the fifth year of first deposit.

Financial Summary Report Development Impact Fee - Fire					
Statement of Revenues, Expenitures, and Chages in Fund Balance Last Five Fiscal Years					
DIF Account 40860000	***2018/19***	***2019/20***	***2020/21***	***2021/22***	***2022/23***
Fund Balance Beginning of year	1,175,870	16,823	87,933	203,470	282,493
Revenues					
DIF Fee collected	54,142	70,272	114,313	77,607	88,718
Interest Earnings	6,293	838	1,224	1,416	4,887
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	60,434	71,110	115,537	79,023	93,605
Expenditures					
Capital Outlays		-	-	-	-
Vehicles & Equipment	1,219,481				
Transfers					
Other					
Total Expenditures for year	1,219,481	-	-	-	-
Fund Balance End of year	**16,823**	**87,933**	**203,470**	**282,493**	**376,098**
Revenues over (under) expenditures	(1,159,047)	71,110	115,537	79,023	93,605
		Fund amount held over 5 years =			**$0**

Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	16,823	71,110	115,537	79,023	93,605
Available Revenue Prior FY (2 yr old funds)	-	16,823	71,110	115,537	79,023
Available Revenue Prior FY (3 yr old funds)	-	-	16,823	71,110	115,537
Available Revenue Prior FY (4 yr old funds)	-	-	-	16,823	71,110
Available Revenue Prior FY (5 yr old funds)	-	-	-	-	16,823
Available Revenue Greater then five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	16,823	87,933	203,470	282,493	376,098

Project Funding - FY 18/19 expenditure of $1,127,019 made for purchase of new fire engine
Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23
No transfers or refunds were made

Result: Five-year revenue test met in accordance with Government Code 66001.

Notes:

[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.

[2] Fire Impact Fee Fund reports no money being held past the fifth year of first deposit. - An additional project shall be identified as part of next Capital Improvement Program report

Parks

Finding: Purpose of Fee

The Parks Development Impact Fee Fund is meant to provide for the acquisition and development of parks and recreation facilities impacted by new development.

Finding: Reasonable Relationship

There is a reasonable relationship between the fee and the purpose for which it is charged because (1) the fee is based on maintaining the City's existing level of investment for citywide parks facilities as a result of new development, (2) the fee is restricted to funding only those capital projects that improve or expand these facilities or equipment to accommodate service demand from new development, and (3) the fee may not be used for rehabilitation, maintenance, or operating costs of those facilities.

A reasonable relationship also exists between the fee and the purpose for which it is charged because the City is applying no more than the maximum legal impact fee amount to development projects.

Findings: Sources and Amounts of Funding to Complete Incomplete Improvemnts/Approximate Dates to Complete Incomplete Improvements

Project Name	Status	Estimated Completion date	Estimated Cost	Total Development Impact Fee Funded	% Impact Fee Funded
PK-00013 Sunrise Rotary Sports Complex	Planned	2026/27	2,051,263	$270,000	13
India Park Design	Planned	2030/31	$200,000	$200,000	100
Sunset Park	Planned	2030/31	$725,000	$725,000	100
Pecan Square Park Improvements	In Construction	2024	$300,000	$300,000	100
Iveywood (Tozer) Park Improvements	Planned	2025	$790,353	$636,640	81
Rancho Santa Fe Park Improvements	In Construction	2025	$1,070,000	$1,070,000	100

Financial Summary Report Development Impact Fee - Parks					
Statement of Revenues, Expenitures, and Chages in Fund Balance Last Five Fiscal Years					
DIF Account 40880000	***2018/19***	***2019/20***	***2020/21***	***2021/22***	***2022/23***
Fund Balance Beginning of year	1,582,839	1,769,865	2,299,985	3,204,336	3,760,692
Revenues					
DIF Fee collected	383,916	500,628	889,502	542,720	642,861
Interest Earnings	18,490	29,529	22,046	19,579	53,452
Transfer In	-	-	-	-	-
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	402,406	530,158	911,548	562,298	696,313
Expenditures					
Contracted Services	188	-	1,150	-	116
Facilities & Improvements	10,420	37	-	-	-
Capital Outlays	10,515	-	6,047	5,943	104,631
Transfers	194,257	-	(0.04)	-	-
Developer Reimbursement	-	-	-	-	522,558
Reverse Prior Year Encumbrances					
Total Expenditures for year	215,380	37	7,197	5,943	627,305
Fund Balance End of year	**1,769,865**	**2,299,985**	**3,204,336**	**3,760,692**	**3,829,699**
Revenues over (under) expenditures	187,026	530,120	904,351	556,355	69,008
		Fund amount held over 5 years =			**726,976**
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year 1	402,406	530,158	911,548	562,298	696,313
Available Revenue Prior FY (2 yr old funds)	430,082	402,406	530,158	911,548	562,298
Available Revenue Prior FY (3 yr old funds)	447,619	430,082	402,406	530,158	911,548
Available Revenue Prior FY (4 yr old funds)	443,329	447,619	430,082	402,406	530,158
Available Revenue Prior FY (5 yr old funds)	46,429	443,329	447,619	430,082	402,406
Available Revenue Greater then five Prior Fiscal Years	-	46,392	482,524	924,200	726,976
Total Revenue Available	1,769,865	2,299,986	3,204,337	3,760,692	3,829,699
Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23					
Facilities & Improvements Project Funding - PK-13 (Sunrise Rotary Sport Complex) -Design					
Capital Outlays - PK-64 India Park property acquisition suitability study, clear land of unsafe improvements					
Capital Outlays - PK-67 Olive Park - Prelimary design					
Capital Cost as transfer - FY 18/19 Transfer of $194,257 for debt payment of Parks Bond for Youth Center					
Developer Reimbursement (Capital Cost) - FY 22/23 payment of $522,558 for Developer Reimbursement for Almond Park					
Includes misc accounting functions					
Result: Five-year revenue test met in accordance with Government Code 66001.					
Notes:					
[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
[2] Parks Impact Fee Fund reports money being held past the fifth year of first deposit. The City intends to construct new parks or reimburse several privately constucted local parks					

Public Works

Finding: Purpose of Fee

The Public Works Development Impact Fee Fund is meant to provide for the acquisition and development of public works facilities or other improvements impacted by new development.

Finding: Reasonable Relationship

There is a reasonable relationship between the fee and the purpose for which it is charged because (1) the fee is based on maintaining the City's existing level of investment for Public Works facilities and equipment as a result of new development, (2) the fee is restricted to funding only those capital projects or equipment that improve or expand these facilities to accommodate service demand from new development, and (3) the fee may not be used for rehabilitation, maintenance, or operating costs of those facilities.

A reasonable relationship also exists between the fee and the purpose for which it is charged because the City is applying no more than the maximum legal impact fee amount to development projects.

Findings: Sources and Amounts of Funding to Complete Incomplete Improvemnts/Approximate Dates to Complete Incomplete Improvements

Project Name	Status	Estimated Completion date	Estimated Cost	Total Development Impact Fee Funded	% Impact Fee Funded
Public Works City Yard Expansion/Relocation	Planned	2035	5,000,000	$5,000,000	100

Financial Summary Report
Development Impact Fee - Public Works

Statement of Revenues, Expenitures, and Chages in Fund Balance
Last Five Fiscal Years

DIF Account 40890000	*2018/19*	*2019/20*	*2020/21*	*2021/22*	*2022/23*
Fund Balance Beginning of year	376,473	451,345	545,063	648,953	744,674
Revenues					
DIF Fee collected	70,370	86,551	99,861	91,730	103,735
Interest Earnings	4,649	7,167	4,930	3,991	11,818
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	75,019	93,718	104,791	95,721	115,553
Expenditures					
Contracted Services	147	-	901	-	91
Capital Outlays					
Transfers					
Reverse Prior Year Encumbrances					
Total Expenditures for year	147	-	901	-	91
Fund Balance End of year	**451,345**	**545,063**	**648,953**	**744,674**	**860,137**
Revenues over (under) expenditures	74,872	93,718	103,890	95,721	115,462
				Fund amount held over 5 years =	**860,137**

Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	75,019	93,718	104,791	95,721	115,553
Available Revenue Prior FY (2 yr old funds)	62,279	75,019	93,718	104,791	95,721
Available Revenue Prior FY (3 yr old funds)	69,134	62,279	75,019	93,718	104,791
Available Revenue Prior FY (4 yr old funds)	64,356	69,134	62,279	75,019	93,718
Available Revenue Prior FY (5 yr old funds)	67,130	64,356	69,134	62,279	75,019
Available Revenue Greater then five Prior Fiscal Years	113,426	180,556	244,012	313,146	375,334
Total Revenue Available	451,345	545,063	648,953	744,674	860,137

Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23
No refunds were made.
No administration costs transferred out

Result: Five-year revenue test met in accordance with Government Code 66001.

Notes:

[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.

[2] Public Works Impact Fee Fund reports money being held past the fifth year of first deposit. The City intends to construct a new Public Works City Yard. However, the balance was insufficient at the time the FY 2022/23 Budget was adopted to cover construction and will not be sufficient for years. Construction is planned for FY 2035/36 or when sufficient funds are procured.

Water

Finding: Purpose of Fee

The purpose of the Water Systems Development Impact Fee Fund is to provide for the expansion of production, storage, transmission, treatment, and distribution facilities to service new development. Revenue is used to fund oversizing of developer constructed facilities and for new construction of capital projects to serve increased demand by new development.

Finding: Reasonable Relationship

There is a reasonable relationship between the fee and the purpose for which it is charged because (1) the fee is based on maintaining the City's existing level of investment for water infrastructure as a result of new development, (2) the fee is restricted to funding only those capital projects that improve or expand these facilities to accommodate service demand from new development, and (3) the fee may not be used for rehabilitation, maintenance, or operating costs of those facilities.

A reasonable relationship also exists between the fee and the purpose for which it is charged because the City is applying no more than the maximum legal impact fee amount to development projects.

Findings: Sources and Amounts of Funding to Complete Incomplete Improvemnts/Approximate Dates to Complete Incomplete Improvements

Project Name	Status	Estimated Completion date	Estimated Cost	Total Development Impact Fee Funded	% Impact Fee Funded
Water Development					
R-000072Ave 17/Sharon Blvd Improvements	Planned	Spring 2024	$5,310,910	$31,000	<1
Water Pipes					
R-000072Ave 17/Sharon Blvd Improvements	Planned	Spring 2024	$5,310,910	$42,700	<1
MUP-UDII Master Utility Pan Update II	Planned	2024/25	$1,050,000	$175,000	17
W-000037 Northeast Water Transmission Main	Planned	2025/25	$3,455,200	863,800	25
W-PNE-04 Lake St Water Main-Ellis to Ave 17	Planned	2024/25	$700,000	$153,750	22

W-PSW-45 Almond Ave Water Main, Pine-Stadium	Planned	2024/25	$276,000	$138,000	50
Water Wells					
W-GW-001 Water Well 37-Install Pump	Under Design	2024/25	$1,570,000	$538,393	34
MUP-UDII Master Utility Pan Update II	Planned	2024/25	$1,050,000	$175,000	17
W-PS-001 Ave 17 & Lake Pump Station/Tank	Under Design	2024/25	$6,732,000	$1,567,500	23
W-T-0001 Ave 17 & Water Storage Tank Installation	Under Design	2024/25	$11,361,809	$3,250,000	29

Water Development					
DIF Account 40800000	*2018/19*	*2019/20*	*2020/21*	*2021/22*	*2022/23*
Fund Balance Beginning of year	31,715	32,069	32,527	1,798	1,984
Revenues					
DIF Fee collected	-	-	-	-	-
Interest Earnings	354	457	271	187	481
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	354	457	271	187	481
Expenditures					
Contracted Services					
Capital Outlays	-	-	31,000	-	-
Transfers					
Other					
Total Expenditures for year	-	-	31,000	-	-
Fund Balance End of year	**32,069**	**32,527**	**1,798**	**1,984**	**2,465**
Revenues over (under) expenditures	354	457	(30,729)	187	481
				Fund amount held over 5 years =	**715**
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	354	457	271	187	481
Available Revenue Prior FY (2 yr old funds)	30	354	457	271	187
Available Revenue Prior FY (3 yr old funds)	137	30	354	457	271
Available Revenue Prior FY (4 yr old funds)	286	137	30	354	457
Available Revenue Prior FY (5 yr old funds)	386	286	137	30	354
Available Revenue Greater then five Prior Fiscal Years	30,876	31,262	548	685	715
Total Revenue Available	32,069	32,527	1,798	1,984	2,465

Capital Outlay of $31,000 is an encumbrance afainst a Planned Capital Improvement project

No projects budgeted.

No refunds were made.

No administration costs transferred out

Result: Five-year revenue test met in accordance with Government Code 66001.

Notes:

[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.

[2] Water Development Impact Fee Fund reports money being held past the fifth year of first deposit. Following the 22/23 fiscal year City reimbursed for water system improvements near a new development at Avenue 17 and Sharon.

Financial Summary Report Development Impact Fee - Water Pipes					
Statement of Revenues, Expenitures, and Chages in Fund Balance Last Five Fiscal Years					
DIF Account 40810000	***2018/19***	***2019/20***	***2020/21***	***2021/22***	***2022/23***
Fund Balance Beginning of year	122,994	184,877	250,267	295,577	369,431
Revenues					
DIF Fee collected	72,753	62,220	85,595	71,705	107,601
Interest Earnings	1,822	3,170	2,415	2,150	6,458
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	74,575	65,390	88,010	73,854	114,058
Expenditures					
Contracted Services					
Capital Outlays	12,692	-	42,700	-	109
Developer Reimbursement	-	-	-	-	36,172
Transfers					
Reverse Prior Year Encumbrances					
Total Expenditures for year	12,692	-	42,700	-	36,281
Fund Balance End of year	**184,877**	**250,267**	**295,577**	**369,431**	**447,209**
Revenues over (under) expenditures	61,883	65,390	45,310	73,854	77,778
				Fund amount held over 5 years =	**31,321**
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	74,575	65,390	88,010	73,854	114,058
Available Revenue Prior FY (2 yr old funds)	54,245	74,575	65,390	88,010	73,854
Available Revenue Prior FY (3 yr old funds)	56,056	54,245	74,575	65,390	88,010
Available Revenue Prior FY (4 yr old funds)	-	56,056	54,245	74,575	65,390
Available Revenue Prior FY (5 yr old funds)	-	-	13,356	54,245	74,575
Available Revenue Greater then five Prior Fiscal Years	-	-	-	13,356	31,321
Total Revenue Available	184,877	250,267	295,577	369,431	447,209

Capital Improvement project growth per 2014 Madera Water System Master Plan
No projects budgeted.
No refunds were made.
No administration costs transferred out

Result: Five-year revenue test met in accordance with Government Code 66001.

Notes:

[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.

[2] Water Pipes Impact Fee Fund reports money being held past the fifth year of first deposit. The City intends to construct a number of Water System Master Plan Improvements cited prior to this table.

Financial Summary Report Development Impact Fee - Water Wells					
Statement of Revenues, Expenitures, and Chages in Fund Balance Last Five Fiscal Years					
DIF Account 40820000	***2018/19***	***2019/20***	***2020/21***	***2021/22***	***2022/23***
Fund Balance Beginning of year	(563,669)	(461,483)	(339,207)	(156,704)	(46,626)
Revenues					
DIF Fee collected	101,324	119,470	179,707	122,378	140,457
Interest Earnings	862	2,805	2,797	2,838	8,981
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	102,186	122,276	182,504	125,216	149,438
Expenditures					
Contracted Services					
Capital Outlays	-	-	-	15,138	10,272
Developer Reimbursement					
Reverse Prior Year Encumbrances					
Total Expenditures for year	-	-	-	15,138	10,272
Fund Balance End of year	**(461,483)**	**(339,207)**	**(156,704)**	**(46,626)**	**92,541**
Revenues over (under) expenditures	102,186	122,276	182,504	110,078	139,167
				Fund amount held over 5 years =	**$0**
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	-	-	-		92,541
Available Revenue Prior FY (2 yr old funds)	-	-	-	-	-
Available Revenue Prior FY (3 yr old funds)	-	-	-	-	-
Available Revenue Prior FY (4 yr old funds)	-	-	-	-	-
Available Revenue Prior FY (5 yr old funds)	-	-	-	-	-
Available Revenue Greater then five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	-	-	-	-	92,541

Capital Outlay - Water Well 37 new pump and electrical design.
No refunds were made.
No administration costs transferred out

Result: Five-year revenue test met in accordance with Government Code 66001.

Notes:

[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.

[2] Water Wells Impact Fee Fund reports no money being held past the fifth year of first deposit.

Wastewater

Finding: Purpose of Fee

The purpose of the Wastewater Development Impact Fee Fund is to provide for the expansion of collection and treatment capacities exclusively at the wastewater treatment plant due to increased sewage demand caused by new development.

Finding: Reasonable Relationship

There is a reasonable relationship between the fee and the purpose for which it is charged because (1) the fee is based on maintaining the City's existing level of investment for wastewater facility infrastructure as a result of new development, (2) the fee is restricted to funding only those capital projects that improve or expand these facilities to accommodate service demand from new development, and (3) the fee may not be used for rehabilitation, maintenance, or operating costs of those facilities.

A reasonable relationship also exists between the fee and the purpose for which it is charged because the City is applying no more than the maximum legal impact fee amount to development projects.

Findings: Sources and Amounts of Funding to Complete Incomplete Improvemnts/Approximate Dates to Complete Incomplete Improvements

Project Name	Status	Estimated Completion date	Estimated Cost	Total Development Impact Fee Funded	% Impact Fee Funded
WWTP-0011 Water Treatment Plant Capacity Increase	Planned	2025/26	$6,100,000	$6,100,000	100
WWTP23-03 – Centrifuge for Watering Digestor	Planned	2025	$1,268,000	$1,268,000	100
MUP—UUDI-Master Utility Plan Update	Planned	2024/25	$1.050,000	$58,333	6
Transfer to Sewer of $250,000 per year – Debt Service for Previous plant expansion	On-going	>10 years	$28,115,000	>$10,000,000	>50

Financial Summary Report Development Impact Fee - Sanitary Sewer - Water Treatment Plant					
Statement of Revenues, Expenitures, and Chages in Fund Balance Last Five Fiscal Years					
DIF Account 40830000	***2018/19***	***2019/20***	***2020/21***	***2021/22***	***2022/23***
Fund Balance Beginning of year	484,781	500,053	712,487	939,540	1,183,571
Revenues					
DIF Fee collected	259,894	453,628	470,286	486,400	521,123
Interest Earnings	5,377	8,806	6,766	6,316	20,579
Transfer In					
Unrealized Gain/Loss on Invest	-	-	-		
Realized Gain/Loss Sale of Inv	-	-	-		
Total Revenues for year	265,271	462,434	477,053	492,717	541,702
Expenditures					
Contracted Services					
Capital Outlays					
Transfers	250,000	250,000	250,000	250,000	250,000
Pending A/P				(1,314)	1,314
Total Expenditures for year	250,000	250,000	250,000	248,686	251,314
Fund Balance End of year	**500,052**	**712,487**	**939,540**	**1,183,571**	**1,473,959**
Revenues over (under) expenditures	15,271	212,434	227,053	244,031	290,388
		Fund amount held over 5 years =			**$0**
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	484,781	500,053	712,487	939,540	1,183,571
Available Revenue Prior FY (2 yr old funds)	430,013	484,781	500,053	712,487	939,540
Available Revenue Prior FY (3 yr old funds)	190,212	370,225	484,781	500,053	712,487
Available Revenue Prior FY (4 yr old funds)	-	-	120,226	355,007	500,053
Available Revenue Prior FY (5 yr old funds)	-	-	-	-	105,007
Available Revenue Greater then five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	**1,105,006**	**1,355,059**	**1,817,547**	**2,507,087**	**3,440,658**
No projects were budgeted within 5-year time frame.					
No refunds were made					
Regular transfers out made for debt payment on sewer bond -Previous plant expansion					
Result: Five-year revenue test met in accordance with Government Code 66001.					
Notes:					
[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
[2] Wastewater Treatment Plant Impact Fee Fund reports no money being held past the fifth year of first deposit.The City intends to construct additional growth related improvementsas noted prior to this table.					

Streets and Roads

Finding: Purpose of Fee

The purpose of the Streets and Roads Development Impact Fee Fund is to provide for traffic improvements necessary to accommodate the increase in traffic generated by new development.

Finding: Reasonable Relationship

There is a reasonable relationship between the fee and the purpose for which it is charged because (1) the fee is based on maintaining the City's existing level of investment for citywide transportation infrastructure, (2) the fee is restricted to funding only those capital projects that improve or expand this infrastructure to accommodate travel demand from new development, and (3) the fee may not be used for rehabilitation, maintenance, or operating costs of that infrastructure.

A reasonable relationship also exists between the fee and the purpose for which it is charged because the City is applying no more than the maximum legal impact fee amount to development projects.

Findings: Sources and Amounts of Funding to Complete Incomplete Improvemnts/Approximate Dates to Complete Incomplete Improvements

Project Name	Status	Estimated Completion date	Estimated Cost	Total Development Impact Fee Funded	% Impact Fee Funded
Streets (16 ft. arterial street median island)					
Planned Reimbursement to Developers	Planned	23/24 and On-going	$287,000	$287,000	100
Streets (12 ft. arterial and 24 ft. collector street lane)					
R-000010 Olive Ave Widening-Gateway to Knox	Planned	2024/25	$10,984,000	$500,000	5
R-000072 Ave 17/Sharon Blvd Improvements	Completed	2023/24	$5,311,000	$580,000	11
R-000082 Almond Ave Extension - Pine to Stadium	Planned	2025/26	$6,645,000	$484,750	7
Transportation Facility Impact Fee - city wide					
B-000002 Westberry Bridge Construction	In Design	2029/30	$13,460,000	$13,460,000	100

R-000072 Ave 17/Sharon Blvd Improvements	Completed	2023/24	$5,311,000	$1,090,000	21

Financial Summary Report Development Impact Fee - Transportation - Median Island					
Statement of Revenues, Expenitures, and Chages in Fund Balance Last Five Fiscal Years					
DIF Accout 40950000	***2018/19***	***2019/20***	***2020/21***	***2021/22***	***2022/23***
Fund Balance Beginning of year	(165,770)	(92,314)	(9,804)	108,339	189,992
Revenues					
DIF Fee collected	71,666	79,535	117,422	80,523	96,944
Interest Earnings	1,790	2,975	721	1,130	4,075
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	73,456	82,510	118,143	81,653	101,019
Expenditures					
Contracted Services					
Capital Outlays	-	-	-	-	-
Developer reimbursements	-	-	-	-	60,151
Transfers					
Reclassify Prior Year PPA					
Other					
Total Expenditures for year	-	-	-	-	60,151
Fund Balance End of year	**(92,314)**	**(9,804)**	**108,339**	**189,992**	**230,861**
Revenues over (under) expenditures	73,456	82,510	118,143	81,653	40,868
		Fund amount held over 5 years =			**$0**
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	-	-	108,339	81,653	101,019
Available Revenue Prior FY (2 yr old funds)	-	-	-	108,339	81,653
Available Revenue Prior FY (3 yr old funds)	-	-	-	-	48,188
Available Revenue Prior FY (4 yr old funds)	-	-	-	-	-
Available Revenue Prior FY (5 yr old funds)	-	-	-	-	-
Available Revenue Greater then five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	**-**	**-**	**108,339**	**189,992**	**230,861**
No projects budgeted					
FY 22/23 expenditures made for Developer Reimbursement					
No administration cost were transferred out					
Result: Five-year revenue test met in accordance with Government Code 66001.					
Notes:					
[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
[2] Transportation - Median Island Impact Fee Fund reports no money being held past the fifth year of first deposit.					

Financial Summary Report Development Impact Fee - Transportation - Arterial/Collector Street					
Statement of Revenues, Expenitures, and Chages in Fund Balance Last Five Fiscal Years					
DIF Account 40960000	***2018/19***	***2019/20***	***2020/21***	***2021/22***	***2022/23***
Fund Balance Beginning of year	1,815,158	1,911,686	2,171,578	2,056,937	2,362,364
Revenues					
DIF Fee collected	256,739	285,584	422,105	289,426	348,374
Interest Earnings	21,759	29,931	19,929	16,001	41,952
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	278,498	315,515	442,034	305,427	390,326
Expenditures					
Contracted Services	118	-	723	-	73
Capital Outlays	-	-	580,000	-	-
Developer Reimbursements	-	55,623	-	-	696,197
Reverse Prior Year Encumbrances			(24,047)		
Reclassify Prior Year PPA	181,852				
Total Expenditures for year	181,971	55,623	556,676	-	696,270
Fund Balance End of year	**1,911,686**	**2,171,578**	**2,056,937**	**2,362,364**	**2,056,420**
Revenues over (under) expenditures	96,527	259,892	(114,641)	305,427	(305,944)
				Fund amount held over 5 years =	**324,619**
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	278,498	315,515	442,034	305,427	390,326
Available Revenue Prior FY (2 yr old funds)	252,614	278,498	315,515	442,034	305,427
Available Revenue Prior FY (3 yr old funds)	218,388	252,614	278,498	315,515	442,034
Available Revenue Prior FY (4 yr old funds)	245,982	218,388	252,614	278,498	315,515
Available Revenue Prior FY (5 yr old funds)	256,619	245,982	218,388	252,614	278,498
Available Revenue Greater then five Prior Fiscal Years	659,584	860,580	549,887	768,275	324,619
Total Revenue Available	**1,911,686**	**2,171,578**	**2,056,937**	**2,362,364**	**2,056,420**
Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23					
Developer reimbursements impact fee elligible improvements in 19/20, 20/21 and 22/23					
Administration - Transfer of funds in 18/19					
Result: Five-year revenue test met in accordance with Government Code 66001.					
Notes:					
[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
[2] Transportation - Arterial/Collector St Impact Fee Fund reports money being held past the fifth year of first deposit. The City intends to construct new improvements as cited earlier in this section as well as reimburse multiple impact fee elligible improvements constructed as part of new development.					

Financial Summary Report Development Impact Fee - Transportation Facility - City Wide					
Statement of Revenues, Expenitures, and Chages in Fund Balance Last Five Fiscal Years					
DIF Account 40930000	***2018/19***	***2019/20***	***2020/21***	***2021/22***	***2022/23***
Fund Balance Beginning of year	3,184,791	3,401,904	3,721,860	2,981,607	3,278,578
Revenues					
DIF Fee collected	181,109	269,183	321,534	272,890	333,395
Interest Earnings	36,679	50,773	32,343	24,081	62,778
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	217,788	319,956	353,877	296,971	396,173
Expenditures					
Contracted Services	675	-	4,130	-	418
Capital Outlays	-	-	1,090,000	-	557,051
Transfers					
Other					
Total Expenditures for year	675	-	1,094,130	-	557,468
Fund Balance End of year	**3,401,904**	**3,721,860**	**2,981,607**	**3,278,578**	**3,117,283**
Revenues over (under) expenditures	217,113	319,956	(740,253)	296,971	(161,295)
				Fund amount held over 5 years =	**1,532,517**
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	217,788	319,956	353,877	296,971	396,173
Available Revenue Prior FY (2 yr old funds)	176,162	217,788	319,956	353,877	296,971
Available Revenue Prior FY (3 yr old funds)	179,212	176,162	217,788	319,956	353,877
Available Revenue Prior FY (4 yr old funds)	202,108	179,212	176,162	217,788	319,956
Available Revenue Prior FY (5 yr old funds)	193,945	202,108	179,212	176,162	217,788
Available Revenue Greater then five Prior Fiscal Years	2,432,688	2,626,633	1,734,611	1,913,823	1,532,517
Total Revenue Available	3,401,904	3,721,860	2,981,607	3,278,578	3,117,283
Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23					
FY 20/21 Capital Outlay of $1,090,000 is an encumbrance against a now completed and reimbursed improvement at Avenue 17 and Sharon					
FY 22/23 Capital Outlay costs design of project B-02 (Westberry Bridge Construction)					
No refunds werer made.					
Transfers were made for debt service					
Result: Five-year revenue test met in accordance with Government Code 66001.					
Notes:					
[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
[2] Transportation Facility - City Wide Impact Fee Fund reports money being held past the fifth year of first deposit. The City intends to complete design of the Westberry Bridge and accumulate funds for construction.					

Signalization

Finding: Purpose of Fee

The purpose for the Signalization Development Impact Fee Fund is to provide for the impacts on increased traffic caused by new development.

Findings: Sources and Amounts of Funding to Complete Incomplete Improvemnts/Approximate Dates to Complete Incomplete Improvements

Project Name	Status	Estimated Completion date	Estimated Cost	Total Development Impact Fee Funded	% Impact Fee Funded
TS-00024-Cleveland/ Granada Dr Traffic Signal	Planned	2024	539,000	184,847	34

Financial Summary Report Development Impact Fee - Transportation - Traffic Signal					
Statement of Revenues, Expenitures, and Chages in Fund Balance Last Five Fiscal Years					
DIF Account 40970000	***2018/19***	***2019/20***	***2020/21***	***2021/22***	***2022/23***
Fund Balance Beginning of year	652,600	307,887	362,581	211,158	118,949
Revenues					
DIF Fee collected	50,579	48,296	71,307	48,922	58,861
Interest Earnings	12,008	13,197	6,827	3,159	7,992
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	62,587	61,493	78,133	52,081	66,854
Expenditures					
Contracted Services					
Capital Outlays	407,301	6,800	822,878	144,290	-
Developer Reimbursements	-	-	-	-	56,350
Reverse Prior Year Encumbrances			(593,322)		
Total Expenditures for year	407,301	6,800	229,556	144,290	56,350
Fund Balance End of year	**307,887**	**362,581**	**211,158**	**118,949**	**129,452**
Revenues over (under) expenditures	(344,713)	54,694	(151,422)	(92,209)	10,504
			Fund amount held over 5 years =		**$0**
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	62,587	61,493	78,133	52,081	66,854
Available Revenue Prior FY (2 yr old funds)	43,663	62,587	61,493	66,868	52,081
Available Revenue Prior FY (3 yr old funds)	41,334	43,663	62,587	-	10,518
Available Revenue Prior FY (4 yr old funds)	50,727	41,334	8,944	-	-
Available Revenue Prior FY (5 yr old funds)	55,613	50,727	-	-	-
Available Revenue Greater then five Prior Fiscal Years	53,963	102,776	-	-	-
Total Revenue Available	**307,887**	**362,581**	**211,158**	**118,949**	**129,452**
Capital Oulays - Design and or construction of several impact fee elligible traffic signals					
Administration - Reverse capital outlay in 20/21not intended for this account					
Result: Five-year revenue test met in accordance with Government Code 66001.					
Notes:					
[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
[2] Transportation - Traffic Signal Impact Fee Fund reports no money being held past the fifth year of first deposit.					

Sewer

Finding: Purpose of Fee

The purpose of the Sewer Fee is to ensure that new development funds its fair share of the sewer facilities that include items such as conveyance facilities (pipe) and lift stations that are not related to the wastewater treatment plant. Revenue is used to fund oversizing of developer constructed facilities and for new construction of capital projects to serve increased demand by new development.

Finding: Reasonable Relationship

There is a reasonable relationship between the fee and the purpose for which it is charged because (1) the fee is based on maintaining the City's existing level of investment for sewer system infrastructure, (2) the fee is restricted to funding only those capital projects that improve or expand these facilities to accommodate service demand from new development, and (3) the fee may not be used for rehabilitation, maintenance, or operating costs of those facilities.

A reasonable relationship also exists between the fee and the purpose for which it is charged because the City is applying no more than the maximum legal impact fee amount to development projects.

Findings: Sources and Amounts of Funding to Complete Incomplete Improvemnts/Approximate Dates to Complete Incomplete Improvements

Project Name	Status	Estimated Completion date	Estimated Cost	Total Development Impact Fee Funded	% Impact Fee Funded
Sewer additional obl. impact fee – NW (Additional and Existing Obligations)					
MUP-UDII Master Utility Pan Update II	Planned	2024/25	$1,050,000	$58,333	6
S-000998 Northwest Quad Sewer Improvement	Planned	2026/27	$352,000	$176,000	50
Sewer additional obl. impact fee - NE (Additional and Existing Obligations)					
MUP-UDII Master Utility Pan Update II	Planned	2024/25	$1,050,000	$58,333	6
R-000072Ave 17/Sharon Blvd Improvements	Planned	Spring 2024	$5,310,910	$131,000	<3
S-000997 Northeast Quad Sewer Improvement	Planned	2026/27	$208,602	$208,602	100

Sewer additional obl. impact fee – SW (Additional and Existing Obligations)					
MUP-UDII Master Utility Pan Update II	Planned	2024/25	$1,050,000	$58,333	6
SS-00013 Pecan Ave Parallel Sewer Main	Ongoing in phases	2024/25 to 2025/26	$1,915,945	$234,914	12
Sewer additional obl. impact fee – SE (Additional and Existing Obligations)					
MUP-UDII Master Utility Pan Update II	Planned	2024/25	$1,050,000	$58,333	6
SS-00013 Pecan Ave Parallel Sewer Main	Ongoing in phases	2024/25 to 2025/26	$1,915,945	$212,005	11
S-000996 Southeast Quad Sewer Improvement	Planned	2025/26 or later	$455,000	$455,000	100
Sewer additional obl. impact fee - exist. area					
SS-00006 Fairgrounds Liftstation-VFD	In Design	2024/25	$2,030,000	$200,000	10
MUP-UDII Master Utility Pan Update II	Planned	2024/25	$1,050,000	$58,333	6
S-000998 Northwest Quad Sewer Improvement	Planned	2026/27	$352,000	$176,000	50
Sewer existing obl. impact fee - SCCC					
No Funds or projects on Account					
Westberry/Ellis Street Interceptor					
No Current project					
Road 28 Sewer Interceptor					
Debt Service to Sewer Fund – Loan to construct Interceptor	Complete	>20 years ago	$1,499,704	$1,499,704	100

Financial Summary Report Development Impact Fee - Sanitary Sewer - NW Quadrant (Additional and Existing Obligations) Statement of Revenues, Expenitures, and Chages in Fund Balance Last Five Fiscal Years					
DIF Account 41000000	***2018/19***	***2019/20***	***2020/21***	***2021/22***	***2022/23***
Fund Balance Beginning of year	68,260	73,999	81,399	2,926	7,840
Revenues					
DIF Fee collected	5,002	6,299	34,275	20,604	-
Interest Earnings	769	1,101	776	79	37
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	5,771	7,400	35,051	20,683	37
Expenditures					
Contracted Services	33	-	199	-	27
Capital Outlays					
Developer Reimbursement	-	-	113,325	15,769	7,000
Transfers					
Other					
Total Expenditures for year	33	-	113,524	15,769	7,027
Fund Balance End of year	**73,999**	**81,399**	**2,926**	**7,840**	**850**
Revenues over (under) expenditures	5,739	7,400	(78,473)	4,913	(6,989)
				Fund amount held over 5 years =	**$0**
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	5,771	7,400	2,926	7,840	37
Available Revenue Prior FY (2 yr old funds)	252	5,771	-	-	813
Available Revenue Prior FY (3 yr old funds)	4,543	252	-	-	-
Available Revenue Prior FY (4 yr old funds)	5,922	4,543	-	-	-
Available Revenue Prior FY (5 yr old funds)	2,085	5,922	-	-	-
Available Revenue Greater then five Prior Fiscal Years	55,426	57,511	-	-	-
Total Revenue Available	73,999	81,399	2,926	7,840	850
Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23					
No projects were budgeted.					
FY 20/21, 21/22 and 22/23 expenditures made for Developer Reimbursements					
No administration costs transferred out					
Result: Five-year revenue test met in accordance with Government Code 66001.					
Notes:					
[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
[2] Sanitary Sewer - NW Quadrant (Additional and Existing Obligations) Impact Fee Fund reports no money being held past the fifth year of first deposit.					

Financial Summary Report

Development Impact Fee - Sanitary Sewer - NE Quadrant (Additional and Existing Obligations)

Statement of Revenues, Expenitures, and Chages in Fund Balance

Last Five Fiscal Years

DIF Account 41010000	*2018/19*	*2019/20*	*2020/21*	*2021/22*	*2022/23*
Fund Balance Beginning of year	132,508	146,297	149,827	20,076	24,210
Revenues					
DIF Fee collected	12,236	1,425	-	3,269	9,465
Interest Earnings	1,552	2,106	1,248	865	2,336
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	13,789	3,530	1,248	4,134	11,801
Expenditures					
Contracted Services					
Capital Outlays	-	-	131,000	-	-
Transfers					
Other					
Total Expenditures for year	-	-	131,000	-	-
Fund Balance End of year	**146,297**	**149,827**	**20,076**	**24,210**	**36,010**
Revenues over (under) expenditures	13,789	3,530	(129,752)	4,134	11,801
			Fund amount held over 5 years =		**$1,508**

Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	13,789	3,530	1,248	4,134	11,801
Available Revenue Prior FY (2 yr old funds)	1,030	13,789	3,530	1,248	4,134
Available Revenue Prior FY (3 yr old funds)	568	1,030	13,789	3,530	1,248
Available Revenue Prior FY (4 yr old funds)	1,188	568	1,030	13,789	3,530
Available Revenue Prior FY (5 yr old funds)	1,602	1,188	478	1,030	13,789
Available Revenue Greater then five Prior Fiscal Years	128,121	129,722	-	478	1,508
Total Revenue Available	146,297	149,827	20,076	24,210	36,010

FY 20/21 budgeted expenditures for Developer Reimbursements at Avenue 17 and Sharon
No administration costs transferred out

Result: Five-year revenue test met in accordance with Government Code 66001.

Notes:

[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.

[2] Sanitary Sewer - NE Quadrant (Additional and Existing Obligations) Impact Fee Fund reports some funds being held past the fifth year of first deposit. There are muliple projects not including possible developer reimbursements that will expend these and other funds that may age beyond 5 years.

Financial Summary Report Development Impact Fee - Sanitary Sewer - SW Quadrant (Additional and Existing Obligations) Statement of Revenues, Expenitures, and Chages in Fund Balance Last Five Fiscal Years					
DIF Account 41020000	***2018/19***	***2019/20***	***2020/21***	***2021/22***	***2022/23***
Fund Balance Beginning of year	377,014	381,046	386,480	388,604	390,816
Revenues					
DIF Fee collected	-	-	-	-	54,147
Interest Earnings	4,211	5,433	3,219	2,212	6,180
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	4,211	5,433	3,219	2,212	60,327
Expenditures					
Contracted Services	179	-	1,094	-	111
Capital Outlays					
Transfers					
Reverse Prior Year Encumbrances					
Total Expenditures for year	179	-	1,094	-	111
Fund Balance End of year	**381,046**	**386,480**	**388,604**	**390,816**	**451,032**
Revenues over (under) expenditures	4,032	5,433	2,125	2,212	60,216
				Fund amount held over 5 years =	**$375,630**
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	4,211	5,433	3,219	2,212	60,327
Available Revenue Prior FY (2 yr old funds)	3,786	4,211	5,433	3,219	2,212
Available Revenue Prior FY (3 yr old funds)	11,291	3,786	4,211	5,433	3,219
Available Revenue Prior FY (4 yr old funds)	361,758	11,291	3,786	4,211	5,433
Available Revenue Prior FY (5 yr old funds)	-	361,758	11,291	3,786	4,211
Available Revenue Greater then five Prior Fiscal Years	-	-	360,664	371,955	375,630
Total Revenue Available	**381,046**	**386,480**	**388,604**	**390,816**	**451,032**

Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23
No projects were budgeted.
No refunds were made.
No administration costs transferred out

Result: Five-year revenue test met in accordance with Government Code 66001.

Notes:

[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.

[2] Sanitary Sewer - SW Quadrant (Additional and Existing Obligations) Impact Fee Fund reports some funds being held past the fifth year of first deposit. There are muliple projects not including possible developer reimbursements that will expend these and other funds that may age beyond 5 years.

Financial Summary Report Development Impact Fee - Sanitary Sewer - SE Quadrant					
Statement of Revenues, Expenitures, and Chages in Fund Balance Last Five Fiscal Years					
DIF Account 41030000	***2018/19***	***2019/20***	***2020/21***	***2021/22***	***2022/23***
Fund Balance Beginning of year	177,476	179,374	184,964	182,702	169,051
Revenues					
DIF Fee collected	-	2,990	-	-	71,770
Interest Earnings	1,982	2,600	1,537	1,011	3,321
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	1,982	5,591	1,537	1,011	75,091
Expenditures					
Contracted Services	85	-	520	-	53
Capital Outlays	-	-	3,280	14,662	2,427
Transfers					
Other					
Total Expenditures for year	85	-	3,800	14,662	2,480
Fund Balance End of year	**179,374**	**184,964**	**182,702**	**169,051**	**241,663**
Revenues over (under) expenditures	1,897	5,591	(2,262)	(13,651)	72,611
				Fund amount held over 5 years =	**$156,450**
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	1,982	5,591	1,537	1,011	75,091
Available Revenue Prior FY (2 yr old funds)	173	1,982	5,591	1,537	1,011
Available Revenue Prior FY (3 yr old funds)	1,358	173	1,982	5,591	1,537
Available Revenue Prior FY (4 yr old funds)	6,079	1,358	173	1,982	5,591
Available Revenue Prior FY (5 yr old funds)	14,020	6,079	1,358	173	1,982
Available Revenue Greater then five Prior Fiscal Years	155,762	169,781	172,061	158,757	156,450
Total Revenue Available	**179,374**	**184,964**	**182,702**	**169,051**	**241,663**

Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23
Capital Oulays are associated with SS-13 Pecan Sewer
No refunds were made.
No administration costs transferred out

Result: Five-year revenue test met in accordance with Government Code 66001.

Notes:

[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.

[2] Sanitary Sewer - SE Quadrant (Additional and Existing Obligations) Impact Fee Fund reports some funds being held past the fifth year of first deposit. There are muliple projects not including possible developer reimbursements that will expend these and other funds that may age beyond 5 years.

Financial Summary Report Development Impact Fee - Sanitary Sewer - Existing Area					
Statement of Revenues, Expenitures, and Chages in Fund Balance Last Five Fiscal Years					
DIF Accout 40990000	***2018/19***	***2019/20***	***2020/21***	***2021/22***	***2022/23***
Fund Balance Beginning of year	182,340	181,875	594	40,580	53,603
Revenues					
DIF Fee collected	15,478	23,412	20,356	12,757	37,607
Interest Earnings	2,334	367	288	266	1,230
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	17,812	23,779	20,644	13,023	38,838
Expenditures					
Contracted Services					
Capital Outlays	18,277	205,060	-	-	-
Transfers					
Reserve Encumbrances			(19,342)		
Total Expenditures for year	18,277	205,060	(19,342)	-	-
Fund Balance End of year	**181,875**	**594**	**40,580**	**53,603**	**92,441**
Revenues over (under) expenditures	(465)	(181,281)	39,986	13,023	38,838
		Fund amount held over 5 years =			**$0**
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	17,812	594	20,644	13,023	38,838
Available Revenue Prior FY (2 yr old funds)	23,216	-	19,936	20,644	13,023
Available Revenue Prior FY (3 yr old funds)	14,909	-	-	19,936	20,644
Available Revenue Prior FY (4 yr old funds)	18,820	-	-	-	19,936
Available Revenue Prior FY (5 yr old funds)	21,822	-	-	-	-
Available Revenue Greater then five Prior Fiscal Years	85,296	-	-	-	-
Total Revenue Available	181,875	594	40,580	53,603	92,441
FY 19/20 and 20/21 Capital Outlay expenditures are for Capital project (Sherwood) construction and design					
No refunds were made.					
Some administration misc activities					
Result: Five-year revenue test met in accordance with Government Code 66001.					
Notes:					
[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
[2] Sanitary Sewer - Existing Area Impact Fee Fund reports no money being held past the fifth year of first deposit.					

Financial Summary Report Development Impact Fee - Sanitary Sewer - Westberry/Ellis Sewer					
Statement of Revenues, Expenitures, and Chages in Fund Balance Last Five Fiscal Years					
DIF Account 40840000	***2018/19***	***2019/20***	***2020/21***	***2021/22***	***2022/23***
Fund Balance Beginning of year	146,661	158,218	170,112	174,520	4,574
Revenues					
DIF Fee collected	9,963	9,567	50,403	29,737	25,883
Interest Earnings	1,663	2,328	1,562	823	319
Unrealized Gain/Loss on Invest	-	0.00	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	11,626	11,895	51,965	30,561	26,201
Expenditures					
Contracted Services	69	-	423	-	(3,457)
Capital Outlays					
Developer Reimbursement	-	-	47,134	200,507	-
Transfers					
Other					
Total Expenditures for year	69	-	47,557	200,507	(3,457)
Fund Balance End of year	**158,218**	**170,112**	**174,520**	**4,574**	**34,233**
Revenues over (under) expenditures	11,557	11,895	4,408	(169,946)	29,659
		Fund amount held over 5 years =			**$0**
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	11,626	11,895	51,965	4,574	26,201
Available Revenue Prior FY (2 yr old funds)	2,082	11,626	11,895	-	8,031
Available Revenue Prior FY (3 yr old funds)	11,488	2,082	11,626	-	-
Available Revenue Prior FY (4 yr old funds)	10,423	11,488	2,082	-	-
Available Revenue Prior FY (5 yr old funds)	5,112	10,423	11,488	-	-
Available Revenue Greater then five Prior Fiscal Years	117,487	122,599	85,465	-	-
Total Revenue Available	**158,218**	**170,112**	**174,520**	**4,574**	**34,233**
Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23					
FY 20/21 & 21/22 expenditures for Developer Reimbursement					
No administration costs transferred out					
Note: DIF fee based on delling unit equivalency of $272/unit					
Result: Five-year revenue test met in accordance with Government Code 66001.					
Notes:					
[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
[2] Sanitary Sewer - Westberry/Ellis Sewer Impact Fee Fund reports no money being held past the fifth year of first deposit.					

Financial Summary Report

Development Impact Fee - Sanitary Sewer - Road 28 Sewer Interept

Statement of Revenues, Expenitures, and Chages in Fund Balance

Last Five Fiscal Years

DIF Account 40850000	*2018/19*	*2019/20*	*2020/21*	*2021/22*	*2022/23*
Fund Balance Beginning of year	16,803	16,890	13,096	12,591	8,653
Revenues					
DIF Fee collected	-	-	-	-	-
Interest Earnings	187	206	109	62	95
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	187	206	109	62	95
Expenditures					
Contracted Services	100	-	614	-	62
Capital Outlays					
Transfers	-	4,000	-	4,000	4,000
Reclassify Prior Year PPA					
Total Expenditures for year	100	4,000	614	4,000	4,062
Fund Balance End of year	**16,890**	**13,096**	**12,591**	**8,653**	**4,687**
Revenues over (under) expenditures	87	(3,794)	(505)	(3,938)	(3,967)
				Fund amount held over 5 years =	**$4,027**

Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	187	206	109	62	95
Available Revenue Prior FY (2 yr old funds)	20	187	206	109	62
Available Revenue Prior FY (3 yr old funds)	972	20	187	206	109
Available Revenue Prior FY (4 yr old funds)	4,152	972	20	187	206
Available Revenue Prior FY (5 yr old funds)	8,388	4,152	972	20	187
Available Revenue Greater then five Prior Fiscal Years	3,170	7,558	11,097	8,069	4,027
Total Revenue Available	**16,890**	**13,096**	**12,591**	**8,653**	**4,687**

Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23

Transfer are payback to Sewer Fund loan

No administration costs transferred out

Note: DIF fee based on delling unit equivalency of $716/unit

Result: Five-year revenue test met in accordance with Government Code 66001.

Notes:

[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.

[2] Sanitary Sewer - Road 28 Sewer Interept

Storm Drain

Finding: Purpose of Fee

The purpose of the Storm Drain Development Impact Fee Fund is for the installation of public storm drainage and flood control facilities within the city boundaries to service needs of future development.

Finding: Reasonable Relationship

There is a reasonable relationship between the fee and the purpose for which it is charged because (1) the fee is based on maintaining the City's existing level of investment for storm drain infrastructure as a result of new development, (2) the fee is restricted to funding only those capital projects that improve or expand these facilities to accommodate service demand from new development, and (3) the fee may not be used for rehabilitation, maintenance, or operating costs of those facilities.

A reasonable relationship also exists between the fee and the purpose for which it is charged because the City is applying no more than the maximum legal impact fee amount to development projects.

Findings: Sources and Amounts of Funding to Complete Incomplete Improvemnts/Approximate Dates to Complete Incomplete Improvements

Project Name	Status	Estimated Completion date	Estimated Cost	Total Development Impact Fee Funded	% Impact Fee Funded
Storm drain impact fee – NW					
MUP-UDII Master Utility Pan Update II	Planned	2024/25	$1,050,000	$70,000	7
SD-13-PX Retention Basin Land Acquisition	Planned	On-going	$205,050	$33,300	16
SD-000997 NW Quad Storm Drain Improvement	Planned	2026/27 Or later	$7,400,000	$7,400,000	100
Storm drain impact fee – NE					
MUP-UDII Master Utility Pan Update II	Planned	2024/25	$1,050,000	$70,000	7
R-000072Ave 17/Sharon Blvd Improvements	Planned	Completed	$5,310,910	$68,210	<2
SD-13-PX Retention Basin Land Acquisition	Planned	On-going	$205,050	$63,300	31
SD-15-P7 Ellis St/Krohn St Retention Basin	Planned	2025/26	$100,000	$100,000	100

Storm drain impact fee – SW					
MUP-UDII Master Utility Pan Update II	Planned	2024/25	$1,050,000	$70,000	7
SD-13-PX Retention Basin Land Acquisition	Planned	On-going	$205,050	$20,000	10
SD-14-P11 Granada Dr/Ave 12.5 Retention Basin	Planned	2025/26	$100,000	$100,000	100
Storm drain impact fee – SE					
MUP-UDII Master Utility Pan Update II	Planned	2024/25	$1,050,000	$70,000	7
SD-000998 SE Quad Storm Drain Improvements	Planned	2026/26	$17,500,000	$17,500,000	100
Storm drain impact fee – Existing Service Area					
MUP-UDII Master Utility Pan Update II	Planned	2024/25	$1,050,000	$70,000	7
SD-00019 Lake Street Pipeline Clark to Wessmith	Planned	2024/25	$250,000	$75,000	30
SD-13-PX Retention Basin Land Acquisition	Planned	On-going	$205,050	$73,400	36
Storm drain impact fee – SCCC					
No funds on account					

Financial Summary Report Development Impact Fee - Storm Drain - NW Quadrant					
Statement of Revenues, Expenitures, and Chages in Fund Balance Last Five Fiscal Years					
DIF Account 41050000	***2018/19***	***2019/20***	***2020/21***	***2021/22***	***2022/23***
Fund Balance Beginning of year	497,346	557,660	635,071	1,016,195	1,261,577
Revenues					
DIF Fee collected	54,759	68,956	375,202	238,629	-
Interest Earnings	5,628	8,455	6,368	6,753	18,378
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	60,387	77,411	381,571	245,383	18,378
Expenditures					
Contracted Services	73	-	447	-	45
Capital Outlays					
Developer Reimbursements					
Transfers					
Other					
Total Expenditures for year	73	-	447	-	45
Fund Balance End of year	**557,660**	**635,071**	**1,016,195**	**1,261,577**	**1,279,910**
Revenues over (under) expenditures	60,314	77,411	381,124	245,383	18,333
				Fund amount held over 5 years =	**$496,781**
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	60,387	77,411	381,571	245,383	18,378
Available Revenue Prior FY (2 yr old funds)	2,506	60,387	77,411	381,571	245,383
Available Revenue Prior FY (3 yr old funds)	48,705	2,506	60,387	77,411	381,571
Available Revenue Prior FY (4 yr old funds)	62,616	48,705	2,506	60,387	77,411
Available Revenue Prior FY (5 yr old funds)	21,012	62,616	48,705	2,506	60,387
Available Revenue Greater then five Prior Fiscal Years	362,435	383,447	445,615	494,320	496,781
Total Revenue Available	**557,660**	**635,071**	**1,016,195**	**1,261,577**	**1,279,910**
Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23					
Result: Five-year revenue test met in accordance with Government Code 66001.					
Notes:					
[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
[2] Storm Drain - NW Quadrant Impact Fee Fund reports no money being held past the fifth year of first deposit.					

Financial Summary Report Development Impact Fee - Storm Drain - NE Quadrant					
Statement of Revenues, Expenitures, and Chages in Fund Balance Last Five Fiscal Years					
DIF Account 41060000	***2018/19***	***2019/20***	***2020/21***	***2021/22***	***2022/23***
Fund Balance Beginning of year	182,945	273,114	277,009	211,106	243,723
Revenues					
DIF Fee collected	87,610	-	-	30,994	107,673
Interest Earnings	2,559	3,894	2,308	1,622	5,394
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	90,169	3,894	2,308	32,616	113,067
Expenditures					
Contracted Services					
Capital Outlays	-	-	68,210	-	-
Transfers					
Reverse Prior Year Encumbrances					
Total Expenditures for year	-	-	68,210	-	-
Fund Balance End of year	**273,114**	**277,009**	**211,106**	**243,723**	**356,789**
Revenues over (under) expenditures	90,169	3,894	(65,902)	32,616	113,067
				Fund amount held over 5 years =	**$114,735**
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	90,169	3,894	2,308	32,616	113,067
Available Revenue Prior FY (2 yr old funds)	7,689	90,169	3,894	2,308	32,616
Available Revenue Prior FY (3 yr old funds)	757	7,689	90,169	3,894	2,308
Available Revenue Prior FY (4 yr old funds)	1,585	757	7,689	90,169	3,894
Available Revenue Prior FY (5 yr old funds)	2,139	1,585	757	7,689	90,169
Available Revenue Greater then five Prior Fiscal Years	170,776	172,914	106,289	107,047	114,735
Total Revenue Available	**273,114**	**277,009**	**211,106**	**243,723**	**356,789**

FY 20/21 Capital Outlay of $68,210 is an encumbrance against a now completed and reimbursed improvement at Avenue 17 and Sharon

No refunds were made.

Result: Five-year revenue test met in accordance with Government Code 66001.

Notes:

[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.

[2] Storm Drain - NE Quadrant Impact Fee Fund reports some funds being held past the fifth year of first deposit. There are muliple planned projects not including possible developer reimbursements that will expend these and other funds that may age beyond 5 years.

Financial Summary Report Development Impact Fee - Storm Drain - SW Quadrant					
Statement of Revenues, Expenitures, and Chages in Fund Balance Last Five Fiscal Years					
DIF Account 41070000	***2018/19***	***2019/20***	***2020/21***	***2021/22***	***2022/23***
Fund Balance Beginning of year	2,285	2,780	3,095	3,752	3,840
Revenues					
DIF Fee collected	-	-	-	-	118,750
Interest Earnings	495	315	656	88	1,537
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	495	315	656	88	120,287
Expenditures					
Contracted Services					
Capital Outlays					
Transfers					
Other					
Total Expenditures for year	-	-	-	-	-
Fund Balance End of year	**2,780**	**3,095**	**3,752**	**3,840**	**124,127**
Revenues over (under) expenditures	495	315	656	88	120,287
				Fund amount held over 5 years =	**$2,285**
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	495	315	656	88	120,287
Available Revenue Prior FY (2 yr old funds)	2,285	495	315	656	88
Available Revenue Prior FY (3 yr old funds)	-	2,285	495	315	656
Available Revenue Prior FY (4 yr old funds)	-	-	2,285	495	315
Available Revenue Prior FY (5 yr old funds)	-	-	-	2,285	495
Available Revenue Greater then five Prior Fiscal Years	-	-	-	-	2,285
Total Revenue Available	**2,780**	**3,095**	**3,752**	**3,840**	**124,127**

No projects budgeted.
No refunds were made.
No transfers were made for debt service

Result: Five-year revenue test met in accordance with Government Code 66001.

Notes:

[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.

[2] Storm Drain - SW Quadrant Impact Fee Fund reports some funds being held past the fifth year of first deposit. There are muliple planned projects not including possible developer reimbursements that will expend these and other funds that may age beyond 5 years.

Financial Summary Report Development Impact Fee - Storm Drain - SE Quadrant					
Statement of Revenues, Expenitures, and Chages in Fund Balance Last Five Fiscal Years					
DIF Account 41080000	***2018/19***	***2019/20***	***2020/21***	***2021/22***	***2022/23***
Fund Balance Beginning of year	338,875	339,204	344,041	345,907	(33,845)
Revenues					
DIF Fee collected	-	-	-	-	309,017
Interest Earnings	3,763	4,837	2,864	817	1,289
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	3,763	4,837	2,864	817	310,305
Expenditures					
Contracted Services	33	-	205	-	21
Capital Outlays	3,400	-	793	11,541	
Developer Reimbursement	-	-	-	-	270,000
Land Purchases	-	-	-	369,028	
Other					
Total Expenditures for year	3,433	-	998	380,569	270,021
Fund Balance End of year	**339,204**	**344,041**	**345,907**	**(33,845)**	**6,440**
Revenues over (under) expenditures	330	4,837	1,866	(379,752)	40,285
			Fund amount held over 5 years =		**$0**
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	3,763	4,837	2,864	-	6,440
Available Revenue Prior FY (2 yr old funds)	330	3,763	4,837	-	-
Available Revenue Prior FY (3 yr old funds)	3,817	330	3,763	-	-
Available Revenue Prior FY (4 yr old funds)	13,534	3,817	330	-	-
Available Revenue Prior FY (5 yr old funds)	31,771	13,534	3,817	-	-
Available Revenue Greater then five Prior Fiscal Years	285,989	317,761	330,297	-	-
Total Revenue Available	**339,204**	**344,041**	**345,907**	**-**	**6,440**
Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23					
Land Purchase - Purchase Storm System Master Plan Basin (SiennaBasin - SD-P18)					
Capital Outlays - Multiple projects					
Result: Five-year revenue test met in accordance with Government Code 66001.					
Notes:					
[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
[2] Storm Drain - SE Quadrant Impact Fee Fund reports some funds being held past the fifth year of first deposit. There are muliple planned projects not including possible developer reimbursements that will expend these and other funds that may age beyond 5 years.					

Financial Summary Report Development Impact Fee - Storm Drain - Existing Area					
Statement of Revenues, Expenitures, and Chages in Fund Balance Last Five Fiscal Years					
DIF Accout 41040000	***2018/19***	***2019/20***	***2020/21***	***2021/22***	***2022/23***
Fund Balance Beginning of year	824,182	1,042,054	1,276,069	1,454,081	1,703,331
Revenues					
DIF Fee collected	207,396	316,764	168,121	240,293	178,075
Interest Earnings	10,749	16,880	11,566	8,957	25,787
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	218,146	333,644	179,687	249,250	203,862
Expenditures					
Contracted Services	274	2	1,675	-	169
Capital Outlays					99,554
Developer Reimbursements	-	99,628	-	-	
Transfers					
Reverse Prior Year Encumbrances					
Total Expenditures for year	274	99,629	1,675	-	99,723
Fund Balance End of year	**1,042,054**	**1,276,069**	**1,454,081**	**1,703,331**	**1,807,470**
Revenues over (under) expenditures	217,872	234,015	178,013	249,250	104,139
				Fund amount held over 5 years =	**$622,881**
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	218,146	333,644	179,687	249,250	203,862
Available Revenue Prior FY (2 yr old funds)	204,003	218,146	333,644	179,687	249,250
Available Revenue Prior FY (3 yr old funds)	157,791	204,003	218,146	333,644	179,687
Available Revenue Prior FY (4 yr old funds)	180,546	157,791	204,003	218,146	333,644
Available Revenue Prior FY (5 yr old funds)	281,569	180,546	157,791	204,003	218,146
Available Revenue Greater then five Prior Fiscal Years	-	181,939	360,811	518,602	622,881
Total Revenue Available	**1,042,054**	**1,276,069**	**1,454,081**	**1,703,331**	**1,807,470**
Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23					
Capital Outlay - Purchase Storm System Master Plan Basin (SiennaBasin - SD-P18)					
Result: Five-year revenue test met in accordance with Government Code 66001.					
Notes:					
[1] In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
[2] Storm Drain - Existing Area Impact Fee Fund reports some funds being held past the fifth year of first deposit. There are muliple planned projects not including possible developer reimbursements that will expend these and other funds that may age beyond 5 years.					

REPORT TO CITY COUNCIL

Approved by:

Wendy Silva, Director of Human Resources

Arnoldo Rodriguez, City Manager

Council Meeting of: April 3, 2024

Agenda Number: B-5

SUBJECT:

Insurance claim for water-damaged police patrol unit 6012

RECOMMENDATION:

Adopt a Minute Order accepting $73,745.68 in insurance proceeds for patrol unit 6012, deemed a total loss due to water damage

SUMMARY:

On March 20, 2023, a Madera Police Sergeant was assigned to work a mutual aid detail in Tulare County, CA, in response to a flood emergency. During the incident, the Sergeant drove a City police patrol unit in a caravan through a flooded roadway and became disabled. After a damage assessment, the vehicle was determined to be a total loss due to water damage. The City filed a property loss claim under its self-insured vehicle program, which will provide reimbursement for the vehicle at replacement cost, less the City's $5,000 self-insured retention and specific vehicle salvage value of $2,500. Replacement cost has been determined to be $81,245.68 based on actual replacement expenditures.

DISCUSSION:

On March 20, 2023, the Madera Police Department assigned a Police Sergeant to work a mutual aid detail in Tulare County, CA, related to extreme flooding in the region. The Sergeant was issued City of Madera patrol unit 6012 for the assignment, a 2018 Ford Explorer. The Sergeant was assigned to work a road closure detail in the area of Highway 43 and Avenue 56. In order to reach the assigned area, the Sergeant had to cross a flooded section of Avenue 56. The roadway was under approximately 18 inches of water. Law enforcement vehicles proceeded in caravan style through the flooded roadway, including sedan-style vehicles. While the Sergeant was crossing the roadway, the engine of unit 6012 became flooded with water and the vehicle was disabled. The vehicle was initially towed to the incident command post at the Tulare World Agricultural

Center at no cost to the City. Once at the command post, arrangements were made to tow the vehicle to the City's Corporation Yard.

The City's insurance pool's claims adjuster arranged for an appraisal to determine if the vehicle would be repaired or if it was a total loss. The independent appraiser determined the vehicle was a total loss due to extensive water damage to the vehicle's engine and electrical components. The police unit involved in the incident is pictured below in Picture 1.



Picture 1. Unit 6012

The City's Fleet Division began the procurement process to order a new police patrol unit. However, due to lingering manufacturing delays related to COVID and the autoworker strike in 2023, the City was unable to procure a replacement vehicle until March 2024.

The City's insurance claim includes the new vehicle purchase, upfitting, radio components, graphics, and a tow invoice. Additionally, the City was able to sell the vehicle to a salvage company for $2,500. The proceeds from the salvage payment were applied to the purchase of the replacement vehicle. Table 1 below shows the summary of costs and adjustments related to the claim.

Table 1. Claim Summary	
Item	*Cost*
2024 Ford Police Interceptor (State Contract)	$56,802.99
Upfitting	$15,617.73
Graphics	$416.00
Radio	$7,713.96
Tow from Tulare to Madera	$695.00
Salvage Value of Unit 6012 (-)	($2,500.00)
Deductible (-)	($5,000.00)
Total Proceeds from Insurance	**$73,745.68**

At the time of the incident, the vehicle was insured through the Central San Joaquin Valley Risk Management Authority's Auto Physical Damage Program. The City has a $5,000 self-insured retention for scheduled auto losses. The City has provided all invoices to the claims adjuster and a check was distributed in the amount of $73,745.68 to the City. The requested action is to provide settlement authority to accept the payment of $73, 745.68 for the replacement value of the flooded vehicle. This represents the total cost of procuring and outfitting the new unit.

FINANCIAL IMPACT:

While the incident occurred during mutual aid operations for a recognized disaster, the Federal Emergency Management Agency (FEMA) will not reimburse for loss covered by insurance. The City did submit the loss through the lead agency in the disaster, and will report the total value of the loss and insurance proceeds, seeking to recover the self-insured retention through FEMA.

It is the City's practice that the responsible department pay the self-insured retention from their annual operating budget appropriations. For this reason, the Police Department will be responsible for $5,000 towards the replacement vehicle. The remaining balance will be paid by the Fleet Division, with reimbursement from the insurance proceeds. If the self-insured retention is reimbursed by FEMA, the self-insured retention will be credited back to the Police Department's operating budget.

ALTERNATIVES:

Council may direct staff to withdraw the insurance claim, return the funds, and pay for the full cost of the replacement vehicle.

ATTACHMENTS:

None.

REPORT TO CITY COUNCIL

Approved by:

Wendy Silva, Department Director

Arnoldo Rodriguez, City Manager

Council Meeting of: April 3, 2024

Agenda Number: B-6

SUBJECT:

Continuing Declaration Proclaiming the Existence of a Local Emergency – January 2023 Winter Storms

RECOMMENDATION:

Adopt a Resolution Continuing the Declaration Proclaiming the Existence of a Local Emergency – January 2023 Winter Storms in accordance with Madera Municipal Code Title III, Chapter 2

SUMMARY:

The City of Madera and State of California experienced significant storm events and related impacts beginning in December 2022. President Biden declared a major disaster for various counties in California, inclusive of Madera County, for severe winter storms, flooding, landslides, and mudslides. The disaster period began December 27, 2022, and concluded January 31, 2023.

The City of Madera declared a local emergency related to storm impacts incurred during the disaster period. The requested action is to continue the emergency declaration while the City works through project completion for repairs and finalizes disaster assistance through the Federal Emergency Management Agency (FEMA) and California Office of Emergency Services (CalOES).

DISCUSSION:

California experienced severe winter storms beginning in December 2022. President Biden declared a major disaster for various counties in California, inclusive of Madera County, for severe winter storms, flooding, landslides, and mudslides. The disaster period began December 27, 2022, and concluded January 31, 2023. During the disaster period, the City of Madera experienced significant impacts, including:

- Debris clearing in the storm system, public right-of-way, and park spaces

- Emergency protective measures
- Catastrophic failure of the Avenue 13 sewer trunk line at Granada Drive
- Multiple storm drain line failures and related asphalt and/or sidewalk failures
- Asphalt failure
- Degradation of equipment at the Wastewater Treatment Plant due to additional incoming debris
- Administrative costs associated with the above as well as with administration of the claim for damages with FEMA and CalOES

The City Manager as the Director of Emergency Services initially declared a local disaster for the City of Madera on January 27, 2023. This declaration was ratified by the City Council at its meeting February 1, 2023, and has since been extended in compliance with the City's municipal code and FEMA and CalOES requirements. The contemplated action will continue the local emergency as staff works with FEMA and CalOES on projects to repair and mitigate local impacts related to the declared disaster.

Attachment 1 to this report summarizes the City's projects submitted to FEMA and CalOES under this disaster. This summary includes updated project dollar values after a recent reconciliation between City staff and assigned FEMA Program Delivery Manager to ensure all invoices are accounted for in the online system. The City is on its third assigned Program Delivery Manager. Documents are sent by email to and uploaded by the Program Delivery Manager. With the multiple changes in assigned FEMA staff, City staff determined that some invoices were not being counted in the total and worked with the current Program Delivery Manager to ensure all incurred expenses were included in the City's claim.

To be considered for reimbursement under the emergency declaration, all project work must be completed by July 14, 2024. At this time, the City has one remaining incomplete project relating to pump damage at the Wastewater Treatment Plant. Plant staff has advised that quotes for repair work on the final pump are in process.

FINANCIAL IMPACT:

The recommended action is necessary to ensure specific liability protection, emergency powers of the Emergency Services Director, and potential recovery of eligible costs, if any, from State and Federal emergency funds.

ALTERNATIVES:

Staff does not recommend consideration of other alternatives given alternatives likely would remove reimbursement to the City that may become possible as a result of this action.

ATTACHMENTS:

1. Table of submitted projects
2. Resolution continuing the Declaration of a Local Emergency for January 2023 winter storms

Attachment 1

Federal Emergency Management Agency Event 4683DR-CA: California Severe Winter Storms, Flooding, Landslides, and Mudslides
City of Madera Submitted Projects

Category	Project	Work Status	Submitted All Documentation to FEMA	Submitted Cost to FEMA	Federal Cost Share
A - Debris Removal	Various Debris Cleanup - Citywide	Complete	Yes	31,639.79	100%
B - Emergency Protective Measures	Avenue 13 Sewer Trunk Line - Emergency Bypass Pumping (days 1-60)	Complete	Yes	1,034,043.00	100%
B - Emergency Protective Measures	Avenue 13 Sewer Trunk Line - Emergency Bypass Pumping (61 days plus)	Complete	Yes	376,467.67	75/25
C - Roads and Bridges	Lewis St / Monterey St - Storm Drain and Sidewalk & T&C Park - Asphalt, Curb and Gutter	Complete	Yes	51,172.27	75/25
C - Roads and Bridges	NW Corner D St / Green Way (Sherwood Pond) - Asphalt and Storm Drain	Complete	Yes	17,742.58	75/25
C - Roads and Bridges	Knox St / Neplus Way - Asphalt	Complete	Yes	20,481.61	75/25
F - Utilities	WWTP - Repair/Replace Influent Pumps and Grit Pumps	Incomplete	Influent Pump #1: Repaired by contractor; pump reinstalled and is operational; inspection report received		75/25
			Influent Pump #2: Repaired by contractor; pump reinstalled and is operational; inspection report received		
			Influent Pump #3: Pending damage assessment. FEMA Table Top Inspection occurred. Staff is soliciting quotes for repair work and pump will be pulled for inspection once contractor is identified.		
			Grit Pump #1: Replacement pump installed.		
			Grit Pump #2: Staff has assessed the pump and advised it does not need repair at this time, indicating they believe it will last another year.		
F - Utilities*	Avenue 13 Sewer Trunk Line - Permanent Work	Complete	Yes	1,321,932.99	75/25

* Category F relating to the Avenue 13 sewer trunk failure will capture all costs not included in the two Category B projects for the same incident. The final number will be adjusted after all invoices are reviewed/reconciled by the FEMA Program Delivery Manager.

RESOLUTION NO. 24-__

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, CONTINUING THE DECLARATION PROCLAIMING THE EXISTENCE OF A LOCAL EMERGENCY – JANUARY 2023 WINTER STORMS IN ACCORDANCE WITH MADERA MUNICIPAL CODE TITLE III, CHAPTER 2

WHEREAS, pursuant to the provisions of Government Code section 8558(b), on January 4, 2023, the Governor of the State of California issued a "Proclamation of a State of Emergency" ("Governor's Proclamation") relating to severe winter storms and a series of atmospheric river systems that struck California, bringing high winds, substantial precipitation, and river, stream and urban flooding. The Governor's Proclamation declared that conditions of extreme peril to the safety of persons and property exist due to these storms; and

WHEREAS, the Director of Emergency Services found that conditions of extreme peril to the safety of persons and property continue to existed within the City of Madera, caused by a series of extreme winter weather events that started on or about December 27, 2022; and

WHEREAS, these extreme winter storm events, also referred to as "Atmospheric Rivers," produced large rainfall totals and wind, leading to localized flooding and storm surges within the City's critical infrastructure systems; and

WHEREAS, these extreme winter storm events caused damage to the City of Madera and other public and private facilities, including but not limited to roads, critical infrastructure, transportation corridors, and buildings, the extent of which has not been completely compiled; and

WHEREAS, local resources have been and will continue to be deployed by the City of Madera to mitigate and recover from these extreme weather events, thereby depleting strained public safety resources such as Law Enforcement, Public Works, and Engineering services; and

WHEREAS, on January 27, 2023, the City's Director of Emergency Services declared a local emergency thereby activating the Emergency Operations Center, and such action was ratified by the City Council; and

WHEREAS, the City Council has regularly reviewed the need for continuing the local emergency, and has continually extended the declaration of emergency such that it has continued unabated since the City's Director of Emergency Services declaration was ratified by the City Council; and

WHEREAS, the Director of Emergency Services requests that the City Council continue the declaration of a state of local emergency for the City of Madera as impacts from the storm events continue to be evaluated, repaired, and or mitigated; and

WHEREAS, the City Council desires to continue the duration of the declaration of emergency as there is a need for the same.

NOW, THEREFORE, be it resolved by the City Council of the City of Madera as follows:

1. The above recitals are true and correct and incorporated herein as findings by the City Council.

2. Government Code Section 8630 requires that the Council review the need for continuing the local emergency at least once every 60 days until the City Council terminates the local emergency. The City Council has reviewed the need for continuing the local emergency and finds that the state of emergency conditions related to the January 2023 winter storms are ongoing and are recognized as an imminent threat to our citizens. As such, the City Council extends and continues the declaration of a local emergency.

3. City Staff are directed to thereafter return this item for Council review of the need for continuing the local emergency at least once every 60 days until the City Council terminates the local emergency.

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REPORT TO CITY COUNCIL

Approved by:

Will Tackett, Community Development Director

Arnoldo Rodriguez, City Manager

Council Meeting of: April 3, 2024

Agenda Number: B-7

SUBJECT:

Second Reading and Adoption of an Ordinance to Rezone Property Located on 119 South I Street (REZ 2023-03).

RECOMMENDATION:

The Planning Commission and staff recommend the City Council hold a public hearing, make the necessary findings, and take actions as follows:

Waive full reading and adopt an Ordinance amending the official City of Madera Zoning Map to rezone ±0.23 acres of property located at 119 South I Street (APN: 010-131-002) from the R3 (Residential, one unit per 1,800 square feet of site area) zone district to the C1 (Light Commercial) zone district, including CEQA Class 3 and 32 Categorical Exemptions.

SUMMARY:

This is the second reading of the ordinance for Rezone Application No. REZ 2023-03, which was introduced by the Council on March 20, 2024. REZ 2023.03 requests authorization to rezone approximately 0.23 acres of property (the project site) located at 119 South I Street from R3 (One unit per 1,800 square feet) zone district to C1 (Light Commercial) zone district. The project site is located on the northeasterly side of South I Street between West Yosemite Avenue and West 6th Street. The rezone from the R3 zone district to the C1 zone district is consistent with the Commercial General Plan land use designation pursuant to Table LU-A: General Plan/Zoning Consistency of the General Plan.

REZ 2023-03 has been filed to facilitate approval of a Site Plan Review (SPR 2023-18). SPR 2023-18 proposes to develop a total of 3,870 square feet of new professional office space with four suites (840 square feet to 885 square feet per suite). The development will include a covered courtyard of 420 square feet and off-street parking to serve the proposed professional office use.

The Community Development Director will make such determinations (findings) as required pursuant to the provisions of CMC § 10-3.4.0106 and act on SPR 2023-18 in accordance with CMC § 10-3.4.0105 following Council consideration of REZ 2023-18.

The project was reviewed and considered by the Planning Commission (Commission) at the regularly scheduled meeting held on February 13, 2024. There were no public comments regarding the rezone proposal at the Commission meeting and the applicant agreed with the terms presented. The Commission adopted Resolution No. 1979 recommending the Council determine the project is Categorically Exempt from the provisions of the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Section 15303 (New Construction or Conversions of Small Structures) and 15332 (In-Fill Development Project) and approve Rezone Application No. REZ 2023-03.

Table 1 below provides an overview of the project site characteristics and identification of the project applicant and property owner.

Table 1: *Project Overview*	
Project Number:	REZ 2023-03 and SPR 2023-18
Applicant:	Gary Rogers
Property Owner:	Aftab Naz
Location:	119 South I Street (APN: 010-131-002) Located on the northeasterly side of South I Street between West Yosemite Avenue and West 6th Street
Project Area:	0.23 Aces
Plan Land Use:	C – Commercial
Zoning District:	R3 – One unit per 1,800 square feet
Site Characteristics	The site is a vacant interior lot designated for Commercial land uses by the General Plan.

ANALYSIS:

Site Characteristics:

The project site is a vacant infill site located on the northeasterly side of South I Street between West Yosemite Avenue and West 6th Street. The project site is surrounded by urban uses with a commercial retail/office development existing to the north (fronting West Yosemite Avenue); existing single-family residences on properties located to the south (abutting) and to the west (across South I Street); and State Route (SR)/Highway 99 to the east.

Properties located between South I Street and SR/Highway 99 between West Yosemite Avenue and West 6th Street are planned for Commercial uses by the General Plan. Properties to the west, opposite and across South I Street from the project site are planned for Office and Low-Density Residential uses.

The Commercial land use category is the City's retail commercial land use category, which is intended to provide for a broad range of commercial uses, including professional offices, according to the General Plan. Various zoning designations shall be used to determine the specific character of commercial development, from regional shopping centers to neighborhood stores. The City has five commercial land use zones as follows: Light Commercial, Heavy Commercial, Restricted Commercial, Neighborhood Commercial, and Highway Commercial.

For example, Light Commercial zoning in contrast to Heavy and Highway Commercial, does not permit automotive uses and permitted uses are generally limited to retail and personal service establishments without the approval of a conditional use permit. Light Commercial zoning will help ensure that the surrounding office buildings and residential neighborhood are not disrupted. For this reason, the C1 (Light Commercial) zone district is appropriate for the project site and area as it provides for and promotes both neighborhood serving commercial retail as well as office uses at an intensity and scale which will contribute to the preservation of the characteristics and integrity of neighborhoods where single-family residential homes are present while providing commercial services and employment in proximity.

Rezone 2023-03

The project site is designated for Commercial land uses by the Madera General Plan. Policy LU-32 of the Madera General Plan provides that zoning shall be consistent with General Plan land use designations. In areas where the zoning and the land use designation are not identical, Table LU-A: General Plan/Zoning Consistency of the Madera General Plan shall be used to determine consistency for rezoning applications.

The existing R3 (Residential, one unit per 1,800 square feet) zoning for the project site is inconsistent with the Commercial land use category designated by the adopted General Plan pursuant to Table LU-A of the General Plan. The applicant's request to rezone the project site to C1 (Light Commercial) would create consistency with the site's Commercial land use designation pursuant to Table LU-A of the General Plan. The zoning of Light Commercial would permit the construction of professional offices as a "by-right" use in accordance with the provisions of CMC § 10-3.801.

Site Plan Review 2023-18

Section 10-3.4 et seq. of the CMC establishes procedures for the review and approval of Site Plan Reviews. Pursuant to Section 10-3.4.0103 of the MMC, a site plan review is required for all new uses which involve construction or placement of new structures on a site or new uses which necessitate on-site improvements.

Pursuant to the provisions of CMC § 10-3.4.0106, before approving a proposed site plan, the Director shall determine that the proposed action is in compliance with all applicable provisions of the City Municipal Code, City General Plan, any applicable specific plans, as well as all rules and regulations applicable to the proposed development. Should REZ 2023-03 be approved by the City Council and associated environmental determinations adopted, an approval determination

will be made, and action will be taken by the Director in accordance with the provisions of the CMC.

Approval will require a determination that all facilities and improvements, vehicular and pedestrian ingress, egress, and internal circulation, location of structures, services, walls, landscaping, and drainage of the site are so arranged that traffic congestion is avoided, that pedestrian and vehicular safety and welfare are protected, that there will not be adverse effects on surrounding property, that proposed lighting is so arranged as to deflect the light away from adjoining properties or public streets and that adequate provision is made to reduce adverse or potentially adverse environmental impacts to acceptable levels. In making such determination the Director shall establish that approvals are consistent with established legislative policies relating to traffic safety, street dedications, street improvements, and environmental quality. In situations where a project could have adverse impacts on traffic or circulation outside the immediate project area, the Director, with input from City Department Heads, may find that additional improvements are required. SPR 2023-18 has been reviewed and will be conditioned to meet all applicable City standards.

ENVIROMENTAL REVIEW:

Staff performed a preliminary environmental assessment and determined that the project is exempt under California Environmental Quality Act Section 15303 (New Construction or Conversions of Small Structures) Class 3(C)(D) and Section 15332 (In-Fill Development) Class 32. The project site is within an urbanized area, the commercial building will not exceed 10,000 square feet in floor area, no proposed use will involve the use of hazardous substances, and the surrounding area is not environmentally sensitive. The proposed site is surrounded by other residential and commercial developments. The site is within city limits and will be served by public services.

FINANCIAL IMPACT:

The applicant submitted entitlement fees to offset the costs associated with processing the rezone application in accordance with the City of Madera's adopted Master Fee Schedule. Additional fees will be required from the Planning and/or Building Departments in conjunction with any future proposed development or permitted construction on the project site.

ALTERNATIVES:

As alternatives, the Council may elect to:

1. Deny the request to rezone. Should the request be denied, the project site would remain with the current zoning district of R3 (Residential, one unit for each 1,800 square feet of site area) and processing of SPR 2023-18 will not be able to move forward.
2. Move to continue the item to a date and time certain, or refer the item back to staff, with direction to staff to provide additional information.

ATTACHMENTS:

1. Aerial/Vicinity Map
2. City General Plan Land Use Map
3. REZ 2023-03 Zoning Map
4. Planning Commission Resolution No. 1979
5. City Council Ordinance for Rezone (REZ 2023-03)
   Exhibit "A": REZ 2023-03 Existing and Proposed Zoning Maps

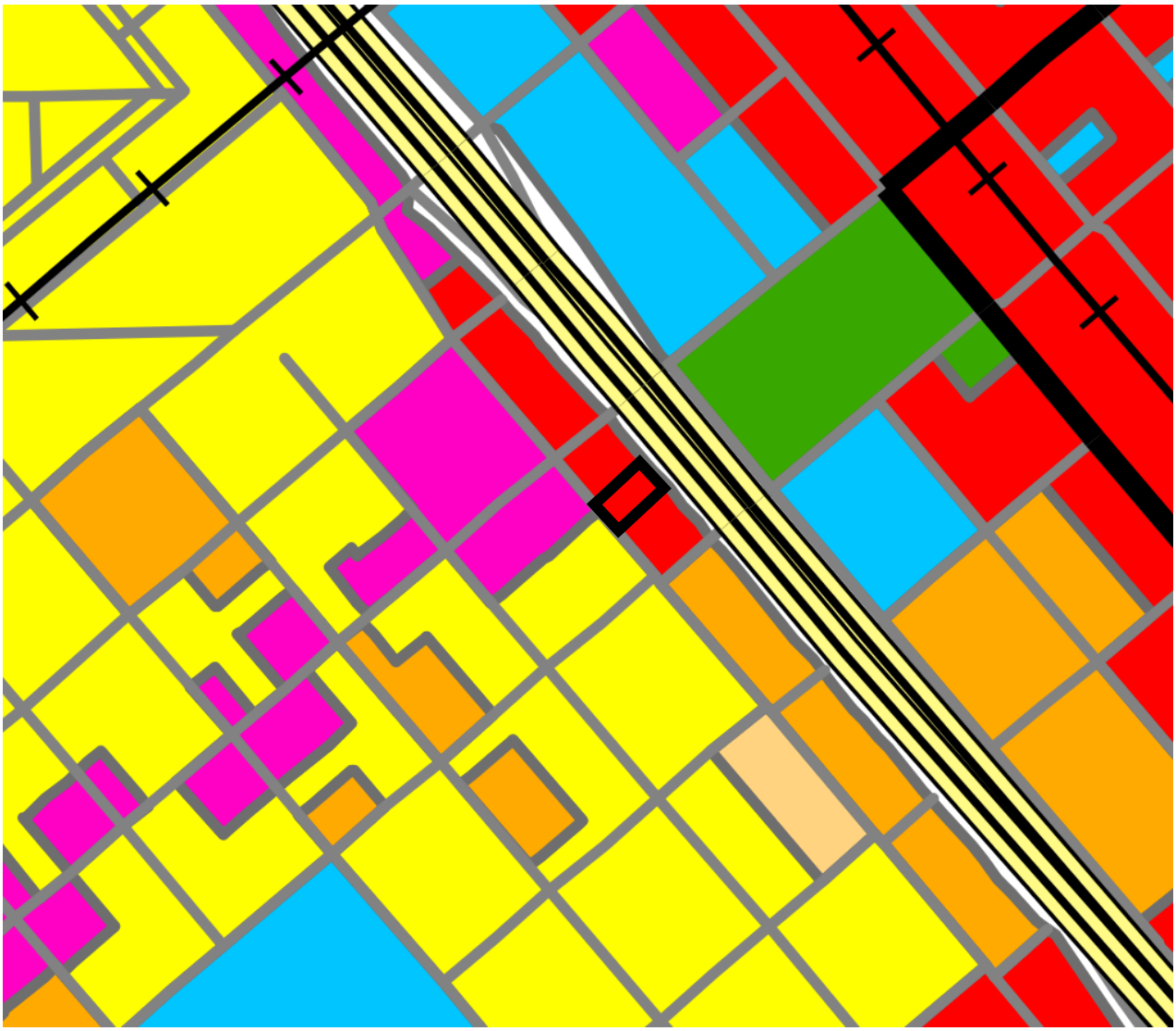
ATTACHMENT 1

Aerial/Vicinity Map


Attachment 1
Aerial/Vicinity Map
Project Site
W Yosemite Ave
N I St
S H St
W 6th St
N J St
S I St
S J St
154
99
Google Earth
Image Landsat / Copernicus
N
300 ft

ATTACHMENT 2

General Plan Land Use Map

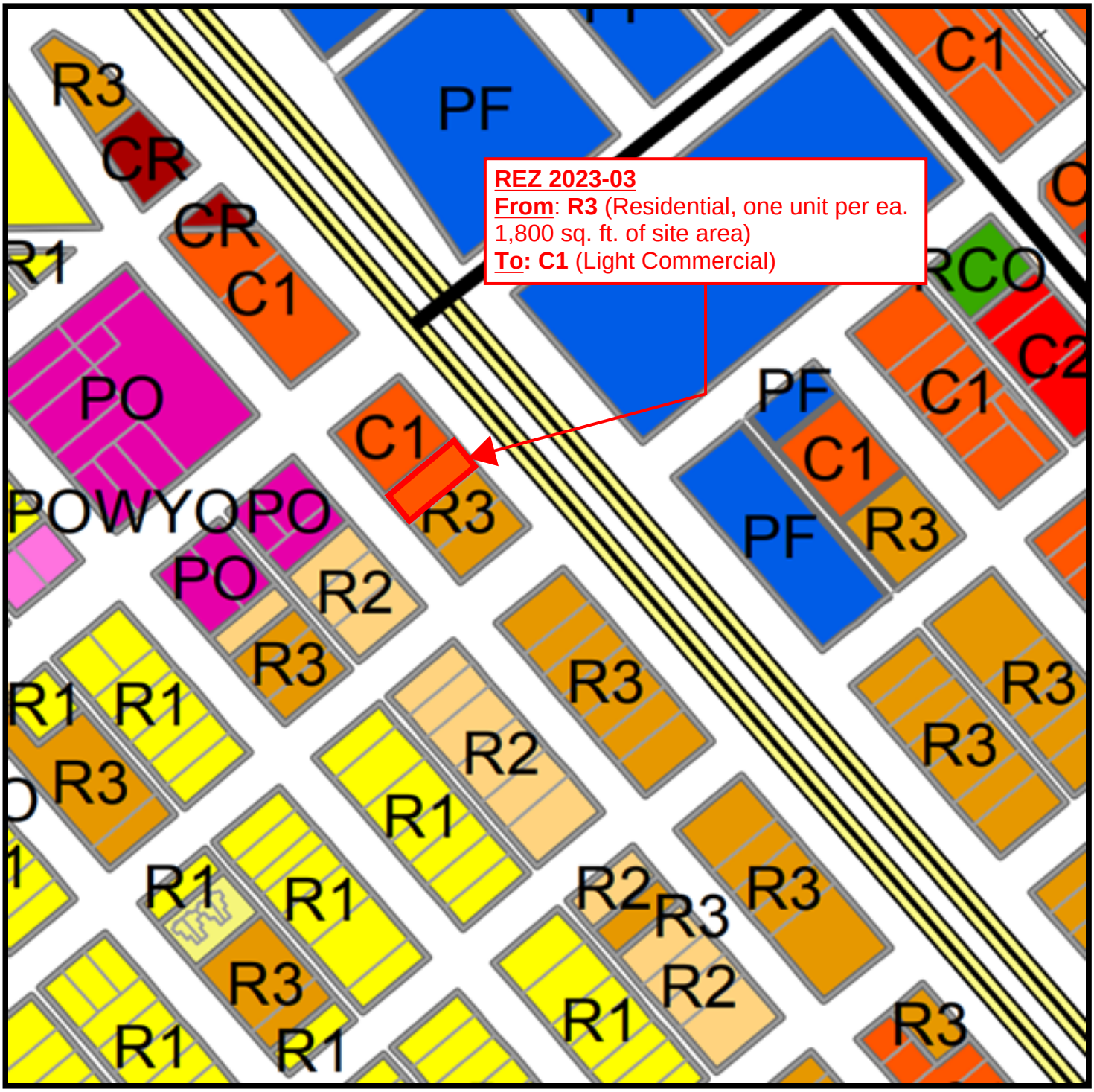


General Plan
Land Use Designations

- C - Commercial
- O - Office
- I - Industrial
- VLD - Very Low Density Residential
- LD - Low Density Residential
- MD - Medium Density Residential
- HD - High Density Residential
- NMU - Neighborhood Mixed Use
- VMU - Village Mixed Use
- VR - Village Reserve
- OS - Open Space
- RC - Resource Conservation/Agriculture
- P&SP - Other Public and Semi-Public Uses

ATTACHMENT 3

REZ 2023-03 Zoning Map



Zone Districts

Residential Districts

- RA - (One unit per each 12,000 square feet)
- R1 - (One unit per each 6,000 square feet)
- R2 - (One unit per each 3,000 square feet)
- R3 - (One unit per each 1,800 square feet)
- PD (12000) - Planned Development
  (One unit for each 12,000 sq. ft. of site area)

Commercial Districts

- C1 - Light Commercial
- C2 - Heavy Commercial
- CH - Highway Commercial
- CN - Neighborhood Commercial
- CR - Restricted Commercial
- PO - Professional Office
- POWYO - Professional Office
  West Yosemite Avenue Overlay

ATTACHMENT 4

Planning Commission Resolution No. 1979

RESOLUTION NO. 1979

RESOLUTION OF THE PLANNING COMMISSION OF THE CITY OF MADERA RECOMMENDING THE CITY COUNCIL OF THE CITY OF MADERA ADOPT DETERMINATIONS OF CATEGORICAL EXEMPTIONS PURSUANT TO CEQA GUIDELINES SECTION 15303 (NEW CONSTRUCTION OR CONVERSION OF SMALL STRUCTURES) AND SECTION 15332 (IN-FILL DEVELOPMENT), AND APPROVE REZONE NO. 2023-03

WHEREAS, Aftab Naz ("Owner") owns APN 010-131-002 located at 119 South I Street, Madera, California on the northeasterly side of South I Street between West Yosemite Avenue and West 6th Street ("site"); and

WHEREAS, Gary A. Rogers ("Applicant") submitted an application for a rezone (REZ 2023-03) for the approximately 0.23 acre site; and

WHEREAS, REZ 2023-03 was filed to facilitate approval of a professional office development on the site pursuant to Site Plan Review (SPR) No. 2023-18 (collectively, the "Project"); and

WHEREAS, the site is planned for Commercial land uses in the adopted City of Madera General Plan and is currently zoned R3 (Residential, One unit for each 1,800 square feet of site area) by the Zoning Ordinance; and

WHEREAS, the Applicant is seeking approval to rezone the site to the C1 (Light Commercial) zone district pursuant to REZ 2023-03; and

WHEREAS, the proposed rezone to C1 (Light Commercial) will provide the required consistency between the General Plan and Zoning Ordinance; and

WHEREAS, the City performed a preliminary environmental assessment and determined the project to be categorically exempt under Section 15303 (New Construction or Conversion of Small Structures) and Section 15332 (In-Fill Development) of the California Environmental Quality Act (CEQA) Guidelines; and

WHEREAS, pursuant to the City Municipal Code (CMC), a public hearing (for amendments to zone boundaries/changes of property from one zone to another) shall be held before the Planning Commission of the City of Madera (Commission) and the Commission shall render a report and recommendation (Resolution) to the City Council of the City of Madera (Council), prior to the Council adopting the amendment or any part thereof; and

WHEREAS, the City provided notice of the Commission hearing as required by law for the hearing of February 13, 2024; and

WHEREAS, the Commission received and independently reviewed REZ 2023-03 and the determination of Categorical Exemptions for purposes of CEQA at the duly noticed meeting on February 13, 2024; and

WHEREAS, at the February 13, 2024, Commission hearing, the public was provided an opportunity to comment, and evidence, both written and oral, was considered by the Commission; and

WHEREAS, after due consideration of all the items before it, the Commission now desires to adopt this Resolution recommending to the Council to adopt a resolution approving a Categorical Exemption for the project pursuant to CEQA and approving REZ 2023-03.

NOW THEREFORE, be it resolved by the Planning Commission of the City of Madera as follows:

1. Recitals: The above recitals are true and correct and are incorporated herein.

2. CEQA Recommendation: A preliminary environmental assessment was prepared in accordance with the California Environmental Quality Act. The Planning Commission recommends the Council determine whether the project is categorically exempt under CEQA Guidelines Section 15303/Class 3 (New Construction or Conversion of Small Structures) and Section 15332/Class 32 (In-Fill Development). The project site is less than five acres in size, is within an urbanized area, commercial development will not exceed 10,000 square feet in floor area, no proposed use will involve the use of hazardous substances, and the surrounding area is not environmentally sensitive. The site is surrounded by other residential and commercial developments. The site is within city limits and will be served by public services. The proposed zoning and project is consistent with the applicable general plan designation, all applicable policies as well as with the proposed zoning designation and regulations.

3. Recommendation of City Council Approval of REZ 2023-03: The Planning Commission finds and determines that the proposed C1 (Light Commercial) district as requested for the site pursuant to REZ 2023-03, is consistent with the adopted Commercial land use designation for the site pursuant to, and in accordance with Policy LU-32 and Table LU-A: General Plan/Zoning Consistency of the Madera General Plan. Therefore, based on evidence in the record, the Planning Commission recommends the City Council approve REZ 2023-03 consistent with the General Plan land use designation and as shown on Exhibit “A.”

4. Effective Date: This Resolution shall become effective immediately. The Secretary of the Commission shall certify the adoption of the Resolution and shall transmit copies of the same to the Council of the City of Madera.

* * * * *

Passed and adopted by the Planning Commission of the City of Madera this 13th day of February 2024, by the following vote:

AYES: Commissioners Rohi Zacharia, Bobby Sheikh, Saim Mohammad, Jose Eduardo Chavez Balwinder Singh, Vice Chairperson Ramon Lopez and Chairperson Robert Gran Jr.

NOES: None

ABSTENTIONS: None

ABSENT: None

Robert Gran Jr.
Planning Commission Chairperson

Attest:

Will Tackett, Community Development Director

"Exhibit A" Existing and Proposed Zone District Map

ATTACHMENT 5

City Council Ordinance for Rezone (REZ 2023-03)

Exhibit "A": REZ 2023-03 Existing and Proposed Zoning Maps

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MADERA AMENDING THE OFFICIAL CITY OF MADERA ZONING MAP TO REZONE APPROXIMATELY 0.23 ACRES OF PROPERTY LOCATED AT 119 SOUTH I STREET (APN: 010-131-002) FROM THE R3 (RESIDENTIAL, ONE UNIT FOR EACH 1,800 SQUARE FEET OF SITE AREA) ZONE DISTRICT TO THE C1 (LIGHT COMMERCIAL) ZONE DISTRICT, INCLUDING CEQA CLASS 3 AND 32 CATEGORICAL EXEMPTIONS

WHEREAS, Aftab Naz ("Owner") owns approximately 0.23 acres of property located on the northeasterly side of South I Street between West Yosemite Avenue and West 6th Street at 119 South I Street (APN: 010-131-002) in the City of Madera, California ("site"); and

WHEREAS, the site is planned for Commercial land uses on the City of Madera ("City") General Plan Land Use Map; and

WHEREAS, Gary Rogers, as authorized agent on behalf of the Owner ("Applicant"), submitted Rezone Application No. REZ 2023-03 proposing to rezone the site from the R3 (Residential, One unit for each 1,800 square feet of site area) zone district to the C1 (Light Commercial) zone district; and

WHEREAS, the proposed C1 (Light Commercial) zone district is consistent with the Commercial General Plan land use designation for the Subject Property pursuant to Table LU-A: General Plan/Zoning Consistency of the General Plan; and

WHEREAS, the City performed a preliminary environmental assessment and determined the project to be Categorically Exempt pursuant to Section 15303 (New Construction or Conversions of Small Structures) and Section 15332 (In-Fill Development Projects) of the California Environmental Quality Act (CEQA) Guidelines; and

WHEREAS, the Planning Commission received and reviewed application REZ 2023-03 at a duly noticed meeting on February 13, 2024 wherein the public was provided an opportunity to comment, and evidence, both written and oral, was considered by the Planning Commission; and

WHEREAS, after its hearing, the Planning Commission adopted Resolution No. 1979 recommending the City Council determine the project is Categorically Exempt from the provisions of CEQA and approve Rezone REZ 2023-03; and

WHEREAS, pursuant to the CMC, a public hearing (for amendments to zone boundaries/changes of property from one zone to another) shall be held before the City Council of the City of Madera (Council) and the Council shall adopt the amendment and Environmental Review; and

WHEREAS, the City provided notice of the City Council hearing as required by law.

WHEREAS, the Council received and independently reviewed REZ 2023-03 during the duly noticed public hearing conducted at the regularly scheduled meeting of the Council on March 20, 2024; and

WHEREAS, after due consideration of all the items before it, the Council now desires to adopt this Ordinance approving REZ 2023-03.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA ORDAINS AS FOLLOWS:

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

SECTION 2. Public Hearing. The City Council received the recommendation of the Planning Commission (Resolution No. 1979) and held a duly noticed public hearing on March 20. 2024, on the rezoning of the site as shown in Exhibit "A," attached hereto and incorporated by reference.

SECTION 3. CEQA. The City Council finds and determines that REZ 2023-03 is Categorically Exempt pursuant to Section 15303 (New Construction or Conversions of Small Structures) and Section 15332 (In-Fill Development Projects) of the California Environmental Quality Act (CEQA) Guidelines as this action is intended to facilitate development of four new professional offices suites within a new structure totaling approximately 3,278 square feet in area. Neither the project or use will involving

significant amounts of hazardous substances. All necessary public services and facilities are available and the surrounding area is not environmentally sensitive. The vacant project site is within City limits, is approximately 0.23 acres in size, and is substantially surrounded by urban uses. The site has no value as habitat for endangered, rare or threatened species. Approval of the project will not result in any significant effects relating to traffic, noise, air quality, or water quality. The zoning of the site to the C1 (Light Commercial) zone district is consistent with the planned Commercial land use designation of the Madara General Plan. Further, none of the exceptions under Section 15300.2 of the CEQA Guidelines are applicable to this project and the project does not present any unusual circumstances.

SECTION 4. Findings. Based upon the record before it at the public hearing, the City Council determines the adoption of the proposed rezoning ordinance as recommended by the Planning Commission is in the best interest of the City of Madera. The City Council finds Rezone REZ 2023-03 is consistent with the City's Zoning Ordinance to promote the growth of the City in an orderly and sustainable manner and to ensure consistency with the City General Plan. The City Council hereby makes the following findings:

1. The proposed Rezone will provide the required consistency between the General Plan and zoning in accordance with Table LU-A: General Plan/Zoning Consistency of the Madera General Plan.

2. The Rezone is not expected to be detrimental to the health, safety peace, comfort, or general welfare of the neighborhood or the City.

SECTION 5. Approval of Rezone. The City Council hereby approves Rezone REZ 2023-03 and hereby amends the City of Madera Zoning Map as provided for in Chapter 3 of Title X of the Madera Municipal Code from the R3 (Residential, one unit for each 1,800 square feet of site area) zone district to the C1 (Light Commercial) zone district as illustrated in hereto attached Exhibit "A" which indicates the segment of the City of Madera Zoning Map to be amended.

SECTION 6. Posting. The City Clerk shall certify the passage and adoption of this Ordinance by the City Council of the City of Madera and shall cause this Ordinance to be published or posted in accordance with Government Code Section 36933 as required by law.

SECTION 7. Effect Date of Ordinance. This Ordinance shall be effective and of full force and effect at 12:01 a.m. on the thirty-first day after its passage.

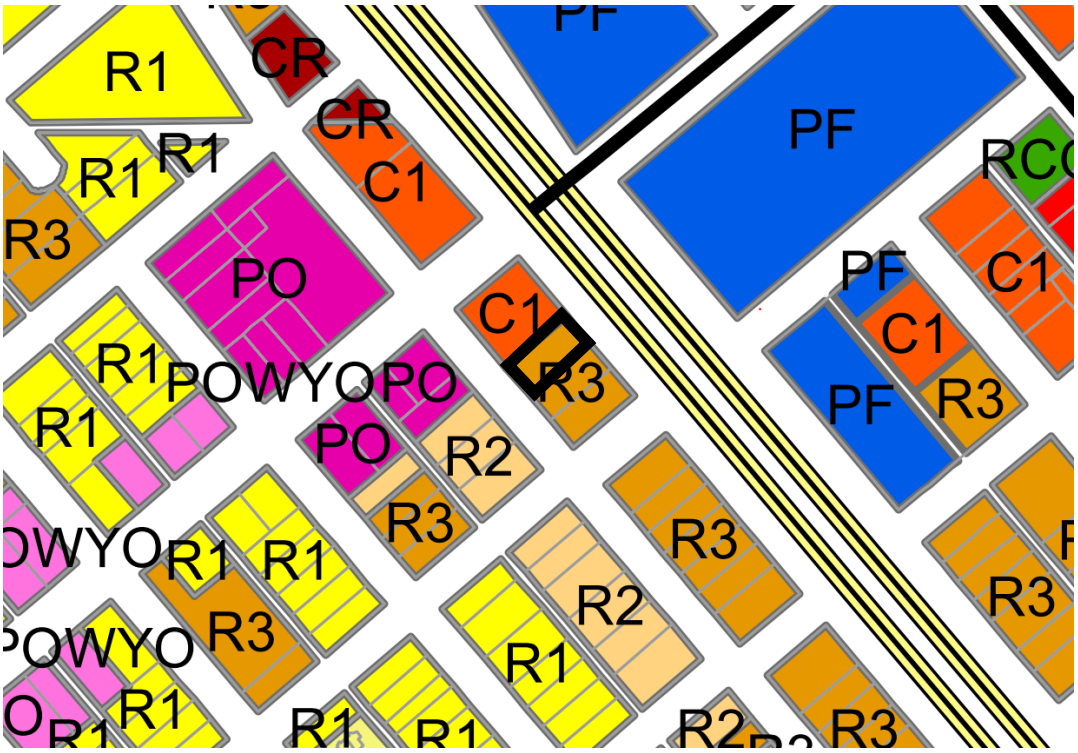
SECTION 8. Effective Date of Rezone. Unless the adoption of this amendment to the Zoning Map is lawfully stayed, thirty-one (31) days after adoption of this amendment, the Community Development Director and City Clerk shall cause these revisions to be made to the City of Madera Zoning Map which shall also indicate the date of adoption of this revision and be signed by the Community Development Director and City Clerk.

* * * * *

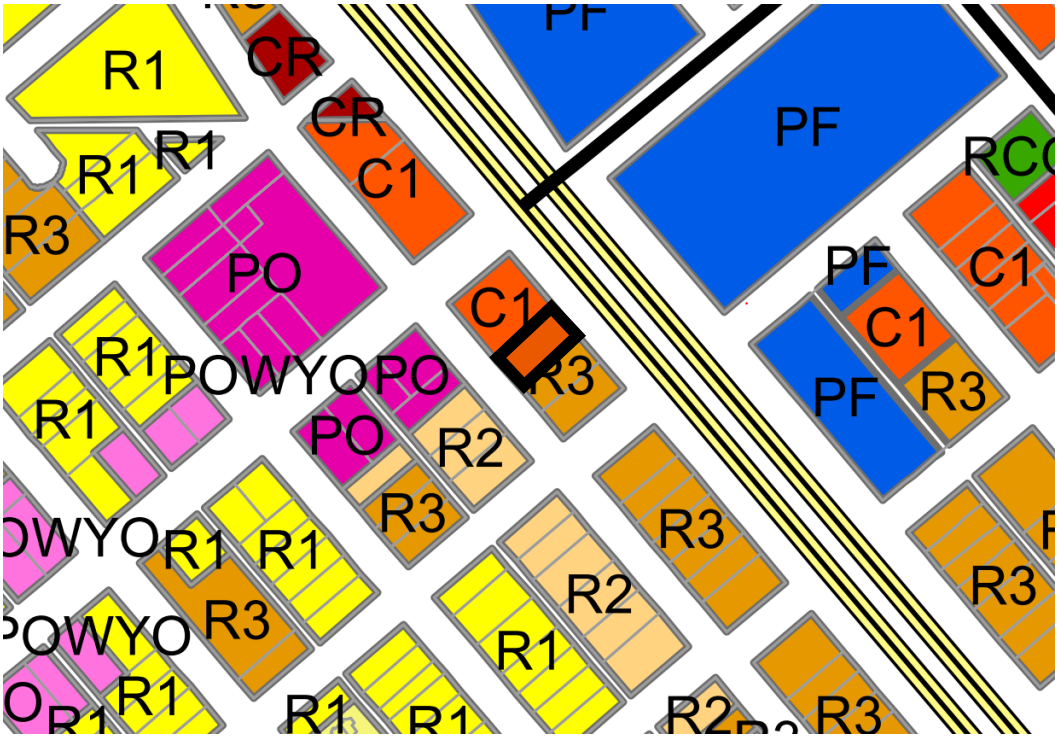
Exhibit “A” – REZ 2023-03 Zoning Map

Exhibit "A": Existing and Proposed Zoning Maps

Existing Zoning: R3 (Residential, One unit per 1,800 square feet of site area)



Proposed Zoning: C1 (Light Commercial)



REPORT TO CITY COUNCIL

Approved by:

Giachino Chiaramonte

Giachino Chiaramonte, Chief of Police

Arnoldo Rodriguez

Arnoldo Rodriguez, City Manager

Council Meeting of: April 3, 2024

Agenda Number: B-8

SUBJECT:

Edward Byrne Memorial Justice Assistance Grant (JAG) Program 2023/24 Grant Award Acceptance

RECOMMENDATION:

Adopt Resolutions:

1. Accepting the grant award in the amount of $25,548.
2. Amending the Police Grant Fund's 2023/24 Budget in the amount of $31,798 to appropriate previously unspent JAG grants.

SUMMARY:

The U.S. Department of Justice has awarded the City $25,548 of JAG funds for Fiscal Year 2023/24 (JAG 23). The funds will be used to support the communication and collaboration among Police Department auxiliary personnel by purchasing Motorola radios.

DISCUSSION:

The U.S. Department of Justice provided a total of $209 million to law enforcement agencies for the Fiscal Year 2023/24. Funds are awarded to state and local agencies on a formula basis. JAG funds support all criminal justice system components, from multijurisdictional drug and gang task forces to crime prevention and technology improvement.

Staff requested the City Council's (Council) approval to apply for JAG 23 with the recommendation to purchase radios to enhance communication and collaboration with volunteers and auxiliary members of the Police Department, including chaplains and the Special Investigations Unit. Staff holds consistent on its initial recommendation to purchase Motorola radios. With the cost of each radio unit at approximately $3,000, staff expects to purchase eight radios.

It is worth noting that staff has identified unspent funds from JAG 2021/2022 (JAG 21) and JAG 2022/2023 (JAG 22). The City was awarded $27,829 under JAG 21 and $26,600 under JAG 22. A portion of the funds were spent on surveillance cameras and accessories. Table 1 provides a breakdown of unspent funds from JAG awards.

Table 1: *Unspent JAG Funds*	
JAG 21	$6,250
JAG 22	$26,600
Total unspent grant funds	**$32,850**

Staff is currently in the process of purchasing License Plate Reader (LPR) cameras to enhance the City's surveillance system. LPR cameras offer a direct benefit to the community by reducing investigation time, thus quickly eliminating threats to public safety. Each LPR camera is estimated at $6,000, including licensing. Staff anticipates purchasing 5 LPR cameras with the unspent JAG 21 and 22 funds.

FINANCIAL IMPACT:

Acceptance of JAG 23 grant will result in $25,548 in Federal funding allocated to the City, specifically designated for the purchase of Motorola radios. This grant presents a valuable opportunity to enhance our public safety infrastructure without burdening local taxpayers.

JAG 22 funds were appropriated in the Fiscal Year 2023/24 Adopted Budget. However, the unspent portion of JAG 21 monies and the new JAG 23 funds have not been appropriated. Thus, staff recommends the adoption of a budget amendment in the amount of $31,798 to appropriate the JAG 21 and JAG 23 grants.

It is important to note that any variance in the cost of the radios after utilizing the grant funds will be managed within the City's adopted operating budget. Staff anticipates that the Police Department's operating budget will effectively cover any potential overage, with projections indicating a maximum shortfall of no more than $1,000.

ALTERNATIVES:

The Council may suggest the City purchase different equipment using the grant funds. Furthermore, the Council can request staff return with additional justification for the recommended purchase. Alternatively, the Council may refuse to accept the grant funds.

ATTACHMENTS:

1. Resolution – Accepting the Grant
2. Resolution – Authorizing Budget Amendment
    a. Exhibit A – Budget Amendment

RESOLUTION NO. 24-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA AUTHORIZING THE ACCEPTANCE OF THE EDWARD BYRNE MEMORIAL JUSTICE PROGRAM 2023/24 GRANT IN THE AMOUNT OF $25,548

WHEREAS, the City of Madera Police Department is responsible for the safety of the citizens of the community; and

WHEREAS, the Madera Police Department spends considerable resources in its efforts to provide frontline law enforcement services to the community; and

WHEREAS, the Council of the City of Madera supports the efforts of the police department to secure resources by the most efficient means possible; and

WHEREAS, the Congress of the United States has allocated $25,548 through the Edward Byrne Memorial Justice Assistance Grant (JAG) program to the City of Madera to be used for front-line law enforcement services; and

WHEREAS, the City wishes to accept the 2023/24 JAG award.

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

1. The foregoing recitals are true and correct.

2. The City accepts the grant in the amount of $25,548 from the Edward Byrne Memorial Justice Program administered by the Federal Government.

3. The City Manager is authorized to execute all required documents.

4. This resolution is effective immediately upon adoption.

******

RESOLUTION NO. 24- ____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, AUTHORIZING AND APPROVING AMENDMENTS TO THE CITY OF MADERA FISCAL YEAR 2023/2024 BUDGET

WHEREAS, the City Council has authorized the City Manager to accept a grant award in the amount of $25,548 from the Edward Byrne Memorial Grant Program; and

WHEREAS, the City has $6,250 of unspent JAG funds from their 2021 allocation; and

WHEREAS, the amendments to the City of Madera Fiscal Year 2023/2024 Budget, listed in Exhibit A, attached hereto, are necessary to account for receipt of the grant funds and related expenditures.

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

1. The above recitals are true and correct.

2. The appropriations for the items listed in Exhibit A, attached hereto, are approved.

3. The City Clerk is authorized and directed to forward a copy of the resolution to the Director of Financial Services, who is authorized to take such action as necessary to implement the terms of this resolution.

4. The resolution is effective immediately upon adoption.

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EXHIBIT A

CITY OF MADERA FISCAL YEAR 2023/24 BUDGET APPROPRIATION
FOR EDWARD BYRNE MEMORIAL GRANT PROGRAM

FUND	ORG CODE	OBJECT CODE	DESCRIPTION	(+)	(-)
PD Grants					
4781	47810000	4434	Grants		31,798.00
4781	47810000	7000	Vehicles and Equipment	31,798.00	
			TOTALS	**31,798.00**	**31,798.00**

REPORT TO CITY COUNCIL

Approved by:

Giachino Chiaramonte

Giachino Chiaramonte, Chief of Police

Arnoldo Rodriguez

Arnoldo Rodriguez, City Manager

Council Meeting of: April 3, 2024

Agenda Number: B-9

SUBJECT:

Request to Waive City Fees Relating to Madera High School's "Every 15 Minutes"

RECOMMENDATION:

Adopt a Resolution waiving the fees to cover the costs of Police, Public Works, and Engineering services for Madera High School's educational program in the amount of $1,009

SUMMARY:

Madera High School has submitted a request to the City to waive fees associated with the temporary closure of a City street. This request is related to an educational program scheduled by the school district. Fees requested to be waived include an Engineering permit and services provided by Police and Public Works personnel. The program will be held at Madera High School (School) on May 1 and May 2, 2024.

DISCUSSION:

Every two years, the Madera Unified School District (School District) provides a meaningful educational experience for its high school students. Titled, "Every 15 Minutes", the program is designed to challenge students to think about the detrimental consequences of making the irresponsible choice to drink alcohol and operate a motor vehicle. The desired outcome of the program is to ensure young adults understand the responsibility of making mature decisions and how such decisions impact their family, friends, and their community.

Upon receipt of the School's request to have the City cover associated costs, staff has performed its due diligence to determine the appropriate measures required to provide such services. Staff anticipates assigning two (2) Public Works' employees and two (2) Police Officers to assist with the requested street closure. City employees will be responsible for the following activities:

- Drawing and monitoring of traffic detour patterns
- Posting of signage
- The deployment of barricade equipment

The School will be required to obtain the required special events permits for the use of City streets. As is City policy, insurance binders (Special Events Insurance) to transfer liability and property damage claims from the City to the School are to be provided.

FINANCIAL IMPACT:

The cost of providing City services is projected per the following:

- Police Department: drawing a traffic detour plan and monitoring of such routes is estimated at $689
- Public Works: $219
- Engineering: $101

It is noted that these figures represent allocating personnel for the event during their regular work schedule. The total amount being petitioned for City Council (Council) relief is $1,009.

ALTERNATIVES:

Council may elect to deny the request to waive fees or may request additional information.

ATTACHMENTS:

1. Resolution – Waiving City fees
2. Request letter from Madera High School staff

RESOLUTION NO. 24-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA WAIVING THE FEES TO COVER THE COSTS OF POLICE, PUBLIC WORKS, AND ENGINEERING SERVICES FOR MADERA HIGH SCHOOL'S EDUCATIONAL PROGRAM IN THE AMOUNT OF $1,009.00

WHEREAS, on April 3, 2024, the City Council of the City of Madera considered a request by Madera High School to waive the fees to cover costs for an educational program titled, "Every 15 Minutes"; and

WHEREAS, Madera High School has organized an educational program for its high school students requiring the temporary closure of a City street; and

WHEREAS, the City fees for Engineering, Police and Public Work services are $1,009; and

WHEREAS, the City Council finds it is in the best interest of the City to approve the waiver of fees; and

WHEREAS, this request provides a public benefit to the community.

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

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

2. The Council finds that the waiver of fees as set forth in this resolution serves a public purpose and is in the best interest and welfare of the City and its residents. Specifically, the Council finds that the waiver of fees as set forth in this resolution serves a valid public purpose including that the Madera Unified School District event will serve approximately 1000 high school students and 200 elementary students and highlights to them the risks of drinking and driving, the importance of personally safety, the responsibility of making mature decisions, and the consequences their actions have on family, friends, and the people in the community. Each of these encourages safe and responsible actions by current and future drivers and passengers within the community.

3. The City Council does hereby waive the City fees requested by Madera High School in the amount of $1,009 associated with the educational program "Every 15 Minutes".

4. This resolution is effective immediately upon adoption.

* * * * * * * *

MADERA UNIFIED SCHOOL DISTRICT

MADERA HIGH SCHOOL

"Home of the Coyotes"

March 15, 2024

Mayor Garcia and Members of the City Council:

Please consider this letter as our formal request to be placed on the agenda for the next City Council meeting. The item for consideration is our bi-annual "Every 15 Minutes" program, which is co-sponsored with the California Highway Patrol. Approximately 1000 high school students and 200 elementary students will be impacted by the two-day program, which challenges high schoolers to think about drinking, driving, personal safety, the responsibility of making mature decisions, and the consequences their actions have on family, friends, and the people in our community.

On behalf of Madera High School, we are requesting council approval to wave the cost of the permit, police, and public works services in conjunction with the "Every 15 Minutes" program to be held on Wednesday, May 1, 2024. Thank you again in advance for your consideration on this matter.

Respectfully,

Isaac Lopez

Isaac A. Lopez
Activities Director,
Madera High School
559.313.0540 (c)
isaaclopez@maderausd.org

Robyn Cosgrove, Principal
200 South "L" Street, Madera, CA 93637 • (559)675-4444 • Fax (559)675-4531 • robyncosgrove@maderausd.org

REPORT TO CITY COUNCIL

Approved by:

Council Meeting of: April 3, 2024

Joseph Hebert

Agenda Number: B-10

Joseph Hebert, Parks & Community Services Director

Arnoldo Rodriguez

Arnoldo Rodriguez, City Manager

SUBJECT:

Sunrise Rotary Sports Complex Rental for the Guelaguetza Event Fee Waiver Request

RECOMMENDATION:

Adopt a Resolution waiving the rental fees of Sunrise Rotary Sports Complex related to the Guelaguetza hosted by the Comité Guelaguetza Madera on October 13, 2024, at an anticipated fee rental of $2610.

SUMMARY:

The City received an inquiry from the Comité Guelaguetza Madera (Comité) requesting waiving rental fees for using Sunrise Rotary Sports Complex on Sunday, October 13, 2024, to host the Guelaguetza. The event is scheduled from 11 am to 5 pm.

DISCUSSION:

Comité Guelaguetza Madera has submitted a request to the City, seeking the waiver of rental fees for the use of Sunrise Rotary Sports Complex on Sunday, October 13, 2024, to host the Guelaguetza. The Guelaguetza is an annual indigenous cultural event originating from Mexico, in the city of Oaxaca, and nearby villages. The celebration features traditional costumed dancing, parades of indigenous walking bands, native food, and statewide artisanal crafts.

Last year, the Comité orchestrated the inaugural Guelaguetza in the City, hosted at the Sunrise Rotary Sports Complex, drawing in over 2,000 attendees. This event served as a platform for local cultural exchange and education, offering the community an opportunity to immerse themselves in traditional Oaxacan music, dance, and cuisine.

The Guelaguetza is being organized by the Comité, with dedicated volunteers, who share indigenous ties and are active in the community. Their shared goal is to continue to bring the Guelaguetza celebration for residents to enjoy.

The City boasts a sizable community of Oaxacans, deeply rooted in a rich cultural heritage. For them, the Guelaguetza holds profound significance, serving to preserve and disseminate their cultural identity. By hosting this event locally, the Comité endeavors to guarantee the transmission of traditions to future generations.

The event has received approval to proceed, contingent upon meeting all other pertinent requirements for a special event, such as securing acceptable rental insurance and obtaining all necessary permits, given its public nature. The rental request specifically encompasses the utilization of the east side of the park, encompassing the soccer fields and the pavilion area.

While the Comité has reserved the park for the event, they are making a request to the City for a waiver of the associated fees. It is also noted that should the fees be waived, they will still be required to provide insurance and proper stage permits.

FINANCIAL IMPACT:

The applicable costs associated with the rental of Rotary Sports Complex Rental as requested are summarized in Table 1.

Table 1: *Estimated Financial Impact to the City*	
Administrative Fee	$25
Rental Charges - $12.50 per Hourly Rental Fee x 5 Fields x 11 Hours	$687.50
Rental Charges - $32.50 per Hourly Rental Fee x 5 Fields x 3 Hours	$487.50
Pavilion Rental - $20 per Hour x 14 Hours	$280
Police Officers (2) - $68.93 per Hour x 6 Hours	$830
Deposit	$300
Total	**$2,610**

ALTERNATIVES:

The Council may elect to reject the fee waiver and require the event organizer to remit any associated fees for the rental of Rotary Sports Complex Rental on the date requested.

ATTACHMENTS:

1. Resolution – Waiving Rental Fees for Rotary Sports Complex Rental related to the Guelaguetza, hosted by Comité Guelaguetza Madera on October 13, 2024
2. Request Letter Authored by Jose Eduardo Chavez, President, Comité Guelaguetza Madera 2024

ATTACHMENT 1

Resolution – Waiving Rental Fees for Sunrise Rotary Sports Complex related to the Guelaguetza, hosted by Comité Guelaguetza Madera on October 13, 2024

RESOLUTION NO. 24-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA WAIVING RENTAL FEES FOR SUNRISE ROTARY SPORTS COMPLEX RELATED TO THE GUELAGUETZA, HOSTED BY COMITÉ GUELAGUETZA MADERA ON OCTOBER 13, 2024

WHEREAS, the City has received a request for waiving of fees for the rental of Sunrise Rotary Sports Complex; and

WHEREAS, the date being requested is Sunday, October 13, 2024, from 6:00 a.m. to 8:00 p.m.; and

WHEREAS, the request is to utilize Sunrise Rotary Sports Complex for the Guelaguetza event; and

WHEREAS, the fees for such an event are calculated based on the 2018-2019 City of Madera Master Fee Schedule; and

WHEREAS, the fees for the event are calculated at $2,610; and

WHEREAS, the event organizers are still subject to providing insurance documentation for City facility rentals that meet City requirements.

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

1. The foregoing recitals are true and correct and incorporated herein by reference.
2. The Council finds that the waiver of fees as set forth in this resolution serves a valid public purpose in that the Comité Guelaguetza Madera's Guelaguetza event promotes a cultural and educational opportunity for residents to experience the Oaxacan culture, which in turn is beneficial for the community.
3. The City Council does hereby waive the City fees for Rental Fees of Sunrise Rotary Sports Complex on October 13, 2024, for the Guelaguetza event, subject to confirmation of insurance.
4. This resolution is effective immediately upon adoption.

* * * * * * * *

ATTACHMENT 2

Request Letter Authored by Jose Eduardo Chavez, President, Comité Guelaguetza Madera 2024



Dear Mayor and Members of the Council,

Comité Guelaguetza Madera is comprised of local dedicated volunteers of all ages who share deep indigenous ties, and are actively involved in organizing the second community-driven Guelaguetza in our city.

The Guelaguetza is a renowned cultural celebration originating in the Mexican state of Oaxaca that highlights the vibrant traditions, music, dance, and cuisine of the various regions of the state. It is a significant Oaxacan tradition and a spectacular celebration of indigenous culture, unity, and ancestral heritage that annually attracts tourists from around the globe.

Last year, more than 2,000 people of all ages and backgrounds, from near and far, visited our first ever Guelaguetza in Madera. In addition to cultural exchange and education, it promoted our local economy.

Our goal is to continue bringing this spectacular celebration for all city of Madera residents to enjoy. To make this event accessible to all of our community, one of our objectives is to maintain free admission. In order to achieve this, we are requesting a fee waiver to host the event at Madera Sunrise Rotary Sports Complex, 1901 Clinton St., on Sunday, October 13, 2024

We are requesting all fields with a set up time of 6 a.m. - 10:30 a.m., an event time of 11:00 a.m. - 5:00 p.m., and clean up time of 6 p.m. - 8 p.m. Our fiscal sponsor, Centro Binacional Para El Desarrollo Indígena Oaxaqueño, can provide proof of tax exempt, non-profit status, but all questions related to the Guelaguetza Madera can be answered by our all-volunteer based Comité Guelaguetza Madera, who is organizing this event.

Please reach out to us with any questions or concerns at comiteguelaguetzamadera@gmail.com or at (559) 718-8168.

Attentively,

José Eduardo Chávez
President, Comité Guelaguetza Madera 2024

REPORT TO CITY COUNCIL

Approved by:
Michael Lima
Michael Lima, Director of Financial Services

Arnoldo Rodriguez
Arnoldo Rodriguez, City Manager

Council Meeting of: April 3, 2024

Agenda Number: C-1

SUBJECT:

Public hearing on the Community Development Block Grant (CDBG) 2024/25 Annual Action Plan funding allocation

RECOMMENDATION:

Conduct the public hearing and, by motion, approve the proposed allocations for the CDBG 2024/25 Annual Action Plan in the estimated amount of $981,730

SUMMARY:

The City is a CDBG entitlement jurisdiction that receives an annual funding allocation. Each year, the City is eligible to apply for and receive the funds through the development and submittal of a CDBG Annual Action Plan.

The City utilizes a Block Grant Commission (BGC) to consider the applications, hear testimony, and make recommendations regarding the City's CDBG allocation. After performing their duties, the BCG has made funding recommendations. Staff is requesting Council conduct a public hearing to consider the recommendations from the BGC for the eligible CDBG Annual Action Plan funding and to receive additional public comment on the funding proposals. HUD requires a 30-day public comment period after approving tentative allocations. Once the public comment period expires, staff will present the proposed allocations to Council in May 2024 for final approval.

DISCUSSION:

The U.S. Department of Housing and Urban Development (HUD) annually allocates CDBG funding to jurisdictions. HUD has not yet announced the 2024/25 CDBG funding allocations. Under this circumstance, HUD advises grantees that the change in the upcoming allocation may fluctuate plus or minus 10 percent of the current year's allocation. Therefore, for purposes of preparing

the 2024/25 Annual Action Plan in a timely manner, the City is using the current allocation of $981,730.

HUD established three national objectives for the CDBG program. Activities proposed in the Annual Action Plan to HUD must meet, at a minimum, one of the following objectives:

1. Benefit to low- and moderate-income (LMI) persons; or
2. Aid in the prevention or elimination of slums or blight; or
3. Meet a need having a particular urgency (referred to as urgent need).

In addition to the national objectives, HUD requires the identification of primary and secondary-tier local funding priorities. The City identifies these local funding priorities in the 2020-2024 Consolidated Action Plan. The following primary and secondary-tier priorities for funding cycles 2020-2024 are as follows:

- Primary
  - Quality Housing (Rent affordability and rental assistance)
  - Homelessness (Supportive services and prevention)
- Secondary-Tier
  - Neighborhood Revitalization (Infrastructure Improvements, Streets/Roads/Lighting, and Community Centers/Parks)

ELIGIBLE USES OF FUNDS

HUD mandates the allocation of funds across three distinct categories, each subject to a specified maximum amount, as part of its expenditure requirements. A synopsis is provided in Table 1.

Table 1: *Eligible funding categories and maximum funding*

Funding Categories	*Maximum % per category*	*Maximum $ per category*
Administration	20%	$196,346
Public Service	15%	$147,259
Capital Projects/Public Improvements	No max.	$638,125
Total	**100%**	**$981,730**

SUMMARY OF SUBRECIPIENT GRANT APPLICATIONS

On October 23, 2023, the City released a Request for Funding Proposal (RFP) inviting eligible and interested entities to submit applications for the CDBG 2024/25 funding cycle. Twelve applications were received. The BGC convened a meeting on February 6, 2024, to review applications and listen to presentations made by the interested entities. The BGC convened on March 21, 2024, to deliberate over the merits of each application. Their primary objective was to

determine which applications most supported the Primary needs (quality housing and homelessness). The BGC reached a consensus on funding distributions and proposed funding recommendations to Council.

Table 2 delineates the permissible allocation of funding per category alongside the grant funding requested by applications.

Table 2: *Requested Grant Funding by Applicants*			
Funding Categories	*Grant proposals received*	*Maximum that can be allocated*	*Requested grant amount*
Administration	2	$196,346	$216,400
Public Service	9	$147,259	$466,186
Capital/Public Improvements	1	$638,125	$650,000
	Total	**$981,730**	**$1,332,586**

BGC ADMINISTRATION ALLOCATIONS

Two applications were submitted for CDBG Administration, with an estimated eligible allocation of $196,346 and a total requested amount of $216,346. Table 3 below details the applicants, their requested amounts, and the BGC recommendation.

Table 3: *BGC Recommended Administration Allocations*		
Applicant	*Amount Requested*	*BGC Recommendation*
City; Action Plan Administration *Administration to Oversee the CDBG program*	$196,346	$176,346
CAPMC – Fresno Madera Continuum of Care *Point-in-Time Count Administration*	$20,000	$20,000
Total	**$216,346**	**$196,346**

BGC PUBLIC SERVICES ALLOCATIONS

The BGC considered HUD's National Objectives and the City's Funding Priorities in formulating the proposed funding recommendations for Public Service. Nine applications were received for public service, with an estimated eligible allocation of $147,259 and a total requested amount of $466,186. Table 4 below presents a detailed breakdown by applicant, requested amount, and BGC recommendation.

Table 4: *BGC Recommended Public Service Allocations*		
Applicant	*Amount Requested*	*BGC Recommendation*
Madera Coalition for Community Justice *Youth Environmental Stewardship*	$28,800	$0
Madera Coalition for Community Justice *Utility Shutoff*	$36,000	$0
Pequenos Empresarios *Child Entrepreneurship Education*	$56,286	$0
Project Run Madera *Project Run Madera*	$38,500	$0
Madera Rescue Mission *Homeless Prevention and Services*	$62,800	$54,000
O.L.I.V.E. Charitable Organization *The Bennet House*	$40,000	$40,000
Community Action Partnership *Housing Stabilization*	$57,300	$33,259
Madera County Workforce *In-Home Childcare*	$66,500	$0
City Parks Department *Madera Seniors Nutrition & Recreational Program*	$80,000	$20,000
Total	**$466,186**	**$147,259**

CAPITAL PROJECTS/PUBLIC IMPROVEMENTS

A single application was received for CDBG Capital Projects/Public Improvements, with an estimated total allocation of $638,125 and a total requested amount of $650,000. Table 5 below outlines the Capital Projects/Public Improvements applicants, their requested amounts, and the BGC recommendation.

Table 5: *BGC Recommended Capital Projects/Public Improvements Allocations*		
Applicant	*Amount Requested*	*BGC Recommendation*
City; Engineering Department *Community and Park Facilities Parking Lot Surface Rehabilitation Project:* ▪ *Pan-American Community Center* ▪ *Gateway Rotary* ▪ *Sunrise Rotary* ▪ *John W. Wells Youth Center* ▪ *Frank Bergon Senior Center*	$650,000	$638,125
Total	**$650,000**	**$638,125**

Once HUD announces funding allocations, staff will modify the recommended BGC proposals as directed. The BGC advised staff to appropriately update the Administrative allocation according to the 20 percent cap and the 15 percent cap for Public Service allocation. If the allocation exceeds the current allocation, the BGC proposed that the difference be awarded to the Parks Department, Senior Services project. If the allocation does not exceed this year's award, the BGC proposed that the percentage change be evenly distributed among the proposed funded projects. The Capital Projects/Public Improvements allocation will be updated according to the allocation.

With Council approval of the estimated 2024/25 CDBG Annual Action Plan funding allocations, a 30-day public review and comment period will begin on April 3, 2024. All interested parties are invited to provide written comments for the City to consider before Council makes final allocations. The public review and comment period will expire May 3, 2024, at 5 pm. This item will be presented for final Council approval during the May 15, 2024, meeting.

FINANCIAL IMPACT:

The City will administer the 2024/25 grant with the requested administration funding. If the City is not awarded the administration request from the CDBG 2024/25 Annual Action Plan, the administration expenses may impact the General Fund.

ALTERNATIVES:

As an alternative to the BGC's recommendations, the Council may:

1. Reject the BGC's allocations.
2. Adjust the BGC's allocations.
3. Develop new allocations.

ATTACHMENTS:

1. 2024/25 Summary of Proposed Allocations

2. CDBG 2024/25 Annual Action Plan Grant Funding Applications
    - **Administration Applicants**
        1. City of Madera- CDBG Administration
        2. Community Action Partnership of Madera County- Fresno Madera Continuum of Care
    - **Public Service Applicants**
        3. Madera Coalition for Community Justice – Youth Environmental Stewardship
        4. Madera Coalition for Community Justice –Utility Shutoff Project
        5. Pequenos Empresarios – Child Entrepreneurship Education
        6. Project Run Madera – Project Run Madera
        7. Madera Rescue Mission – Homeless Program
        8. O.L.I.V.E Charitable Organization – The Bennet House
        9. Community Action Partnership – Housing Stabilization
        10. Madera County Workforce – In-Home Childcare
        11. City of Madera, Parks and Community Services Department- Madera Seniors Nutrition & Recreational Program
    - **Capital Project/Public Improvements Applicants**
        12. City of Madera, Engineering Department – Parking Lot Improvements

City of Madera 2024/25 Proposed Allocations
Community Development Block Grant Programs and Projects

Activity Type	Estimated Maximum Allocation	Proposal	Amount Requested	Block Grant Commission 03/21/24	City Council Tentative 04/03/24	Max. Remaining Funds
Administration	**$ 196,346**	City of Madera 23-24 CDBG Admin	$ 196,400.00	$ 176,346.00		
		CAPMC 23-24 FMCoC	$ 20,000.00	$ 20,000.00		
		Total Administration:	**$ 216,400.00**	**$ 196,346.00**	**$ -**	**$0.00**

Activity Type	Estimated Maximum Allocation	Proposal	Amount Requested	Block Grant Commission 03/21/24	City Council Tentative 04/02/24	Max. Remaining Funds
Public Services	**$ 147,259**	Madera Coalition for Community Justice - Youth Environmental Stewardship Program	$ 28,800.00	$ -		
		Madera Coalition for Community Justice - Utility Shutoff	$ 36,000.00	$ -		
		Pequenos Empresarios	$ 56,286.00	$ -		
		Project Run Madera - Project Run Madera	$ 38,500.00	$ -		
		Madera Rescue Mission - Homeless Program	$ 62,800.00	$ 54,000.00		
		O.L.I.V.E Charitable Organization - The Bennet House	$ 40,000.00	$ 40,000.00		
		Community Action Partnerhsip - Housing Stabilization	$ 57,300.00	$ 33,259.00		
		Madera County Workforce - In-Home Child Care	$ 66,500.00	$ -		
		City Parks Dept. - Madera Seniors Nutrition & Recreational Program	$ 80,000.00	$ 20,000.00		
		Total Public Services:	**$ 466,186.00**	**$ 147,259.00**	**$ -**	**$ -**

Activity Type	Estimated Maximum Allocation	Proposal	Amount Requested	Block Grant Commission 03/21/24	City Council Tentative 04/02/24	Max. Remaining Funds
Capital/Public Improvements	**$ 638,125**	City Engineering Department - Parking Lot Project	$ 650,000.00	$ 638,125.00		
		Total Capital Projects/Public Improvements:	**$ 650,000.00**	$ 638,125.00	**$ -**	**$ -**

Total Funding **$ 981,730.00**

Administration Applications

COMMUNITY DEVELOPMENT BLOCK GRANT
COMMITTEE PROJECT BRIEFING REPORT
FOR THE 2024-2025 FISCAL YEAR

I. PROJECT NAME: City of Madera 2024/2025 Administration Funds

II. APPLICANT: City of Madera

III. PROJECT DESCRIPTION:
The City of Madera provides full oversight of the CDBG program. Administrative funding will be applied to personnel costs associated with providing such oversight. Examples of operating tasks associated with oversight include: subrecipient invoice processing, subrecipient monitoring, revising policies and procedures, and daily program management tasks.

IV. FUNDING PROPOSAL:

A. CDBG Funds Requested: $196,400
B. Projected Completion Date: June 2025

V. OUTCOME MEASUREMENTS:

Total number of persons that will receive unduplicated service or benefit is: 0

VI. CDBG ACTIVE COMMITMENTS:

CDBG Award Year	Award Type	Award Amount	Remaining Balance
2023/2024- 23/24 Admin Funds	Admin	$196,346	$196,346

VII. WERE PROGRAM ACCOMPLISHMENTS MET? *(For All Outstanding Awards)*

☐ Yes ☐ No ☐ In Progress ☒ N/A

VIII. WAS TIMELINESS MET?

☐ Yes ☐ No ☒ In Progress ☐ N/A

IX. REPORTING COMPLIANCE

☒ Yes ☐ No ☐ In Progress ☐ N/A

X. CONFORMANCE WITH FEDERAL FUNDING REQUIREMENTS:

A. The proposed project is eligible for CDBG funding as an Administration Cost as defined by CFR Section 570.206(a).

XI. CONFORMANCE TO CITY PLANS AND POLICIES:

A. City Priority Need Addressed: None

B. Consolidated Plan Conformance: N/A

Choose Font: 14

Madera - Application for Funding for 2024/2025

Exhibit A – Project/Program Summary

Application Type	
Legal Name of Organization:	City of Madera
Name of Project: City of Madera 2024/2025 Administration Funds	
Street Address/Service Area of Project:	205 W. 4th Street
City: Madera	Zip: 93637
Amount Requested for this Project:	$196,400
Amount of Leveraged Funds Available for this Project:	$0

Mailing Address:	205 W. 4th Street
City: Madera	Zip: 93637
Person to Contact Regarding this application:Marcela Zuniga	Title: Grants Administrator
Phone: 5596613692	Email: mzuniga@madera.gov
SAM Number: System for Award Management (Formerly, CCR) Number	
UEI Number: GM14DSJ51PR!	Federal EIN/TIN Number:
Organization Official that will execute the agreement:Marcela Zuniga	Title: Grants Administrator
Phone: 5596613692	Email: 205 West 4th Street
Type of Entity/Organizational Structure City Department/Public Agency	
Brief Project Description(50 Words Max):The City of Madera provides full oversight of the CDBG program. Administrative funding will be applied to personnel costs associated with providing such oversight. Examples of operating tasks associated with oversight include: subrecipient invoice processing, subrecipient monitoring, revising policies and procedures, and daily program management tasks.	

Section 1 Project Information

1.1 Project Objective:

1.2 Project Outcome:

1.3 Select the priority need this project targets.

Priority Needs for the 2023/2024 Action Plan

Top Need Areas	Target Areas
☐ Housing Conditions	Increased supply of affordable rental housing, housing for low-income families, seniors and people living with disabilities.

☐ Public Services	Services that assist abused, abandoned or neglected children. Mental health services and facilities. Senior services.
☐ Economic Development	Financial assistance for low-income individuals to create or expand a business. Programs to assist with job skills development and job placement.
☐ Public Improvements	Additional, accessible sidewalks where sidewalks do not currently exist. Improved maintenance and accessibility of existing sidewalks.

1.4 CDBG Criteria: Which CDBG Low Moderate Income (LMI) National Objective below does the proposed project meet? See (Attachment A) for Income Limits.

○ (1) Area benefit: At least 51% of residents within the targeted activity area are low to moderate income (LMI). OR

○ (2) Limited Clientele (select from options below) OR

○ (a) Project will exclusively benefit the following special needs populations(s) – select all that apply:

☐ (i) Abused children
☐ ii) Elderly Persons 62 years or older
☐ (iii) Battered Spouses
☐ (iv) Severely disabled adults (not children) – documentation required
☐ (v) Illiterate adults
☐ Persons living with HIV/AIDS
☐ Migrant Farm Workers
☐ Homeless Persons

○ (b) At least 51% of clientele served will be documented as LM

○ (c) Will exclusively serve 100% LMI clients

○ (3) Housing (select subpart below) OR

○ (a) Single family (must be 100% LMI)

○ (b) Multi-unit (if two units, one must be LMI; if three or more units, at least 51% of units must be LMI)

○ (4) Job Creation: at least 51% if jobs created/retained for LMI persons

Section 2. Project Timeline

2.1 Will the proposed project funding be fully expended by June 30, 2025? Yes

If no, please explain.

2.2 Please provide anticipated project/activity schedule by identifying major milestones in each quarter period.

Quarter	Description of Anticipated Milestones
Quarter 1 July-September	On going CDBG oversight/monitoring.
Quarter 2 October - December	On going CDBG oversight/monitoring.

Quarter 3 January - March	On going CDBG oversight/monitoring.
Quarter 4 April - June	On going CDBG oversight/monitoring.

Section 3. Ability to Locate other Funds

3.1 What financial resources, other than City are available for this project? Explain.
Once CDBG administrative funds are exhausted, the City utilizes General Fund dollars.

Section 4. Public Input Received/Citizen Participation

Proposals should include evidence of citizen support for the project. Please see Priority Needs for the 2024/25 Action Plan (Attachment A) and eligible CDBG Census Tracts (Attachment B) map. Public Service recipients shall be a minimum of 51% or more designated as low- to moderate-income. Public Service recipients may be qualified as Presumed Benefit (homeless persons, persons with disabilities and seniors.

4.1 What was done to receive public input/participation? Please provide details.
Not applicable to administration.

4.2 What were the outcomes? Include documentation of support for the proposal such as meeting minutes, letters and petitions.
Not applicable to administration.

4.3 List partnerships / collaborations with other agencies within the community.
Not applicable to administration.

Section 5. Client Population

Please refer to (Attachment A) for Income Limits and (Attachment B) for eligible CDBG Census Tracts to assist in determining client eligibility.

5.1 Indicate the total number of unduplicated clients you intend to serve during the term of this proposed project: 0

Section 6. Project Budget and Capacity

6.1 Does the organization have the storage capacity to retain project files for a minimum of five years? Yes

6.2 Does the organization have the capacity to separately track/report all CDBG funded expenditures and activities?

If yes, briefly describe the organization's record keeping, tracking, and reporting system.
The City maintains subrecipient program and financial files both electronically and hard copy.

6.3 Please list all expenses in the table below.

Budget Line Item	Madera	Other Funding	Program Total
Personnel Lines needed: 1			
Salaries	$196,400		$196,400
Benefits			$0
Taxes			$0
Subtotal Personnel	$196,400	$0	$196,400
Non-Personnel			
Project Expenses			$0
Operating Expenses			$0
Other			$0
Other Lines needed:			
Subtotal Non-Personnel	$0	$0	$0
TOTAL	$196,400	$0	$196,400

Section 7. References

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

Name	Title	Company/Agency	Phone	Email Address

Section 8. Sponsoring Agency Management

Corporation directors:

What was the average number of Board members attending meetings last year? 8

Based on the bylaws, what is the minimum and maximum number of seats on the Board? 4Minimum 7Maximum

Please provide the following information:

Date of Incorporation:

Section 9. Financial

If additional funds are received, please describe the source, the amount and upload supporting documentation.

Number of Lines needed:

Please list all additionl sources of funds for this project

Source of Funds	Expected Funds
Total Other Funds	$0

How often are financial records audited, and by whom?

List any judgments or pending lawsuits against the agency or program:

Attachments

(Upload Instructions)

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

Attachment	Link or Explanation for Missing Attachments
☐ Articles of Incorporation and Bylaws	
☑ Organization Chart	CDBG_Organizaiton_Chart.pdf
☐ Non-Profit Determination Letters, IRS & State (501.3.c)	
☐ Most Recent Financial Statements	
☐ Most Recent Audit & Findings, if any	
☐ Program Intake Policies	
☐ Client Intake Form	
☐ Other -	
☐ Other - xyz	

Submitted By:	Liliana Camacho
Date Signed	11/30/2023
Approved By:	Liliana Camacho
Date Signed	12/05/2023
Approval Modified By	marcela zuniga
Date Signed	05/02/2023

Initially submitted: Mar 10, 2023 - 15:01:30

COMMUNITY DEVELOPMENT BLOCK GRANT
COMMITTEE PROJECT BRIEFING REPORT
FOR THE 2024-2025 FISCAL YEAR

I. PROJECT NAME: Fresno Madera Continuum of Care

II. APPLICANT: Community Action Partnership Madera County

III. PROJECT DESCRIPTION:
The Fresno Madera Continuum of Care (FMCoC) works collaboratively to reduce homelessness within Madera and Fresno Counties. Community Action Partnership of Madera County, Inc. is applying for CDBG funding to continue to pay for membership to the FMCoC to have 2 CAPMC staff to attend the FMCoC meetings which are held once a month. CAPMC has remained an active member in good standing with the FMCoC and is also an active participant on the FMCoC, board thanks to the CDBG funding.

IV. FUNDING PROPOSAL:

A. CDBG Funds Requested: $20,000
B. Projected Completion Date: June 2025

V. OUTCOME MEASUREMENTS:

Total number of persons that will receive unduplicated service or benefit is: 0

VI. CDBG ACTIVE COMMITMENTS:

CDBG Award Year	Award Type	Award Amount	Remaining Balance
2021/22- Housing Stabilization- CV3	COVID	$122,322.19	$89,247.87
2023/24 – Housing Stabilization	Public Service	$10,000	$10,000
2023/24 – FMCoC	Admin	$20,000	$20,000

VII. WERE PROGRAM ACCOMPLISHMENTS MET? *(For All Outstanding Awards)*

☐ Yes ☐ No ☒ In Progress ☐ N/A

VIII. WAS TIMELINESS MET?

☐ Yes ☐ No ☒ In Progress ☐ N/A

IX. REPORTING COMPLIANCE

☒ Yes ☐ No ☐ In Progress ☐ N/A

X. CONFORMANCE WITH FEDERAL FUNDING REQUIREMENTS:

A. The proposed project is eligible for CDBG funding as an Administration Cost as defined by CFR Section 570.206(a).

B. This activity meets the Federal objective of benefiting low- and moderate-income persons as limited clientele activity under Section 570.208(a)(2) because the program will serve the homeless / at risk community.

XI. CONFORMANCE TO CITY PLANS AND POLICIES:

A. City Priority Need Addressed: Housing Conditions

B. Consolidated Plan Conformance: Conforms

Choose Font: 16

Madera - Application for Funding for 2024/2025

Exhibit A – Project/Program Summary

Application Type	Public Service
Legal Name of Organization:	Community Action Partnership of Madera County, Inc.
Name of Project: Fresno Madera Continuum of Care	
Street Address/Service Area of Project:	1225 Gill Avenue
City: Madera	Zip: 93637
Amount Requested for this Project:	$20,000
Amount of Leveraged Funds Available for this Project:	$0

Mailing Address:	1225 Gill Avenue
City: Madera	Zip: CA
Person to Contact Regarding this application:Ana Ibañez	Title: Program Manager
Phone: 559-675-5727	Email: aibanez@maderacap.org
SAM Number: V9D5YUNVFNA4 System for Award Management (Formerly, CCR) Number	
UEI Number: V9D5YUNVFNA4	Federal EIN/TIN Number: 94-1612823
Organization Official that will execute the agreement:Mattie Mendez	Title: Executive Director
Phone: 559-675-5749	Email: mmendez@maderacap.org
Type of Entity/Organizational Structure Non-Profit	
Brief Project Description(50 Words Max):The Fresno Madera Continuum of Care (FMCoC) works collaboratively to reduce homelessness within Madera and Fresno Counties. Community Action Partnership of Madera County, Inc. is applying for CDBG funding in order to continue to pay for membership to the FMCoC in order to have 2 CAPMC staff to attend the FMCoC meetings which are held once a month. CAPMC has remained an active member in good standing with the FMCoC and is also an active participant on the FMCoC, board thanks to the CDBG funding.	

Section 1 Project Information

1.1 Project Objective:
Decent Housing

1.2 Project Outcome:
Sustainability

1.3 Select the priority need this project targets.

Priority Needs for the 2023/2024 Action Plan

Top Need Areas	Target Areas
☑ Housing Conditions	Increased supply of affordable rental housing, housing for low-income families, seniors and people living with disabilities.
☐ Public Services	Services that assist abused, abandoned or neglected children. Mental health services and facilities. Senior services.
☐ Economic Development	Financial assistance for low-income individuals to create or expand a business. Programs to assist with job skills development and job placement.
☐ Public Improvements	Additional, accessible sidewalks where sidewalks do not currently exist. Improved maintenance and accessibility of existing sidewalks.

1.4 CDBG Criteria: Which CDBG Low Moderate Income (LMI) National Objective below does the proposed project meet? See (Attachment A) for Income Limits.

○ (1) Area benefit: At least 51% of residents within the targeted activity area are low to moderate income (LMI). OR

○ (2) Limited Clientele (select from options below) OR

○ (a) Project will exclusively benefit the following special needs populations(s) – select all that apply:

☐ (i) Abused children
☐ ii) Elderly Persons 62 years or older
☐ (iii) Battered Spouses
☐ (iv) Severely disabled adults (not children) – documentation required
☐ (v) Illiterate adults
☐ Persons living with HIV/AIDS
☐ Migrant Farm Workers
☑ Homeless Persons

○ (b) At least 51% of clientele served will be documented as LM

○ (c) Will exclusively serve 100% LMI clients

○ (3) Housing (select subpart below) OR
  ○ (a) Single family (must be 100% LMI)
  ○ (b) Multi-unit (if two units, one must be LMI; if three or more units, at least 51% of units must be LMI)
○ (4) Job Creation: at least 51% if jobs created/retained for LMI persons

Section 2. Project Timeline

2.1 Will the proposed project funding be fully expended by June 30, 2025?
Yes

If no, please explain.

2.2 Please provide anticipated project/activity schedule by identifying major milestones in each quarter period.

Quarter	Description of Anticipated Milestones
Quarter 1 July-September	Two CAPMC staff members will attend the FMCoC monthly meetings and report back to the agency and the Housing Our Homeless committee.
Quarter 2 October - December	Two CAPMC staff members will attend the FMCoC monthly meetings and report back to the agency. Preparations for the 2025 Annual Point in Time Count and homeless awareness events.
Quarter 3 January - March	Preparations for the 2025 Annual Point in Time Count continued until the actual count begins. Staff continue to attend FMCoC monthly meetings.
Quarter 4 April - June	Staff continue to attend FMCoC monthly meetings and debriefing begins regarding the 2025 Annual Point in Time Count.

Section 3. Ability to Locate other Funds

3.1 What financial resources, other than City are available for this project? Explain.
CAPMC is unable to rely on any other financial resources available for this project. The CDBG funding, if awarded, will allow for CAPMC staff to attend the FMCoC meetings and collaborate with other entities to provide services that are much needed within the homeless community in Madera County.

Section 4. Public Input Received/Citizen Participation

Proposals should include evidence of citizen support for the project. Please see Priority Needs for the 2024/25 Action Plan (Attachment A) and

eligible CDBG Census Tracts (Attachment B) map. Public Service recipients shall be a minimum of 51% or more designated as low- to moderate-income. Public Service recipients may be qualified as Presumed Benefit (homeless persons, persons with disabilities and seniors.

4.1 What was done to receive public input/participation? Please provide details.

CAPMC recently submitted its Community Needs Assessment. The information gathered in order to put together the needs assessment was compiled of focus groups, surveys and community meetings. The assessment provides a list of the top five priorities to be addressed throughout the year.

4.2 What were the outcomes? Include documentation of support for the proposal such as meeting minutes, letters and petitions.

The outcomes of focus groups, surveys and community meetings placed the following priorities as the top five priorities needing to be addressed: affordable housing, access to health care, employment, access to nutritious food and homeless services.

In regard to the previous Point in Time Count conducted, the total number of sheltered and unsheltered homeless individuals surveyed was 681. The below the breakdown:

Madera City - 205 (unsheltered) and 336 (sheltered) for a total of 541

Madera County - 140 (unsheltered) and 0 (sheltered) for a total of 140

4.3 List partnerships / collaborations with other agencies within the community.

CAPMC collaborates with the majority of local agencies within Madera County to help reduce the effects of poverty and homelessness that has become a major crisis today. the agencies that CAPMC works with are Department of Behavioral Health Services, Department of Social Services, Madera County Sheriff's Office, City of Madera Police Department, Madera County Workforce Assistance Center, Madera Food Bank, Hope House, Madera Rescue Mission, Madera Ministerial Association, other faith-based organizations, City of Madera and County of Madera.

Section 5. Client Population

Please refer to (Attachment A) for Income Limits and (Attachment B) for eligible CDBG Census Tracts to assist in determining client eligibility.

5.1 Indicate the total number of unduplicated clients you intend to serve during the term of this proposed project: 0

Section 6. Project Budget and Capacity

6.1 Does the organization have the storage capacity to retain project files

for a minimum of five years? Yes

6.2 Does the organization have the capacity to separately track/report all CDBG funded expenditures and activities?

If yes, briefly describe the organization's record keeping, tracking, and reporting system.
All FMCoC meeting minutes are kept in a file in the desk of the staff that attend the FMOCoC meetings. The data collected during the Point in Time Count is crucial to effectively plan and for performance management toward the goals of homeless prevention in Madera County.
Records for all programs are archived for a total of seven years, unless contract asks for additional storage time.

6.3 Please list all expenses in the table below.

Budget Line Item	Madera	Other Funding	Program Total
Personnel Lines needed: 1			
Salaries & Wages	$12,847		$12,847
Benefits	$2,246	$0	$2,246
Taxes	$1,073		$1,073
Subtotal Personnel	$16,166	$0	$16,166
Non-Personnel			
Project Expenses			$0
Operating Expenses	$2,166		$2,166
Other			$0
Other Lines needed: 1			
Indirect Cost	$1,668		$1,668
Subtotal Non-Personnel	$3,834	$0	$3,834
TOTAL	$20,000	$0	$20,000

Section 7. References

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

Name	Title	Company/Agency	Phone	Email Address
Connie Moreno Peraza	Director	Madera County Behavioral Health Services	559-673-3508	connie.moreno.peraza@maderacounty.com

Ryan McWerther	Director	Madera County Food Bank	559-975-3515	mcwherther.maderafoodbank@gmail.com
Deborah Martinez	Director	Madera County Department of Social Services	559-675-2300	deborah.martinez@maderacounty.com

Section 8. Sponsoring Agency Management

Corporation directors:

What was the average number of Board members attending meetings last year? 12

Based on the bylaws, what is the minimum and maximum number of seats on the Board? 8Minimum 15Maximum

Please provide the following information:

Date of Incorporation:

Section 9. Financial

If additional funds are received, please describe the source, the amount and upload supporting documentation.

Number of Lines needed:

Please list all additionl sources of funds for this project

Source of Funds	Expected Funds
Total Other Funds	$0

How often are financial records audited, and by whom?
Yearly, Brown Armstrong CPA's

List any judgments or pending lawsuits against the agency or program:
None

Attachments

(Upload Instructions)

Checked attachments below are **REQUIRED** in order to submit your application, and your application WILL NOT be able to be submitted with

missing required attachments! Please take this into consideration when timing your submission of this application. The documents you need to upload are checked below. If you have other attachments you would like to include, please check the box and, if Other, identify the Attachment in the box. If you are unable to upload any of the attachments, contact Marcela Zuniga at 559-661-3692 or mzuniga@madera.gov at least one day prior to the deadline.

Attachment	Link or Explanation for Missing Attachments
☑ Articles of Incorporation and Bylaws	1.2_CAPMC_Bylaws_-_Final_Version_10-13-22.pdf
☑ Organization Chart	Agency_Org._Structure_Chart.pdf
☑ Non-Profit Determination Letters, IRS & State (501.3.c)	Non-Profit_Docs.pdf
☑ Most Recent Financial Statements	CAPMC_Financial_Statements_-_Year_Ended_2022-06-30_Protected.pdf
☑ Most Recent Audit & Findings, if any	CAPMC_Financial_Statements_-_Year_Ended_2022-06-30_Protected.pdf
☑ Program Intake Policies	N/A
☑ Client Intake Form	N/A
☑ Evaluation Document	2023_BOD_ROSTER_CONTACT__CL_-_CURRENT.pdf
☑ Board Certification	2023_BOD_ROSTER_CONTACT__CL_-_CURRENT.pdf
☐ Board Roster	
☑ Other - FMCoC Project Timeline	FMCoC_Project_Timeline.pdf
☐ Other -	

Submitted By:	Ana Ibañez
Date Signed	11/20/2023
Approved By:	Liliana Camacho
Date Signed	12/05/2023

Initially submitted: Nov 16, 2023 - 15:22:36

Public Service Applications

COMMUNITY DEVELOPMENT BLOCK GRANT
COMMITTEE PROJECT BRIEFING REPORT
FOR THE 2024-2025 FISCAL YEAR

I. PROJECT NAME: Madera Youth Environmental Stewardship

II. APPLICANT: Madera Coalition for Community Justice

III. PROJECT DESCRIPTION:

MYESP II will continue the success of FY 2023-4 project in developing a new cadre of youth who will be academically high achievers, leaders, and active citizens. It's a year-long program engaging youth in a unique experience that integrates academic study, community-service (environmental justice issues), character development, civic responsibility, and youth voice.
Project utilizes a participatory, action-oriented project-based curriculum that affirms the Six Proven Practices in a nontraditional setting that allows youth to take leadership, exercise civic engagement and connect with community stakeholders. The community environment will support and guide them through real life experiences, learning and skills to succeed in college, career, and civic life. The end goal is providing youth with a voice, agency, and power to effect decision-making, and community change all the while inculcating a love for learning. Proposal is characterized by the following elements:
• Academic Learning - Support youth knowledge in the five disciplines of STEAM education (science, technology, engineering, art and mathematics) through substantive teaching, learning and interactive experiences;
• Character Development - builds on and parlays behavioral traits and skills necessary for academic learning, social success and civic engagement;
• Civic Responsibility – Project activities will address community needs and help youth see their place in community and society;
• Collaboration - Staff, stude

IV. FUNDING PROPOSAL:

A. CDBG Funds Requested: $28,800
B. Projected Completion Date: June 2025

V. OUTCOME MEASUREMENTS:

Total number of persons that will receive an unduplicated service or benefit is: 50-100

VI. CDBG ACTIVE COMMITMENTS:

CDBG Award Year	Award Type	Award Amount	Remaining Balance
2021/22- RA & Eviction /Utility Shutoff Prev- CV	COVID	$280,320.81	$171,508.77
2023/24- Youth Stewardship	Public Service	$26,032	$22,090.21

VII. WERE PROGRAM ACCOMPLISHMENTS MET?

☐ **Yes** ☐ **No** ☐ In Progress ☒ N/A

VIII. WAS TIMELINESS MET?

☐ **Yes** ☐ **No** ☐ In Progress ☒ N/A

IX. REPORTING COMPLIANCE

☐ **Yes** ☐ **No** ☐ In Progress ☒ N/A

X. CONFORMANCE WITH FEDERAL FUNDING REQUIREMENTS:

A. The proposed project is eligible for CDBG funding as a Public Service project as defined by CFR Section 570.201(e).

B. This activity meets the Federal objective of benefiting low- and moderate-income persons as low moderate area benefit under Section 570.208(a)(1)(i) because the residents meet the low-and moderate-income threshold for eligibility.

XI. CONFORMANCE TO CITY PLANS AND POLICIES:

A. City Priority Need Addressed: Public Services

B. Consolidated Plan Conformance: Conforms

Choose Font: 16

Madera - Application for Funding for 2024/2025

Exhibit A – Project/Program Summary

Application Type	Public Service
Legal Name of Organization:	Madera Coalition for Community Justice
Name of Project: Madera Youth Environmental Stewardship Project (MYESP)	
Street Address/Service Area of Project:	219 S. D St.
City: Madera	Zip: 93638
Amount Requested for this Project:	$28,800
Amount of Leveraged Funds Available for this Project:	$0

Mailing Address:	219 S. D St.
City: Madera	Zip: 93638
Person to Contact Regarding this application:Linette Lomeli	Title: Executive director
Phone: 559-661-1879	Email: linettel@maderaccj.org
SAM Number: 77-0391942 System for Award Management (Formerly, CCR) Number	
UEI Number: 77-0391942	Federal EIN/TIN Number:
Organization Official that will execute the agreement:Monica DeHorta	Title: Madera, CA 93638
Phone: 559-661-1879	Email: monicadh@maderaccj.org
Type of Entity/Organizational Structure Non-Profit	
Brief Project Description(50 Words Max):MYESP II will continue the success of FY 2023-4 project in developing a new cadre of youth who will be academically high achievers, leaders and active citizens. It's a year-long program engaging youth in a unique experience that integrates academic study, community-service (environmental justice issues), character development, civic responsibility and youth voice. Project utilizes a participatory, action-oriented project-based curriculum that affirms the Six Proven Practices in a nontraditional setting that allows youth to take leadership, exercise civic engagement and connect with community stakeholders. The community environment will support and guide them through real life experiences, learning and skills to succeed in college, career and civic life. The end goal is providing youth with a voice,	

agency and power to effect decision-making and community change all the while inculcating a love for learning. Proposal is characterized by the following elements:
• Academic Learning - Support youth knowledge in the five disciplines of STEAM education (science, technology, engineering, art and mathematics) through substantive teaching, learning and interactive experiences;
• Character Development - builds on and parlays behavioral traits and skills necessary for academic learning, social success and civic engagement;
• Civic Responsibility – Project activities will address community needs and help youth see their place in community and society;
• Collaboration - Staff, stude

Section 1 Project Information

1.1 Project Objective:

Suitable Living Environment

1.2 Project Outcome:

1.3 Select the priority need this project targets.

Priority Needs for the 2023/2024 Action Plan

Top Need Areas	Target Areas
☐ Housing Conditions	Increased supply of affordable rental housing, housing for low-income families, seniors and people living with disabilities.
☑ Public Services	Services that assist abused, abandoned or neglected children. Mental health services and facilities. Senior services.
☐ Economic Development	Financial assistance for low-income individuals to create or expand a business. Programs to assist with job skills development and job placement.
☐ Public Improvements	Additional, accessible sidewalks where sidewalks do not currently exist. Improved maintenance and accessibility of existing sidewalks.

1.4 CDBG Criteria: Which CDBG Low Moderate Income (LMI) National Objective below does the proposed project meet? See (Attachment A) for Income

Limits.

◉ (1) Area benefit: At least 51% of residents within the targeted activity area are low to moderate income (LMI). OR

○ (2) Limited Clientele (select from options below) OR

○ (a) Project will exclusively benefit the following special needs populations(s) – select all that apply:

☐ (i) Abused children
☐ ii) Elderly Persons 62 years or older
☐ (iii) Battered Spouses
☐ (iv) Severely disabled adults (not children) – documentation required
☐ (v) Illiterate adults
☐ Persons living with HIV/AIDS
☐ Migrant Farm Workers
☐ Homeless Persons

◉ (b) At least 51% of clientele served will be documented as LM

○ (c) Will exclusively serve 100% LMI clients

○ (3) Housing (select subpart below) OR

○ (a) Single family (must be 100% LMI)

○ (b) Multi-unit (if two units, one must be LMI; if three or more units, at least 51% of units must be LMI)

○ (4) Job Creation: at least 51% if jobs created/retained for LMI persons

Section 2. Project Timeline

2.1 Will the proposed project funding be fully expended by June 30, 2025?
Yes

If no, please explain.

2.2 Please provide anticipated project/activity schedule by identifying major milestones in each quarter period.

Quarter	Description of Anticipated Milestones
Quarter 1 July-September	- Hire and train new staff. - Staff will develop environmental justice education curriculum in consultation with local advocates experts in the field, - Work out the administrative logistics for the forthcoming year and create guiding protocol for participants. - Recruit youth participants and provide them with orientation of project. - Introduction to the environmental justice field, community

	mapping and guest presentations. - Youth will spend the next months learning and researching substantive material related to environmental justice.
Quarter 2 October - December	- Continuing training on EJ issues. - Leadership development training & activities. - Team supported by staff will develop schedule, plan and coordinate logistics to begin developing community projects. 7. -Team will research and plan community service projects - Team will design and implement first community service projects. - 10. Team will take a local trip. The first one will be a guided tour of different polluting sources and sites throughout the metropolitan area of the City of Madera.
Quarter 3 January - March	- Continue the ongoing trainings/activities started in Qtr.2. - Team will research and plan 2nd community service projects - Team will design and implement 2nd community service projects. - Plan and recruit community partners to put on 2024 Earth Day celebration in the City of Madera. -Team will trip visiting one of three communities (Fresno, Tulare and Kern) where the community youth is implementing an air monitoring project to monitor pesticide contamination either in the air or water.
Quarter 4 April - June	- Complete community service projects. - Plan and put on Earth Day Celebration. - Team will write “open letter to editor” to the local Madera Tribune and high school newspapers on their projects. - The group will undertake a legislative visit of elected officials of either city, county or state and/or attend a Central Valley Air District Board hearing. - Graduation and celebration.

Section 3. Ability to Locate other Funds

3.1 What financial resources, other than City are available for this project? Explain.

No other sources of funding is available.

Section 4. Public Input Received/Citizen Participation

Proposals should include evidence of citizen support for the project. Please see Priority Needs for the 2024/25 Action Plan (Attachment A) and eligible CDBG Census Tracts (Attachment B) map. Public Service recipients shall be a minimum of 51% or more designated as low- to moderate-income. Public Service recipients may be qualified as Presumed Benefit (homeless persons, persons with disabilities and seniors.

4.1 What was done to receive public input/participation? Please provide details.

There were discussions with a total of 140 parents regarding need for enrichment activities. They supported MCCJ's call for service learning as a strategy for character building and engagement. We've also had discussions with educator on an ad hoc basis in terms of what do students need to succeed not just in school but as an adult. MCCJ knows from its own experience over the past 21 years, the needs of youth and what works to motivate youth and build social emotional learning.

As part of the regional CERF advisory committee, staff was able to hear from a variety of community stakeholders and discuss the pressing need for enrichment activities for youths in Madera. Group included civic & government leaders, agency heads, educators, business operators, faith leaders and youth advocates.

4.2 What were the outcomes? Include documentation of support for the proposal such as meeting minutes, letters and petitions.

No formal records were kept.

4.3 List partnerships / collaborations with other agencies within the community.

Madera Unified School district, City and County of Madera, and local faith community.

Section 5. Client Population

Please refer to (Attachment A) for Income Limits and (Attachment B) for eligible CDBG Census Tracts to assist in determining client eligibility.

5.1 Indicate the total number of unduplicated clients you intend to serve during the term of this proposed project: 30-40

Section 6. Project Budget and Capacity

6.1 Does the organization have the storage capacity to retain project files for a minimum of five years? Yes

6.2 Does the organization have the capacity to separately track/report all CDBG funded expenditures and activities?

If yes, briefly describe the organization's record keeping, tracking, and reporting system.
MCCJ will open a separate folder for the project that is monitored by the grant manager. All files will be maintained by the coordinator and kept it project folder.

6.3 Please list all expenses in the table below.

Budget Line Item	Madera	Other Funding	Program Total
Personnel Lines needed: 2			
Project coordinator	$11,500	$0	$11,500
Assistant	$7,500	$0	$7,500
Benefits	$1,900	$0	$1,900
Taxes	$840	$0	$840
Subtotal Personnel	$21,740	$0	$21,740
Non-Personnel			
Project Expenses	$2,950	$0	$2,950
Operating Expenses	$1,800		$1,800
Other	$2,310	$0	$2,310
Other Lines needed:			
Subtotal Non-Personnel	$7,060	$0	$7,060
TOTAL	$28,800	$0	$28,800

Section 7. References

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

Name	Title	Company/Agency	Phone	Email Address
Johanna Torres	Director	Madera Votes	510-3817780	maderaadvocate@gmail.org
Eddie Ocampo	Director	Self Help Housing	559-8021683	EddieO@selfhelpenterprises.org
Nayamin Martinez	Director	Central California Environmental Justice Network	559-272-4874	nayamin.martinez@ccejn.org

Section 8. Sponsoring Agency Management

Corporation directors:

What was the average number of Board members attending meetings last year? 6

Based on the bylaws, what is the minimum and maximum number of seats on the Board? 4Minimum 15Maximum

Please provide the following information:

Date of Incorporation: 04/12/1994

Section 9. Financial

If additional funds are received, please describe the source, the amount and upload supporting documentation.

Number of Lines needed:

Please list all additionl sources of funds for this project

Source of Funds	Expected Funds
Total Other Funds	$0

How often are financial records audited, and by whom?
Annually. Craig & Associates.

List any judgments or pending lawsuits against the agency or program:
N/A

Attachments

(Upload Instructions)

Checked attachments below are **REQUIRED** in order to submit your application, and your application WILL NOT be able to be submitted with missing required attachments! Please take this into consideration when timing your submission of this application. The documents you need to upload are checked below. If you have other attachments you would like to include, please check the box and, if Other, identify the Attachment in the box. If you are unable to upload any of the attachments, contact Marcela

Zuniga at 559-661-3692 or mzuniga@madera.gov at least one day prior to the deadline.

Attachment	Link or Explanation for Missing Attachments
☑ Articles of Incorporation and Bylaws	artofincorp.pdf
☑ Organization Chart	MCCJ_final_org_chart_003-2-23.docx
☑ Non-Profit Determination Letters, IRS & State (501.3.c)	501c3.pdf
☑ Most Recent Financial Statements	ANNUAL_BUDGET_2022-2023.pdf
☑ Most Recent Audit & Findings, if any	auditmccj21.pdf
☑ Program Intake Policies	intake_pol_and_proc.docx
☑ Client Intake Form	MYL-intake.pdf
☑ Evaluation Document	status.pdf
☑ Board Certification	BdofDir.pdf
☐ Board Roster	
☐ Other -	
☐ Other -	

Submitted By:	Baldwin Moy
Date Signed	11/30/2023
Approved By:	Liliana Camacho
Date Signed	12/05/2023
Approval Modified By	
Date Signed	//

Initially submitted: Feb 22, 2023 - 10:21:07

COMMUNITY DEVELOPMENT BLOCK GRANT
COMMITTEE PROJECT BRIEFING REPORT
FOR THE 2024-2025 FISCAL YEAR

I. PROJECT NAME: Utility Shutoff Prevention Project (USPP)

II. APPLICANT: Madera Coalition for Community Justice

III. PROJECT DESCRIPTION:

Project is a utility shutoff prevention program providing assistance to families facing imminent utility service shutoff. Assistance payments are to forestall discontinuance of services and allow applicant to establish payment plan to maintain service. Staff will also counsel families about other available financial assistance and resources. (MCCJ operates PG&E's Reach program (utility payment assistance and California Public Utility Commission's TEAM program (utility bill dispute resolution service).

• Provide utility (electricity, water and sewer) assistance to families facing imminent utility shutoff due to lack of income.
• Maximum of $500 (one time only). Applicant required to supplement amount if practical.
• Provide financial counseling and referral services to families regarding benefits, services, other resources.
• Staff will conduct outreach to publicize the program to residents of the City of Madera through its community networks and recruit the assistance of local agencies, nonprofits, and faith institutions to refer clients in need. Staff also utilize local media (e.g., Madera Tribune, Radio Bilingue, Univision, etc.).

Applicants served in-person, phone, remote and by appointment.

MCCJ seeks to provide direct financial assistance up to 100 families and counseling services to another 300 families who did not receive services.(Each household has 3.77 persons on average according to local government records) Thus, the direct impact would be over 1500 persons.)

IV. FUNDING PROPOSAL:

A. CDBG Funds Requested: $36,000
B. Projected Completion Date: June 2025

IX. OUTCOME MEASUREMENTS:

Total number of persons that will receive an unduplicated service or benefit is: 50-100

V. CDBG ACTIVE COMMITMENTS:

CDBG Award Year	Award Type	Award Amount	Remaining Balance
2021/22- RA & Eviction /Utility Shutoff Prev- CV	COVID	$280,320.81	$171,508.77

VII. WERE PROGRAM ACCOMPLISHMENTS MET? *(For All Outstanding Awards)*

☐ **Yes** ☐ **No** ☒ In Progress ☐ N/A

VIII. WAS TIMELINESS MET?

☐ **Yes** ☐ **No** ☒ In Progress ☐ N/A

IX. REPORTING COMPLIANCE

☐ **Yes** ☐ **No** ☒ In Progress ☐ N/A

VI. CONFORMANCE WITH FEDERAL FUNDING REQUIREMENTS:

A. The proposed project is eligible for CDBG funding as a Public Service project as defined by CFR Section 570.201(e).

B. This activity meets the Federal objective of benefiting low- and moderate-income persons as low moderate area benefit under Section 570.208(a)(1)(i) because the residents meet the low-and moderate-income threshold for eligibility.

VII. CONFORMANCE TO CITY PLANS AND POLICIES:

A. City Priority Need Addressed: Public Services

B. Consolidated Plan Conformance: Conforms

Choose Font: 16

Madera - Application for Funding for 2024/2025

Exhibit A – Project/Program Summary

Application Type	Public Service
Legal Name of Organization:	Madera Coalition for Community Justice
Name of Project: Utility Shutoff Prevention Project (USPP)	
Street Address/Service Area of Project:	219 S. D St.
City: Madera	Zip: 93638
Amount Requested for this Project:	$36,000
Amount of Leveraged Funds Available for this Project:	$0

Mailing Address:	219 S. D St.
City: Madera	Zip: 93638
Person to Contact Regarding this application:Esperanza Cross-Miller	Title: Project Coordinator
Phone: 559-661-1879	Email: esperanzacm@maderaccj.org
SAM Number: 04-812-5244 System for Award Management (Formerly, CCR) Number	
UEI Number: 04-812-5244	Federal EIN/TIN Number: 77-0391942
Organization Official that will execute the agreement:Linette Lomeli	Title: Executive Director
Phone: 559-661-1879	Email: linettel@maderaccj.org
Type of Entity/Organizational Structure Non-Profit	
Brief Project Description(50 Words Max):Project is a utility shutoff prevention program providing assistance to families facing imminent utility service shutoff. Assistance payments are to forestall discontinuance of services and allow applicant to establish payment plan to maintain service. Staff will also counsel families about other available financial assistance and resources. (MCCJ operates PG&E's Reach program (utility payment assistance and California Public Utility Commission's TEAM program (utility bill dispute resolution service). • Provide utility (electricity, water and sewer) assistance to families facing imminent utility shutoff due to lack of income. • Maximum of $500 (one time only). Applicant required to supplement amount if practical.	

• Provide financial counseling and referral services to families regarding benefits, services, other resources.
• Staff will conduct outreach to publicize the program to residents of the City of Madera through its community networks and recruit the assistance of local agencies, nonprofits and faith institutions to refer clients in need. Staff also utilize local media (e.g., Madera Tribune, Radio Bilingue, Univision, etc.).

Applicants served in-person, phone, remote and by appointment.

MCCJ seeks to provide direct financial assistance up to 100 families and counseling services to another 300 families who did not receive services. (Each household has 3.77 persons on average according to local government records) Thus, the direct impact would be over 1500 persons.)

Section 1 Project Information

1.1 Project Objective:

Suitable Living Environment

1.2 Project Outcome:

Sustainability

1.3 Select the priority need this project targets.

Priority Needs for the 2023/2024 Action Plan

Top Need Areas	Target Areas
☑ Housing Conditions	Increased supply of affordable rental housing, housing for low-income families, seniors and people living with disabilities.
☐ Public Services	Services that assist abused, abandoned or neglected children. Mental health services and facilities. Senior services.
☐ Economic Development	Financial assistance for low-income individuals to create or expand a business. Programs to assist with job skills development and job placement.
☐ Public Improvements	Additional, accessible sidewalks where sidewalks do not currently exist. Improved maintenance and accessibility of existing sidewalks.

1.4 CDBG Criteria: Which CDBG Low Moderate Income (LMI) National Objective below does the proposed project meet? See (Attachment A) for Income Limits.

○ (1) Area benefit: At least 51% of residents within the targeted activity area are low to moderate income (LMI). OR

○ (2) Limited Clientele (select from options below) OR

○ (a) Project will exclusively benefit the following special needs populations(s) – select all that apply:

☐ (i) Abused children
☐ ii) Elderly Persons 62 years or older
☐ (iii) Battered Spouses
☐ (iv) Severely disabled adults (not children) – documentation required
☐ (v) Illiterate adults
☐ Persons living with HIV/AIDS
☐ Migrant Farm Workers
☐ Homeless Persons

○ (b) At least 51% of clientele served will be documented as LM

◉ (c) Will exclusively serve 100% LMI clients

◉ (3) Housing (select subpart below) OR

○ (a) Single family (must be 100% LMI)

○ (b) Multi-unit (if two units, one must be LMI; if three or more units, at least 51% of units must be LMI)

○ (4) Job Creation: at least 51% if jobs created/retained for LMI persons

Section 2. Project Timeline

2.1 Will the proposed project funding be fully expended by June 30, 2025?
Yes

If no, please explain.

2.2 Please provide anticipated project/activity schedule by identifying major milestones in each quarter period.

Quarter	Description of Anticipated Milestones
Quarter 1 July-September	Recruit, hire or assign staff, establish office procedures; implement programmatic logistics; develop info handout; conduct outreach to publicize program and coordinate referrals.

Quarter 2 October - December	Month 2 through end of program: See clients Monday to Friday from 9 am to 5 pm and by appointments also -- interview, review application, request financial assistance, counsel and referral. Continue outreach in community. Use media (Univision and Radio Bilingue) to outreach to Spanish-speaking families.
Quarter 3 January - March	Same as quarter 2.
Quarter 4 April - June	Same as quarter 2.

Section 3. Ability to Locate other Funds

3.1 What financial resources, other than City are available for this project? Explain.

MCCJ has no capability to get other sources of funding. CAPMC periodically receive FEMA funds but those funds are quickly exhausted due to the large demand for assistance. Also, renters/homeowners are eligible only once a year and families need help more than once every 12 months.

Section 4. Public Input Received/Citizen Participation

Proposals should include evidence of citizen support for the project. Please see Priority Needs for the 2024/25 Action Plan (Attachment A) and eligible CDBG Census Tracts (Attachment B) map. Public Service recipients shall be a minimum of 51% or more designated as low- to moderate-income. Public Service recipients may be qualified as Presumed Benefit (homeless persons, persons with disabilities and seniors.

4.1 What was done to receive public input/participation? Please provide details.

The County of Madera currently operate a rental/mortgage/utility assistance program which ends on 6/30/2024. CAPMC was responsible for Supervisorial District 1 which cover most of the eastside of town. It ran out of funds since the early summer. Many of those residents have gone to MCCJ for utility assistance. However, MCCJ was unable to help them. From its many community programs, and outreach activities, MCCJ staff are constantly bombarded with requests for utility assistance. The organization is receives more and more request from eastside residents facing shutoff.

4.2 What were the outcomes? Include documentation of support for the proposal such as meeting minutes, letters and petitions.
During the pandemic, multiple moratoria on rent & utility payments provided much needed respite. . Two years out, many families who were able to able to keep a roof over their heads and lights on are still struggling to pay back utilities and water fees owed. Many families are facing imminent utility disconnection and water shutoff due to nonpayment. Many owe thousands of dollars.
The effect of families losing their utility service and water are immediate, negatively impactful and far-reaching. Landlord evict tenants when services are terminated because they fear possible liability. Many face homeless, where any remedial efforts are simply too little and too late. (E.g., It is virtually impossible find new housing once a renter has an eviction on record.) The bottom line is that there will be massive dislocation of these families. Without stable housing, parents lose their jobs, children missing school and falling behind on their school work, and families have nowhere to prepare and eat their meals. This is compounded by the fact that the affordable housing market in Madera has been static for years. (In fact, it has been experiencing a negative vacancy rate for the past 5 years.) This is compounded by the fact that the affordable housing market in the Madera has been static for years. (In fact, it has been experiencing a negative vacancy rate for the past decade.)

4.3 List partnerships / collaborations with other agencies within the community.
Program will coordinate, collaborate and cooperate with California Rural Legal Assistance, Madera County Action Partnership, Madera Housing Authority, Fresno —Madera United Way, Madera County Food Bank, etc. to leverage their expertise, services and resources to better assist applicant families in keeping their homes and getting back on their feet.

Section 5. Client Population

Please refer to (Attachment A) for Income Limits and (Attachment B) for eligible CDBG Census Tracts to assist in determining client eligibility.

5.1 Indicate the total number of unduplicated clients you intend to serve during the term of this proposed project: 50-100

Section 6. Project Budget and Capacity

6.1 Does the organization have the storage capacity to retain project files for a minimum of five years? Yes

6.2 Does the organization have the capacity to separately track/report all CDBG funded expenditures and activities?

If yes, briefly describe the organization's record keeping, tracking, and reporting system.
MCCJ has been receiving CDBG funds for over 15 years. It has an established record-keeping, tracking and reporting system in place.

6.3 Please list all expenses in the table below.

Budget Line Item	Madera	Other Funding	Program Total
Personnel Lines needed: 1			
Salary	$10,000		$10,000
Benefits	$1,000		$1,000
Taxes			$0
Subtotal Personnel	$11,000	$0	$11,000
Non-Personnel			
Project Expenses	$25,000		$25,000
Operating Expenses	$0		$0
Other			$0
Other Lines needed:			
Subtotal Non-Personnel	$25,000	$0	$25,000
TOTAL	$36,000	$0	$36,000

Section 7. References

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

Name	Title	Company/Agency	Phone	Email Address
Joanna Torres	Director	Madera Votes	510-381-7780	maderaadvocate@gmail.com
Eddie Ocampo	Self-Help HOusing	Director	559-802-1683	EddieO@selfhelpenterprise
Nayamin Martinez	Central Cal.EJ Network	Director	559-272-4874	nayamin.martinez@ccejn.org

Section 8. Sponsoring Agency Management

Corporation directors:

What was the average number of Board members attending meetings last year? 6

Based on the bylaws, what is the minimum and maximum number of seats on the Board? 4Minimum 15Maximum

Please provide the following information:

Date of Incorporation: 04/12/1994

Section 9. Financial

If additional funds are received, please describe the source, the amount and upload supporting documentation.

Number of Lines needed: 1

Please list all additionl sources of funds for this project

Source of Funds	Expected Funds
Total Other Funds	$0

How often are financial records audited, and by whom?
Annually; Craig & Associates

List any judgments or pending lawsuits against the agency or program:
N/A

Attachments

(Upload Instructions)

Checked attachments below are **REQUIRED** in order to submit your application, and your application WILL NOT be able to be submitted with missing required attachments! Please take this into consideration when timing your submission of this application. The documents you need to upload are checked below. If you have other attachments you would like to include, please check the box and, if Other, identify the Attachment in the box. If you are unable to upload any of the attachments, contact Marcela

Zuniga at 559-661-3692 or mzuniga@madera.gov at least one day prior to the deadline.

Attachment	Link or Explanation for Missing Attachments
☑ Articles of Incorporation and Bylaws	See 2023 MYSP application
☑ Organization Chart	See 2023 MYSP application
☑ Non-Profit Determination Letters, IRS & State (501.3.c)	See 2023 MYSP application
☑ Most Recent Financial Statements	See 2023 MYSP application
☑ Most Recent Audit & Findings, if any	See 2023 MYSP application
☑ Program Intake Policies	See 2023 MYSP application
☑ Client Intake Form	See 2023 MYSP application
☑ Evaluation Document	See 2023 MYSP application
☑ Board Certification	See 2023 MYSP application
☑ Board Roster	See 2023 MYSP application
☑ Other -	See 2023 MYSP application
☑ Other -	See 2023 MYSP application

Submitted By:	Baldwin Moy
Date Signed	11/30/2023

Approved By:	Liliana Camacho
Date Signed	12/06/2023

Initially submitted: Nov 30, 2023 - 12:55:21

COMMUNITY DEVELOPMENT BLOCK GRANT
COMMITTEE PROJECT BRIEFING REPORT
FOR THE 2024-2025 FISCAL YEAR

I. PROJECT NAME: Pequeños Empresarios

II. APPLICANT: Child Entrepreneurship Education & Adults Becoming the Best of You

III. PROJECT DESCRIPTION:

Pequeños Empresarios translates to Young Entrepreneurs and our mission is to change the world through our playful approach with children in our community and helping adults achieve their financial and personal dreams. The children gain self-esteem and cultivate knowledge in finance, good manners, and environmental awareness. Research shows a strong correlation between positive self-esteem and mental health. Our program creates young, successful entrepreneurs while nurturing a generation of change-makers. Community collaboration, positive relationships and partnerships play a vital role in driving positive change and creating a lasting impact on the lives of the families we serve. Our kids grow up in diverse families who have experienced immigration challenges, intimate partner violence, and homelessness. We also work with families experiencing abuse, abandonment and neglect and we see the negative impact of these environmental factors on their physical and mental health. Unfortunately, there continues to be a severe lack of services to intervene and prevent further negative outcomes for the families in our community.
For our adult participants we have created a “Conscious Club Collective” that is committed to helping adults achieve their goals with passion, integrity, and freedom. We recognize them as the sole owners of their happiness, empowering them to walk through life with integrity their dreams, and serving them from a space of love, transformation, and urgency. “Becoming the Best You” program’s workshops are dynamic, innovative, and challenging. Participants engage in experiential dynamics and exercises that support them in their rediscovery and in crafting a new version of themselves.

IV. FUNDING PROPOSAL:

A.	CDBG Funds Requested:	$56,286
B.	Projected Completion Date:	June 2025

V. OUTCOME MEASUREMENTS:

Total number of persons that will receive an unduplicated service or benefit is: 340

VI. CDBG ACTIVE COMMITMENTS:

None.

VII. WERE PROGRAM ACCOMPLISHMENTS MET? *For All Outstanding Awards)*

☐ **Yes** ☐ **No** ☐ In Progress ☒ N/A

VIII. WAS TIMELINESS MET?

☐ **Yes** ☐ **No** ☐ In Progress ☒ N/A

IX. REPORTING COMPLIANCE

☐ **Yes** ☐ **No** ☐ In Progress ☒ N/A

X. CONFORMANCE WITH FEDERAL FUNDING REQUIREMENTS:

A. The proposed project is eligible for CDBG funding as a Public Service project as defined by CFR Section 570.201(e).

B. This activity meets the Federal objective of benefiting low- and moderate-income persons as low moderate area benefit under Section 570.208(a)(1)(i) because the residents meet the low-and moderate-income threshold for eligibility.

XI. CONFORMANCE TO CITY PLANS AND POLICIES:

A. City Priority Need Addressed: Public Services

B. Consolidated Plan Conformance: Conforms

Choose Font: 16

Madera - Application for Funding for 2024/2025

Exhibit A – Project/Program Summary

Application Type	Public Service
Legal Name of Organization:	Pequenos Empresarios
Name of Project: Child Entrepreneurship Education & Adults Becoming the Best of You	
Street Address/Service Area of Project:	414 Elm St
City: Madera	Zip: 93638
Amount Requested for this Project:	$56,286
Amount of Leveraged Funds Available for this Project:	$NaN

Mailing Address:	414 Elm St
City: Madera	Zip: 93638
Person to Contact Regarding this application:Jessica Melgoza	Title: Public Relations Specialist
Phone: 5594162238	Email: fundacionpequenosempresarios@gmai.com
SAM Number: System for Award Management (Formerly, CCR) Number	
UEI Number:	Federal EIN/TIN Number: 45-5640209
Organization Official that will execute the agreement:Leonor Hipolito	Title: President
Phone: 5597184801	Email: fundacionpequenosempresarios@gmail.com
Type of Entity/Organizational Structure Non-Profit	
Brief Project Description(50 Words Max):Pequenos Empresarios translates to Young Entrepreneurs and our mission is to change the world through our playful approach with children in our community and helping adults achieve their financial and personal dreams. The children gain self-esteem and cultivate knowledge in finance, good manners, and environmental awareness. Research shows a strong correlation between positive self-esteem and mental health. Our program creates young, successful entrepreneurs while nurturing a generation of change-makers. Community collaboration, positive relationships and partnerships play a vital role in driving positive change and creating a lasting impact on the lives of the families we serve. Our kids grow up in diverse families who	

have experienced immigration challenges, intimate partner violence, and homelessness. We also work with families experiencing abuse, abandonment and neglect and we see the negative impact of these environmental factors on their physical and mental health. Unfortunately, there continues to be a severe lack of services to intervene and prevent further negative outcomes for the families in our community.
For our adult participants we have created a "Conscious Club Collective" that is committed to helping adults achieve their goals with passion, integrity, and freedom. We recognize them as the sole owners of their happiness, empowering them to walk through life with integrity their dreams, and serving them from a space of love, transformation, and urgency. "Becoming the Best You" program's workshops are dynamic, innovative, and challenging. Participants engage in experiential dynamics and exercises that support them in their rediscovery and in crafting a new version of themselves.

Section 1 Project Information

1.1 Project Objective:

Econonmic Opportunity

1.2 Project Outcome:

Availablility/Accessibility

1.3 Select the priority need this project targets.

Priority Needs for the 2023/2024 Action Plan

Top Need Areas	Target Areas
☐ Housing Conditions	Increased supply of affordable rental housing, housing for low-income families, seniors and people living with disabilities.
☑ Public Services	Services that assist abused, abandoned or neglected children. Mental health services and facilities. Senior services.
☑ Economic Development	Financial assistance for low-income individuals to create or expand a business. Programs to assist with job skills development and job placement.
☐ Public Improvements	Additional, accessible sidewalks where sidewalks do not currently exist. Improved maintenance and accessibility of existing sidewalks.

1.4 CDBG Criteria: Which CDBG Low Moderate Income (LMI) National Objective below does the proposed project meet? See (Attachment A) for Income Limits.

○ (1) Area benefit: At least 51% of residents within the targeted activity area are low to moderate income (LMI). OR

○ (2) Limited Clientele (select from options below) OR

○ (a) Project will exclusively benefit the following special needs populations(s) – select all that apply:

☐ (i) Abused children
☐ ii) Elderly Persons 62 years or older
☑ (iii) Battered Spouses
☐ (iv) Severely disabled adults (not children) – documentation required
☐ (v) Illiterate adults
☐ Persons living with HIV/AIDS
☑ Migrant Farm Workers
☑ Homeless Persons

◉ (b) At least 51% of clientele served will be documented as LM

○ (c) Will exclusively serve 100% LMI clients

○ (3) Housing (select subpart below) OR

○ (a) Single family (must be 100% LMI)

○ (b) Multi-unit (if two units, one must be LMI; if three or more units, at least 51% of units must be LMI)

◉ (4) Job Creation: at least 51% if jobs created/retained for LMI persons

Section 2. Project Timeline

2.1 Will the proposed project funding be fully expended by June 30, 2025?
Yes

If no, please explain.

2.2 Please provide anticipated project/activity schedule by identifying major milestones in each quarter period.

Quarter	Description of Anticipated Milestones
Quarter 1 July-September	PERSONAL FINANCE WORKSHOPS, FINANCIAL EDUCATION FOR INFORMED DECISIONS AND SECURE FUTURE
Quarter 2 October -	PLANET CARE AWARENESS , PROMOTING SUSTAINABILITY AND A HEALTHIER PLANET

December	
Quarter 3 January - March	MANNERS AND ETIQUETTE INSTILLING VALUES OF RESPECT AND COURTESY IN SOCIAL INTERACTIONS
Quarter 4 April - June	PERS ONAL DEVELOPMENT IDENTIFYING STRENGTHS AND GOALS FOR CONTINUOUS GROWTH. EMOTIONAL INTELLIGENCE FOR HEALTHY RELATIONSHIPS.

Section 3. Ability to Locate other Funds

3.1 What financial resources, other than City are available for this project? Explain.

Wells Fargo, Latino Community Foundation, Latino Giving Circle and local small businesses are some of our donors.

Section 4. Public Input Received/Citizen Participation

Proposals should include evidence of citizen support for the project. Please see Priority Needs for the 2024/25 Action Plan (Attachment A) and eligible CDBG Census Tracts (Attachment B) map. Public Service recipients shall be a minimum of 51% or more designated as low- to moderate-income. Public Service recipients may be qualified as Presumed Benefit (homeless persons, persons with disabilities and seniors.

4.1 What was done to receive public input/participation? Please provide details.

Our program was founded on backyard community relationships and has always been driven by input from the participants. We are responsive to the needs of the children and adults who participate in our group activities. To recruit more participants, we hand out flyers at our local swap meet on Wednesday and Sundays and we have a strong social media presence in the community.

4.2 What were the outcomes? Include documentation of support for the proposal such as meeting minutes, letters and petitions.

Pequenos Empresarios has helped children improve their self-esteem and academic achievement bu increasing attendance and GPA of students. Some students have become successful entrepreneurs in the community and changed their trajectory in a positive way. We have also assisted families by connecting them to employment training and job placement while also helping them make positive changes for their families.

4.3 List partnerships / collaborations with other agencies within the community.

Pequenos Empresarios continues to collaborate with a variety of

community-based organizations including the Fresno Area Community Foundation (Is this the Central Valley Community Foundation?) and Centro Binnacional. Both organizations are community-led and striving for community wide improvement throughout the Central Valley

Section 5. Client Population

Please refer to (Attachment A) for Income Limits and (Attachment B) for eligible CDBG Census Tracts to assist in determining client eligibility.

5.1 Indicate the total number of unduplicated clients you intend to serve during the term of this proposed project: 340

Section 6. Project Budget and Capacity

6.1 Does the organization have the storage capacity to retain project files for a minimum of five years? Yes

6.2 Does the organization have the capacity to separately track/report all CDBG funded expenditures and activities?

If yes, briefly describe the organization's record keeping, tracking, and reporting system.
We have a treasurer that keeps track of all expenses and we maintain electronic records as well as hard copies filed.

6.3 Please list all expenses in the table below.

Budget Line Item	Madera	Other Funding	Program Total
Personnel Lines needed: 1			
SALARIES	$25,700	$NaN	$NaN
Benefits	$0	$0	$0
Taxes	$0	$0	$0
Subtotal Personnel	$25,700	$NaN	$NaN
Non-Personnel			
Project Expenses	$0		$0
Operating Expenses	$23,374		$23,374
Other			$0
Other Lines needed: 3			
INSURANCE	$2,913		$2,913
SUBSCRIPTION	$1,249		$1,249

PROFESSIONAL SERVICES	$3,050		$3,050
Subtotal Non-Personnel	$30,586	$0	$30,586
TOTAL	$56,286	$NaN	$NaN

Section 7. References

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

Name	Title	Company/Agency	Phone	Email Address
Ricardo Costarena	President	Binacional Fresno	559-999-1456	ricardo@boccfresno.org
Olga Nunes	Director of Educational Talent Search	Central valley latino Giving Circle	559-545-8415	info@latinocf.org
David Preciado	Director	Fresno Are Hispanic Foundation	832-266-2235	dpreciado@fresnodbh.org

Section 8. Sponsoring Agency Management

Corporation directors:

What was the average number of Board members attending meetings last year? 10

Based on the bylaws, what is the minimum and maximum number of seats on the Board? 3Minimum 11Maximum

Please provide the following information:

Date of Incorporation: 07/24/2014

Section 9. Financial

If additional funds are received, please describe the source, the amount and upload supporting documentation.

Number of Lines needed: 1

Please list all additionl sources of funds for this project

Source of Funds	Expected Funds
FUNDRAISERS	$50,000
Total Other Funds	$50,000

How often are financial records audited, and by whom?
EVERY THREE MONTHS BY OUR ACCOUNTANT

List any judgments or pending lawsuits against the agency or program:
NONE

Attachments

(Upload Instructions)

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

Attachment	Link or Explanation for Missing Attachments
☑ Articles of Incorporation and Bylaws	N/A
☑ Organization Chart	PE_Board_Members.pdf
☑ Non-Profit Determination Letters, IRS & State (501.3.c)	irs_business_license_001.pdf
☑ Most Recent Financial Statements	Bank_statements.pdf 2bs_OPERATING_BUDGET_2023.docx_-_Google_Docs.pdf
☑ Most Recent Audit & Findings, if any	N/A
☑ Program Intake Policies	N/A
☑ Client Intake Form	Forma_de_Registro_-_Taller__La_mejor_versio769n_de_mi_mismo__Fase_2_-_Google_Forms.pdf Taller_de_Empoderamiento_Fase_1_-_2023___Nin771os_-_Google_Forms.pdf
☑ Evaluation Document	board_certification_001.pdf
☑ Board Certification	PE_Board_Members.pdf

- [x] Board Roster — other_001.pdf
- [ ] Other -
- [ ] Other -

Submitted By:	Jessica Melgoza
Date Signed	11/30/2023
Approved By:	Liliana Camacho
Date Signed	12/07/2023

Initially submitted: Nov 30, 2023 - 12:34:53

COMMUNITY DEVELOPMENT BLOCK GRANT
COMMITTEE PROJECT BRIEFING REPORT
FOR THE 2024-2025 FISCAL YEAR

I. PROJECT NAME: Project Run Madera

II. APPLICANT: Project Run Madera

III. PROJECT DESCRIPTION:

Project Run Madera is nonprofit organization dedicated to supplying equity for the youth in sport of running by providing running shoes, apparel, and other resources in order to keep youths off the streets, in the sport of running, and in school, furthering opportunities for higher education. We believe that the running shoes we provide for youths are not just shoes, but rather a symbol of opportunity for self-investment as youths use the shoes as a resource vehicle towards success, bettering their individual lives on and off the track.

IV. FUNDING PROPOSAL:

A. CDBG Funds Requested: $38,500
B. Projected Completion Date: June 2025

V. OUTCOME MEASUREMENTS:

Total number of individuals that will receive an unduplicated service or benefit is: 400-500

VI. CDBG COMMITMENTS:

CDBG Award Year	Award Type	Award Amount	Remaining Balance
2023/24 – Project Run Madera	Public Service	$5,527	$5,527

VII. WERE PROGRAM ACCOMPLISHMENTS MET?

☐ **Yes** ☐ **No** ☒ In Progress ☐ N/A

VIII. WAS TIMELINESS MET?

☐ **Yes** ☐ **No** ☒ In Progress ☐ N/A

IX. REPORTING COMPLIANCE

☐ **Yes** ☐ **No** ☒ In Progress ☐ N/A

X. CONFORMANCE WITH FEDERAL FUNDING REQUIREMENTS:

A. The proposed project is eligible for CDBG funding as a Public Service project as defined by CFR Section 570.201(e).

B. This activity meets the Federal objective of benefiting low- and moderate-income persons as an area benefit activity under Section 570.208(a)(1) because the program will serve Low-Mod eligible area.

XI. CONFORMANCE TO CITY PLANS AND POLICIES:

A. City Priority Need Addressed: Public Services

B. Consolidated Plan Conformance: Conforms

Choose Font: 16

Madera - Application for Funding for 2024/2025

Exhibit A – Project/Program Summary

Application Type	Public Service
Legal Name of Organization:	Project Run Madera
Name of Project: Project Run Madera	
Street Address/Service Area of Project:	1470 S. A Street
City: Madera	Zip: 93638
Amount Requested for this Project:	$38,500
Amount of Leveraged Funds Available for this Project:	$0

Mailing Address:	1470 S. A Street
City: Madera	Zip: 93638
Person to Contact Regarding this application:Alisha Brown	Title: CEO
Phone: 559-474-3772	Email: Madera, CA 93638
SAM Number: SKMWDGVK2FN8 System for Award Management (Formerly, CCR) Number	
UEI Number: SKMWDGVK2FN8	Federal EIN/TIN Number:
Organization Official that will execute the agreement:Alisha Brown	Title: CEO
Phone: 559-474-3772	Email: projectrunmadera@gmail.com
Type of Entity/Organizational Structure Non-Profit	
Brief Project Description(50 Words Max):Project Run Madera is nonprofit organization dedicated to supplying equity for the youth in sport of running by providing running shoes, apparel and other resources in order to keep youths off the streets, in the sport of running, and in school, furthering opportunities for higher education. We believe that the running shoes we provide for youths are not just shoes, but rather a symbol of opportunity for self-investment as youths use the shoes as a resource vehicle towards success, bettering their individual lives on and off the track.	

Section 1 Project Information

1.1 Project Objective:

Suitable Living Environment

1.2 Project Outcome:

Availablility/Accessibility

1.3 Select the priority need this project targets.

Priority Needs for the 2023/2024 Action Plan

Top Need Areas	Target Areas
☐ Housing Conditions	Increased supply of affordable rental housing, housing for low-income families, seniors and people living with disabilities.
☑ Public Services	Services that assist abused, abandoned or neglected children. Mental health services and facilities. Senior services.
☐ Economic Development	Financial assistance for low-income individuals to create or expand a business. Programs to assist with job skills development and job placement.
☐ Public Improvements	Additional, accessible sidewalks where sidewalks do not currently exist. Improved maintenance and accessibility of existing sidewalks.

1.4 CDBG Criteria: Which CDBG Low Moderate Income (LMI) National Objective below does the proposed project meet? See (Attachment A) for Income Limits.

◉ (1) Area benefit: At least 51% of residents within the targeted activity area are low to moderate income (LMI). OR

○ (2) Limited Clientele (select from options below) OR

○ (a) Project will exclusively benefit the following special needs populations(s) – select all that apply:

☐ (i) Abused children

☐ ii) Elderly Persons 62 years or older

☐ (iii) Battered Spouses

☐ (iv) Severely disabled adults (not children) – documentation required

☐ (v) Illiterate adults

☐ Persons living with HIV/AIDS

☐ Migrant Farm Workers

☐ Homeless Persons

○ (b) At least 51% of clientele served will be documented as LM

○ (c) Will exclusively serve 100% LMI clients

○ (3) Housing (select subpart below) OR

○ (a) Single family (must be 100% LMI)

○ (b) Multi-unit (if two units, one must be LMI; if three or more units, at least 51% of units must be LMI)

○ (4) Job Creation: at least 51% if jobs created/retained for LMI persons

Section 2. Project Timeline

2.1 Will the proposed project funding be fully expended by June 30, 2025?
Yes

If no, please explain.

2.2 Please provide anticipated project/activity schedule by identifying major milestones in each quarter period.

Quarter	Description of Anticipated Milestones
Quarter 1 July-September	N/a
Quarter 2 October - December	N/a
Quarter 3 January - March	2025 Gear Giveaway: All Madera's Title 1 Middle and High School track teams will receive Running Shoes, Shorts, Shirts and Sports bras for their athletes respectively.
Quarter 4 April - June	N/a

Section 3. Ability to Locate other Funds

3.1 What financial resources, other than City are available for this project? Explain.
We get donations from local businesses. We are limited in finding grants that we qualify for due to us being a nonprofit concentrated on track athletes specifically, and not all youths.

Section 4. Public Input Received/Citizen Participation

Proposals should include evidence of citizen support for the project. Please see Priority Needs for the 2024/25 Action Plan (Attachment A) and eligible CDBG Census Tracts (Attachment B) map. Public Service recipients shall be a minimum of 51% or more designated as low- to moderate-income. Public Service recipients may be qualified as Presumed Benefit (homeless persons, persons with disabilities and seniors.

4.1 What was done to receive public input/participation? Please provide details.
We will be putting out a survey at the end of the year for parents and athletes to fill out regarding our services for the year and how we can improve.

4.2 What were the outcomes? Include documentation of support for the proposal such as meeting minutes, letters and petitions.

Documentation to come.

4.3 List partnerships / collaborations with other agencies within the community.
Fleet Feet Fresno

Section 5. Client Population

Please refer to (Attachment A) for Income Limits and (Attachment B) for eligible CDBG Census Tracts to assist in determining client eligibility.

5.1 Indicate the total number of unduplicated clients you intend to serve during the term of this proposed project: 400-500

Section 6. Project Budget and Capacity

6.1 Does the organization have the storage capacity to retain project files for a minimum of five years? Yes

6.2 Does the organization have the capacity to separately track/report all CDBG funded expenditures and activities?

If yes, briefly describe the organization's record keeping, tracking, and reporting system.
Financial Ledger/Books & Bank Statements

6.3 Please list all expenses in the table below.

Budget Line Item	Madera	Other Funding	Program Total
Personnel Lines needed:			
Benefits			$0
Taxes			$0
Subtotal Personnel	$0	$0	$0
Non-Personnel			
Project Expenses	$38,000	$0	$38,000
Operating Expenses	$500		$500
Other			$0
Other Lines needed:			
Subtotal Non-Personnel	$38,500	$0	$38,500
TOTAL	$38,500	$0	$38,500

Section 7. References

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

Name	Title	Company/Agency	Phone	Email Address
Dr. Sarah Lesko	Developement Coordinator	Oiselle/ Bras For Girls	(206) 852-0532	drlesko@oiselle.com
Ryan McWherter	CEO	Madera Food Bank	(559) 975-5317	rmcwherter.maderafoodbank@gmail.com
Aaron Samansky	CEO	Fleet Feet Fresno	(559) 241-4839	aaron@fleetfeetfresno.com

Section 8. Sponsoring Agency Management

Corporation directors:

What was the average number of Board members attending meetings last year? 4

Based on the bylaws, what is the minimum and maximum number of seats on the Board? 3Minimum 9Maximum

Please provide the following information:

Date of Incorporation: 10/21/2021

Section 9. Financial

If additional funds are received, please describe the source, the amount and upload supporting documentation.

Number of Lines needed:

Please list all additionl sources of funds for this project

Source of Funds	Expected Funds
Total Other Funds	$0

How often are financial records audited, and by whom?

We have not been audited.

List any judgments or pending lawsuits against the agency or program:

none

Attachments

(Upload Instructions)

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

Attachment	Link or Explanation for Missing Attachments
☑ Articles of Incorporation and Bylaws	PRM-Articles_of_Incorporation_word_1.docx
☑ Organization Chart	Included in Articles
☑ Non-Profit Determination Letters, IRS & State (501.3.c)	TaxEIN-_PRM.pdf
☑ Most Recent Financial Statements	2022-23-_Tax_990N_Postcard.pdf
☑ Most Recent Audit & Findings, if any	No audits for our org
☑ Program Intake Policies	To be created and given in December
☑ Client Intake Form	To be given in December
☑ Evaluation Document	Filed_Articles_of_Incorporation.pdf
☑ Board Certification	Project_Run_Madera-_Board_1.pdf
☐ Board Roster	
☐ Other -	
☐ Other -	

Submitted By:	Alisha Brown
Date Signed	11/30/2023
Approved By:	Liliana Camacho
Date Signed	12/05/2023

Initially submitted: Nov 30, 2023 - 15:11:37

COMMUNITY DEVELOPMENT BLOCK GRANT
COMMITTEE PROJECT BRIEFING REPORT
FOR THE 2024-2025 FISCAL YEAR

I. PROJECT NAME: Homeless Program

II. APPLICANT: Madera Rescue Mission

III. PROJECT DESCRIPTION:

Madera Rescue Mission (MRM) is out to serve the least, the last and the lost with radical hospitality. MRM has been serving our community for more than 35 years with so many resources available to people in need. MRM is committed to serve and treat anyone coming to the Mission with love and compassion no matter client's situation.
MRM services include:
9-to-12-month in-patient Recovery Program serving clients that struggle with any type of substance abuse.
Overnight guest services for the homeless including a hot shower. (100+ nightly-beds)
Serving daily breakfast, lunch and dinner, more than 100 meals every day.
Clothing for clients from shoes to shirts.
Laundry facility available for nightly guest and homeless including pet supplies, (shampoo, & crates)
Housing 24 behavioral health clients.
Housing 8 triage clients.
In partnership with Camarena Mobile, we provided health accessibility to anyone needing medical attention.
MRM not only connects clients with other agencies, but also brings other agencies to the Mission. In May 2024, MRM will have 6 new tiny homes for up to 12 clients and will be available for those that have lost their jobs or their homes and need temporary housing.
MRM has expanded and extended its services to our community which it also has caused a huge increase in our annual operating budget. As a non-profit organization MRM relies on individuals, businesses, and foundations donations, to help us cover the expenses that we have.

IV. FUNDING PROPOSAL:

A. CDBG Funds Requested: $62,800
B. Projected Completion Date: June 2025

V. OUTCOME MEASUREMENTS:

Total number of persons that will receive an unduplicated service or benefit is: 300

VI. CDBG ACTIVE COMMITMENTS:

CDBG Award Year	Award Type	Award Amount	Remaining Balance
2023/24 – Homeless Program	Public Service	$35,000	$26,710

VII. WERE PROGRAM ACCOMPLISHMENTS MET? *(For All Outstanding Awards)*

☐ Yes ☐ No ☒ In Progress ☐ N/A

VIII. WAS TIMELINESS MET?

☒ Yes ☐ No ☐ In Progress ☐ N/A

IX. REPORTING COMPLIANCE

☒ Yes ☐ No ☐ In Progress ☐ N/A

X. CONFORMANCE WITH FEDERAL FUNDING REQUIREMENTS:

A. The proposed project is eligible for CDBG funding as a Public Service project as defined by CFR Section 570.201(e).

B. This activity meets the Federal objective of benefiting low- and moderate-income persons as limited clientele activity under Section 570.208(a)(2) because the program will serve the homeless.

XI. CONFORMANCE TO CITY PLANS AND POLICIES:

A. City Priority Need Addressed: Homelessness

B. Consolidated Plan Conformance: Conforms

Choose Font: 16

Madera - Application for Funding for 2024/2025

Exhibit A – Project/Program Summary

Application Type	Public Service
Legal Name of Organization:	Madera Rescue Mission
Name of Project: Homeless Program	
Street Address/Service Area of Project:	Madera, CA 93638
City: Madera, CA	Zip: 93638
Amount Requested for this Project:	$62,800
Amount of Leveraged Funds Available for this Project:	$0

Mailing Address:	Madera, CA 93638
City: Madera, CA	Zip: 93638
Person to Contact Regarding this application:Ligia Pacheco	Title: Accounting
Phone: (559) 675-8321 Ext 223	Email: lpacheco@maderarescue.org
SAM Number: H2DFU4VANDJ4 System for Award Management (Formerly, CCR) Number	
UEI Number: H2DFU4VANDJ4	Federal EIN/TIN Number: 77-0144133
Organization Official that will execute the agreement:Lynda Belmontez	Title: Deputy Director
Phone: (559)675-8321	Email: lbelmontez@maderaRescue.org
Type of Entity/Organizational Structure Non-Profit	
Brief Project Description(50 Words Max):Madera Rescue Mission (MRM) is out to serve the least, the last and the lost with radical hospitality. MRM have been serving our community for more than 35 years with so many resources available to people in need. MRM is committed to serve and treat anyone coming to the Mission with love and compassion no matter client's situation. MRM services include: 9 to 12 month in-patient Recovery Program serving clients that struggle with any type of substance abuse. Overnight guest services for the homeless including a hot shower. (100+ nightly-beds) Serving daily breakfast, lunch and dinner, more than 100 meals every day. Clothing for clients from shoes to shirts. Laundry facility available for nightly guest and homeless including pet	

supplies, (shampoo, & crates)
Housing 24 behavioral health clients.
Housing 8 triage clients.
In partnership with Camarena Mobile, we provided health accessibility to anyone needing medical attention.
MRM not only connects clients with other agencies, but also brings other agencies to the Mission.
In May 2024, MRM will have 6 new tiny homes for up to 12 clients and will be available for those that have lost their jobs or their homes and need temporary housing.
MRM has expanded and extended its services to our community which it also has caused a huge increase in our annual operating budget. As a non-profit organization MRM relies on individuals, businesses, and foundations donations, to help us cover the expenses that we have.

Section 1 Project Information

1.1 Project Objective:

Decent Housing

1.2 Project Outcome:

Availablility/Accessibility

1.3 Select the priority need this project targets.

Priority Needs for the 2023/2024 Action Plan

Top Need Areas	Target Areas
☐ Housing Conditions	Increased supply of affordable rental housing, housing for low-income families, seniors and people living with disabilities.
☑ Public Services	Services that assist abused, abandoned or neglected children. Mental health services and facilities. Senior services.
☐ Economic Development	Financial assistance for low-income individuals to create or expand a business. Programs to assist with job skills development and job placement.
☐ Public Improvements	Additional, accessible sidewalks where sidewalks do not currently exist. Improved maintenance and accessibility of existing sidewalks.

1.4 CDBG Criteria: Which CDBG Low Moderate Income (LMI) National Objective below does the proposed project meet? See (Attachment A) for Income

Limits.

◉ (1) Area benefit: At least 51% of residents within the targeted activity area are low to moderate income (LMI). OR

○ (2) Limited Clientele (select from options below) OR

◉ (a) Project will exclusively benefit the following special needs populations(s) – select all that apply:

☐ (i) Abused children
☐ ii) Elderly Persons 62 years or older
☐ (iii) Battered Spouses
☐ (iv) Severely disabled adults (not children) – documentation required
☐ (v) Illiterate adults
☐ Persons living with HIV/AIDS
☐ Migrant Farm Workers
☑ Homeless Persons

○ (b) At least 51% of clientele served will be documented as LM

○ (c) Will exclusively serve 100% LMI clients

○ (3) Housing (select subpart below) OR

○ (a) Single family (must be 100% LMI)

○ (b) Multi-unit (if two units, one must be LMI; if three or more units, at least 51% of units must be LMI)

○ (4) Job Creation: at least 51% if jobs created/retained for LMI persons

Section 2. Project Timeline

2.1 Will the proposed project funding be fully expended by June 30, 2025?
Yes

If no, please explain.
N/A

2.2 Please provide anticipated project/activity schedule by identifying major milestones in each quarter period.

Quarter	Description of Anticipated Milestones
Quarter 1 July-September	As MRM is an ongoing program, we ensure that every client coming to the Mission receive the necessary assistance that they need. This include getting to know the client to individual case management. As we provide our clients with basic needs such as: meals, bed-nights, laundry facility, heating & cooling space and much more. We ensure that our facilities are well maintain in order for the Mission to offer clients a safe and clean place where they can stay. Our goal is to make clients feel God's love and compassion for them. For this 1st quarter period we also will be working toward our annul banquet which is one of our bigger fundraiser.

Quarter 2 October - December	Guide new clients to available resources to help them in the process of obtaining their permanent housing. This process includes: Helping them with application process. Helping them to build their resume. Training them with work skills, we also help clients obtain their drivers license, Social Security card and Medical. We do everything possible we can to help clients move on. In an effort to raise funds we will be having our annual banquet and getting ready for Thanksgiving where we will server all clients that come to the Mission a hot turkey meal. For December we will be distributing more that 800 wrapped toys to children with a warm meal. We estimate more than 800 meals to be serve.
Quarter 3 January - March	Because we are an ongoing program we will maintain the services that we provide to our community. We will keep in touch with those that successfully have been able to obtain a job and permanent housing; in most of the cases we have graduates from our program come visit to let us know how they are doing. It is always good to motivate them and let them know that we are proud of them for their achievements. Between February and March we will be hosting a resources fair to inform our clients about other available resources.
Quarter 4 April - June	We will be getting ready for Summer, where the temperatures reach mora than 105 degrees. So we make sure that all A.C unites are working to full capacity. We want that Madera residents to have cool center where they can come and stay while it is too hot outside. For May we estimate the big opening of the six new tiny homes. We will keep promoting our services to the community by spreading the word through social media and our Website. We will keep up the grate job we are doing for our community.

Section 3. Ability to Locate other Funds

3.1 What financial resources, other than City are available for this project? Explain.

Since MRM annual operating budget overpass one million dollars, we reach out to obtain all the financial support that we can get. For instance we receive monthly donations from individual donors and business from our community. We also request funds from:
FEMA,
Central California Women Conference
Bank of America.
We also have fund raising activities as:

2nd Wind 5K Run & our annual banquet in October.
We also have Easter, Summer, Thanksgiving & Christmas's mailer campaigns. All these in our effort to serve the most needed in our community.

Section 4. Public Input Received/Citizen Participation

Proposals should include evidence of citizen support for the project. Please see Priority Needs for the 2024/25 Action Plan (Attachment A) and eligible CDBG Census Tracts (Attachment B) map. Public Service recipients shall be a minimum of 51% or more designated as low- to moderate-income. Public Service recipients may be qualified as Presumed Benefit (homeless persons, persons with disabilities and seniors.

4.1 What was done to receive public input/participation? Please provide details.

Public input is received throughout our community in regards to our participation in events. Such activities involve the participation of the public. For instance:
Annual banquet with more than 50 volunteers,
5K Run more than 40 volunteers,
Christmas dinner and distribution of toys with more 70 volunteers.
After all these activities, we receives good feedback from people, which it lets know that we are doing a great job on serving our community.
Community involvement is what makes our city strong.!

4.2 What were the outcomes? Include documentation of support for the proposal such as meeting minutes, letters and petitions.

Community coming together with only one purpose to serve the needs and serve them with dignity and respect. The Madera Rescue Missions great reputation and credibility is considered a great outcome.

4.3 List partnerships / collaborations with other agencies within the community.

Madera Rescue Mission collaborates with the following agencies:
Madera County Department of Social Services
Madera Police Department
Madera Correctional Department
CAMPC
Madera Behavioral Health
Doors of Hope
Rescue the Children
RH Community Builders
Camarena Health Mobile
West Care
Fresno/ Madera Continuum of Care
Housing of Authority

Section 5. Client Population

Please refer to (Attachment A) for Income Limits and (Attachment B) for eligible CDBG Census Tracts to assist in determining client eligibility.

5.1 Indicate the total number of unduplicated clients you intend to serve during the term of this proposed project: 300

Section 6. Project Budget and Capacity

6.1 Does the organization have the storage capacity to retain project files for a minimum of five years? Yes

6.2 Does the organization have the capacity to separately track/report all CDBG funded expenditures and activities?

If yes, briefly describe the organization's record keeping, tracking, and reporting system.
All funds are received by Ligia Pacheco accounting reporting to our Executive Director Jesse Chavez, and monthly review by Accounting Consultant Robynne Whetton, and annual return CPA-Savage and Company. MRM also uses QuickBooks for accounting. We use class tracking which allows us to monitor the income and expenses related to specific event and /or funding.

6.3 Please list all expenses in the table below.

Budget Line Item	Madera	Other Funding	Program Total
Personnel Lines needed: 1			
Salaries & Wages	$8,800		$8,800
Benefits	$0		$0
Taxes	$0		$0
Subtotal Personnel	$8,800	$0	$8,800
Non-Personnel			
Project Expenses			$0
Operating Expenses			$0
Other			$0
Other Lines needed: 4			
Supplies & Materials	$7,000		$7,000
Utilities	$30,000		$30,000
Insurance	$15,000		$15,000
Printing	$2,000		$2,000

Subtotal Non-Personnel	$54,000	$0	$54,000
TOTAL	$62,800	$0	$62,800

Section 7. References

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

Name	Title	Company/Agency	Phone	Email Address
Mattie Mendez	Executive Director	CAPMCA	(559)675-5749	mmendez@maderacap.org
Ryan McWheter	Executive Director	Madera Food Bank	(559)975-5315	rmcwherter.maderafoodbank@gmail.com
Connie Moreno Peraza	Director	Behavioral Health Services	(559)673-3508	connie.moreno-peraza@maderacounty.com

Section 8. Sponsoring Agency Management

Corporation directors:

What was the average number of Board members attending meetings last year? 7

Based on the bylaws, what is the minimum and maximum number of seats on the Board? 3Minimum 8Maximum

Please provide the following information:

Date of Incorporation: 01/05/1987

Section 9. Financial

If additional funds are received, please describe the source, the amount and upload supporting documentation.

Number of Lines needed: 4

Please list all additionl sources of funds for this project

Source of Funds	Expected Funds
FEMA 41	$33,500
Special Events/Banquet & 5K Run	$40,000

Unrestricted Contributions	$280,000
Miscellaneous	$7,500
Total Other Funds	$361,000

How often are financial records audited, and by whom?
N/A

List any judgments or pending lawsuits against the agency or program:
MRM does not have any judgments or lawsuits against our organization.

Attachments

(Upload Instructions)

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

Attachment	Link or Explanation for Missing Attachments
☑ Articles of Incorporation and Bylaws	MRM_Articles_of_Incorporation__Bylaws.pdf
☑ Organization Chart	MRM_Organization_Chart.pdf
☑ Non-Profit Determination Letters, IRS & State (501.3.c)	MRM_501.3C.pdf
☑ Most Recent Financial Statements	MRM_Most_Recent_Financial_Statements.pdf
☑ Most Recent Audit & Findings, if any	MRM is not required to have audit financials.
☑ Program Intake Policies	MRM_Intake_Polices.pdf
☑ Client Intake Form	MRM_Intake_Form.pdf
☑ Evaluation Document	N/A
☑ Board Certification	MRM_Board_of_Directors_23-24.docx
☑ Board Roster	See Financial Statements
☑ Other -	Informational_Sheet_for_Tiny_Homes.pdf
☐ Other -	N/A

Submitted By:	Ligia Pacheco
Date Signed	11/30/2023

Approved By:	Liliana Camacho
Date Signed	12/07/2023

Initially submitted: Nov 30, 2023 - 12:21:50

COMMUNITY DEVELOPMENT BLOCK GRANT
COMMITTEE PROJECT BRIEFING REPORT
FOR THE 2024-2025 FISCAL YEAR

I. PROJECT NAME: Bennett House

II. APPLICANT: O.L.I.V.E. Charitable Organization

III. PROJECT DESCRIPTION:

Olive Charitable Organization is an anti-trafficking agency that was founded by law enforcement in 2015. We offer safe housing, case management and advocacy to victims of human sex trafficking locally. Our goal is to provide safety and assistance navigating through the different available resources to each client. Our services are 'client centered' in that we allow each client to choose their own recovery pathway. We do not offer a 'program' in our safe house, but rather provide the platform as a supportive service for recovery to be client centered. Our opinion is that nobody knows better what they need than each individual person, therefore, we facilitate safety and stability as clients progress in recovery that is their own. Tenants in our safe house are required to undergo random and regular drug and alcohol testing, progression in their services of choice, and random room inspections. We assist with maintaining all parole, probation, and court orders as well. We do not allow deviation from these orders by clientele at any time. The measurement we use for success differs from client to client as each person is different.

IV. FUNDING PROPOSAL:

A. CDBG Funds Requested: $40,000
B. Projected Completion Date: June 2025

V. OUTCOME MEASUREMENTS:

Total number of persons that will receive an unduplicated service or benefit is: **24**

VI. CDBG COMMITMENTS:

CDBG Award Year	Award Amount	Remaining Balance
2022/23 – The Bennet House		
2023/24 – The Bennet House	$15,700	

VII. WERE PROGRAM ACCOMPLISHMENTS MET?

☒ Yes ☐ No

VIII. WAS TIMLINESS MET?

☒ Yes ☐ No

IX. REPORTING COMPLIANCE

☒ **Yes** ☐ **No** ☐ In Progress ☒ N/A

VII. CONFORMANCE WITH FEDERAL FUNDING REQUIREMENTS:

A. The proposed project is eligible for CDBG funding as a Public Service project as defined by CFR Section 570.201(e).

B. This activity meets the Federal objective of benefiting low- and moderate-income persons as limited clientele activity under Section 570.208(a)(2) because the program will serve the homeless / at risk community.

VIII. CONFORMANCE TO CITY PLANS AND POLICIES:

A. City Priority Need Addressed: Public Services

B. Consolidated Plan Conformance: Conforms

Choose Font: 16

Madera - Application for Funding for 2024/2025

Exhibit A – Project/Program Summary

Application Type	Public Service
Legal Name of Organization:	O.L.I.V.E. Charitable Organization
Name of Project: The Bennett House	
Street Address/Service Area of Project:	Madera, CA 93637
City: Madera	Zip: 93637
Amount Requested for this Project:	$40,000
Amount of Leveraged Funds Available for this Project:	$0

Mailing Address:	Madera, CA 93637
City: Madera	Zip: 93637
Person to Contact Regarding this application:April Molina	Title:
Phone: 5597068455	Email: Madera, CA 93637
SAM Number: FTV9YW913T57 System for Award Management (Formerly, CCR) Number	
UEI Number: FTV9YW913T57	Federal EIN/TIN Number:
Organization Official that will execute the agreement:April Molina	Title: Director
Phone: 5597068455	Email: olivemadera2015@gmail.com
Type of Entity/Organizational Structure Non-Profit	
Brief Project Description(50 Words Max):Olive Charitable Organization is an anti-trafficking agency that was founded by law enforcement in 2015. We offer safe housing, case management and advocacy to victims of human sex trafficking locally. Our goal is to provide safety and assistance navigating through the different available resources to each client. Our services are 'client centered' in that we allow each client to choose their own recovery pathway. We do not offer a 'program' in our safe house, but rather provide the platform as a supportive service for recovery to be client centered. Our opinion is that nobody knows better what they need than each individual person, therefore, we facilitate safety and stability as clients progress in recovery that is their own. Tenants in our safe house are required to undergo random and regular drug and alcohol testing, progression in their services of choice, and random room inspections. We assist with maintaining all parole, probation and court orders as well. We	

do not allow deviation from these orders by clientele at any time. The measurement we use for success differs from client to client as each person is different.

Other activities we promote are education to the general public, any government or non-government agency and an outreach to educate purchasers of commercial sex on their part in sex trafficking/sexual exploitation. Awareness campaigns such as the 'Red Sand Project' also fall under events that we host. We know that education is key to ending trafficking.

Section 1 Project Information

1.1 Project Objective:

Suitable Living Environment

1.2 Project Outcome:

Availablility/Accessibility

1.3 Select the priority need this project targets.

Priority Needs for the 2023/2024 Action Plan

Top Need Areas	Target Areas
☐ Housing Conditions	Increased supply of affordable rental housing, housing for low-income families, seniors and people living with disabilities.
☑ Public Services	Services that assist abused, abandoned or neglected children. Mental health services and facilities. Senior services.
☐ Economic Development	Financial assistance for low-income individuals to create or expand a business. Programs to assist with job skills development and job placement.
☐ Public Improvements	Additional, accessible sidewalks where sidewalks do not currently exist. Improved maintenance and accessibility of existing sidewalks.

1.4 CDBG Criteria: Which CDBG Low Moderate Income (LMI) National Objective below does the proposed project meet? See (Attachment A) for Income Limits.

○ (1) Area benefit: At least 51% of residents within the targeted activity area are low to moderate income (LMI). OR

◉ (2) Limited Clientele (select from options below) OR

○ (a) Project will exclusively benefit the following special needs populations(s) – select all that apply:

☐ (i) Abused children

☐ ii) Elderly Persons 62 years or older

☐ (iii) Battered Spouses

☐ (iv) Severely disabled adults (not children) – documentation required

☐ (v) Illiterate adults

☐ Persons living with HIV/AIDS

☐ Migrant Farm Workers

☑ Homeless Persons

○ (b) At least 51% of clientele served will be documented as LM

◉ (c) Will exclusively serve 100% LMI clients

○ (3) Housing (select subpart below) OR

○ (a) Single family (must be 100% LMI)

○ (b) Multi-unit (if two units, one must be LMI; if three or more units, at least 51% of units must be LMI)

○ (4) Job Creation: at least 51% if jobs created/retained for LMI persons

Section 2. Project Timeline

2.1 Will the proposed project funding be fully expended by June 30, 2025?
Yes

If no, please explain.

2.2 Please provide anticipated project/activity schedule by identifying major milestones in each quarter period.

Quarter	Description of Anticipated Milestones
Quarter 1 July-September	Olive provides safe housing, case management and victim advocacy to survivors of human sex trafficking locally. Each individual that comes to our agency for assistance is coming out of the life of prostitution and has no viable source of income. We provide 100% of their basic needs until they reach a point that they can support themselves. This process can take up to 2 years. We see each person as an individual with individual needs. Our supportive services provide all the essentials such as, food, clothing, hygiene products, temporary safe housing (and all that entails i.e. electricity, water, heat/air conditioning etc.) as well as connection to services like,

	behavioral health or therapeutic services, life coaching, drug/alcohol rehabilitation, job placement assistance, furthering education assistance, social services and permanent housing programs. We also assist each individual with Cal-Victims Funding applications. For our foreign national clients, we assist with T-visa applications, advocacy with immigration, proper identification, and any other support they may need. In our safe house we require random and regular drug and alcohol screening, room inspections, and simple maintaining of the household. Our first quarter milestone is to maintain the safe housing, case management and victim advocacy while each person works on their own personal recovery. We measure success on a daily basis through relationships with our clients. As they struggle to overcome the trauma they've endured, we help them maintain their personal goals they've set for themselves. As more victims of sex trafficking are identified through law enforcement or agencies like ours, we anticipate a higher volume of individuals who will need our assistance each year. We anticipate a number of at least 6 unduplicated clients served in this quarter.
Quarter 2 October - December	Our second quarter milestone will be similar to the first with some differences. Safe housing, case management and victim advocacy are always our priority for victims of human sex trafficking. This quarter will show us a better idea of what the next year will bring as far as the number of survivors that we can serve. We anticipate a higher volume of clients that require assistance as more and more victims of human sex trafficking are identified. We anticipate a number of approximately 6 unduplicated clients served in this quarter.
Quarter 3 January - March	With January being National Human Trafficking Prevention and Awareness Month, our focus will be on community outreach and awareness campaigns. Olive will be hosting multiple events such as 'Pledge 2 Stop Trafficking Day,' 'Technology, Teens & Trafficking Training,' and 'The Red Sand Project' locally. These three events will take place at different times and days throughout the month of January. These outreach opportunities will enhance education to community

	members and will potentially bring awareness and identification of new victims in our area. Safe housing, case management and victim advocacy are always our top priority for victims of human sex trafficking. This quarter as we focus on all these as well as community outreach and awareness, will bring more community awareness which in turn will cause more victims to be identified. As we move forward in our efforts to assist these women, we plan to look for ways of expanding our current programming by seeking additional funding for additional case management and victim advocacy. We anticipate a number of at least 6 unduplicated clients served in this quarter.
Quarter 4 April - June	With more agencies being available statewide, we anticipate a higher volume of victims that will be identified. Each year, more and more victims are being identified through law enforcement, government agencies as well as non-government agencies. Safe housing, case management and victim advocacy are always our top priority for victims of human sex trafficking. Our supportive services will continue in this quarter along with our spring fundraiser. We anticipate a number of 6 unduplicated clients served in this quarter.

Section 3. Ability to Locate other Funds

3.1 What financial resources, other than City are available for this project? Explain.

Olive hosts fundraisers throughout the year to gain donations and community support. We have been successful in receiving numerous donations. This amount fluctuates depending on economic circumstances within the community. 100% of the proceeds from these fundraisers go towards direct services for all our clientele.

We are a line item in the Community Corrections Partnership (CCP AB-109) funding from Madera County law enforcement agencies for wages for one full time employee and one part time employee.

Section 4. Public Input Received/Citizen Participation

Proposals should include evidence of citizen support for the project. Please see Priority Needs for the 2024/25 Action Plan (Attachment A) and

eligible CDBG Census Tracts (Attachment B) map. Public Service recipients shall be a minimum of 51% or more designated as low- to moderate-income. Public Service recipients may be qualified as Presumed Benefit (homeless persons, persons with disabilities and seniors.

4.1 What was done to receive public input/participation? Please provide details.
We reached out to local agencies to gain support letters to submit along with this application.

4.2 What were the outcomes? Include documentation of support for the proposal such as meeting minutes, letters and petitions.
Many letter of support were received and are attached to this application.

4.3 List partnerships / collaborations with other agencies within the community.
We have partnerships with Madera Rescue Mission, Madera County Behavioral Health, Madera Police Department, Madera County Sheriff's Office, Madera County Probation, Madera County District Attorney's Office, Madera Rotary Club, Madera Soroptimist Club, Community Action Partnership Madera County, Breaking the Chains Fresno, Fresno New Connections Drug & Alcohol Rehab Center, Central Valley Justice Coalition, Pledge 2 Stop Trafficking Co-Op, Haven Women's Crisis Center Modesto, Nevada City Police Department, Poverello House Fresno, Madera County Social Services, and Madera Ministerial Association.

Section 5. Client Population

Please refer to (Attachment A) for Income Limits and (Attachment B) for eligible CDBG Census Tracts to assist in determining client eligibility.

5.1 Indicate the total number of unduplicated clients you intend to serve during the term of this proposed project: 24

Section 6. Project Budget and Capacity

6.1 Does the organization have the storage capacity to retain project files for a minimum of five years? Yes

6.2 Does the organization have the capacity to separately track/report all CDBG funded expenditures and activities?

If yes, briefly describe the organization's record keeping, tracking, and reporting system.
We keep hard copies of all CDBG transactions in a file for each fiscal year.

We also have an excel spreadsheet system for budgeting and separating expenditures, and itemizing costs. Each month a detailed financial report is submitted to our board treasurer.

6.3 Please list all expenses in the table below.

Budget Line Item	Madera	Other Funding	Program Total
Personnel Lines needed:			
Benefits			$0
Taxes			$0
Subtotal Personnel	$0	$0	$0
Non-Personnel			
Project Expenses			$0
Operating Expenses			$0
Other			$0
Other Lines needed: 7			
Rent for Safe House in Madera	$15,000		$15,000
Consulting	$2,000		$2,000
Transportation	$7,000		$7,000
EPIK Project	$1,000		$1,000
Utilities for Safe House in Madera	$5,000		$5,000
Direct Survivor Services	$6,000		$6,000
Maintenance/Repairs for Safe House in Madera	$4,000		$4,000
Subtotal Non-Personnel	$40,000	$0	$40,000
TOTAL	$40,000	$0	$40,000

Section 7. References

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

Name	Title	Company/Agency	Phone	Email Address
Debra Rush	CEO	Breaking the Chains	559-283-0065	debra@btcfresno.org

Giachino Chiaramonte	Chief of Police	Madera Police Department	559-675-4200	gchiaramonte@madera.gov
Chris Childers	Chief Probation Officer	Madera County Probation	559-675-7739	cchilders@maderacounty.com

Section 8. Sponsoring Agency Management

Corporation directors:

What was the average number of Board members attending meetings last year? 7

Based on the bylaws, what is the minimum and maximum number of seats on the Board? 4Minimum 15Maximum

Please provide the following information:

Date of Incorporation: 03/09/2020

Section 9. Financial

If additional funds are received, please describe the source, the amount and upload supporting documentation.

Number of Lines needed: 2

Please list all additionl sources of funds for this project

Source of Funds	Expected Funds
Community Corrections Partnership (CCP) wages for Case Manager and Part time Assistant	$100,000
Fundrasing/Donation Direct Services for Survivors	$50,000
Total Other Funds	$150,000

How often are financial records audited, and by whom?

Our financial records are audited by Ralph McKinnis CPA Madera annually.

List any judgments or pending lawsuits against the agency or program:
There are none.

Attachments

(Upload Instructions)

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

Attachment	Link or Explanation for Missing Attachments
☑ Articles of Incorporation and Bylaws	OLIVE_ByLaws_1_4.pdf
☑ Organization Chart	Organization_Chart.pdf
☑ Non-Profit Determination Letters, IRS & State (501.3.c)	IRS_Determination_Letter.pdf
☑ Most Recent Financial Statements	Profit_and_Loss_Statements.pdf
☑ Most Recent Audit & Findings, if any	No audits available
☑ Program Intake Policies	Intake_Policy.pdf
☑ Client Intake Form	ASSESSMENT_FORM_15.pdf
☑ Evaluation Document	Not available
☑ Board Certification	Board_Roster.pdf
☑ Board Roster	Documentation_for_additional_funds.pdf
☑ Other - Community Support Letters	Agency_Support_Letters.pdf
☐ Other -	

Submitted By:	April Molina
Date Signed	11/29/2023
Approved By:	Liliana Camacho
Date Signed	12/07/2023

Initially submitted: Nov 29, 2023 - 13:28:44

COMMUNITY DEVELOPMENT BLOCK GRANT
COMMITTEE PROJECT BRIEFING REPORT
FOR THE 2024-2025 FISCAL YEAR

I. **PROJECT NAME:** CDBG Housing Stabilization Cont.

II. **APPLICANT:** Community Action Partnership Madera County

III. **PROJECT DESCRIPTION:**
The number of people experiencing homelessness in Madera County continues to be an issue and has become a crisis. Community Action Partnership of Madera County, Inc. (CAPMC) is applying for CDBG funding to continue providing assistance such as outreach services, emergency housing and deposit and rental assistance to individuals and families that find themselves homeless or at-risk of becoming homeless.

For those individuals and families found during outreach efforts that find themselves homeless, CAPMC will assist with providing temporary emergency housing. Because some homeless individuals have emotional support animals, funding will also be used to pay for pet fees charged by the motels.

IV. **FUNDING PROPOSAL:**

A. CDBG Funds Requested: $57,300
B. Projected Completion Date: June 2025

V. **OUTCOME MEASUREMENTS:**

Total number of persons that will receive unduplicated service or benefit is: 14

VI. **CDBG ACTIVE COMMITMENTS:**

CDBG Award Year	Award Type	Award Amount	Remaining Balance
2023/24 – Housing Stabilization	Public Service	$10,000	$10,000

VII. **WERE PROGRAM ACCOMPLISHMENTS MET?** *(For All Outstanding Awards)*

☐ Yes ☐ No ☒ In Progress ☐ N/A

VIII. **WAS TIMELINESS MET?**

☐ Yes ☐ No ☒ In Progress ☐ N/A

IX. **REPORTING COMPLIANCE**

☐ Yes ☐ No ☒ In Progress ☐ N/A

X. CONFORMANCE WITH FEDERAL FUNDING REQUIREMENTS:

A. The proposed project is eligible for CDBG funding as a Public Service project as defined by CFR Section 570.201(e).

B. This activity meets the Federal objective of benefiting low- and moderate-income persons as limited clientele activity under Section 570.208(a)(2) because the program will serve the homeless / at risk community.

XI. CONFORMANCE TO CITY PLANS AND POLICIES:

A. City Priority Need Addressed: Housing Conditions

B. Consolidated Plan Conformance: Conforms

Help with this page

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

Import All data from your previous year Application **Note:** this will replace all information in your current application. After importing review data to ensure correspondence.

Return to Main Page

Madera - Application for Funding for FY 2024-25

Madera
Status: Choose:
Comments: (Viewable by Staff only)

Click Here to see comments from:

Click Here to see the NOFA for FY 2024/25.

Exhibit A – Project/Program Summary

Application Type	Housing
Legal Name of Organization:	Community Action Partnership of Madera County I
Name of Project: CDBG Housing Stabilization Cont.	
Street Address/Service Area of Project:	1225 Gill Avenue
City: Madera	Zip: 93637
Amount Requested for this Project:	**$57,300**
Amount of Leveraged Funds Available for this Project:	**$0**
Mailing Address:	1225 Gill Avenue
City: Madera	Zip: 93637
Person to Contact Regarding this Application: Mattie Mendez	Title: Executive Director
Phone: 559-675-5749	Email: mmendez@maderacap.org
SAM Number: V9D5YUNVFNA System for Award Management (Formerly, CCR) Number (Get a SAM #)	
UEI Number: V9D5YUNVFNA (Get a UEI #)	Federal EIN/TIN #: 94-1612823
Organization Official that will execute the agreement: Mattie Mendez	Title: Executive Director
Phone: 559-675-5749	Email: mmendez@maderacap.org
Type of Entity/Organizational Structure Non-Profit	

Brief Project Description(150 Min 250 Max Words):

The number of people experiencing homelessness in Madera County continues to be an issue and has become a crisis. Community Action Partnership of Madera County, Inc. (CAPMC) is applying for CDBG funding to continue providing assistance such as outreach services, emergency housing and deposit and rental assistance to individuals and families that find themselves homeless or at-risk of becoming homeless.

For those individuals and families found during outreach efforts that find themselves homeless, CAPMC will assist with providing temporary emergency housing. Because some homeless individuals have emotional support animals, funding will also be used to pay for pet fees charged by the motels.

For those individuals and families that are in need of assistance to keep their housing, for example, have fallen behind on rent or are in need of assistance with a deposit in order to move into housing, CAPMC will assist with prevention and diversion, assisting with the amount to help get them caught up with rent or moved in.

This funding will also be utilized to assist those that are hard to place due to a variety of circumstances such as domestic violence cases.

You have characters left.

After making your selections above, Click Here **to format the remainder of the application based on your choices above.**

Section 1 Project Information

1.1 Project Objective:

- ○ Suitable Living Environment
- ◉ Decent Housing
- ○ Economic Opportunity

1.2 Project Outcome:

- ○ Availability/Accessibility
- ◉ Sustainability
- ○ Affordability
- ○ Administrative

1.3 Select the priority need this project targets.

Priority Needs for the 2023/2024 Action Plan

Top Need Areas	Target Areas
☑ Housing Conditions	Increased supply of affordable rental housing, housing for low-income families, seniors and people living with disabilities.
☐ Public Services	Services that assist abused, abandoned or neglected children. Mental health services and facilities. Senior services.

☐ Economic Development	Financial assistance for low-income individuals to create or expand a business. Programs to assist with job skills development and job placement.
☐ Public Improvements	Additional, accessible sidewalks where sidewalks do not currently exist. Improved maintenance and accessibility of existing sidewalks.

1.4 CDBG Criteria: Which CDBG Low Moderate Income (LMI) National Objective below does the proposed project meet? See (Attachment A) for Income Limits.

- ○ (1) Area benefit: At least 51% of residents within the targeted activity area are low to moderate income (LMI). OR
- ○ (2) Limited Clientele (select from options below) OR
  - ◉ (a) Project will exclusively benefit the following special needs populations(s) – select all that apply:
    - ☐ (i) Abused children
    - ☐ ii) Elderly Persons 62 years or older
    - ☐ (iii) Battered Spouses
    - ☐ (iv) Severely disabled adults (not children) – documentation required
    - ☐ (v) Illiterate adults
    - ☐ Persons living with HIV/AIDS
    - ☐ Migrant Farm Workers
    - ☑ Homeless Persons
  - ○ (b) At least 51% of clientele served will be documented as LM
  - ○ (c) Will exclusively serve 100% LMI clients
- ○ (3) Housing (select subpart below) OR
  - ○ (a) Single family (must be 100% LMI)
  - ○ (b) Multi-unit (if two units, one must be LMI; if three or more units, at least 51% of units must be LMI)
- ○ (4) Job Creation: at least 51% if jobs created/retained for LMI persons

Save and Continue

Section 2. Project Timeline

2.1 Will the proposed project funding be fully expended by June 30, 2025? ◉ Yes ○ No

If no, please explain.

2.2 Please provide anticipated project/activity schedule by identifying major milestones in each quarter period.

Quarter	Description of Anticipated Milestones
Quarter 1 July-September	Staff will conduct outreach efforts to identify those individuals and families in need of emergency housing and/or prevention and diversion services such as deposit and/or rental assistance.
Quarter 2 October - December	Outreach efforts will continue and those identified and qualified to receive the emergency housing services will be placed in a hotel temporarily providing the case worker time to assist in finding housing for the identified individual or family. For those identified needing deposit and rent will be assisted with a check sent out to the landlord.
Quarter 3 January - March	Outreach efforts will continue and those identified and qualified to receive the emergency housing services will be placed in a hotel temporarily providing the case worker time to assist in finding housing for the identified individual or family. for those identified needing deposit and rent will be assisted with a check sent out to the landlord.
Quarter 4 April - June	CAPMC expects to have spent all funding by this quarter and submit any reports necessary in order to close-out the contract with the City of Madera.

Section 3. Ability to Locate other Funds

3.1 What financial resources, other than City are available for this project? Explain.

CAPMC has been awarded HHAP funding that assists with outreach and emergency housing.

Save and Continue

Section 4. Public Input Received/Citizen Participation

Proposals should include evidence of citizen support for the project. Please see Priority Needs for the 2024/25 Action Plan (Attachment A) and eligible CDBG Census Tracts (Attachment B) map. Public Service recipients shall be a minimum of 51% or more designated as low- to moderate-income. Public Service recipients may be qualified as Presumed Benefit (homeless persons, persons with disabilities and seniors.

4.1 What was done to receive public input/participation? Please provide details.

CAPMC recently submitted its Community Needs Assessment. The information gathered, in order to put together the needs assessment, was compiled of focus groups, surveys and community meetings. The assessment provides a list of the top five priorities to be addressed throughout the year.

4.2 What were the outcomes? Include documentation of support for the proposal such as meeting minutes, letters and petitions.

The outcomes of focus groups, surveys and community meetings placed the following priorities as the top five priorities needing to be addressed: affordable housing, access to health care, Employment, access to nutritious food and homeless services.
In regard to the previous Point in Time Count conducted, the total number of homeless individuals surveyed was 541. The breakdown can be found below:
Madera City - 205 (unsheltered) and 336 (unsheltered) for a total of 541
Madera County - 140 (unsheltered) and 0 (sheltered) for a total of 140

4.3 List partnerships / collaborations with other agencies within the community.

CAPMC collaborates with the majority of local agencies within Madera County to help reduce the effects of poverty and homelessness that has become a major crisis today. the agencies that CAPMC works with are Department of Behavioral Health Services, Department of Social Services, Madera County Sheriff's Office, City of Madera Police Department, Madera County Workforce Assistance Center, Madera Food Bank, Hope House, Madera Rescue Mission various faith-based organizations City of Madera and County of Madera.

Section 5. Client Population

Please refer to (Attachment A) for Income Limits and (Attachment B) for eligible CDBG Census Tracts to assist in determining client eligibility.

5.1 Indicate the total number of unduplicated clients you intend to serve during the term of this proposed project: 14

Save and Continue

Section 6. Project Budget and Capacity

6.1 Does the organization have the storage capacity to retain project files for a minimum of five years? (•) Yes ( ) No

6.2 Does the organization have the capacity to separately track/report all CDBG funded expenditures and activities? (•) Yes ( ) No

If yes, briefly describe the organization's record keeping, tracking, and reporting system.

During the program year and while funding is available all client files are kept in a drawer in the desk of the staff that is assigned to work the program. At the end of each day, staff lock their office doors. Once the funding has been spent and all reporting has been submitted for the contract, all files and documentation is then archived in the agency's cold case room for seven years, after the seven-year period, all is then shredded on-site.

6.3 Please list all expenses in the table below.

Budget Line Item	Madera	Other Funding	Project Total
Personnel Lines needed: 1			
Salaries & Wages	$1,478		$1,478
Benefits	$331		$331
Taxes	$124		$124
Subtotal Personnel	$1,933	$0	$1,933
Non-Personnel			
Project Expenses			$0
Operating Expenses	$276		$276
Other			$0
Other Lines needed: 3			
Direct Benefits - Homeless Preve	$32,000		$32,000
Direct Benefits - Emergency Hou	$18,312		$18,312
Indirect Cost	$4,779		$4,779
Subtotal Non-Personnel	$55,367	$0	$55,367
TOTAL	$57,300	$0	$57,300

Save and Continue

Section 7. References

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

Name	Title	Company/Agency	Phone	Email Address
Connie Morena-Peraza	Director	Madera County Behavioral	559-673-3508	connie.moreno.peraza@ma
Ryan McWherther	Director	Madera County Food bank	559-975-3515	mcwherther.maderafoodbar
Deborah Martinez	Director	Madera County Department	559-675-2300	deborah.martinez@madera

Section 8. Sponsoring Agency Management

Corporation directors:

How often does the Board meet? Monthly

What was the average number of Board members attending meetings last year? 12

Based on the bylaws, what is the minimum and maximum number of seats on the Board? 8 Minimum 15 Maximum

Please provide the following information:

Date of Incorporation:

Section 9. Financial

If additional funds are received, please describe the source, the amount and upload supporting documentation.

Number of Lines needed: 0

Please list all additionl sources of funds for this project

Source of Funds	Expected Funds
Total Other Funds	$0

How often are financial records audited, and by whom?

Yearly, Brown Armstrong, CPA's

List any judgments or pending lawsuits against the agency or program:

None

Attachments

(Upload Instructions)

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

Attachment	Link or Explanation for Missing Attachments
☑ Articles of Incorporation and Bylaws	1.0_Articles_of_Incorporation_Status_2023.png
☑ Organization Chart	2.0_CAPMC_Admin_Org_Chart_2022.pdf
☑ Non-Profit Determination Letters, IRS & State (501.3.c)	3.0_CAPMC_501c3.pdf
☑ Most Recent Financial Statements	CAPMC_Financial_Statements_-_Year_Ended_2022-06-30_Protected.pdf
☑ Most Recent Audit & Findings, if any	6.0_AUDIT__FINDINGS.pdf
☑ Program Intake Policies	ES_Guidelines.pdf
☐ Client Intake Form	
☐ Board Certification	
☑ Board Roster including the names, addresses, occupations and number of years served on the Board	2023_BOD_ROSTER_CONTACT__CL_-_CURRENT.pdf
☑ Documentation for Additional Funds	
☑ Other - Project Timeline	CDBG_Housing__Project_Timeline.pdf
☑ Other - Budget	CDBG-_Housing_Stabilization_2024-2025.xlsx

Click here to go to the Upload Documents page (Your application will be saved)

Application Submitted by: Ana Ibañez Date: 11/21/2023

Save As Draft
Click above to return application to Draft status, and please enter a reason in the box below

Reviewed and accepted by City of Madera:
Sign Here: Accept Application

Reset

xyz

Initially submitted: Nov 16, 2023 - 15:25:30

Returned to Draft 11-21-2023 by Madera
Reason: Application submitted inadvertently.

City Data Services - San Mateo, CA
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COMMUNITY DEVELOPMENT BLOCK GRANT
COMMITTEE PROJECT BRIEFING REPORT
FOR THE 2024-2025 FISCAL YEAR

I. PROJECT NAME: In Home Childcare Pilot

II. APPLICANT: Madera County Workforce Investment Corporation

III. PROJECT DESCRIPTION:

Madera County Workforce Investment Corporation is proposing a pilot program offering scholarships to support training for home-based childcare entrepreneurs through Nurture, a 501(c)3 and Community Development Financial Institution with deep expertise in equitably delivering innovative tech-forward services to those farthest from opportunity. This on-line training is self-paced with built-in group support and one-on-one proactive coaching. Participants will receive a laptop to utilize for training and implementation of their business needs and growth. Participants may also utilize the Workforce Assistance Center as a location to access training and seek additional learning support. Successful completion of this 12-week program will result in a CA State license to become an in-home day care provider with the opportunity to access start-up capital upon completion. The program will target City of Madera residents who are low-income, and who also have additional barriers that may deem them ineligible for other state or federal training and employment funding. Additional barriers may include but are not limited to not registered for selective service, do not have a high school diploma/GED, limited English proficient, and/or undocumented. Scholarships would ensure that disconnected individuals as those above are provided equitable access to the broader workforce system through training, entrepreneurship opportunities, and wrap around support services.

IV. FUNDING PROPOSAL:

A. CDBG Funds Requested: $66,500
B. Projected Completion Date: June 2025

V. OUTCOME MEASUREMENTS:

Total number of persons that will receive an unduplicated service or benefit is: 10

VI. CDBG ACTIVE COMMITMENTS:

None.

VII. WERE PROGRAM ACCOMPLISHMENTS MET?

☐ Yes ☐ No ☐ In Progress ☒ N/A

VIII. WAS TIMELINESS MET?

☐ Yes ☐ No ☐ In Progress ☒ N/A

IX. REPORTING COMPLIANCE

☐ Yes ☐ No ☐ In Progress ☒ N/A

VI. CONFORMANCE WITH FEDERAL FUNDING REQUIREMENTS:

A. The proposed project is eligible for CDBG funding as a Public Service project as defined by CFR Section 570.201(e).

B. This activity meets the Federal objective of benefiting low- and moderate-income persons as limited clientele activity under Section 570.208(a)(2) because the program will serve the homeless.

VII. CONFORMANCE TO CITY PLANS AND POLICIES:

A. City Priority Need Addressed: Public Services

B. Consolidated Plan Conformance: Conforms

Choose Font: 16

Madera - Application for Funding for 2024/2025

Exhibit A – Project/Program Summary

Application Type	Public Service
Legal Name of Organization:	Madera County Workforce Investment Corporation
Name of Project: In-Home Child Care PIlot	
Street Address/Service Area of Project:	2037 W. Cleveland Avenue
City: Madera	Zip: 93637
Amount Requested for this Project:	$66,500
Amount of Leveraged Funds Available for this Project:	$40,095

Mailing Address:	PO Box 1205
City: Madera	Zip: 93639
Person to Contact Regarding this application:Maiknue Vang	Title: Executive Director
Phone: 559-662-4503	Email: mvang@maderaworkforce.org
SAM Number: 133616453 DUNS System for Award Management (Formerly, CCR) Number	
UEI Number: ULMEKFDBJ1K5	Federal EIN/TIN Number: 45-5243422
Organization Official that will execute the agreement:Maiknue Vang	Title: Executive Director
Phone: 559-662-4503	Email: mvang@maderaworkforce.org
Type of Entity/Organizational Structure Non-Profit	
Brief Project Description(50 Words Max):Madera County Workforce Investment Corporation is proposing a pilot program offering scholarships to support training for home-based childcare entrepreneurs through Nurture, a 501(c)3 and Community Development Financial Institution with deep expertise in equitably delivering innovative tech-forward services to those farthest from opportunity. This on-line training is self-paced with built-in group support and one-on-one proactive coaching. Participants will receive a laptop to utilize for training and implementation of their business needs and growth. Participants may also utilize the Workforce Assistance Center as a location to access training and seek additional learning support. Successful completion of this 12 week	

program will result in a CA State license to become an in-home day care provider with the opportunity to access start-up capitol upon completion. The program will target City of Madera residents who are low-income, and who also have additional barriers that may deem them ineligible for other state or federal training and employment funding. Additional barriers may include, but are not limited to: not registered for selective service, do not have a high school diploma/GED, limited English proficient, and/or undocumented. Scholarships would ensure that disconnected individuals as those above are provided equitable access to the broader workforce system through training, entrepreneurship opportunities, and wrap around support services.

Section 1 Project Information

1.1 Project Objective:

Econonmic Opportunity

1.2 Project Outcome:

Availablility/Accessibility

1.3 Select the priority need this project targets.

Priority Needs for the 2023/2024 Action Plan

Top Need Areas	Target Areas
☐ Housing Conditions	Increased supply of affordable rental housing, housing for low-income families, seniors and people living with disabilities.
☐ Public Services	Services that assist abused, abandoned or neglected children. Mental health services and facilities. Senior services.
☑ Economic Development	Financial assistance for low-income individuals to create or expand a business. Programs to assist with job skills development and job placement.
☐ Public Improvements	Additional, accessible sidewalks where sidewalks do not currently exist. Improved maintenance and accessibility of existing sidewalks.

1.4 CDBG Criteria: Which CDBG Low Moderate Income (LMI) National Objective below does the proposed project meet? See (Attachment A) for Income Limits.

◉ (1) Area benefit: At least 51% of residents within the targeted activity area are low to moderate income (LMI). OR

○ (2) Limited Clientele (select from options below) OR

○ (a) Project will exclusively benefit the following special needs populations(s) – select all that apply:

☐ (i) Abused children

☐ ii) Elderly Persons 62 years or older

☐ (iii) Battered Spouses

☐ (iv) Severely disabled adults (not children) – documentation required

☐ (v) Illiterate adults

☐ Persons living with HIV/AIDS

☐ Migrant Farm Workers

☐ Homeless Persons

○ (b) At least 51% of clientele served will be documented as LM

○ (c) Will exclusively serve 100% LMI clients

○ (3) Housing (select subpart below) OR

○ (a) Single family (must be 100% LMI)

○ (b) Multi-unit (if two units, one must be LMI; if three or more units, at least 51% of units must be LMI)

○ (4) Job Creation: at least 51% if jobs created/retained for LMI persons

Section 2. Project Timeline

2.1 Will the proposed project funding be fully expended by June 30, 2025?
Yes

If no, please explain.

2.2 Please provide anticipated project/activity schedule by identifying major milestones in each quarter period.

Quarter	Description of Anticipated Milestones
Quarter 1 July-September	Establish training vendor agreement with Nurture. Generate marketing materials and conduct outreach.
Quarter 2 October - December	Refer and provide scholarships for 5 individuals. Assist with wrap around support services, as needed.
Quarter 3 January - March	Refer and provide scholarships for 5 individuals. Assist with wrap around support services, as needed.
Quarter 4 April - June	Connect participants to start up capitol and additional wrap around services.

Section 3. Ability to Locate other Funds

3.1 What financial resources, other than City are available for this project? Explain.

Additional financial resources that will assist with personnel and overhead operating costs will include Workforce Innovation & Opportunity Act (WIOA). Other community resources, based on eligibility of the individual served, may include Cal WORKS, Central Valley Opportunity Center (CVOC), and/or Educational Leadership Foundation (ELF) funds.

Section 4. Public Input Received/Citizen Participation

Proposals should include evidence of citizen support for the project. Please see Priority Needs for the 2024/25 Action Plan (Attachment A) and eligible CDBG Census Tracts (Attachment B) map. Public Service recipients shall be a minimum of 51% or more designated as low- to moderate-income. Public Service recipients may be qualified as Presumed Benefit (homeless persons, persons with disabilities and seniors.

4.1 What was done to receive public input/participation? Please provide details.

Our 4 year Local Plan and Modification Process included community forums targeted to low income, public assistance, re-entry, and ELLs. Input from these forums were included in the local plan, which also had a public comment period and was available for review and comment. The public also have an opportunity to provide feedback and input through a satisfaction survey at any time during their participation with programs at the Workforce Assistance Center; during intake, in the Center resource room, and at community events, parent forums, resource fairs, job fairs, and business workshops. In addition, monthly meetings of the MCWIC Board and every other month meetings of the Workforce Development Board include public comment opportunities.

4.2 What were the outcomes? Include documentation of support for the proposal such as meeting minutes, letters and petitions.

We have learned through our combined efforts above that our most disconnected and underserved communities, who often have the lowest education attainment and English language proficiency to advance in the workforce system, have expressed interest in entrepreneurship opportunities such as home-based child care where educational barriers are low, yet enable them the flexibility to work and generate financial stability for their families. Labor market data suggests a shortage among

available licensed child care providers in Madera, and this project would support the development of a pipeline to meet this need.

4.3 List partnerships / collaborations with other agencies within the community.

MCWIC has a large network of strong partnerships in the community that understand the multiple challenges of working with a diverse population. These partnerships allow us to facilitate referrals and/or leverage resources and services to support access to education, training, and employment as well as wrap around supportive service assistance. We will strengthen our partnership with CAPMC and their child care programs to coordinate resources and referrals. We will also utilize existing partnerships with SBDC, SBA, adult schools, community colleges, community based organizations, libraries, human service programs, and immigration programs to better align services and resources. Additionally, we will continue to facilitate access to critical services, including, but not limited to CalWORKs, housing, financial literacy, and behavioral health, as needed.

Section 5. Client Population

Please refer to (Attachment A) for Income Limits and (Attachment B) for eligible CDBG Census Tracts to assist in determining client eligibility.

5.1 Indicate the total number of unduplicated clients you intend to serve during the term of this proposed project: 10

Section 6. Project Budget and Capacity

6.1 Does the organization have the storage capacity to retain project files for a minimum of five years? Yes

6.2 Does the organization have the capacity to separately track/report all CDBG funded expenditures and activities?

If yes, briefly describe the organization's record keeping, tracking, and reporting system.

MCWIC has extensive experience managing local, state, and federal grants and maintaining records and tracking participant activities and expenditures for progress reports and updates. Staff will utilize the State's CalJOBs data system and/or internal databases to monitor participants' measurable skill gains, training completion, license attainment, and any other wrap around services achieved to equip them with the educational

levels and technical skills necessary to start up their own in-home child care business for financial security and economic mobility.

6.3 Please list all expenses in the table below.

Budget Line Item	Madera	Other Funding	Program Total
Personnel Lines needed: 2			
Career Specialist .20 FTE		$8,424	$8,424
Allocated Administrative, based on DTC		$6,071	$6,071
Benefits		$2,818	$2,818
Taxes		$1,341	$1,341
Subtotal Personnel	$0	$18,654	$18,654
Non-Personnel			
Project Expenses			$0
Operating Expenses		$21,441	$21,441
Other			$0
Other Lines needed: 4			
Direct Client Training	$50,000		$50,000
Direct Client Laptop/Software	$10,000		$10,000
Direct Client Supportive Services	$5,000		$5,000
Marketing Material	$1,500		$1,500
Subtotal Non-Personnel	$66,500	$21,441	$87,941
TOTAL	$66,500	$40,095	$106,595

Section 7. References

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

Name	Title	Company/Agency	Phone	Email Address
Debi Bray	President/CEO	Madera Chamber of Commerce	559-673-3563	dbray@maderachamber.com
Brett Frazier	Assessor	Madera County	559-675-	brett.frazier@maderacounty.com

			7700	
Jorge DeNava	Executive Director	Central Valley Opportunity Center	209-357-0062	jdenava@cvoc.org

Section 8. Sponsoring Agency Management

Corporation directors:

What was the average number of Board members attending meetings last year? Five

Based on the bylaws, what is the minimum and maximum number of seats on the Board? 5Minimum 8Maximum

Please provide the following information:

Date of Incorporation: 05/09/2013

Section 9. Financial

If additional funds are received, please describe the source, the amount and upload supporting documentation.

Number of Lines needed: 1

Please list all additionl sources of funds for this project

Source of Funds	Expected Funds
WIOA	$40,095
Total Other Funds	$40,095

How often are financial records audited, and by whom?
Required by Uniform Guidance 2 CFR Part 200, annual Single Audit is performed by an outside auditing agency annually. Auditor: Price Page & Company – audit reports may be requested and are also available online at https://www.maderaworkforce.org

List any judgments or pending lawsuits against the agency or program:
None

Attachments

(Upload Instructions)

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

Attachment	Link or Explanation for Missing Attachments
☑ Articles of Incorporation and Bylaws	Bylaws_MCWIC_-_revised_2018.1.25.pdf Secretary_of_State_Articles_of_Inc_-_MCWIC_Stamped_121611.PDF
☑ Organization Chart	Org_Chart_2023.11.29_MCWIC.pdf
☑ Non-Profit Determination Letters, IRS & State (501.3.c)	IRS_501c3_Tax_Exempt_Status_Letter.pdf FTB_Tax_Exempt_Acknowledgement_Letter_MCWIC.pdf
☑ Most Recent Financial Statements	MCWIC_Audited_Financials_FY_2021-2022.pdf
☑ Most Recent Audit & Findings, if any	MCWIC_Audited_Financials_FY_2021-2022.pdf
☑ Program Intake Policies	WIOA_Title_I_Eligibility_Tech_Assist_Guide_wsdd-249.pdf Basic_Skills_Requirement_Policy_2016.12.15.pdf Initial_Interview_Questionnaire_Rev_Nov_2021.docx
☑ Client Intake Form	
☑ Evaluation Document	Per Ms. Zuniga, certification not required.
☑ Board Certification	Member_Roster_-_MCWIC_2023.10.16.pdf
☑ Board Roster	WIOA funding allocation provided by State of CA EDD and is issued annually for fiscal year starting July 1.
☐ Other -	
☐ Other -	

Submitted By:	Maiknue Vang
Date Signed	11/30/2023
Approved By:	Liliana Camacho
Date Signed	12/07/2023

Initially submitted: Nov 30, 2023 - 14:41:04

COMMUNITY DEVELOPMENT BLOCK GRANT
COMMITTEE PROJECT BRIEFING REPORT
FOR THE 2024-2025 FISCAL YEAR

I. PROJECT NAME: Madera Parks Senior Nutrition and Recreation Program

II. APPLICANT: Madera Parks and Community Services

III. PROJECT DESCRIPTION:

For more than 40 years, The City of Madera Parks & Community Services Department has offered a wide range of programs and services to enhance the quality of life of the senior citizens aged 60 and over living in Madera. The Frank Bergon Senior Center and The Pan-American Community Center provide a wide range of services and programs to the community. These include educational opportunities, health and wellness classes, volunteer opportunities, social events, nutrition education and meals, games, arts, and crafts, one-day trips and excursions, as well as access to a library and computer lab.

IV. FUNDING PROPOSAL:

A. CDBG Funds Requested: $80,000
B. Projected Completion Date: June 2025

V. OUTCOME MEASUREMENTS:

Total number of individuals that will receive an unduplicated service or benefit is: 1,200

VI. CDBG ACTIVE COMMITMENTS:

CDBG Award Year	Award Type	Award Amount	Remaining Balance
2021/22 – Seniors Nutrition & Rec	Public Service	$32,500	$16,943.10
2022/23 – Seniors Nutrition & Rec	Public Service	$21,401.50	$21,401.50
2023/24 – Seniors Nutrition & Rec	Public Service	$26,032	$26,032

VII. WERE PROGRAM ACCOMPLISHMENTS MET? *(For All Outstanding Awards)*

☐ Yes ☐ No ☒ In Progress ☐ N/A

CDBG Award Year	Program Accomplishment Status
2021/22 – Seniors Nutrition & Rec	Due to COVID closures spending was delayed, subrecipient is currently spending.

2022/23 – Seniors Nutrition & Rec	Due to COVID closures spending was delayed, subrecipient is currently spending.
2023/24 – Seniors Nutrition & Rec	Subrecipient is currently spending down the reward.

VIII. WAS TIMELINESS MET?

☐ Yes ☐ No ☒ In Progress ☐ N/A

IX. REPORTING COMPLIANCE

☐ Yes ☐ No ☒ In Progress ☐ N/A

X. CONFORMANCE WITH FEDERAL FUNDING REQUIREMENTS:

A. The proposed project is eligible for CDBG funding as a Public Service project as defined by CFR Section 570.201(e).

B. This activity meets the Federal objective of benefiting low- and moderate-income persons as a limited clientele activity under Section 570.208(a)(2) because the program will serve elderly persons.

XI. CONFORMANCE TO CITY PLANS AND POLICIES:

A. City Priority Need Addressed: Public Services

B. Consolidated Plan Conformance: Conforms

Choose Font: 16

Madera - Application for Funding for 2024/2025

Exhibit A – Project/Program Summary

Application Type	Public Service
Legal Name of Organization:	Madera Parks & Community Services Dept.
Name of Project: Madera Seniors Nutrition & Recreation Programs	
Street Address/Service Area of Project:	701 E. 5th Street
City: Madera	Zip: 93638
Amount Requested for this Project:	$80,000
Amount of Leveraged Funds Available for this Project:	$0

Mailing Address:	701 E. 5th Street
City: Madera	Zip: 93638
Person to Contact Regarding this application:Olga Olivia Garcia	Title: Rec/Community Program Coordinator
Phone: (559) 661-5495	Email: ogarcia@madera.gov
SAM Number: System for Award Management (Formerly, CCR) Number	
UEI Number:	Federal EIN/TIN Number: 94-6000365
Organization Official that will execute the agreement:Joseph Hebert	Title: Parks & Community Services Director
Phone: (559) 661-5491	Email: 701 E 5th St
Type of Entity/Organizational Structure City Department/Public Agency	
Brief Project Description(50 Words Max):For more than 40 years, The City of Madera Parks & Community Services Department has offered a wide range of programs and services to enhance the quality of life of the senior citizens aged 60 and over living in Madera. The Frank Bergon Senior Center and The Pan-American Community Center provide a wide range of services and programs to the community. These include educational opportunities, health and wellness classes, volunteer opportunities, social events, nutrition education and meals, games, arts and crafts, one-day trips and excursions, as well as access to a library and computer lab.	

Section 1 Project Information

1.1 Project Objective:

Suitable Living Environment

1.2 Project Outcome:

1.3 Select the priority need this project targets.

Priority Needs for the 2023/2024 Action Plan

Top Need Areas	Target Areas
☐ Housing Conditions	Increased supply of affordable rental housing, housing for low-income families, seniors and people living with disabilities.
☑ Public Services	Services that assist abused, abandoned or neglected children. Mental health services and facilities. Senior services.
☐ Economic Development	Financial assistance for low-income individuals to create or expand a business. Programs to assist with job skills development and job placement.
☐ Public Improvements	Additional, accessible sidewalks where sidewalks do not currently exist. Improved maintenance and accessibility of existing sidewalks.

1.4 CDBG Criteria: Which CDBG Low Moderate Income (LMI) National Objective below does the proposed project meet? See (Attachment A) for Income Limits.

○ (1) Area benefit: At least 51% of residents within the targeted activity area are low to moderate income (LMI). OR

○ (2) Limited Clientele (select from options below) OR

◉ (a) Project will exclusively benefit the following special needs populations(s) – select all that apply:

☐ (i) Abused children

☑ ii) Elderly Persons 62 years or older

☐ (iii) Battered Spouses

☐ (iv) Severely disabled adults (not children) – documentation required

☐ (v) Illiterate adults

☐ Persons living with HIV/AIDS

☐ Migrant Farm Workers

☐ Homeless Persons

○ (b) At least 51% of clientele served will be documented as LM

○ (c) Will exclusively serve 100% LMI clients

◉ (3) Housing (select subpart below) OR

◉ (a) Single family (must be 100% LMI)

○ (b) Multi-unit (if two units, one must be LMI; if three or more units, at least 51% of units must be LMI)

○ (4) Job Creation: at least 51% if jobs created/retained for LMI persons

Section 2. Project Timeline

2.1 Will the proposed project funding be fully expended by June 30, 2025?
Yes

If no, please explain.

2.2 Please provide anticipated project/activity schedule by identifying major milestones in each quarter period.

Quarter	Description of Anticipated Milestones
Quarter 1 July-September	1. Senior Meal Program: Implantation of a meal program at Frank Bergon Senior Center and the Pan-Am Community Center. to provide nutritious and balanced meals. 2. Exercise/Wellness Classes will provide opportunities to enhance good health benefits in a safe and fun environment. 3. Leisure/Educational Day Trip: The excursions will provide the participant with the opportunity to socialize, exercise through walking, education of new location/city, shop and enjoyment to promote a better quality of life *Leisure/Educational Trip
Quarter 2 October - December	1.Technology Classes: Provide IT classes for participants on surfing the World Wide Web, social media and basic computer skills. This opportunity will help participants in the winter month to stay connected to outside sources, friends and family. 2. Partner with the Madera Food Bank and other food distribution agencies to conduct monthly food distribution at each senior center, as well as home brown bags for those seniors homebound during the winter months. 3. Leisure/Educational Day Trip (see description QT1)
Quarter 3 January - March	1. Create Lifelong Educational Classes (English Second language, Job Fair, Financial management, Fine Art, Fitness/Wellness evaluations, exercise and weight management (TOPS & WW) to support the benefits of lifelong learning and socialization. 2. Leisure/Educational Day Trip (see description QT1)

Quarter 4 April - June	1.Senior Health & Wellness Fair (40+ vendors, agencies, presentations, etc.) This event will cover all area of aging in one location. 2.Leisure/Educational Trip (see description QT1)

Section 3. Ability to Locate other Funds

3.1 What financial resources, other than City are available for this project? Explain.

The Parks & Community Services Department actively seeks and responds to grant funding opportunity. At this time, the PCS Department is not aware of additional funding opportunities or financial resources available that would be able to support the project needs.

Section 4. Public Input Received/Citizen Participation

Proposals should include evidence of citizen support for the project. Please see Priority Needs for the 2024/25 Action Plan (Attachment A) and eligible CDBG Census Tracts (Attachment B) map. Public Service recipients shall be a minimum of 51% or more designated as low- to moderate-income. Public Service recipients may be qualified as Presumed Benefit (homeless persons, persons with disabilities and seniors.

4.1 What was done to receive public input/participation? Please provide details.

The City of Madera surveys both Frank Bergon Senior Center and the Pan-Am Community Center participants annually to attain feedback from participants. Survey results data are reviewed and program planning is implemented to meet the needs of participants as a direct result of feedback data. Staff is planning to attend online CPRS aging section meetings, trainings and conferences to network with surrounding cities and state aging partners.

4.2 What were the outcomes? Include documentation of support for the proposal such as meeting minutes, letters and petitions.

The outcomes have been majorly positive on calendared events, programs, activities and services. Moving forward with providing a meal program and each senior center.

4.3 List partnerships / collaborations with other agencies within the community.

1. SER-SCEP Senior Jobs for Progress
2. Madera County Department of Public Health
3. Madera County Food Bank
4. Madera Police Department
5. Community Action Partnership of Madera County (CAPMC)
6. Camarena Health/Wellness Programs

7. Madera County Library
8. Fresno Madera Area Agency on Aging

Section 5. Client Population

Please refer to (Attachment A) for Income Limits and (Attachment B) for eligible CDBG Census Tracts to assist in determining client eligibility.

5.1 Indicate the total number of unduplicated clients you intend to serve during the term of this proposed project: 1200

Section 6. Project Budget and Capacity

6.1 Does the organization have the storage capacity to retain project files for a minimum of five years? Yes

6.2 Does the organization have the capacity to separately track/report all CDBG funded expenditures and activities?

If yes, briefly describe the organization's record keeping, tracking, and reporting system.

The City's Finance Department works closely with both the City's Grants Department and the City's Parks & Community Services Department to ensure appropriate record keeping, tracking, and reporting systems are in place to capture the expenses and reimbursement of funds and that they are allocated to the correct budget and account.

6.3 Please list all expenses in the table below.

Budget Line Item	Madera	Other Funding	Program Total
Personnel Lines needed: 5			
Administrative Cost	$0		$0
Staff Salaries	$0		$0
Consultation Services	$2,000		$2,000
			$0
			$0
Benefits	$0		$0
Taxes			$0
Subtotal Personnel	$2,000	$0	$2,000
Non-Personnel			
Project Expenses			$0
Operating Expenses	$0		$0
Other	$1,000		$1,000

Other Lines needed: 5			
Senior Nutrition/Meals	$50,000		$50,000
Program Supplies	$18,500		$18,500
Transportation/Travel	$6,000		$6,000
Training/Inservice	$2,500		$2,500
			$0
Subtotal Non-Personnel	$78,000	$0	$78,000
TOTAL	$80,000	$0	$80,000

Section 7. References

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

Name	Title	Company/Agency	Phone	Email Address
Peggy Mendibles	Compliance HR	SER-SCSEP	(559) 452-0881	pmendibles@sercalifornia.org
Andrea Fillebrown	Community Health Educator	Madera County Department of Public Health	(559) 675-7893	andrea.billebrown@maderacounty.com
Ryan McWherter	Executive Director	Madera Food Bank	(559) 674-1482	rmcwherter.maderafoodbank@gmail.com

Section 8. Sponsoring Agency Management

Corporation directors:

What was the average number of Board members attending meetings last year?

Based on the bylaws, what is the minimum and maximum number of seats on the Board? Minimum Maximum

Please provide the following information:

Date of Incorporation:

Section 9. Financial

If additional funds are received, please describe the source, the amount and upload supporting documentation.

Number of Lines needed:

Please list all additionl sources of funds for this project

Source of Funds	Expected Funds
Total Other Funds	$0

How often are financial records audited, and by whom?
The City of Madera contracts an outside agency for fiscal auditing.

List any judgments or pending lawsuits against the agency or program:
no

Attachments

(Upload Instructions)

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

Attachment	Link or Explanation for Missing Attachments
☑ Articles of Incorporation and Bylaws	City_Council_-_Municipal_Code.pdf
☑ Organization Chart	2023_Org_Chart.pdf
☑ Non-Profit Determination Letters, IRS & State (501.3.c)	n/a
☑ Most Recent Financial Statements	22-23-Adopted-Madera-Annual-Operating-Budget_FINAL.pdf 23-24-Madera-Annual-Adopted-Budget.pdf
☑ Most Recent Audit & Findings, if any	FY-2022-Annual-Comprehensive-Financial-Report.pdf
☑ Program Intake Policies	n/a
☑ Client Intake Form	n/a
☑ Evaluation Document	n/a
☑ Board Certification	City_Council_Roster.pdf
☐ Board Roster	
☐ Other -	
☐ Other -	

Submitted By:	Joseph Hebert
Date Signed	11/30/2023
Approved By:	Liliana Camacho
Date Signed	12/05/2023
Approval Modified By	Liliana Camacho
Date Signed	05/02/2023

Initially submitted: May 26, 2022 - 12:50:12

Returned to Draft 06-17-2022 by Madera
Reason: Please submit a revised budget.

Capital Projects/ Public Improvements

COMMUNITY DEVELOPMENT BLOCK GRANT
COMMITTEE PROJECT BRIEFING REPORT
FOR THE 2024-2025 FISCAL YEAR

I. PROJECT NAME: City of Madera Public Facility Parking Lots Project

II. APPLICANT: Madera Engineering Department

III. PROJECT DESCRIPTION:

Parking Lot rehabilitation at various community center and park facilities, which will involve repairing and improving the existing parking lot surfaces. It will also include filling potholes, crack filling, and applying a new layer of sealant. The goal of this project is to restore functionality and appearance.

IV. FUNDING PROPOSAL:

A. CDBG Funds Requested: $650,500
B. Projected Completion Date: June 2025

V. OUTCOME MEASUREMENTS:

Total number of individuals that will receive an unduplicated service or benefit is: 68,000

VI. CDBG COMMITMENTS:

CDBG Award Year	Award Type	Award Amount	Remaining Balance
2022/23 – Front Desk Counter	Capital/Project Improvement	$25,000	$25,000
2023/2024 – Clinton Street sewer & Water improvements	Capital/Project Improvement	$614,500	$614,500

VI. WERE PROGRAM ACCOMPLISHMENTS MET? *(For All Outstanding Awards)*

CDBG Award Year	Program Accomplishment Status
2022/23 – Front Desk Counter	RFP will be released January 1, 2024.
2023/2024 – Clinton Street sewer & Water improvements	Project is currently on track.

VIII. WAS TIMELINESS MET?

☐ Yes ☐ No ☒ In Progress ☐ N/A

IX. REPORTING COMPLIANCE

☐ Yes ☐ No ☒ In Progress ☐ N/A

X. CONFORMANCE WITH FEDERAL FUNDING REQUIREMENTS:

A. The proposed project is eligible for CDBG funding as a Public Improvement project as defined by CFR Section 570.201(c).

B. This activity meets the Federal objective of benefiting low- and moderate-income persons as an area benefit activity under Section 570.208(a)(1)(i) because the residents meet the low-and moderate-income threshold for eligibility.

XI. CONFORMANCE TO CITY PLANS AND POLICIES:

A. City Priority Need Addressed: Public Improvements

B. Consolidated Plan Conformance: Conforms

Choose Font: 16

Madera - Application for Funding for 2024/2025

Exhibit A – Project/Program Summary

Application Type	
Legal Name of Organization:	City of Madera Engineering Department
Name of Project: City of Madera Public Facility Parking Lots Project	
Street Address/Service Area of Project:	428 E Yosemite Ave
City: Madera	Zip: 93638
Amount Requested for this Project:	$650,000
Amount of Leveraged Funds Available for this Project:	$0

Mailing Address:	428 E Yosemite Ave
City: Madera	Zip: 93638
Person to Contact Regarding this application:Nicole Say	Title: Administrative Analyst
Phone: 5596613688	Email: nsay@madera.gov
SAM Number: HGAUD831PLK1 System for Award Management (Formerly, CCR) Number	
UEI Number: HGAUD831PLK1	Federal EIN/TIN Number:
Organization Official that will execute the agreement:Marcela Zuniga	Title: Grants Manager
Phone: 5596615458	Email: mzuniga@madera.gov
Type of Entity/Organizational Structure City Department/Public Agency	
Brief Project Description(50 Words Max):Parking Lot rehabilitation at various community center and park facilities, which will involve repairing and improving the existing the parking lot surfaces. It will also include filling potholes, crack filling, and applying a new layer of sealant. The goal of this project is to restore the functionality and appearance.	

Section 1 Project Information

1.1 Project Objective:

Suitable Living Environment

1.2 Project Outcome:

Availablility/Accessibility

1.3 Select the priority need this project targets.

Priority Needs for the 2023/2024 Action Plan

Top Need Areas	Target Areas
☐ Housing Conditions	Increased supply of affordable rental housing, housing for low-income families, seniors and people living with disabilities.
☐ Public Services	Services that assist abused, abandoned or neglected children. Mental health services and facilities. Senior services.
☐ Economic Development	Financial assistance for low-income individuals to create or expand a business. Programs to assist with job skills development and job placement.
☑ Public Improvements	Additional, accessible sidewalks where sidewalks do not currently exist. Improved maintenance and accessibility of existing sidewalks.

1.4 CDBG Criteria: Which CDBG Low Moderate Income (LMI) National Objective below does the proposed project meet? See (Attachment A) for Income Limits.

◉ (1) Area benefit: At least 51% of residents within the targeted activity area are low to moderate income (LMI). OR

○ (2) Limited Clientele (select from options below) OR

○ (a) Project will exclusively benefit the following special needs populations(s) – select all that apply:

☐ (i) Abused children

☐ ii) Elderly Persons 62 years or older

☐ (iii) Battered Spouses

☐ (iv) Severely disabled adults (not children) – documentation required

☐ (v) Illiterate adults

☐ Persons living with HIV/AIDS

☐ Migrant Farm Workers

☐ Homeless Persons

○ (b) At least 51% of clientele served will be documented as LM

○ (c) Will exclusively serve 100% LMI clients

○ (3) Housing (select subpart below) OR

○ (a) Single family (must be 100% LMI)

○ (b) Multi-unit (if two units, one must be LMI; if three or more units, at least 51% of units must be LMI)

○ (4) Job Creation: at least 51% if jobs created/retained for LMI persons

Section 2. Project Timeline

2.1 Will the proposed project funding be fully expended by June 30, 2025?

Yes

If no, please explain.

2.2 Please provide anticipated project/activity schedule by identifying major milestones in each quarter period.

Quarter	Description of Anticipated Milestones
Quarter 1 July-September	Design - $25,000
Quarter 2 October - December	Design - $25,000
Quarter 3 January - March	Construction - $300,000
Quarter 4 April - June	Construction - $300,000

Section 3. Ability to Locate other Funds

3.1 What financial resources, other than City are available for this project? Explain.

This project is proposed to be fully funded by CDBG funds.

Section 4. Public Input Received/Citizen Participation

Proposals should include evidence of citizen support for the project. Please see Priority Needs for the 2024/25 Action Plan (Attachment A) and eligible CDBG Census Tracts (Attachment B) map. Public Service recipients shall be a minimum of 51% or more designated as low- to moderate-income. Public Service recipients may be qualified as Presumed Benefit (homeless persons, persons with disabilities and seniors.

4.1 What was done to receive public input/participation? Please provide details.

Sites were selected on the basis of state of deterioration, complaints from the public, and prospective use by the public.

4.2 What were the outcomes? Include documentation of support for the proposal such as meeting minutes, letters and petitions.

N/A

4.3 List partnerships / collaborations with other agencies within the community.
Many community organizations use these facilities on a daily basis serving the City's youth, seniors, and everyone in between .

Section 5. Client Population

Please refer to (Attachment A) for Income Limits and (Attachment B) for eligible CDBG Census Tracts to assist in determining client eligibility.

5.1 Indicate the total number of unduplicated clients you intend to serve during the term of this proposed project: 68000

Section 6. Project Budget and Capacity

6.1 Does the organization have the storage capacity to retain project files for a minimum of five years? Yes

6.2 Does the organization have the capacity to separately track/report all CDBG funded expenditures and activities?

If yes, briefly describe the organization's record keeping, tracking, and reporting system.
All record keeping is maintained in the City's financial software, Munis

6.3 Please list all expenses in the table below.

Budget Line Item	Madera	Other Funding	Program Total
Personnel Lines needed:			
Benefits			$0
Taxes			$0
Subtotal Personnel	$0	$0	$0
Non-Personnel			
Project Expenses	$650,000		$650,000
Operating Expenses			$0
Other			$0
Other Lines needed:			
Subtotal Non-Personnel	$650,000	$0	$650,000
TOTAL	$650,000	$0	$650,000

Section 7. References

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

Name	Title	Company/Agency	Phone	Email Address

Section 8. Sponsoring Agency Management

Corporation directors:

What was the average number of Board members attending meetings last year?

Based on the bylaws, what is the minimum and maximum number of seats on the Board? Minimum Maximum

Please provide the following information:

Date of Incorporation:

Section 9. Financial

If additional funds are received, please describe the source, the amount and upload supporting documentation.

Number of Lines needed:

Please list all additionl sources of funds for this project

Source of Funds	Expected Funds
Total Other Funds	$0

How often are financial records audited, and by whom?
Annually by the City's contractor auditor.

List any judgments or pending lawsuits against the agency or program:
N/A

Attachments

(Upload Instructions)

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

Attachment	Link or Explanation for Missing Attachments
☐ Articles of Incorporation and Bylaws	
☐ Organization Chart	
☐ Non-Profit Determination Letters, IRS & State (501.3.c)	
☐ Most Recent Financial Statements	
☐ Most Recent Audit & Findings, if any	
☐ Program Intake Policies	
☐ Client Intake Form	
☐ Other - Parking Lots Map	
☐ Other -	

Submitted By:	Nicole Say
Date Signed	11/30/2023
Approved By:	Liliana Camacho
Date Signed	12/06/2023

Initially submitted: Nov 30, 2023 - 16:32:45

REPORT TO CITY COUNCIL

Approved by:

Michael Lima, Director of Financial Services

Arnoldo Rodriguez, City Manager

Council Meeting of: April 3, 2024

Agenda Number: D-1

SUBJECT:

Permanent Local Housing Allocation 2019 and Agreement with the Madera Rescue Mission for homeless emergency shelter services

RECOMMENDATION:

Adopt a resolution:

1. Approving the Permanent Local Housing Allocation Program 2019 allocation for $422,319 and;
2. Approving an Agreement with the Madera Rescue Mission for the operational costs of the homeless emergency shelter for $401,202.05

SUMMARY:

The State of California's Department of Housing and Community Development (HCD) notified the City that it was awarded $422,319 from the 2019 allocation of Permanent Local Housing Allocation (PLHA) monies. These monies are to be used for housing-related projects and homeless assistance programs. Staff recommends that the funds awarded to the City be distributed to the Madera Rescue Mission (Rescue Mission) for homeless emergency shelter services via a contract between the City and the Rescue Mission. Staff also proposes that the City retain a portion of the award for its administrative costs.

DISCUSSION:

Senate Bill 2 (SB 2), or the Building Homes and Jobs Act, was signed into law in 2017. The goal of SB 2 is to provide a permanent and ongoing source of funding to local governments for housing-related projects and programs that assist in addressing the unmet housing needs of local communities. SB 2 established a $75 fee for recording every real estate instrument, paper, or

notice required per single parcel of property whose proceeds would be used to fund a state-mandated local housing program. These monies are used to fund the PLHA.

Each year, HCD distributes PLHA funding to local government entities. HCD announced the 2022 PLHA Notice of Funding Availability (NOFA) for approximately $335 million in 2021 funds and $131 million in 2019 and 2020 funds for Entitlement and Non-Entitlement Local governments. As an Entitlement jurisdiction, HCD estimates the City will receive an allocation over five years (2019-2023) totaling $2,533,914 from revenue collected and deposited into the Fund beginning in calendar year 2019.

Staff prepared the PLHA application that included a 5-year Plan for the 2019-2023 funding cycle and proposed funding for two core purposes:

1. Services to homeless individuals and those at risk of homelessness, and
2. The development and rehabilitation of affordable rental housing. The 5 -year Plan allocates the 2019 PLHA funding towards the operational costs for a homeless emergency shelter.

Council approved the submission of the PLHA application to the California Department of Housing and Community Development (HCD) on November 16, 2022. The PLHA Agreement between the City and HCD was executed on May 17, 2023.

The 2019 PLHA allocation of $422,319 is allocated towards the operational costs at the Rescue Mission for Homeless Emergency Shelter as outlined in the PLHA Plan. Support services include but are not limited to:

- Operational costs of implementing and managing an emergency shelter, including case management
- Payroll expenses
- Utilities
- Supplies

The grant allows up to $21,115.95 for Administrative costs. Staff is proposing the approval of an Agreement for Services between the City and the Madera Rescue Mission to utilize the 2019 PLHA allocation as written in the Plan for $401,203.05.

FINANCIAL IMPACT:

City staff will provide grant administration oversight to the Madera Rescue Mission. Quarterly progress reports and invoice reimbursement requests will be reviewed and processed by staff. Additionally the required Annual Performance Report will be completed and submitted to HCD by staff. Staff will also provide grant administration assistance to the Madera Rescue Mission as needed. These administrative costs will be paid charged against the eligible PLHA administration funds ($21,115.95).

ALTERNATIVES:

As an alternative, Council may deny approval of the Agreements. If the proposed agreement is denied, the City must return these monies to the State immediately.

ATTACHMENTS:

1. Resolution
    a. Exhibit 1 to Resolution- Service Agreement between with the Madera Rescue Mission
2. PLHA Agreement

RESOLUTION NO. 22-_____

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA APPROVING THE PERMANENT LOCAL HOUSING ALLOCATION (PLHA) PROGRAM 20149 ALLOCATION IN THE AMOUNT OF $422,319 AND THE SERVICE AGREEMENT BETWEEN THE CITY OF MADERA AND THE MADERA RESCUE MISSION IN THE AMOUNT OF $401,202.05

WHEREAS, the Department of Housing and Community Development is authorized to provide up to $197 million under the SB2 Permanent Local Housing Allocation Program Formula Component from the Building Homes and Jobs Trust Fund for assistance to Cities and Counties as describes in the Health and Safety Code section 50470 et seq. (Chapter 364, Statutes of 2017 (SB2)); and

WHEREAS, the State of California (the "State"), Department of Housing and Community Development ("Department") issued an amended Notice of Funding Availability ("NOFA") dated 10/18/2022 under the Permanent Local Housing Allocation (PLHA) Program; and

WHEREAS, the City of Madera is an eligible local government who has applied for program funds to administer one or more eligible activities; and

WHEREAS, the Department may approve funding allocations for PLHA Program, subject to the terms and conditions of the Guidelines, NOFA, Program requirements, the Standard Agreement and other contracts between the Department and PLHA grant recipients; and

WHEREAS, Council approved the submission of the 5-year PLHA Plan to the Department on November 22, 2022; and

WHEREAS, the City and the Department executed a PLHA Agreement on May 17, 2023 in the amount of $1,801,097 and;

WHEREAS, the City is proposing to enter into an Agreement with the Madera Rescue Mission in the amount of $401,202.05 to execute the 2019 PLHA grant allocation.

NOW, THEREFORE, THE COUNCIL OF THE CITY OF MADERA does hereby find, resolve, and order**:**

1. The above recitals are true and correct.
2. The Council authorizes the City Manager or his designee to enter into an Agreement with the Madera Rescue Mission, attached hereto as Exhibit "A," in the amount of $401,202.05. Additionally, the City Manager or designee is authorized to take any other steps necessary to effectuate the same consistent with PLHA grant award to the City.
3. This resolution is effective immediately upon adoption.

*****

PERMANENT LOCAL HOUSING ALLOCATION (PLHA) PROGRAM
SUBRECIPIENT AGREEMENT
BETWEEN THE CITY OF MADERA AND MADERA RESCUE MISSION

This Permanent Local Housing Allocation (PLHA) Subrecipient Agreement ("Agreement") is entered into, effective on the date of April 1, 2024 by and between the City of Madera ("City") and Madera Rescue Mission, hereafter referred to as "SUBRECIPIENT."

RECITALS

A. This Agreement sets forth the responsibilities of City and Subrecipient in accomplishing the objectives of the SB 2 Permanent Local Housing Allocation Program Formula Component from the Building Homes and Jobs Trust Fund for assistance to Cities and Counties (as described in Health and Safety Code section 50470 et seq. (Chapter 364, Statutes of 2017 (SB 2)).

B. The State of California (the "State"), Department of Housing and Community Development ("Department") issued a Notice of Funding Availability ("NOFA") dated October 2019 under the Permanent Local Housing Allocation (PLHA) Program.

C. The City of Madera executed an Agreement with the Department for PLHA funds on May 17, 2023.

D. Under the PLHA regulations the City may grant the PLHA funds to subrecipients for the delivery of services.

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

AGREEMENT

1. <u>Scope of Services</u>

The Subrecipient will be responsible for administering this Agreement in a manner satisfactory to the City and consistent with any standards required as a condition of providing these funds. Such program will include the following activities eligible under the PLHA program:

Program Delivery:

Activity #1: Subrecipient will purchase appliances and equipment required for the daily operation of the emergency shelter. Such equipment includes, but is not limited to, industrial and commercial washers and dryers, kitchen appliances, and shelter supplies.

Activity #2: Subrecipient will utilize PLHA funds to pay for operational costs for the shelter.

Subrecipient must provide eligible activities in a manner consistent with the housing first practices described in California Code of Regulations, title 25, section 8409(b)(1)-(6).

2. Funding and Method of Payment

a. Compensation

Payments shall be made after receipt and verification of actual expenditures incurred by the Subrecipient in the performance of this Agreement. Subrecipient may submit expenses monthly no later than the 10th day of the month. City shall process reimbursement within 30 days of receiving the reimbursement request.

The total obligation of the City under this Agreement shall not exceed $401,202.05. Any compensation not consumed by expenditures of the SUBRECIPIENT by the expiration of this Agreement shall automatically revert to the CITY.

b. Public Information

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

c. Lobbying Activity

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

d. Political Activity

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

3. Fiscal Compliance

The SUBRECIPIENT shall be subject to the same fiscal regulations imposed on City by the Department for the use of PLHA funds.

5. Compliance with Laws

Subrecipient under this Agreement shall comply with all rules and regulations established pursuant to Chapter 364, Statutes of 2017 (SB 2, Atkins - hereinafter "SB 2") as authorized by Health and Safety Code (HSC) Section 50470, which created the Building Homes and Jobs Trust Fund and the PLHA program.

6. Administrative Reporting

The City shall provide Subrecipient with reporting formats and instructions.

Reporting shall consist of the following:

1) Identification of the Eligible Activities to which the Subrecipient expended program funds and the income levels of households assisted.
2) The City may request additional information as needed to meet applicable reporting or audit requirements.

7. Costs Principles

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

8. Contract Administration

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

9. Period of Performance (Term of Agreement)

The Subrecipient shall commence performance under this Agreement on April 1, 2024, and shall end its performance March 31, 2027 unless terminated sooner as provided for elsewhere in this Agreement. The Agreement may be extended by written modification of the parties.

10. Records

a. Record Establishment and Maintenance

Subrecipient shall establish and maintain records in accordance with those requirements prescribed by City, with respect to all matters covered by this Agreement. Subrecipient shall retain all fiscal books, account records, and client files for services performed under

this Agreement for at least five (5) years from the date of the final payment under this Agreement or until all State and Federal audits are completed for that fiscal year, whichever is later. Pursuant to State and Federal law, it is the intent of the parties to this Agreement that the Subrecipient shall be reimbursed for actual costs incurred in the performance of this Agreement but that no profit is to accrue to the Subrecipient on account of such performance.

b. Reports/Required Notifications

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

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

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

11. Assignment

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

12. Subcontracts

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

shall be submitted to the City before any implementation and shall be retained by the City.

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

In addition, the subcontractor shall be subject to PLHA Statutes.

14. Discrimination

a. Eligibility for Services

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

The Subrecipient's services shall be accessible to the physically disabled, and the services of a translator, signer or assistive listening device shall be made available. Subrecipient, in its marketing materials, shall specify assistance to access its services is available for deaf and hard-of-hearing persons by calling 711 or 1-800-735-2929 and, for voice users, 1-866-735-2922 for TTY Relay Services. Subrecipient shall comply with requirements set forth in the Americans With Disabilities Act.

b. Employment Opportunity

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

c. Suspension of Compensation

If an allegation of discrimination occurs, the City shall withhold all further funds until the Subrecipient can show by clear and convincing evidence to the satisfaction of the City

that funds provided under this Agreement were not used in connection with the alleged discrimination.

15. Termination

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

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

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

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

16. Amendments

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

17. Administration

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

18. Monitoring

The City shall monitor and evaluate the performance of the Subrecipient to determine compliance with PLHA requirements. An onsite monitoring visit of Subrecipients and any other service providers shall occur whenever determined necessary by the City, but at least once during the Grant period.

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

19. Governing Law

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

21. Breach of Agreement

The following shall each constitute a breach of this Agreement:

1) Subrecipient's failure to comply with the terms of this Agreement.
2) Use of, or permitting the use of, Grant funds provided under this Agreement for any ineligible costs or for activities not approved under this Agreement.
3) Any failure to comply with the deadlines set forth in this Agreement.

22. No Third-Party Beneficiaries

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

23. Indemnification

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

24. Independent Contractor

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

25. Insurance Requirements for Subrecipients

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

Minimum Scope and Limits of Insurance

Subrecipient shall maintain limits no less than:

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

Maintenance of Coverage

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

Proof of Insurance

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

Acceptable Insurers

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

Enforcement of Contract Provisions (non estoppel)

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

Specifications not Limiting

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

Notice of Cancellation

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

Self-insured Retentions

Any self-insured retentions must be declared to and approved by the City. The City reserves the right to require that self-insured retentions be eliminated, lowered or

replaced by a deductible. Self-insurance will not be considered to comply with these specifications unless approved by the City's Risk Manager.

Timely Notice of Claims

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

Additional Insurance

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

26. Violation of Federal Rules and Regulations

The Subrecipient agrees to comply with all State and Federal laws, rules and regulations that pertain to construction, health and safety, labor, fair employment practices, equal opportunity, and all other matters applicable to the Agreement.

27. General Provisions

a. Entire Agreement

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

b. Notice

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

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

To the Subrecipient:
Madera Rescue Mission
P.O. Box 642
Madera, CA 93639

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

c. Interpretation

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

d. Severability

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

e. Execution in Counterparts

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

[SIGNATURES ON NEXT PAGE]

///

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

City of Madera:

By: _____
Santos Garcia, Mayor

Date: _____

ATTEST:

By: _____
Alicia Gonzales, City Clerk

Date: _____

Madera Rescue Mission:

By: _____
Jesse Chavez, Executive Director

Date: _____

APPROVED AS TO LEGAL FORM:

By: _____
Shannon L. Chaffin, City Attorney

Date: _____

MRM MADERA

P.O. Box 642 Madera, CA 93639
Bus. (559) 675-8321 Fax (559) 675-8073 jchavez@maderarecue.org

Estimated Proposed Budget/3 Years Term March 26, 2024

Items Descriptions	Estimated Cost
Mattresses, Beds, bedding kits, furniture, tiny homes appliances & shelter supplies	$21,319.00
Kitchen burner & oven stove	$10,000.00
New equipment for inside refrigerator/ freezer	$15,000.00
Update urinals in building E. upstairs & downstairs	$10,000.00
Commercial washers & dryers	$30,000.00
Residential heavy-duty washer and dryers	$10,000.00
Insurance cost	$18,000.00
Utilities	$36,000.00
Internet & phone cost	$40,000.00
Food cost	$54,000.00
Security cost	$66,768.00
Supportive/Case Management	$50,000.00
Administration	$34,000.00
Miscellaneous expenses/fees.	$ 6,115.05
Total Estimate Budget	**$401,202.05**

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

STANDARD AGREEMENT

STD 213 (Rev. 04/2020)

SCO ID:

AGREEMENT NUMBER	PURCHASING AUTHORITY NUMBER (if applicable)
22-PLHA-17672	

1. This Agreement is entered into between the Contracting Agency and the Contractor named below:

CONTRACTING AGENCY NAME
DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT

CONTRACTOR'S NAME
City of Madera

2. The term of this Agreement is:

START DATE
Upon HCD Approval

THROUGH END DATE
06/30/2030

3. The maximum amount of this Agreement is:
$1,801,097.00

4. The parties agree to comply with the terms and conditions of the following exhibits, which are by this reference made a part of the Agreement.

EXHIBITS	TITLE	PAGES
Exhibit A	Authority, Purpose and Scope of Work	5
Exhibit B	Budget Detail and Payment Provisions	3
Exhibit C*	State of California General Terms and Conditions	GTC - 04/2017
Exhibit D	PLHA Program Terms and Conditions	9
Exhibit E	Program-Specific Provisions and Special Conditions	2
	TOTAL NUMBER OF PAGES ATTACHED	19

Items shown with an asterisk (*), are hereby incorporated by reference and made part of this agreement as if attached hereto.
These documents can be viewed at https://www.dgs.ca.gov/OLS/Resources

IN WITNESS WHEREOF, THIS AGREEMENT HAS BEEN EXECUTED BY THE PARTIES HERETO.

CONTRACTOR

CONTRACTOR NAME (if other than an individual, state whether a corporation, partnership,etc.)
City of Madera

CONTRACTOR BUSINESS ADDRESS	CITY	STATE	ZIP
205 West Fourth Street	Madera	CA	93637

PRINTED NAME OF PERSON SIGNING	TITLE
Arnoldo Rodriguez	City Manager

CONTRACTOR AUTHORIZED SIGNATURE	DATE SIGNED
Arnoldo Rodriguez	May 16, 2023

STATE OF CALIFORNIA

CONTRACTING AGENCY NAME
Department of Housing and Community Development

CONTRACTING AGENCY ADDRESS	CITY	STATE	ZIP
2020 W. El Camino Ave., Suite 130	Sacramento	CA	95833

PRINTED NAME OF PERSON SIGNING	TITLE
Michael White	Contracts Office Manager, Contract Services Section

CONTRACTING AGENCY AUTHORIZED SIGNATURE	DATE SIGNED
Michael White	5/17/2023

California Department of General Services Approval (or exemption, if applicable)

Exempt per; SCM Vol. 1 4.04.A.3 (DGS memo dated 06/12/1981)

EXHIBIT A

AUTHORITY, PURPOSE AND SCOPE OF WORK

1. Authority

Pursuant to Part 2 Chapter 2.5 of Division 31 of the Health and Safety Code (commencing with Section 50470) Statutes of 2017 (SB 2, Atkins), which created the Building Homes and Jobs Trust Fund and the Permanent Local Housing Allocation ("PLHA") Program ("Program"), this Standard Agreement along with all its exhibits (the "Agreement") is entered under the authority of and in furtherance of the Program. Pursuant to Health and Safety Code, Section 50470 (b), the California Department of Housing and Community Development (referred to herein as "HCD" or "Department") has issued a Notice of Funding Availability (the "NOFA"), dated February 26, 2020, to govern administration of the fund and carry out the Program.

2. Purpose

In accordance with the authority cited above, an application was made to the State (the "Application") for assistance from the Program for the purpose of making funding available to eligible local governments in California for housing related projects and programs that assist in addressing the unmet housing needs of their local communities. By entering into this Agreement and thereby accepting the award of the PLHA grant funds (the "Grant"), the Contractor (sometimes referred to herein as the "Applicant") agrees to comply with the terms and conditions of the NOFA, this Agreement, the representations contained in the Application, and the requirements of the authorities cited above.

3. Definitions

Capitalized terms not otherwise defined herein shall have the meaning of the definitions set forth in Health and Safety Code Section 50470 and Section 101 of the Guidelines.

4. Scope of Work

A. The scope of work ("Work") for this Agreement shall consist of one or more of the following eligible uses:

1) The predevelopment, development, acquisition, rehabilitation, and preservation of multifamily, residential live-work, rental housing that is affordable to extremely low-, very low-, low-, or moderate-income households, including necessary Operating subsidies.

EXHIBIT A

2) The predevelopment, development, acquisition, rehabilitation, and preservation of Affordable rental and ownership housing, including Accessory dwelling units (ADUs), that meets the needs of a growing workforce earning up to 120 percent of AMI, or 150 percent of AMI in high-cost areas. ADUs shall be available for a term of no less than thirty days.

3) Matching portions of funds placed into local or regional housing trust funds.

4) Matching portions of funds available through the Low- and Moderate-Income Housing Asset Fund pursuant to subdivision (d) of HSC Section 34176.

5) Capitalized Reserves for Services connected to the preservation and creation of new Permanent supportive housing.

6) Assisting persons who are experiencing or at risk of homelessness, including, but not limited to, providing rapid rehousing, rental assistance, supportive/case management services that allow people to obtain and retain housing, operating and capital costs for navigation centers and emergency shelters, and the new construction, rehabilitation, and preservation of permanent and transitional housing.

   a) This Activity may include subawards to Administrative Entities as defined in HSC Section 50490(a)(1-3) that were awarded California Emergency Solutions and Housing (CESH) program or Homeless Emergency Aid Program (HEAP) funds for rental assistance to continue assistance to these households.

   b) Applicants must provide rapid rehousing, rental assistance, navigation centers, emergency shelter, and transitional housing activities in a manner consistent with the Housing First practices described in 25 CCR, Section 8409, subdivision (b)(1)-(6) and in compliance with WIC Section 8255(b)(8). An Applicant allocated funds for the new construction, rehabilitation, and preservation of Permanent supportive housing shall incorporate the core components of Housing First, as provided in WIC Section 8255, subdivision (b).

EXHIBIT A

7) Accessibility modifications in Lower-income Owner-occupied housing.

8) Efforts to acquire and rehabilitate foreclosed or vacant homes and apartments.

9) Homeownership opportunities, including, but not limited to, down payment assistance.

10) Fiscal incentives made by a county to a city within the county to incentivize approval of one or more Affordable housing Projects, or matching funds invested by a county in an Affordable housing development Project in a city within the county, provided that the city has made an equal or greater investment in the project. The county fiscal incentives shall be in the form of a grant or low-interest loan to an Affordable housing Project. Matching funds investments by both the county and the city also shall be a grant or low interest deferred loan to the Affordable housing Project.

B. A Local government that receives an allocation shall use no more than five percent of the allocation for costs related to the administration of the Activity(ies) for which the allocation was made. Staff and overhead costs directly related to carrying out the eligible activities described in Section 301 are “activity costs” and not subject to the cap on “administrative costs.” A Local government may share any funds available for administrative costs with entities that are administering its allocation.

C. Two or more local governments that receive PLHA allocations may expend those moneys on an eligible jointly funded project as provided in Section 50470 (b)(2)(B)(ii)(IV). An eligible jointly funded project must be an eligible Activity pursuant to Section 301(a) and be located within the boundaries of one of the Local governments.

D. Entitlement Local governments may use the flow of PLHA funds to incentivize private lender loans and to guarantee payments for some or all public agency bond financings for activities consistent with the uses identified in Section 301 “Eligible Activities”. This loan guarantee Activity must be identified and fully explained in the Applicant’s “Plan”.

EXHIBIT A

5. Department Contract Coordinator

The Department's Contract Coordinator for this Agreement is the Division of Financial Assistance, Grant Management Section PLHA Manager or their designee. Unless otherwise informed, any notice, report, or other communication required by this Agreement shall be mailed by first class to the Department Contract Coordinator at the following address:

California Department of Housing and Community Development
Attention: Permanent Local Housing Allocation (PLHA)
Grant Management Section, Suite 400
2020 West El Camino Avenue, CA 95833
P. O. Box 952050
Sacramento, CA 94252-2050

6. Contractor Contract Coordinator

The Contractor's contract coordinator for this Agreement is the Authorized Representative listed below. Unless otherwise informed, any notice, report, or other communication required by this Agreement may be mailed by first class mail, or sent through a commercial courier to the Authorized Representative at the following address:

Authorized Representative Name:	Arnoldo Rodriguez
Authorized Representative Title:	City Manager
Agency Name:	City of Madera
Address:	205 West Fourth Street Madera, CA 93637
Phone No.:	(559) 674-5400
Email Address:	arodriguez@madera.gov

7. Effective Date, Term of Agreement, and Deadlines

A. This Agreement is effective upon approval by the Department, which is the date executed by all parties (such date, the "Effective Date").

B. This Agreement shall terminate on June 30, 2030.

EXHIBIT A

C. Except for predevelopment expenses for construction projects funded by PLHA and costs to develop and prepare the Plan and the PLHA application, no costs incurred more than one year prior to commitment by the Local government may be paid from PLHA funds. Reimbursement of expenses to prepare the Plan and the PLHA application are subject to the cap on administrative fees.

D. Any Grant funds which have not been expended by the expenditure deadline shall be disencumbered and revert to the Department. The expenditure deadline is fifty-eight months from the date of the budget appropriation for each year of funds included in this Agreement.

EXHIBIT B

BUDGET DETAIL AND PAYMENT PROVISIONS

1. Budget Detail

The budget detail is contained in Exhibit E in this Agreement.

Contractor will be responsible for maintaining oversight of grant amounts and determining whether an amended PLHA Plan is required due to reallocation of more than ten percent among Activities funded per Section 302(c)(5).

2. Conditions of Disbursement

Prior to receiving any Grant funds, the Contractor shall submit the following for the Department's approval:

A. Government TIN Form, as applicable.

B. No funding will be disbursed to Contractor unless Contractor and any delegating Local government has an approved Housing Element and is in compliance with the Housing Element Annual Progress Report requirements, pursuant to PLHA Program Guidelines section 302(a) and (b).

C. Contractor shall not be eligible to receive a new allocation if the Contractor has accrued an uncommitted amount of four times the pending allocation if the pending allocation is $125,000 or less; or $500,000 if the pending allocation is greater than $125,000 and less than $500,000; or the amount of the pending allocation if the allocation is $500,000 or more.

3. Performance

A. All funds must be disbursed within fifty-eight months of the budget appropriation. Funds that are not disbursed within fifty-eight months of the budget appropriation will revert to the Housing Rehabilitation Loan Fund.

EXHIBIT B

B. It is mutually agreed that if the Budget Act of the current year and/or any subsequent years covered under this Agreement does not appropriate sufficient funds for the program, this Agreement shall be reduced proportionate to those years already allocated, calculated at the time that the appropriation is reduced or terminated and reduced accordingly. All subsequent years shall be terminated, and the grant agreement shall be of no further force and effect, after amounts due for the period upon the reduced appropriation or termination are returned by the Contractor to the State. In this event, the State and Contractor shall be relieved of any and all obligations under this Agreement. If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this program, the State shall have the sole discretion to cancel this Agreement without cause, no liability occurring to the State, or amend the Agreement and amount allocated to Contractor.

4. Fiscal Administration

A. The Contractor may request a disbursement of 100 percent of total awarded Grant funds after executing the Standard Agreement. Administrative costs related to the planning and execution of eligible activities shall not exceed five percent of the Grant amount.

B. A separate checking account for the Grant funds is not required. However, the Contractor shall deposit Grant funds in an interest-bearing checking or savings account insured by the federal or state government. All interest earned from the deposit of Grant funds shall be used for eligible Program activities and accounted for in Contractor's annual report.

C. The Contractor shall make a good faith effort to minimize the number of disbursement requests by anticipating and requesting funds in advance.

D. The Contractor may request that Grant funds awarded for a certain eligible activity be moved to another activity without an amendment to this Agreement. This request must be made in writing to HCD if the change from one activity to another exceeds ten percent of the grant amount and shall be effective only upon written HCD approval. HCD's decision to approve or deny any such request shall be final, absent fraud, mistake or arbitrariness per Section 302(c)(5).

EXHIBIT B

5. Budget Contingency Clause

A. It is mutually agreed that if the Budget Act of the subsequent years covered under this Agreement does not appropriate sufficient funds for the program this Agreement shall remain in force and effect until the time of notice of reduced or terminated appropriation, The Agreement shall be terminated by the State by providing Contractor written notice of not less than thirty days prior to the effective date of the termination. In the event of termination by the State due to lack of Budget appropriation, the State and Contractor shall be relieved of any and all obligations under this Grant Agreement on the effective date of termination and the Contractor shall return the amount for subsequent year allocations.

B. Subject to Section 5A. above, if funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this program, the State shall have the sole discretion to cancel this Agreement without cause, no liability occurring to the State, or amend the current Grant Agreement and amount allocated to Contractor.

EXHIBIT D

PLHA PROGRAM TERMS AND CONDITIONS

1. Effective Date, Commencement of Work

This Agreement is effective upon the date of the Department representative's signature on page one of the fully executed Standard Agreement, STD 213. Contractor agrees that work under this agreement shall not commence until execution of the STD 213, (the "Effective Date").

2. Strict Compliance

Contractor will strictly comply with the terms, conditions and requirements of the Permanent Local Housing Allocation (PLHA) Statutes, Guidelines, the Notice of Funding Availability (NOFA), and this Agreement.

3. Contractor's Application for Funds

A. Contractor has submitted to the Department an Application for a Grant under the Program. The Department is entering into this Agreement based on, and in substantial reliance upon, Contractor's facts, information, assertions and representations contained in that Application, and in any subsequent modifications or additions thereto approved by the Department. The Application and any approved modifications and additions thereto are hereby incorporated into this Agreement.

B. Contractor warrants that all information, facts, assertions and representations contained in the Application and approved modifications and additions thereto are true, correct, and complete to the best of Contractor's knowledge. In the event that any part of the Application and any approved modification and addition thereto is untrue, incorrect, incomplete, or misleading in such a manner that would substantially affect the Department's approval, disbursement, or monitoring of the funding and the Grants or activities governed by this Agreement, then the Department may declare a breach hereof and take such action or pursue such remedies as are provided for breach hereof.

EXHIBIT D

4. Eligible Activities

Grant funds awarded to the Contractor and expended by either the Contractor or any entity to which Contractor awards funds shall be used for the eligible activities set forth in Exhibit A as required by the PLHA Statutes. The following additional requirements shall apply:

A. Each Contractor shall submit a Plan detailing:

1) The manner in which allocated funds will be used for eligible activities.

2) A description of the way the Local government will prioritize investments that increase the supply of housing for households with incomes at or below sixty percent of AMI. Programs targeted at households at or below sixty percent of AMI will be deemed to meet this requirement.

3) A description of how the Plan is consistent with the programs set forth in the Local government's Housing Element.

4) Evidence that the Plan was authorized and adopted by resolution by the Local government and that the public had an adequate opportunity to review and comment on its content.

5) The following for each proposed Activity:

a) A description of each proposed Activity, pursuant to Section 301 of the Guidelines and the percentage of funding allocated to it. The description shall specifically include the percentage of funds, if any, directed to Affordable Owner-Occupied Workforce Housing (AOWH).

b) The projected number of households to be served at each income level and a comparison to the unmet share of the Regional Housing Needs Allocation (RHNA) at each income level.

c) A description of major steps/actions and a proposed schedule required for the implementation and completion of the Activity.

d) The period of affordability and level of affordability for each Activity. Rental Projects are required to have affordability periods of at least fifty-five years.

EXHIBIT D

6) The Plan is required to be for a term of five years. Local governments shall obtain approval of the Department for amendments made to the Plan in each succeeding year of the term of the Plan. Reallocations of more than ten percent of funds among Activities require amendment of the Plan, with approval granted by the governing body at a publicly noticed public meeting.

7) If funds are used for the acquisition, construction, or rehabilitation of for-sale housing projects or units within for-sale housing projects, the grantee shall record a deed restriction against the property that will ensure compliance with one of the following requirements if the property is no longer the primary residence of the homeowner due to sale, transfer or lease, unless it is in conflict with the requirements of another public funding source or law:

   a) PLHA loan and any interest thereon shall be repaid to the Local government's PLHA account. The Local government shall reuse the repayments consistent with the Eligible Activities per Section 301 of the Guidelines; or,

   b) The initial owner and any subsequent owner shall sell the home at an Affordable housing cost to a qualified Lower-Income or Moderate-Income household; or,

   c) The homeowner and the Local government shall share the equity in the unit pursuant to an equity-sharing agreement. The grantee shall reuse the proceeds of the equity-sharing agreement consistent with the Eligible Activities per Section 301 of the Guidelines.

8) If funds are used for the development of an affordable rental housing project, the Local government shall make the PLHA assistance in the form of a loan to the Sponsor of the project. The loan shall be evidenced through a Promissory Note secured by a Deed of Trust.

9) A program income reuse plan describing how repaid loans shall be reused for eligible activities specified in Section 301 of the Guidelines.

EXHIBIT D

5. Core Practices

A. A Contractor or Subrecipient must provide eligible activities in a manner consistent with the housing first practices described in California Code of Regulations, title 25, section 8409(b)(1)-(6). A Contractor or Subrecipient allocated funds for eligible activities that provide permanent housing shall incorporate the core components of Housing First as provided in Section 8255(b) of the Welfare and Institutions Code.

6. Monitoring Grant Activities

A. Contractor shall monitor the activities selected and awarded by them to ensure compliance with PLHA requirements. An onsite monitoring visit of Subrecipients and any other service providers shall occur whenever determined necessary by the Contractor, but at least once during the Grant period.

B. The Department will monitor the performance of the Contractor based on a risk assessment and according to the terms of this Agreement. The Department may also monitor any Subrecipients of the Contractor as the Department deems appropriate based on a risk assessment.

C. As requested by the Department, the Contractor shall submit to the Department all PLHA monitoring documentation necessary to ensure that Contractor and its Subrecipients are in continued compliance with PLHA requirements. Such documentation requirements and the submission deadline shall be provided by the Department at the time such information is requested from the Contractor.

7. Reporting/Audits

A. Commencing with the Effective Date of this Agreement and continuing through the Expiration Date, the Contractor shall submit an annual report to the Department by July 31 of each year that reports all activities from the previous fiscal year (7/1–6/30), on forms provided by the Department.

The first report will be due on July 31, 2021 and will report all activities from date of initial fund disbursement through June 30, 2021.

B. The annual report shall contain a detailed report which must include, at a minimum:

1) Identification of the Eligible Activities to which the Contractor committed program funds, and the income levels of households assisted.

EXHIBIT D

2) Amounts awarded to Subrecipients with the activity(ies) identified;

3) Identification of the Eligible Activities upon which the Contractor expended program funds, and the income levels of households assisted and the affordability level for any units assisted; and,

4) Close out report for contracts that were fully expended and in which all activities funded were completed during the fiscal year.

C. The Department may request additional information as needed to meet other applicable reporting or audit requirements.

D. The Contractor is responsible for the completion of audits and all costs of preparing audits.

E. The Department reserves the right to perform or cause to be performed a financial audit. At the Department's request, the Contractor shall provide, at its own expense, a financial audit prepared by a certified public accountant.

F. If a financial audit is required by the Department, the audit shall be performed by an independent certified public accountant. Selection of an independent audit firm shall be consistent with procurement standards contained in 24 CFR 85.36.

1) The Contractor shall notify the Department of the auditor's name and address immediately after the selection has been made. The contract for the audit shall allow access by the Department to the independent auditor's working papers.

2) The Contractor is responsible for the completion of audits and all costs of preparing audits.

3) If there are audit findings, the Contractor must submit a detailed response acceptable to the Department for each audit finding within ninety (90) days from the date of the audit finding report.

8. <u>Retention and Inspection of Records</u>

A. The Contractor is responsible for maintaining records, which fully disclose the activities funded by the Grant. Adequate documentation of each transaction shall be maintained to permit the determination, through an audit if requested by the State, of the accuracy of the records and the allowability of expenditures charged to Grant funds.

EXHIBIT D

B. The Contractor agrees that the Department or its designee shall have the right to review, obtain, and copy all records and supporting documentation pertaining to performance of this Agreement. The Contractor agrees to provide the Department or its designee, with any relevant information requested. The Contractor agrees to permit the Department or its designee access to its premises, upon reasonable notice, during normal business hours for the purpose of interviewing employees who might reasonably have information related to such records and inspecting and copying such books, records, accounts, and other material that may be relevant to a matter under investigation for the purpose of determining compliance with the PLHA Statutes, the NOFA, and this Agreement.

C. The Contractor further agrees to retain all records for a period of five years after the end of the term of this Agreement:

1) If any litigation, claim, negotiation, audit, monitoring, inspection or other action has been started before the expiration of the required record retention period, all records must be retained until completion of the action and resolution of all issues, which arise from it.

2) The Contractor also agrees to include in any contract that it enters into in an amount exceeding $10,000, the Department's right to audit the contractor's records and interview their employees. The Contractor shall comply with the caveats and be aware of the penalties for violation of fraud and for obstruction of investigation as set forth in California Public Code Section 10115.10.

D. The determination by the Department of the eligibility of any expenditure shall be final. If the eligibility of any expenditure cannot be determined because records or documentation are inadequate, the expenditure may be disallowed, and HCD shall determine the reimbursement method for the amount disallowed.

E. The Contractor shall retain all books and records relevant to this Agreement for a minimum of five years after the end of the term of this Agreement. Records relating to any and all audits or litigation relevant to this Agreement shall be retained for five years after the conclusion or resolution of the matter.

9. Breach and Remedies

A. The following shall each constitute a breach of this Agreement:

1) Contractor's failure to comply with the terms of this Agreement.

EXHIBIT D

2) Use of, or permitting the use of, Grant funds provided under this Agreement for any ineligible costs or for activities not approved under this Agreement.

3) Any failure to comply with the deadlines set forth in this Agreement.

B. In addition to any other remedies that may be available to the Department in law or equity for breach of this Agreement, the Department may:

1) Bar the Contractor from applying for future PLHA and other HCD funds;

2) Revoke any other existing PLHA award(s) to the Contractor;

3) Require the return of any unexpended PLHA funds disbursed under this Agreement;

4) Require repayment of PLHA funds disbursed and expended under this agreement;

5) Require the immediate return to the Department of all funds derived from the use of PLHA funds including, but not limited to recaptured funds and returned funds;

6) Seek, in a court of competent jurisdiction, an order for specific performance of the defaulted obligation or the appointment of a receiver to complete the technical assistance in accordance with the PLHA Program requirements; and,

7) Seek such other remedies as may be available under the relevant agreement or any law.

C. All remedies available to the Department are cumulative and not exclusive.

D. The Department may give written notice to the Contractor to cure the breach or violation within a period of not less than fifteen days.

EXHIBIT D

10. Termination

A. The Department may terminate this Agreement at any time for cause by giving a minimum of thirty days' notice of termination, in writing, to the Contractor. Cause shall consist of, violations of any terms and/or special conditions of this Agreement, the PLHA Statutes, or the NOFA. Upon termination of this Agreement, unless otherwise approved in writing by the Department, any unexpended funds received by the Contractor shall be returned to the Department within thirty days of the notice of termination.

B. This Agreement is subject to any additional restrictions, limitations or conditions, or statute, regulations or any other laws, whether federal or those of the State of California, or of any agency, department, or any political subdivision of the federal or the State of California governments, which may affect the provisions, terms or funding of this Agreement in any manner.

C. The Department has the option to terminate this Agreement under the thirty-day cancellation clause or to amend this Agreement to reflect any reduction of funds.

11. Waivers

No waiver of any breach of this Agreement shall be held to be a waiver of any prior or subsequent breach. The failure of the Department to enforce at any time the provisions of this Agreement, or to require at any time, performance by the Contractor of these provisions, shall in no way be construed to be a waiver of such provisions nor to affect the validity of this Agreement or the right of the Department to enforce these provisions.

12. Relocation

Contractor shall comply with all requirements of applicable California relocation law (Gov. Code, § 7260 et seq. and the regulations promulgated thereunder at Cal. Code Regulations, Title. 25, § 6000 et seq.). Any relocation plan for the Development shall be subject to the review and approval by the State.

EXHIBIT D

13. Special Conditions Contractors and Subrecipients

The Contractor agrees to comply with all conditions of this Agreement including the Special Conditions set forth in Exhibit E. These conditions shall be met to the satisfaction of the Department prior to disbursement of funds. The Contractor shall ensure that all Subrecipients are made aware of and agree to comply with all conditions of this Agreement and the applicable State requirements governing the use of Grant funds. The Contractor shall ensure that all Subrecipients are qualified to do business and in good standing with the California Secretary of State and the California Franchise Tax Board. Failure to comply with these conditions may result in cancellation of this Agreement.

14. Compliance with State and Federal Laws, Rules, Guidelines and Regulations

The Contractor agrees to comply with all State and Federal laws, rules and regulations that pertain to construction, health and safety, labor, fair employment practices, equal opportunity, and all other matters applicable to the Grant, the Contractor, its Subrecipients, and any other Grant activity.

15. Litigation

A. If any provision of this Agreement, or an underlying obligation, is held invalid by a court of competent jurisdiction, such invalidity, at the sole discretion of the Department, shall not affect any other provisions of this Agreement and the remainder of this Agreement shall remain in full force and effect. Therefore, the provisions of this Agreement are, and shall be, deemed severable.

B. The Contractor shall notify the Department immediately of any claim or action undertaken by or against it, which affects or may affect this Agreement or the Department and shall take such action with respect to the claim or action as is consistent with the terms of this Agreement and the interests of the Department.

EXHIBIT E

PROGRAM-SPECIFIC PROVISIONS AND SPECIAL CONDITIONS

1. Program-Specific Provisions

The following are project-specific terms and conditions (referred to as enumerated provision(s) for ease of reference in prior exhibits) and shall inform the references made to project-specific information not contained in those prior exhibits.

Budget Detail:

Contractor has been awarded the following grant activity amounts for 2019: **$422,319**

Contractor has been awarded the following grant activity amounts for 2020: **$656,414**

Contractor has been awarded the following grant activity amounts for 2021: **$722,364**

Estimated five-year allocation may not exceed: **$2,533,914**

Payees:

A. The authorized Payee(s) is/are as specified below:

Name: **City of Madera** Total Amount: **$1,801,097**

Plan:

Funding Allocation Year	2019	2020	2021	2022	2023
Type of Activity	Emergency Shelter Operating	Emergency Shelter Operating	Emergency Shelter Operating	Emergency Shelter Operating	Emergency Shelter Operating
Percentage of Funds Allocated for Each Activity	95%	0%	0%	0%	0%
Area Median Income Level Served	30%	30%	30%	30%	30%
Funding Allocation Year	2019	2020	2021	2022	2023
Type of Activity	Predevelopment, Development, Acquisition, Rehabilitation and/or Preservation	Predevelopment, Development, Acquisition, Rehabilitation and/or Preservation	Predevelopment, Development, Acquisition, Rehabilitation and/or Preservation	Predevelopment, Development, Acquisition, Rehabilitation and/or Preservation	Predevelopment, Development, Acquisition, Rehabilitation and/or Preservation
Percentage of Funds Allocated for Each Activity	0%	95%	95%	95%	95%

EXHIBIT E

Area Median Income Level Served	80%	80%	80%	80%	80%
Admin	5%	5%	5%	5%	5%
Total	100%	100%	100%	100%	100%

2. Special Conditions

The following Special Conditions are applicable to this Standard Agreement:

None.

REPORT TO CITY COUNCIL

Approved by:

Council Meeting of: April 3, 2024

Agenda Number: D-2

Joseph Hebert, Parks & Community Services Director

Arnoldo Rodriguez, City Manager

SUBJECT:

Acceptance of Playground Area at Riverview Park & Exercise Equipment Along Vernon McCullough River Trail

RECOMMENDATION:

Staff recommends that the City Council approve Minute Order Approving:

1. Acceptance of the Playground Installation at Riverview Park, located at 1401 Riverview Drive, Madera, CA 93637.
2. Approve Additional Change Order of $7,730
3. Acceptance of the Exercise Equipment along the Vernon McCullough River Trail, specifically in the Westberry Boulevard to Caitlan Drive area.
4. The Recording of Notice of Completion.

SUMMARY:

The playground equipment and safety perimeter fencing installation at Riverview Park were completed on March 27, 2024.

The installation of playground equipment consisted of a play area for kids ages 2-12 years old, including a brand-new lot with swings. In addition, a new safety perimeter fence was installed immediately around the play area.

DISCUSSION:

The installation of the playground equipment at Riverview Park was funded by the Department of Transportation (Caltrans) Clean California Local Grant Program. In 2022, the City was funded $832,350 for the completion of several grant components including the following:

- Litter abatement along the Fresno River and the cross-city Vernon McCullough River Trail.
- Installation of 36 trash receptacles along the Vernon McCullough River Trail.
- Trail restoration of the Vernon McCullough River Trail.
- Playground equipment installation at Riverview Park, as it neighbors the Fresno River.
- Exercise equipment installation along a section of the Vernon McCullough River Trail.
- Educational and trail signage along the Vernon McCullough River Trail.

Regarding Riverview Park, which spans under one acre and previously offered limited amenities consisting solely of a bench and a trash receptacle, staff promptly initiated efforts towards procuring playground equipment and fulfilling all other grant components following notification of the grant award.

The playground and exercise equipment and installation were procured through a cooperative purchase agreement with Park Associates dba Park Planet, representing the most advantageous purchasing strategy. Not utilizing a cooperative purchase agreement would have substantially extended the procurement process and lead times. The lead time provided when procuring the equipment was 18-20 weeks. The play equipment, exercise equipment, and installation of both at the two different areas totaled $241,279.59.

In November 2023, staff released an Invitation for Bids (IFB) for safety perimeter fencing around the playground lot. The IFB was released on November 6, 2023. No bids were received. The bid was released a second time on November 28, 2023, with two bids received thereafter. During the bid process, there were discrepancies with securing bid documents and being able to finalize a contract with a vendor. The IFB was released a third time, with three bids received on January 19, 2024. Due to the bid received under the $60,000 threshold requiring Council approval, a construction agreement was executed with the approval of the City Manager. The bid for the fence installation totaled $24,900, awarded to Jami Construction as the lowest responsible bidder.

A ribbon-cutting event to commemorate the installation of the play equipment is slated for Thursday, March 28, 2024, at Riverview Park. The City plans to integrate the celebration of the exercise equipment installation with the seal coating currently underway along the Vernon McCullough River Trail, forming a Walk-the-Trail celebration event.

Riverview Park now has the following:

- Custom Round 5 Steel Play System
- 8-foot Arch Swing Bays, with full bucket seat and inclusive seat
- Two 6-foot benches inside the play area

Vernon McCullough River Trail, specifically in the Westberry Boulevard to Caitlan Drive area, now has the following:

- Five motion-capable exercise equipment machines

On March 19, 2024, a third-party Certified Playground Safety Inspector (CSPI) completed an inspection of Riverview Park. The playground was found to be compliant.

FINANCIAL IMPACT:

The improvements to Riverview Park and the Vernon McCullough Trail were made possible by the $832,350 Clean California Local Grant Program (CCLGP) funds awarded in 2022. Adequate funds were appropriated in the current fiscal year budget to cover expenses associated with completing CCLGP grant application objectives. The cost of CCLGP objectives was budgeted in #41096357.

Staff would like to highlight that during the excavation phase, the playground installer encountered an unexpectedly high quantity of concrete slabs and miscellaneous debris, necessitating additional excavation and disposal efforts. Staff confirmed these findings and observed the extra time needed to clear the site, resulting in additional costs totaling $7,730.

To date, expenses associated with CCLGP are captured in Table 1.

Table 1: *CCLGP Award of $832,350 Expenditure Breakdown*	
Item Description	Amount
Play Equipment & Exercise Equipment Cost through Park Associates	$241,279.59
Change Order with Park Associates	$7,730
Safety Perimeter Fencing at Riverview Park	$24,900
Vernon McCullough River Trail Surface Improvements through Seal-Rite	$190,116
Change Order with Seal-Rite	$62,428.50
36 Trash Receptacles along the Vernon McCullough River Trail	$56,140.18
Certified Playground Safety Inspector	$900
Third Bench for Riverview Park to Meet Grant Component	$1,526.97
Litter Abatement in Fresno River	$195,000
IFB 202324-07 Advertisement	$1556.10
Total Expenses To Date:	**$781,577.34**
CCLGP Award	**$832,350**
Balance	**$50,772.66**

The $50,772.66 balance of CCLGP funding will be utilized for the following:

- Materials and supplies for the trash receptacles installation
- Educational anti-litter signage panels
- Trail markers at the start and end points of the Vernon McCullough River Trail
- Grant management administrative costs

Funds must be expended by June 30, 2024.

ALTERNATIVES:

As an alternative, the Council may elect to reject the Notice of Completion with due cause. Rejection would result in the staff's inability to record the Notice of Completion until addressing Council concerns and could impact the grant's performance period through June 30, 2024.

ATTACHMENTS:

1. Notice of Completion
2. Photos of Playground Equipment at Riverview Park
3. Photos of Exercise Equipment at Vernon McCullough River Trail

ATTACHMENT 1

Notice of Completion

Recording Requested by:
City of Madera

And When Recorded, Mail to:
City of Madera – City Clerk
205 W. 4th Street
Madera, CA 93637

_____ Space above this line for Recorder's Use _____
Fee Waived per Section 27383 & 27388.1(a)(2)(D) of the Government Code – No Document Tax Due $ -0-

NOTICE OF COMPLETION

NOTICE IS HEREBY GIVEN THAT:

1. The undersigned is owner of the interest or estate stated below in the property hereinafter described.
2. The full name of the undersigned is **City of Madera**.
3. The full address of the undersigned is **205 W. 4th Street, Madera, CA 93637**.
4. The nature of the title of the undersigned is: In fee **Public Construction**
   (If other than fee, strike "In fee" and insert, for example, "purchaser under contract of purchase" or "lessee".)
5. The full name and full addresses of all persons, if any, who hold title with the undersigned as joint tenant or as tenants in common are:

Name	Address
N/A	

6. A work of improvement on the property hereinafter described was completed on **03/27/2024**
7. The name of the original contractor, if any, for such work of improvement was:
   (If no contractor for work of improvements as a whole, insert "none".)
   Park Associates
8. The full name(s) and address(es) of the transferor(s) of the undersigned is(are):

Name	Address
N/A	

9. The property on which said work of improvement was completed is in the City of **Madera**, County of **Madera**, State of California, and is described as follows:
   Riverview Park located at 1401 Riverview Drive, Madera, CA 93637
   Vernon McCullough Riverview Trail, Madera, CA 93637
10. The street address of said property is **See #9**
    (If no street address has been officially assigned, insert "none".)

(Signature of Owner named in Paragraph 2)

Dated

Joseph Hebert
Parks & Community Services Director

State of California
County of Madera

Joseph Hebert, being duly sworn says: He is the City of Madera Parks & Community Services Director, the corporation that executed the foregoing notice as owner of the aforesaid interest or estate in the property therein described; that he makes this verification on behalf of said corporation; that he has read said notice and knows the contents thereof, and that the facts herein stated are true.

(Signature of Officer)

_____
Joseph Hebert
Parks & Community Services Director

The notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached and not the truthfulness, accuracy or validity of that document.

State of California
County of Madera

Subscribed and sworn to (or affirmed) before me on the _____ day of _____, 2024 by Joseph Hebert, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

_____ (Seal)
Alicia Gonzales
City Clerk

ATTACHMENT 2

Photos of Playground Equipment at Riverview Park









ATTACHMENT 3

Photos of Exercise Equipment at Vernon McCullough River Trail













REPORT TO CITY COUNCIL

Approved by:

Joseph Hebert

Joseph Hebert, Parks & Community Services Director

Arnoldo Rodriguez

Arnoldo Rodriguez, City Manager

Council Meeting of: April 3, 2024

Agenda Number: D-3

SUBJECT:

Sunrise Rotary Sports Complex Rental for Cinco de PRM: Cars & Comida 3K Run Event Fee Waiver Request

RECOMMENDATION:

Adopt a Resolution waiving the rental fees of Sunrise Rotary Sports Complex related to the Cinco de PRM: Cars & Comida 3K Run hosted by the Project Run Madera on May 4, 2024, at an anticipated fee rental of $525

SUMMARY:

The City received an inquiry from the Project Run Madera requesting waiving rental fees for using Sunrise Rotary Sports Complex on Saturday, May 4, 2024, to host a Cinco de PRM: Cars & Comida 3K Run.

The event is set to take place during the hours of 7 am to 1 pm.

DISCUSSION:

Project Run Madera has submitted a request to the City, seeking the waiver of rental fees for the use of Sunrise Rotary Sports Complex on Saturday, May 4, 2024, to host an event that promotes the health and well-being of the youth in our community.

Scheduled to take place from 7 am to 1 pm, the event is designed not only to raise funds for Project Run Madera's summer track clinic but also to engage the youth of Madera in health-promoting activities. The proceeds from this event will directly contribute to efforts to provide a free summer track clinic for students in grades K-12. The clinic will not only promote physical fitness but also provide opportunities for mental and emotional development through structured

athletic activities led by professional athletes and coaches. In the past, Project Run Madera's track clinic hosted up to 220 athletes and provided breakfast, lunch, shirts, and track bags.

Project Run Madera's primary initiative includes transforming lives and communities through the power of running. Alisha Brown, its founder, is a former college athlete and track runner from Madera. Project Run Madera is a non-profit organization, founded in 2021, dedicated to supporting student-athletes and individuals, providing them with the running gear, resources, and opportunities they need to excel in the sport.

The rental request specifically includes using four soccer fields and the parking lot for the event.

This event itself has been approved to take place, subject to all other applicable requirements for a special event. This includes the provision of acceptable rental insurance and all additional permits.

FINANCIAL IMPACT:

The applicable costs associated with the rental of Rotary Sports Complex Rental as requested are summarized in Table 1.

Table 1: *Estimated Financial Impact to the City*	
Administrative Fee	$25
Rental Charges - $12.50 per Hourly Rental Fee x 6 Hours x 4 Fields	$300
Deposit - $200	$200
Total	**$525**

ALTERNATIVES:

The Council may elect to reject the fee waiver and require the event organizer to remit any associated fees for the rental of Rotary Sports Complex Rental on the date requested.

ATTACHMENTS:

1. Resolution – Waiving Rental Fees for Rotary Sports Complex Rental related to PRM: Cars & Comida 3K Run, hosted by Project Run Madera on May 4, 2024
2. Request Letter Authored by Alisha Brown, Founder & President, Project Run Madera

ATTACHMENT 1

Resolution – Waiving Rental Fees for Sunrise Rotary Sports Complex related to PRM: Cars & Comida 3K Run, hosted by Project Run Madera on May 4, 2024

RESOLUTION NO. 24-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA WAIVING RENTAL FEES FOR SUNRISE ROTARY SPORTS COMPLEX RELATED TO PRM: CARS & COMIDA 3K RUN, HOSTED BY PROJECT RUN MADERA ON MAY 4, 2024

WHEREAS, the City has received a request for waiving of fees for the rental of Sunrise Rotary Sports Complex; and

WHEREAS, the date being requested is Saturday, May 4, 2024, from 7:00 a.m. to 1:00 p.m.; and

WHEREAS, the request is to utilize Sunrise Rotary Sports Complex for a PRM: Cars & Comida 3K Run event; and

WHEREAS, the fees for such an event are calculated based on the 2018-2019 City of Madera Master Fee Schedule; and

WHEREAS, the fees for the event are calculated at $525; and

WHEREAS, the event organizers are still subject to providing insurance documentation for City facility rentals that meet City requirements.

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

1. The foregoing recitals are true and correct and incorporated herein by reference.
2. The Council finds that the waiver of fees as set forth in this resolution serves a valid public purpose in that the Project Run Madera PRM: Cars & Comida 3K Run event promotes physical, emotional, and mental health, as well as supports athletes, which in turn is beneficial for the community.
3. The City Council does hereby waive the City fees for Rental Fees of Sunrise Rotary Sports Complex on May 4, 2024, for the PRM: Cars & Comida 3K Run event, subject to confirmation of insurance.
4. This resolution is effective immediately upon adoption.

* * * * * * * *

ATTACHMENT 2

Request Letter Authored by Alisha Brown, Founder & President, Project Run Madera

From: Alisha Brown, Founder & President

Project Run Madera

1470 South A Street,

Madera, CA, 93638

559-474-3772

Projectrunmadera@gmail.com

4th March, 2024

To: City of Madera Parks & Recreation

ATTN: Joe Hebert

City of Madera

701 E 5th St

Madera, CA 93638

Inquiry: **Cinco de PRM: Cars & Comida 3K Run**

Dear City of Madera,

We are writing to your agency on behalf of Project Run Madera, in hopes of proposing a collaborative effort aimed at fostering the health and well-being of the youth in our community through our upcoming event, Cinco de PRM: Cars & Comida 3K Run, on May 4th 2024. Our organization, Project Run Madera, is dedicated to promoting physical, mental, and emotional health among the youth of Madera. We believe that this event, along with our summer track clinic, will play a pivotal role in achieving our shared goals.

Our Cinco de PRM: Cars & Comida 3k Run fundraiser event is designed not only to raise funds for our summer track clinic but also to engage the youth of Madera in health-promoting activities. The proceeds from this event will directly contribute to our efforts to provide our free summer track clinic for students in grades K-12. This clinic will not only promote physical fitness but also provide opportunities for mental and emotional development through structured athletic activities led by professional athletes and coaches. In the past our track clinic has hosted up to 220 athletes and we provided them with breakfast, lunch, shirts and track bags.

Project Run Madera's initiatives extend beyond the realm of physical health. We are committed to addressing the mental and emotional well-being of our youth, thereby reducing their involvement in dangerous street activities. By offering programs such as run clubs and community runs, we aim to create a supportive environment where students can develop healthy habits, build social connections, and find positive outlets for their energy and talents.

We believe that by waiving all city fees associated with our Cinco de PRM: Cars & Comida 3K Run event, we can allocate more resources towards our youth programs and ensure their success. By doing so, the City of Madera will not only support our efforts to improve the health and well-being of our youth but also contribute to the overall vibrancy and safety of our community. We respectfully request that the City of Madera consider waiving all city fees for our upcoming fundraiser event. By doing so, we can maximize the impact of our programs and work together towards creating a healthier and more vibrant future for the youth of Madera.

Thank you for considering our proposal. We look forward to the opportunity to collaborate with the City of Madera on this important initiative.

Sincerely,

Alisha Brown

Founder and President

PROJECT RUN MADERA

REPORT TO CITY COUNCIL

Approved by:

Gary Price, Director of Information Technology

Arnoldo Rodriguez, City Manager

Council Meeting of: April 3, 2024

Agenda Number: D-4

SUBJECT:

Procure server and storage area network (SAN) hardware under a State of California government contract with Dell Marketing L.P.

RECOMMENDATION:

Adopt a Resolution approving the City of Madera's purchase of Information Technology equipment under a contract between the State of California and Dell Marketing L.P. in the amount of $329,011.41 plus shipping costs

SUMMARY:

The City procures various types of Information Technology (IT) hardware in the course of business. Under the City's procurement regulations, IT purchases are authorized to occur under contracts negotiated by other government agencies in accordance with California Public Contract Code §10299. The California Department of General Services is responsible for the State's participation in a contract with the National Association of State Procurement Officials (NASPO) that allows government agencies in California to procure computer equipment, peripherals, and related services at contracted pricing. One such agreement is with Dell Marketing L.P. The City is seeking to purchase server and SAN hardware under the Dell Marketing L.P. NASPO agreement. The recommended procurement will replace aging IT infrastructure and is in compliance with the City's purchasing regulations.

DISCUSSION:

The City procures various types of technology such as computers/servers, data storage devices, and associated peripherals and accessories to conduct business. At this time, the City's IT Department seeking to purchase six (6) replacement servers with related components, including switches, transceivers, racks, and hard drives. The IT Department has received a quote through

Dell Marketing L.P. under the NASPO contract pricing for the proposed equipment and is recommending procuring the replacement hardware under the NASPO contract.

The Madera Municipal Code related to Purchasing Procedures provides in §2-4.07 (B):

> *Information technology goods and services.* In accordance with Cal. Public Contract Code § 10299, the City, through the Purchasing Agent may, without formal or informal bidding, contract with suppliers who have been awarded contracts by governmental entities for the purchase of goods, information technology, and services under the competitive process in Cal. Public Contract Code §§ 12100 to 12113. Such contracts typically take the form of master agreements, price schedules, or multiple award schedules. The City may make these purchases directly from the vendors or the state may provide assistance to the city in making these acquisitions.

The California Department of General Services is responsible for state-wide participation in NASPO. State of California participating addendum number 7-23-70-55-01 provides for the purchase of computer equipment through a NASPO agreement with Dell Marketing L.P. This agreement is a competitively bid computer equipment contract that is available to state and local government agencies within California due to the referenced participating addendum. Local government agencies such as the City are allowed to procure goods and services under the contract by both the California Public Contract Code and City Municipal Code. While the contract participation is compliant with the City's Purchasing Procedures and the NASPO program requirements, the dollar amount for this purchase exceeds the City Manager's purchasing authority. The City Manager may sign agreements to procure goods and services up to $60,000 and the City's expenditure for this computer equipment will be $329,011.41 plus shipping costs to be determined. For this reason, the item is being brought for Council's consideration.

The purpose of the proposed equipment is to replace aging data server and storage infrastructure for the City's IT network. The network is vital for City staff to perform core business functions. Replacing aging hardware is necessary to keep the City departments up and running and ensure business operations and access to information continue reliably, efficiently, and securely.

FINANCIAL IMPACT:

The requested action will authorize the City's IT Department to purchase the above-described computer hardware using the NASPO contract at a cost of $329,011.41 for the equipment plus shipping costs to be determined once the purchase is finalized. The adopted FY 2023/24 operating budget includes an appropriation of $400,000 for the purchase of replacement IT networking equipment. To date, approximately $40,000 has been expended for replacement networking switches, providing for adequate remaining funds to support the proposed purchase.

ALTERNATIVES:

Council may direct staff to issue a Request for Proposals (RFP) for IT equipment as opposed to participating in the NASPO program.

ATTACHMENTS:

1. Resolution
    a. Exhibit 1: NASPO contract documents
    b. Exhibit 2: Equipment Purchase Quote

Resolution No. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA APPROVING THE PURCHASE OF INFORMATION TECHNOLOGY EQUIPMENT IN THE AMOUNT OF $329,011.41 PLUS SHIPPING UNDER THE DELL MARKETING L.P. NATIONAL ASSOCIATION OF STATE PROCUREMENT OFFICIALS (NASPO) CONTRACT AND STATE OF CALIFORNIA PARTICIPATING ADDENDUM

WHEREAS, the City of Madera (City) has a need to procure information technology (IT) equipment; and

WHEREAS, the City's Purchasing Procedures as codified in Madera Municipal Code Title II, Chapter 4, provide that the City may contract with suppliers who have been awarded contracts by government entities for the purchase of information technology goods and services under the competitive process contained in the California Public Contract Code §§ 12100 and 12113; and

WHEREAS, the State of California NASPO agreement and specific participating addendum for the Dell Marketing L.P. contract meets the requirements as set forth in the City's Municipal Code and the California Public Contract Code for the City to utilize the program for the procurement of IT goods and services; and

WHEREAS, it is in the best interest of the City to utilize the State of California NASPO agreement to procure the necessary computer equipment in support of ongoing City business operations.

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

1. The foregoing recitals are true and correct and are incorporated by reference.
2. The contract documents, provided as Exhibit 1 and incorporated herein by reference, are approved for participation.
3. The Director of Information Technology is authorized to sign documents necessary to procure the computer equipment from Dell Marketing L.P. using the NASPO agreement, as listed in Exhibit 2 and incorporated herein by reference.
4. This resolution is effective immediately upon adoption.

* *

Exhibit 1: NASPO Contract Documents

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ASSIGNMENT OF NASPO MASTER AGREEMENT 23004

This Assignment Agreement is by and among the State of Minnesota, acting through its Commissioner of Administration (State), Dell Inc., One Dell Way, Round Rock, TX 78682 (Original Contractor), and Dell Marketing L.P., One Dell Way, Mailstop RR1-33 Legal, Round Rock, TX 78682 (Assigned Contractor).

WHEREAS, the State has an agreement with the Original Contractor identified as Contract 23004, effective July 14, 2023, through June 30, 2025 (Contract), to provide Computer Equipment, Peripherals & Related Services; and

WHEREAS, the Original Contractor wishes to assign all its interests in the Contract to the Assigned Contractor; and

WHEREAS, the assignment provision of the Contract provides assignment of the agreement only upon written consent of the State.

NOW, THEREFORE, it is agreed by the parties to amend the Contract as follows:

1. The Assigned Contractor is assigned Contract 23026 to accommodate participating addenda under the Master Agreement.

2. This Assignment Agreement will become effective upon its approval and execution by the parties and approval of the appropriate State officials, pursuant to Minn. Stat. § 16C.05, subd. 2.

3. The State hereby approves the request of the Original Contractor to assign the Assigned Contractor all its interests, rights, and responsibilities, duties, and other provisions set forth in the Contract, which is attached and incorporated as Exhibit A, provided the Original Contractor and the Assigned Contractor agree to all provisions set forth in this Assignment Agreement.

4. Representations and Warranties:

    a. The Original Contractor represents and warrants to the State that it is not in default of any of its obligations under the Contract.

    b. The Assigned Contractor represents and warrants to the State that: (i) as of the effective date of this Assignment Agreement, the Assigned Contractor will have received sufficient information, right to technology, and key personnel sufficient to properly perform the duties, responsibilities, obligations, and all other provisions assigned to it, and (ii) the Assigned Contractor is ready, willing, and able to perform all of the duties, obligations, and responsibilities of the Contract.

    c. The representations and warranties set forth in this Section 4 are for the sole benefit of the State and its permitted assigns and nothing herein, express or implied, is intended to or shall confer upon any other person or entity (including the Original Contractor and the Assigned Contractor) any legal or equitable right, benefit or remedy of any nature whatsoever under or by reason of this Assignment Agreement.

5. The Assigned Contractor accepts assignment of all of the provisions of the Contract.

6. Any and all amounts due to the Original Contractor by a Participating Entity for goods or services provided by the Original Contractor prior to July 14, 2023, under the Contract will be paid to the Original Contractor by the Participating Entity. Any and all amounts due under the Contract on or after July 14, 2023, will be paid to the Assigned Contractor by the Participating Entity and the Original Contractor.

7. When applicable, payment for remaining work and travel expenses from the Contract will be paid at the rates set in the Contract. The amount to be paid to the Assigned Contractor will not exceed the Contract's total costs, minus the

total payments made to the Original Contractor.

8. If applicable, the Assigned Contractor will provide proof of insurance with the coverage and in the amounts called for in the original solicitation document, attached herein.

9. If applicable, the Assigned Contractor will provide a copy of its Affirmative Action Certification as approved by the Minnesota Department of Human Rights.

10. If applicable, the Assigned Contractor will provide a copy of its Equal Pay Certification as approved by the Minnesota Department of Human Rights.

This Assignment Agreement is effective upon the date that the final required signatures are obtained.

IN WITNESS WHEREOF, the parties have caused this Assignment Agreement to be duly executed intending to be bound thereby.

1. ORIGINAL CONTRACTOR

Dell Inc.

The Original Contract Vendor certifies that the appropriate person(s) have executed this document on behalf of the Contract Vendor as required by applicable articles, bylaws, resolutions, or ordinances.

By: DocuSigned by: Christopher Alan Garcia
Signature ECE99192885E4FE...
Christopher Alan Garcia
Printed Name

Title: Asst. Corp Secretary & SVP Legal

Date: 9/7/2023

By: _____

Title: _____

Date: _____

2. ASSIGNED CONTRACTOR

Dell Marketing L.P.

The Assigned Contract Vendor certifies that the appropriate person(s) have executed the Contract on behalf of the Contract Vendor as required by applicable articles, bylaws, resolutions, or ordinances.

By: DocuSigned by: Katherine Castillo
Signature 6DEF23302D0B4B8...
Katherine Castillo
Printed Name

Title: ParaLegal Advisor

Date: 9/7/2023

By: _____

Title: _____

Date: _____

3. OFFICE OF STATE PROCUREMENT

In accordance with Minn. Stat. §16C.03, Subd. 3.

By: DocuSigned by: Elizabeth M. Randa
Signature 742DE739C8ED492...
Elizabeth M. Randa
Printed Name

Title: Acquisition Management Specialist

Date: 9/7/2023

4. COMMISSIONER OF ADMINISTRATION

Or delegated representative.

By: DocuSigned by: Andy Doran
Signature 68D02A26D7604BA...
Andy Doran
Printed Name

Title: IT Acquisitions Supervisor

Date: 9/7/2023

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EXHIBIT A: CONTRACT

Attached and incorporated into Exhibit A is the following document(s):

- NASPO Master Agreement 23004.

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NASPO ValuePoint Master Agreement No.: 23004

This Contract is between the State of Minnesota, acting through its Commissioner of Administration ("Lead State") and Dell Inc., whose designated business address is One Dell Way, Round Rock, TX 78682 ("Contractor"). State and Contractor may be referred to jointly as "Parties."

Recitals

1. The State of Minnesota, Department of Administration, Office of State Procurement, on behalf of the State of Minnesota and NASPO ValuePoint Cooperative Procurement Program ("NASPO ValuePoint") issued a solicitation to establish Minnesota NASPO ValuePoint Master Agreement(s) ("Contract") with qualified manufacturers for Computer Equipment (Desktops, Laptops, Tablets, Servers, and Storage, including related Peripherals & Services);

2. Contractor provided a response to the Solicitation indicating its interest in and ability to provide the goods or services requested in the Solicitation; and

3. Subsequent to an evaluation in accordance with the terms of the Solicitation and negotiation, the Parties desire to enter into a contract; and

4. All authorized governmental entities in any state or participating US Territory are welcome to use the resulting Master Agreement through NASPO ValuePoint with the approval of the State Chief Procurement Official. Upon final award of the overarching Master Agreement, Contractors are able to sign Participating Addendums (PA) at the option of Participating States. Participating States reserve the right to add state specific terms and conditions and modify the scope of the contract in their Participating Addendum as allowed by the Master Agreement.

Accordingly, the Parties agree as follows:

Contract

1. **Term of Contract**

a. Effective date. July 1, 2023, or the date the Lead State obtains all required signatures under Minn. Stat. § 16C.05, subd. 2, whichever is later.

b. Expiration date. June 30, 2025. This Master Agreement may be extended for up to an additional 36 months, in increments as determined by the Lead State, through a duly executed amendment.

c. If, in the judgment of the Lead State, a follow-on, competitive procurement will be unavoidably delayed beyond the planned date of execution of the follow-on master agreement, this Master Agreement may be extended for a reasonable period of time, not to exceed six months. This subsection shall not be deemed to limit the authority of a Lead State under its state law otherwise to negotiate contract extensions.

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2. **Representations and Warranties**

a. Under Minn. Stat. §§ 15.061 and 16C.03, subd. 3, and other applicable law the Lead State is empowered to engage such assistance as deemed necessary.

b. Contractor warrants that it is duly qualified and shall perform its obligations under this Master Agreement in accordance with the commercially reasonable standards of care, skill, and diligence in Contractor's industry, trade, or profession, and in accordance with the specifications set forth in this Master Agreement, to the satisfaction of the Lead State.

c. Contractor warrants that it possesses the legal authority to enter into this Master Agreement and that it has taken all actions required by its procedures, by-laws, and applicable laws to exercise that authority, and to lawfully authorize its undersigned signatory to execute this Master Agreement, or any part thereof, and to bind Contractor to its terms.

3. **Awarded Band(s)**

The solicitation included three product Bands: Band 1, Personal Computing Devices – Windows Operating Systems: Desktops, Laptops, Tablets; and Band 2, Personal Computing Devices – Non-Windows Operating Systems: Desktops, Laptops, Tablets; and Band 3, Servers and Storage. The Contractor is awarded the following Band(s):

Band 1, Personal Computer Devices – Windows Operating Systems
Band 2, Personal Computer Devices - Non-Windows Operating Systems
Band 3, Servers and Storage

4. **Configuration Dollar Limits**

The following configuration limits apply to the Master Agreement. Participating Entities may define their configuration limits in their Participating Addendum. The Participating Entity's Chief Procurement Official may increase or decrease the configuration limits, as defined in their Participating Addendum. The Participating Entity will determine with the Contractor how to approve these modifications to the Product and Service Schedule.

The dollar limits identified below are based on a SINGLE computer/system configuration. This is NOT a restriction on the purchase of multiple configurations (e.g., an entity could purchase 10 laptops at $15,000 each, for a total purchase price of $150,000).

ITEM	CONFIGURATION
Band One	$15,000
Band Two	$15,000
Band Three	$1,000,000
Peripherals	$10,000
Services	Addressed in the Participating Addendum

5. **Restrictions**

The following restrictions apply to the Master Agreement. A Participating Entity may set further restrictions of products in their Participating Addendum. The Participating Entity will determine with the Contractor how to approve these modifications to the Entity's Product and Service Schedule.

a. Software

1. Software is restricted to operating systems and commercial off-the-shelf (COTS) software and is subject to equipment configuration limits.

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2. Any software purchased must be related to the procurement of equipment.

3. Software must be pre-loaded or provided as an electronic link with the initial purchase of equipment, except for the exceptions allowed under Paragraph 5.a.4.

4. Software such as middleware which is not always installed on the equipment, but is related to storage and server equipment (Band 3) purchased, is allowed and may be procured after the initial purchase of equipment.

b. General Services

1. Services must be related to the procurement of equipment.

2. Service limits will be addressed by each State.

3. Wireless phone and internet service is not allowed.

4. Managed Print Services are not allowed.

c. Cloud Services

1. Cloud Services are restricted to Services that function as operating systems and software needed to support or configure hardware purchased under the scope of the contract and is subject to equipment configuration limits.

2. Any Cloud Service purchased must be related to the procurement of equipment.

d. Third-Party Products

1. Third-Party Products can be offered only in the Bands they have been awarded. All third-party products must meet the definition(s) of the Band(s) in which they are being offered.

2. Products manufactured by another Contractor holding a Minnesota NASPO ValuePoint Master Agreement for Computer Equipment cannot be offered unless approved by the Lead State.

e. Additional Product/Services

1. Hardware and software required to solely support wide area network (WAN) operation and management are not allowed.

2. Lease/Rentals of equipment may be allowed and will be addressed by each State.

3. Cellular Phone Equipment is not allowed.

4. EPEAT Bronze requirement may be waived, on a State case-by-case basis, if approved by the State's Chief Procurement Officer. EPEAT Bronze requirement does not currently apply to storage.

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6. **Authorized Representative**

a. Master Agreement Administrator. The Master Agreement Administrator designated by NASPO ValuePoint and the State of Minnesota, Department of Administration is Elizabeth Randa, Acquisition Management Specialist.

Elizabeth Randa, Acquisition Management Specialist
Department of Administration
Office of State Procurement
112 Administration Building
50 Sherburne Avenue
St. Paul, MN 55155
E-mail: elizabeth.randa@state.mn.us
Phone: 651.201.3122

b. Contractor's Authorized Representative. The Contractor's Authorized Representative is Ashley Salinas, SLED Contract Program Manager.

Ashley Salinas, SLED Contract Program Manager
Dell Inc.
One Dell Way
Round Rock, TX 78682
A.Salinas@dell.com
Phone: 512.542.1237

If the Contractor's Authorized Representative changes at any time during this Contract, the Contractor must immediately notify the Lead State.

7. **Notices**

If one party is required to give notice to the other under the Master Agreement, such notice shall be in writing and shall be effective upon receipt. Delivery may be by certified United States mail or by hand, in which case a signed receipt shall be obtained. An email shall constitute sufficient notice, provided the receipt of the transmission is confirmed by the receiving party. Either party must notify the other of a change in address for notification purposes. All notices to the Lead State shall be addressed to the Master Agreement Administrator.

8. **Exhibits**

The following Exhibits are attached and incorporated into this Contract. In the event of a conflict between the terms of this Contract and its Exhibits, or between Exhibits, the order of precedence is first the Contract, and then in the following order:

Exhibit A: NASPO ValuePoint Terms and Conditions
Exhibit B: Minnesota Terms and Conditions
Exhibit C: Requirement
Exhibit D: Price Schedule
Exhibit E: Contractor Terms and Conditions

9. **Survival of Terms:**

The following clauses survive the expiration or cancellation of this Master Agreement: Indemnification; State Audits; Government Data Practices and Intellectual Property; Publicity and Endorsement; Governing Law, Jurisdiction, and Venue; and Data Disclosure. Any other Contract term that states it shall survive, shall survive.

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10. **Entire Agreement**

This Contract and any written addenda thereto constitute the entire agreement of the parties to the Master Agreement.

1. Contractor

The Contractor certifies that the appropriate person(s) have executed the Contract on behalf of the Contractor as required by applicable articles, bylaws, resolutions, or ordinances.

Print name: Katherine Castillo

Signature: DocuSigned by: Katherine Castillo 8DEF23302D0B4B8...

Title: ParaLegal Advisor Date: 7/14/2023

2. State Agency

With delegated authority

Print name: Elizabeth M. Randa

Signature: DocuSigned by: Elizabeth M. Randa 742DE739C8ED492...

Title: Acquisition Management Specialist Date: 7/14/2023

3. Commissioner of Administration

As delegated to The Office of State Procurement

Print name: Andy Doran

Signature: DocuSigned by: Andy Doran 68D02A26D7604BA...

Title: IT Acquisitions Supervisor Date: 7/14/2023

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Exhibit A: NASPO ValuePoint Master Agreement Terms and Conditions

1. **Conflict of Terms/Order of Precedence.**

a. Any order placed under this Master Agreement shall consist of the following documents:

1. A Participating Entity's Participating Addendum ("PA");

2. Minnesota NASPO ValuePoint Master Agreement, as negotiated, including all exhibits;

3. A Purchase Order issued against a PA (terms and conditions set forth in a Purchase Order will not be deemed to modify, diminish, or otherwise derogate the terms and conditions set forth in a Participating Addendum or Minnesota NASPO ValuePoint Master Agreement).

b. These documents shall be read to be consistent and complementary. Any conflict among these documents shall be resolved by giving priority to these documents in the order listed above. Contractor terms and conditions that apply to this Master Agreement are only those that are expressly accepted by the Lead State and must be in writing and attached to this Master Agreement as an Exhibit or Attachment.

c. Contractor terms and conditions may be incorporated if expressly accepted by the Lead State and attached to the Master Agreement as an Exhibit or Attachment, or by written reference (including reference to information contained in a URL or referenced policy). A written reference, including by URL or policy, is incorporated into the Master Agreement only if the Master Agreement expressly identifies that reference. URL's must be explicitly referenced to be incorporated into the Master Agreement. URL's contained within the URL's that are explicitly referenced are not incorporated into the Master Agreement. Any Contractor term or condition incorporated by URL or written reference applies to this Master Agreement only to the extent such term or condition is not prohibited by applicable law. Any change to information contained in a URL or referenced policy will not affect any financial obligation, place any additional material obligation on an ordering entity, or materially diminish an ordering entity's ability to use the product or service.

d. A written Master Agreement (which may include the contents of the RFP and selected portions of Contractor's response incorporated therein by reference) will constitute the entire agreement of the parties to the Master Agreement. No other terms and conditions shall apply, including terms and conditions listed in the Contractor's response to the RFP, or terms listed or referenced on the Contractor's website not otherwise incorporated into the Master Agreement, in the Contractor quotation/sales order, or in similar documents subsequently provided by the Contractor.

e. Additional Agreement with NASPO. Upon request by NASPO ValuePoint, awarded Contractor shall enter into a direct contractual relationship with NASPO ValuePoint related to Contractor's obligations to NASPO ValuePoint under the terms of the Master Agreement, the terms of which shall be the same or similar (and not less favorable) than the terms set forth in the Master Agreement.

2. **Definitions.**

a. **Acceptance** is defined by the applicable commercial code, except Acceptance shall not occur before the completion of delivery in accordance with the Order, installation if required, and a reasonable time for inspection of the Product.

b. **Accessory** means a product that enhances the user experience but does not extend the functionality of the computer (e.g. mouse pad or monitor stand). For the purposes of this Contract, accessories are considered peripherals.

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c. **_____ as a Service (_aaS)** refers to any good provided in a subscription-based model that is defined in the industry as "_____ as a Service". Examples are "Software as a Service", "Infrastructure as a Service", and "Storage as a Service", and shall follow the NIST definitions of those services. ____ as a Service are permitted only when they meet the restrictions found in Paragraph 5.c, above.

d. **Band** means a category of products. There are three product bands which may be awarded through this Contract. Each product band includes related peripherals and services.

e. **Components** are the parts that make up a computer configuration.

f. **Contractor** means the person or entity delivering Products or performing services under the terms and conditions set forth in this Master Agreement.

g. **Configuration** means the combination of hardware and software components that make up the total functioning system.

h. **Customer** (see Purchasing Entity).

i. **Desktop** means a personal computer intended for regular use at a single location. A desktop computer typically comes in several units connected together during installation: (1) the processor, 2) display monitor, and 3) input devices usually a keyboard and a mouse. Desktops, including desktop virtualization endpoints such as zero and thin clients, are included in Bands 1 and 2 of this Contract.

j. **Embedded Software** means one or more software applications which permanently reside on a computing device.

k. **Energy Star®** is a voluntary energy efficiency program sponsored by the U.S. Environmental Protection Agency. The Energy Star program makes it easy to identify energy efficient computers by labeling products that deliver the same or better performance as comparable models while using less energy and saving money. For additional information on the Energy Star program, including product specifications and a list of qualifying products, visit the Energy Star website at http://www.energystar.gov.

l. **EPEAT** is a type-1 ecolabel for identifying and purchasing sustainable IT products. EPEAT-registered products must meet sustainability criteria detailed in voluntary consensus-based standards that are free and publicly available on the Green Electronics Council's website at www.greenelectronicscouncil.org. Products are classified as Bronze, Silver, or Gold based on meeting criteria that address the life cycle of the products. Product life cycle includes material extraction, hazardous substance reduction, end-of-life management, packaging, and corporate sustainability. Only products listed as Active in the online EPEAT Registry are considered to meet the EPEAT criteria.

m. **FOB Destination** means that shipping charges are included in the price of the item and the shipped item becomes the legal property and responsibility of the receiver when it reaches its destination unless there is acceptance testing required.

n. **FOB Inside Delivery** means that shipping charges are included in the price of the item, and that the shipped item becomes the legal property and responsibility of the receiver when it reaches the inside delivery point, which is beyond the front door or loading dock. FOB Inside Delivery is a special shipping arrangement that may include additional fees payable by the Purchasing Entity. FOB Inside Delivery must be annotated on the Purchasing Entity ordering document.

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o. **Intellectual Property** means any and all patents, copyrights, service marks, trademarks, trade secrets, trade names, patentable inventions, or other similar proprietary rights, in tangible or intangible form, and all rights, title, and interest therein.

p. **Laptop** means a personal computer for mobile use. A laptop includes a display, keyboard, point device such as a touchpad, and speakers in a single unit. A laptop can be used away from an outlet using a rechargeable battery. Laptops include notebooks, ultrabooks, netbooks, Zero and thin client devices, and computers with mobile operating systems. Laptops are included in Bands 1 and 2 of this Contract.

q. **Lead State** means the State centrally administering any resulting Master Agreement(s).

r. **Mandatory Requirement** is a requirement that the failure to meet results in the rejection of the responder's proposal unless all responders are unable to meet the mandatory requirement. The terms "must" and "shall" identify a mandatory requirement. Any objection to a mandatory requirement should be identified by responders in the Question and Answer period.

s. **Manufacturer** means a company that, as one of its primary business functions, designs, assembles, owns the trademark/patent for, and markets branded computer equipment.

t. **Master Agreement** means the underlying agreement executed by and between the Lead State, acting on behalf of NASPO ValuePoint, and the Contractor.

u. **Middleware** means the software "glue" that helps programs and databases (which may be on different computers) work together. The most basic function of middleware is to enable communication between different pieces of software.

v. **NASPO ValuePoint** is a division of the National Association of State Procurement Officials ("NASPO"), a 501(c)(3) limited liability company. NASPO ValuePoint facilitates administration of the NASPO cooperative group contracting consortium of state chief procurement officials for the benefit of state departments, institutions, agencies, and political subdivisions and other eligible entities (i.e., colleges, school districts, counties, cities, some nonprofit organizations, etc.) for all states, the District of Columbia, and territories of the United States. NASPO ValuePoint is identified in the Master Agreement as the recipient of reports and may perform contract administration functions relating to collecting and receiving reports as well as other contract administration functions as assigned by the Lead State.

w. **Option** means an item of equipment or a feature that may be chosen as an addition to or replacement for standard equipment and features.

x. **Order or Purchase Order** means any purchase order, sales order, contract or other method used by a Purchasing Entity to order the Products.

y. **Participating Addendum** means a bilateral agreement executed by a Contractor and a Participating Entity incorporating this Master Agreement and any other additional Participating Entity specific language or other requirements, e.g. ordering procedures specific to the Participating Entity, other terms and conditions.

z. **Participating Entity** means a state (as well as the District of Columbia and U.S territories), city, county, district, other political subdivision of a State, or a nonprofit organization under the laws of some states properly authorized to enter into a Participating Addendum, that has executed a Participating Addendum.

aa. **Participating State** means a state that has executed a Participating Addendum.

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bb. **Partner** means a company, authorized by the Contractor and approved by the Participating Entity, to provide marketing, support, or other authorized contract services on behalf of the Contractor in accordance with the terms and conditions of the Contractor's Master Agreement. A Partner may include, but is not limited to, an agent, subcontractor, fulfillment partner, channel partner, business partner, servicing subcontractor, etc.

cc. **Peripherals** means any hardware product that can be attached to, added within, or networked with personal computers, servers, or storage. Peripherals extend the functionality of a computer without modifying the core components of the system.

dd. **Per Transaction Multiple Unit Discount** means a contractual volume discount based on dollars in a single purchase order or combination of purchase orders submitted at one time by a Participating Entity or multiple entities conducting a cooperative purchase.

ee. **Premium Savings Package(s) (PSP)** are deeply discounted standard configurations available to Purchasing Entities using the Master Agreement. NASPO ValuePoint reserves the right to expand and modify the PSP throughout the life of the contract. For more information see: https://www.naspovaluepoint.org/portfolio/57/.

ff. **Product** means any equipment, software (including embedded software), documentation, service, or other deliverable supplied or created by the Contractor pursuant to this Master Agreement. The term Products, supplies and services, and products and services are used interchangeably in these terms and conditions.

gg. **Purchasing Entity** means a state (including the District of Columbia and U.S. territories), city, county, district, other political subdivision of a state, other public entities domestic or foreign, and nonprofit organizations under the laws of some states if authorized by a Participating Addendum, that issues a Purchase Order under the terms of the Master Agreement, or any Participating Addendum thereto, and becomes financially committed to the purchase.

hh. **Ruggedized** means equipment specifically designed to operate reliably in harsh usage environments and conditions, such as strong vibrations, extreme temperatures, and wet or dusty conditions. Ruggedized equipment may be proposed under the band that most closely fits the equipment being proposed.

ii. **Server** means computer hardware dedicated to run one or more services or applications (as a host) to serve the needs of the users of other computers on a network. Servers may be either physical or virtual. Servers, including server appliances, are included in Band 3 of this Contract. Server appliances have their hardware and software preconfigured by the manufacturer, and include embedded networking components such as those found in blade chassis systems.

jj. **Services** are broadly classified as installation or de-installation, maintenance, support, training, migration, and optimization of products offered or supplied under the Master Agreement. These classifications of services may include, but are not limited to: warranty services, maintenance, installation, de-installation, factory integration (software or hardware components), asset management, recycling or disposal, training and certification, pre-implementation design, disaster recovery planning and support, service desk or helpdesk, imaging, and any other directly related technical support service required for the effective operation of a product offered or supplied. Contractors may offer limited professional services related ONLY to the equipment and configuration of the equipment purchased through the resulting contracts.

EACH PARTICIPATING ENTITY WILL DETERMINE RESTRICTIONS AND NEGOTIATE TERMS FOR SERVICES THROUGH THEIR PARTICIPATING ADDENDUM.

kk. **Software** means, for the purposes of this Contract, commercial operating off the shelf machine-readable object code instructions including microcode, firmware, and operating system software that meet the restrictions specified

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in Paragraph 5.a. "Software" applies to all parts of software and documentation, including new releases, updates, and modifications of software.

ll. **Storage** means hardware or a virtual appliance with the ability to store large amounts of data. Storage, including SAN switching necessary for the proper functioning of storage equipment, is included in Band 3 of this Contract

mm. **Storage Area Network (SAN)** is a high-speed special-purpose network (or subnetwork) that interconnects different kinds of data storage devices with associated data servers on behalf of a larger network of users.

nn. **Tablet** means a mobile computer that provides a touchscreen that acts as the primary means of control. Tablets, including notebooks, ultrabooks, and netbooks with touchscreen capabilities, are included in Bands 1 and 2 of this Contract.

oo. **Takeback Program** means the Contractor's process for accepting the return of equipment or other products at the end of the product's life.

pp. **Thin Client** is a lightweight computer that has been optimized for establishing a remote connection with a server-based computing environment.

qq. **Third Party Product** is a good sold by the Contractor that is manufactured by another company. Third Party Products are intended to enhance or supplement a Contractor's own product line, and are not intended to represent more than a third of any Contractor's total sales under this Master Agreement.

rr. **Upgrade** means the replacement of existing software, hardware, or hardware component with a newer version.

ss. **Warranty** means the Manufacturer's general warranty tied to the product at the time of purchase.

tt. **Wide Area Network (WAN)** is a data network that serves users across a broad geographic area and often uses transmission devices provided by common carriers.

3. **Term of the Master Agreement.**

a. The initial term of this Master Agreement is for 2 years. This Master Agreement may be extended beyond the original contract period for 36 additional months at the Lead State's discretion and by mutual agreement and upon review of requirements of Participating Entities, current market conditions, and Contractor performance.

b. The Master Agreement may be extended for a reasonable period of time if in the judgment of the Lead State a follow-on, competitive procurement will be unavoidably delayed (despite good faith efforts) beyond the planned date of execution of the follow-on master agreement. This subsection shall not be deemed to limit the authority of a Lead State under its state law otherwise to negotiate contract extensions.

4. **Amendments.**

The terms of this Master Agreement shall not be waived, altered, modified, supplemented or amended in any manner whatsoever without a written amendment to the Master Agreement executed by the Contractor and Lead State as required by law. Master Agreement amendments will be negotiated by the Lead State with the Contractor whenever necessary to address changes in the terms and conditions, costs, timetable, or increased or decreased scope of work.

5. **Participants and Scope.**

a. Canadian Participation. Subject to the approval of Contractor, any Canadian provincial government or provincially funded entity in Alberta, British Columbia, Manitoba, New Brunswick, Newfoundland and Labrador,

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Nova Scotia, Ontario, Prince Edward Island, Quebec, or Saskatchewan, and territorial government or territorial government funded entity in the Northwest Territories, Nunavut, or Yukon, including municipalities, universities, community colleges, school boards, health authorities, housing authorities, agencies, boards, commissions, and crown corporations, may be eligible to use Contractor's Master Agreement. Canadian Participation. Subject to the approval of the Contractor, any Canadian provincial government or provincially funded entity in Ontario, Quebec, Nova Scotia, New Brunswick, Manitoba, British Columbia, Prince Edward Island, Saskatchewan, Alberta, Northwest Territories, Nunavut, Yukon, and Newfoundland and Labrador, including municipalities, universities, community colleges, school boards, health authorities, housing authorities, agencies, boards, commissions, and crown corporations, may be eligible to use Contractor's Master Agreement.

b. Contractor may not deliver Products under this Master Agreement until a Participating Addendum acceptable to the Participating Entity and Contractor is executed. The NASPO ValuePoint Master Agreement Terms and Conditions are applicable to any Order by a Participating Entity (and other Purchasing Entities covered by their Participating Addendum), except to the extent altered, modified, supplemented or amended by a Participating Addendum. By way of illustration and not limitation, this authority may apply to unique delivery and invoicing requirements, confidentiality requirements, defaults on Orders, governing law and venue relating to Orders by a Participating Entity, indemnification, and insurance requirements. Statutory or constitutional requirements relating to availability of funds may require specific language in some Participating Addenda in order to comply with applicable law. The expectation is that these alterations, modifications, supplements, or amendments will be addressed in the Participating Addendum or, with the consent of the Purchasing Entity and Contractor, may be included in the ordering document (e.g. purchase order or contract) used by the Purchasing Entity to place the Order.

c. Use of specific NASPO ValuePoint Master Agreements by state agencies, political subdivisions and other Participating Entities (including cooperatives) authorized by individual state's statutes to use state contracts are subject to the approval of the respective State Chief Procurement Official. Issues of interpretation and eligibility for participation are solely within the authority of the respective State Chief Procurement Official.

d. Obligations under this Master Agreement are limited to those Participating Entities who have signed a Participating Addendum and Purchasing Entities within the scope of those Participating Addenda. States or other entities permitted to participate may use an informal competitive process to determine which Master Agreements to participate in through execution of a Participating Addendum. Financial obligations of Participating Entities who are states are limited to the orders placed by the departments or other state agencies and institutions having available funds. Participating Entities who are states incur no financial obligations on behalf of other Purchasing Entities. Contractor shall email a fully executed PDF copy of each Participating Addendum to PA@naspovaluepoint.org to support documentation of participation and posting in appropriate data bases.

e. NASPO and NASPO ValuePoint are not parties to the Master Agreement.

f. Participating Addenda shall not be construed to amend the following provisions in this Master Agreement between the Lead State and Contractor that prescribe NASPO ValuePoint requirements: Term of the Master Agreement; Amendments; Participants and Scope; Administrative Fee; NASPO ValuePoint Summary and Detailed Usage Reports; NASPO ValuePoint Cooperative Program Marketing and Performance Review; Right to Publish; Price and Rate Guarantee Period; and Individual Customers. Any such language shall be void and of no effect.

g. Participating Entities who are not states may under some circumstances sign their own Participating Addendum, subject to the consent to participation by the Chief Procurement Official of the state where the Participating Entity is located. Coordinate requests for such participation through NASPO ValuePoint. Any permission to participate through execution of a Participating Addendum is not a determination that procurement authority exists in the Participating Entity; they must ensure that they have the requisite procurement authority to execute a Participating Addendum.

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h. Resale. "Resale" means any payment in exchange for transfer of tangible goods, software, or assignment of the right to services. Subject to any specific conditions included in the Master Agreement, or as explicitly permitted in a Participating Addendum, Purchasing Entities may not resell Products (the definition of which includes services that are deliverables). Absent any such condition or explicit permission, this limitation does not prohibit: payments by employees of a Purchasing Entity for Products; sales of Products to the general public as surplus property; and fees associated with inventory transactions with other governmental or nonprofit entities and consistent with a Purchasing Entity's laws and regulations. Any sale or transfer permitted by this subsection must be consistent with license rights granted for use of intellectual property.

6. **Individual Customers.**

Except to the extent modified by a Participating Addendum, each Purchasing Entity shall follow the terms and conditions of the Master Agreement and applicable Participating Addendum and will have the same rights and responsibilities for their purchases as the Lead State has in the Master Agreement, including but not limited to, any indemnity or right to recover any costs as such right is defined in the Master Agreement and applicable Participating Addendum for their purchases. Each Purchasing Entity will be responsible for its own charges, fees, and liabilities. The Contractor will apply the charges and invoice each Purchasing Entity individually.

7. **Independent Contractor.**

The Contractor is an independent contractor. Contractor shall have no authorization, express or implied, to bind the Lead State, Participating States, other Participating Entities, or Purchasing Entities to any agreements, settlements, liability or understanding whatsoever, and agrees not to hold itself out as an agent except as expressly set forth herein or as expressly agreed in any Participating Addendum.

8. **Contracting Personnel.**

Contractor must provide adequate contracting personnel to assist states with the completing and processing Participating Addenda. It is preferred that each Contractor be able to provide each Participating Entity with a primary contact person for that Participating Entity.

9. **Changes in Contractor Representation.**

The Contractor must notify the Lead State of changes in the Contractor's key administrative personnel managing the Master Agreement in writing within 10 calendar days of the change. The Lead State reserves the right to approve changes in key personnel, as identified in the Contractor's proposal. Such approval shall not be unreasonably withheld. The Contractor agrees to propose replacement key personnel having substantially equal or better education, training, and experience as was possessed by the key person proposed and evaluated in the Contractor's proposal.

10. **Contractor Verification.**

The Contractor is responsible for delivering products or performing services under the terms and conditions set forth in the Master Agreement. The Contractor must ensure partners utilized in the performance of this contract adhere to all the terms and conditions. The term Partner will be utilized in naming the relationship a Contractor has with another company to market and sell under the contract. Participating Entities will have final determination/approval if a Partner may be approved for that state in the role identified by the Contractor.

11. **Contractor Performance Meeting.**

An annual performance meeting may be held each year with the NASPO ValuePoint Sourcing Team. Historically performance meetings have been held in Minnesota, but the Lead State may hold the meetings in person or virtually at the Lead State's discretion.

All contractors that are invited to participate must send their Primary Account Representative, unless an exception is granted in writing by the Lead State. It is possible that not all contractors will be invited to participate in a performance meeting.

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12. **Laws and Regulations.**
Any and all Products offered and furnished shall comply fully with all applicable Federal, State, and local laws and regulations, including Minn. Stat. § 181.59 prohibiting discrimination and business registration requirements of the Office of the Minnesota Secretary of State. To the extent any purchase is subject to Federal Acquisition Regulations, as may be required by the terms of a federal grant, a Participating Entity and Contractor may include in their Participating Addendum terms that reflect such a requirement.

13. **Price and Rate Guarantee Period.**
All minimum discounts and rates must be guaranteed for the initial term of the Master Agreement. Following the initial Master Agreement period, any request for minimum discount or rate adjustment must be for a guarantee period as offered by the Contractor, and must be made at least 30 days prior to the effective date. Requests for minimum discount or rate adjustment must include sufficient documentation supporting the request. Any adjustment or amendment to the Master Agreement shall not be effective unless approved by the Lead State. No retroactive adjustments to minimum discounts or rates will be allowed.

14. **Premium Savings Package Program.**
The Lead State reserves the right to create a Premium Savings Package Program (PSP) as outlined in the Definitions, Paragraph 2.ee of Exhibit A. Participation by Contractor is voluntary. The details and commitments of the PSP will be detailed as a part of any request for Contractor to participate.

15. **Services.**
Participating Entities must explicitly allow services in their Participating Addenda for the approved services to be allowed under that Participating Addendum. The Participating Addendum by each Participating Entity will address service agreement terms and related travel.

16. **Ordering.**

a. Master Agreement and purchase order numbers shall be clearly shown on all acknowledgments, packing slips, invoices, and on all correspondence.

b. Purchasing Entities may define entity or project-specific requirements and informally compete the requirement among companies having a Master Agreement on an "as needed" basis. This procedure may also be used when requirements are aggregated or other firm commitments may be made to achieve reductions in pricing. This procedure may be modified in Participating Addenda and adapted to the Purchasing Entity's rules and policies. The Purchasing Entity may in its sole discretion determine which Master Agreement Contractors should be solicited for a quote. The Purchasing Entity may select the quote that it considers most advantageous, cost and other factors considered.

c. Each Purchasing Entity will identify and utilize its own appropriate purchasing procedure and documentation. Contractor is expected to become familiar with the Purchasing Entities' rules, policies, and procedures regarding the ordering of supplies or services contemplated by this Master Agreement.

d. Contractor shall not begin work without a valid Purchase Order or other appropriate commitment document under the law of the Purchasing Entity.

e. Orders may be placed consistent with the terms of this Master Agreement during the term of the Master Agreement.

f. All Orders pursuant to this Master Agreement, at a minimum, shall include:

1. The service description or supplies being delivered;

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2. The place and requested time of delivery;

3. A billing address;

4. The name, phone number, and address of the Purchasing Entity representative;

5. The price per hour or other pricing elements consistent with this Master Agreement and the contractor's proposal;

6. A ceiling amount of the order for services being ordered;

7. The Master Agreement identifier; and

8. Statement of Work, when applicable.

g. All communications concerning administration of Orders placed shall be furnished solely to the authorized purchasing agent within the Purchasing Entity's purchasing office, or to such other individual identified in writing in the Order.

h. Orders must be placed pursuant to this Master Agreement prior to the termination date thereof, but may have a delivery date or performance period up to 120 days past the then-current termination date of this Master Agreement. Contractor is reminded that financial obligations of Purchasing Entities payable after the current applicable fiscal year are contingent upon agency funds for that purpose being appropriated, budgeted, and otherwise made available.

i. Notwithstanding the expiration, cancellation or termination of this Master Agreement, Contractor agrees to perform in accordance with the terms of any Orders then outstanding at the time of such expiration or termination. Contractor shall not honor any Orders placed after the expiration, cancellation or termination of this Master Agreement, or otherwise inconsistent with its terms. Orders from any separate indefinite quantity, task orders, or other form of indefinite delivery order arrangement priced against this Master Agreement may not be placed after the expiration or termination of this Master Agreement, notwithstanding the term of any such indefinite delivery order agreement.

17. **Trade-In.**

Any trade-in programs offered during the life of the Master Agreement must be approved by the Lead State. Participating Entities must explicitly allow trade-in programs in their Participating Addenda for the approved programs to be allowed under that Participating Addendum. Trade-in value shall not decrease the discounts offered through the Master Agreement.

18. **Shipping and Delivery.**

a. The prices are the delivered price to any Purchasing Entity for standard 3-5 day shipping. If an order is requested with expedited shipping, the Contractor must provide a firm "not to exceed" price for the expedited shipping on the quote. All deliveries shall be FOB Destination, freight pre-paid, with all transportation and handling charges paid by the Contractor. Responsibility and liability for loss or damage shall remain the Contractor's until final inspection and acceptance when responsibility shall pass to the Purchasing Entity except as to latent defects, fraud and Contractor's warranty obligations. Any order for less than the specified amount is to be shipped with the freight prepaid and added as a separate item on the invoice. Any portion of an Order to be shipped without transportation charges that is back ordered shall be shipped without charge.

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b. Specific delivery instructions, including FOB Inside Delivery, will be noted on the order form or Purchase Order. Any damage to the building interior, scratched walls, damage to the freight elevator, etc., will be the responsibility of the Contractor. If damage does occur, it is the responsibility of the Contractor to promptly notify the Purchasing Entity placing the Order.

c. All products must be delivered in the manufacturer's standard package. Costs shall include all packing and crating charges. Cases shall be of durable construction, good condition, properly labeled and suitable in every respect for storage and handling of contents. Each shipment shall be marked with the Purchasing Entity's Purchase Order number and other information sufficient for the Purchasing Entity to properly identify the shipment as outlined in the Participating Addendum of the Purchasing Entity.

19. **Inspection and Acceptance.**

a. Where the Master Agreement, a Participating Addendum, or an Order does not otherwise specify a process for inspection and Acceptance, this section governs. This section is not intended to limit rights and remedies under the applicable commercial code.

b. Acceptance. Purchasing Entity shall determine whether all Products and Services delivered meet the Contractor's published specifications. No payment shall be made for any Products or Services until the Purchasing Entity has accepted the Products or Services. The Purchasing Entity will make every effort to notify the Contractor within thirty (30) calendar days following delivery of non-acceptance of a Product or completion of Service. In the event that the Contractor has not been notified within 30 calendar days from delivery of Product or completion of Service, the Product and Services will be deemed accepted on the 31st day after delivery of Product or completion of Services. Failure to reject upon receipt, however, does not relieve the Contractor of liability for latent or hidden material defects. Acceptance of such goods may be revoked in accordance with the provisions of the applicable commercial code, and the Contractor is liable for any resulting expense incurred by the Purchasing Entity related to the preparation and shipping of Product rejected and returned, or for which Acceptance is revoked. The warranty period shall begin upon Acceptance. If the parties agree to acceptance testing, the terms of subsection (c), below, apply.

c. Acceptance Testing. The Purchasing Entity and the Contractor shall determine if Acceptance Testing is applicable and required for the purchase. "Acceptance Testing" means the process for ascertaining that the Product meets the standard of performance prior to Acceptance by the Purchasing Entity.

1. The Acceptance Testing period shall be thirty (30) calendar days starting from the day after the Product is delivered or, if installed, the day after the Product is installed and Contractor certifies that the Product is ready for Acceptance Testing. If the Product does not meet the standard of performance during the initial period of Acceptance Testing, Purchasing Entity may, at its discretion, continue Acceptance Testing on a day-to-day basis until the standard of performance is met. Upon rejection, the Contractor will have fifteen (15) calendar days to cure the standard of performance issue(s). If after the cure period, the Product still has not met the standard of performance, the Purchasing Entity may, at its option: (a) declare Contractor to be in breach and terminate the Order; (b) demand replacement Product from Contractor at no additional cost to Purchasing Entity; or, (c) continue the cure period for an additional time period agreed upon by the Purchasing Entity and the Contractor.

2. No Product shall be deemed Accepted and no charges shall be paid until the standard of performance is met. Products that do not meet specifications may be rejected. Failure to reject upon receipt, however, does not relieve the Contractor of liability for material (nonconformity that substantially impairs value) latent or hidden defects subsequently revealed when goods are put to use. Acceptance of such goods may be revoked in accordance with the provisions of the applicable commercial code, and the Contractor is liable for any resulting expense incurred by the Purchasing Entity related to the preparation and shipping of Product rejected and returned, or for which Acceptance is revoked. The warranty period shall begin upon Acceptance.

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d. If any services do not conform to contract requirements, the Purchasing Entity may require the Contractor to perform the services again in conformity with contract requirements, at no increase in Order amount. When defects cannot be corrected by re-performance, the Purchasing Entity may require the Contractor to take necessary action to ensure that future performance conforms to contract requirements; and reduce the contract price to reflect the reduced value of services performed.

20. **Title of Product.**

a. Definitions. For purposes of this section, the following terms are defined as follows:

1. "Deliverables" means any reports, analyses, scripts, code, or other work results that Contractor delivers to Purchasing Entity within the framework of fulfilling Contractor's obligations to Purchasing Entity.

2. "Equipment" means Contractor-branded hardware products.

3. "Proprietary Rights" means all patents, copyrights, trademarks, trade secrets, and other intellectual property rights of a party.

b. Upon Acceptance by the Purchasing Entity, Contractor shall convey to Purchasing Entity title to the Equipment free and clear of all liens, encumbrances, or other security interests. Purchasing Entity's rights to use the software delivered by Contractor are governed by the terms of the applicable end-user license agreement. Unless different terms have been agreed between the parties, the terms posted on www.dell.com/eula (the "EULA") shall apply. Contractor's EULA must be made available to Purchasing Entities for review prior to negotiating a Participating Addendum or the issuance of an Order and shall meet or exceed the terms set forth in this Master Agreement. Unless expressly otherwise agreed, microcode, firmware or operating system software required to enable the Equipment with which it is shipped to perform its basic or enhanced functions, is licensed for use solely on such Equipment.

c. Contractor grants Purchasing Entity a non-exclusive, non-transferable, irrevocable license to use (without the right to sublicense) the Deliverables provided by Contractor for Purchasing Entity's internal business and governmental purposes, only and solely in accordance with the applicable service specification and subject to this Master Agreement. The grant of this license is subject to Purchasing Entity's compliance with the terms of this Master Agreement and Purchasing Entity's payment of applicable amounts due. Such license shall be perpetual unless granted pursuant to the purchase of a subscription, in which case the license shall be for the term of the subscription. Purchasing Entity may authorize its service providers to use the Deliverables, but solely on Purchasing Entity's behalf, solely for Purchasing Entity's internal business or governmental purposes, and Purchasing Entity shall be responsible for service provider's compliance with these restrictions. This section shall not affect a Purchasing Entity's right to transfer ownership of a product, and transfer, if permitted by Contractor or its licensors, licenses associated with such product, to another individual or entity as part of the Purchasing Entity's surplus program or sale of used products to employees or former employees.

d. Contractor reserves for itself all Proprietary Rights that it has not expressly granted to Purchasing Entity herein. The license granted in this clause 20(c) does not apply to: (i) Equipment; (ii) Contractor-branded generally available software; or (ii) items licensed or otherwise provided under a separate agreement. Contractor is not limited in developing, using, or marketing services or products that are similar to the Deliverables or Professional Services provided hereunder, any service, specification, or, subject to Contractor's confidentiality obligations to Purchasing Entity, in using the Deliverables or performing similar Professional Services for any other projects. Notwithstanding the previous, Contractor's use of Deliverables created specifically for and paid for by a Purchasing Entity is subject to Purchasing Entity approval.

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e. Any and all licensing, maintenance, cloud services, or order specific agreements referenced within the terms and conditions of this Master Agreement are agreed to only to the extent that the terms do not conflict with the terms of the Participating Addendum or the terms of the Master Agreement as incorporated into the Participating Addendum, and to the extent the terms are not in conflict with the Participating Entity's applicable laws. In the event of a conflict in the terms and conditions, the conflict shall be resolved as detailed in the Order of Precedence defined herein. Notwithstanding the foregoing, licensing, maintenance, cloud services agreements, or order specific agreements may be further negotiated by the Contractor or, if applicable, the Licensor, and the potential Purchasing Entity, provided the contractual documents are duly executed in writing.

f. If (i) Contractor is or becomes aware of any infringement claim made against a third-party branded product offered by Contractor through this Master Agreement, (ii) the third-party branded product is determined to infringe upon the intellectual property rights of another third party, and (iii) such infringement is not remedied by the third party so that the product is no longer infringing, Contractor shall immediately cease offering the product under this Master Agreement and notify the Lead State, NASPO, Participating Entities, and purchasers of the product.

21. **Warranty.**
The Contractor must ensure warranty service and maintenance for all equipment, including third party products provided. The Contractor must facilitate the Manufacturer or Publisher warranty and maintenance of third party products furnished through the Master Agreement. The Contractor shall provide the warranty service and maintenance for equipment and all peripherals on the Master Agreement.

22. **System Failure or Damage.**
In the event of system failure or damage caused by the Contractor or its Product, the Contractor shall use reasonable efforts to restore or assist in restoring the system to operational capacity. The Contractor shall be responsible under this provision to the extent a 'system' is defined at the time of the Order; otherwise the rights of the Purchasing Entity shall be governed by the Warranty.

23. **Payment.**
Payment after Acceptance is normally made within 30 days following the date the entire order is delivered or the date a correct invoice is received, whichever is later. After 45 days the Contractor may assess overdue account charges up to a maximum rate of one percent per month on the outstanding balance, unless a different late payment amount is specified in a Participating Addendum, Order, or otherwise prescribed by applicable law.

Payments will be remitted by mail or electronically. Payments may be made via a State or political subdivision "Purchasing Card" with no additional charge.

Prices are exclusive of taxes, duties, and fees, unless otherwise quoted. If a withholding tax is required by law, the tax will be added and identified on the applicable invoice. All applicable taxes, duties, and fees must be identified on the quote.

24. **Leasing or Alternative Financing Methods.**
Lease purchase and term leases are allowable only for Purchasing Entities whose rules and regulations permit leasing of software. Individual Purchasing Entities may enter into a lease agreement for the products covered in this Master Agreement, if they have the legal authority to enter into these types of agreements without going through a competitive process and if the applicable PAs permit leasing. No lease agreements will be reviewed or evaluated as part of the RFP evaluation process.

25. **Contract Provisions for Orders Utilizing Federal Funds.**
Pursuant to Appendix II to 2 Code of Federal Regulations (CFR) Part 200, Contract Provisions for Non-Federal Entity Contracts Under Federal Awards, Orders funded with federal funds may have additional contractual requirements or certifications that must be satisfied at the time the Order is placed or upon delivery. These federal requirements may be

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proposed by Participating Entities in Participating Addenda and Purchasing Entities for incorporation in Orders placed under this Master Agreement.

26. **Self Audit.**
The Contractor must conduct at a minimum a quarterly self-audit, unless approved by the Lead State. The audit will sample a minimum of one tenth of one percent (.001) of orders with a maximum of 100 audits per quarter conducted. For example: Up to 1,000 sales = 1 audit; 10,000 sales = 10 audits; Up to 100,000 sales = 100 audits. This will be a random sample of orders and invoices and must include documentation of pricing. Summary findings must be reported to Lead State with actions to correct documented findings.

27. **Assignment/Subcontracts.**

a. Contractor shall not assign, sell or otherwise transfer all or any part of this Master Agreement without prior written consent from the Lead State, such consent not to be unreasonably withheld.

b. The Lead State, or Participating Entity, shall not assign, delegate or otherwise transfer all or any part of this Master Agreement without prior written consent from Contractor, except for assignment or delegation to a Participating Entity State agency or eligible Purchasing Entity. The Lead State reserves the right to assign any rights or duties, including written assignment of contract administration duties to NASPO ValuePoint and other third parties.

28. **Insurance.**

a. Contractor shall, during the term of this Master Agreement, maintain in full force and effect, the insurance described in this section. Contractor shall acquire such insurance from an insurance carrier or carriers legally authorized to conduct business in the Lead State and in each Participating Entity's state and having a rating of A-, Class VII or better, in the most recently published edition of A.M. Best's Insurance Reports. Failure to buy and maintain the required insurance may result in this Master Agreement's termination or, at a Participating Entity's option, result in termination of its Participating Addendum.

b. Coverage shall be written on an occurrence basis. The minimum acceptable limits shall be as indicated below:

1. Commercial General Liability covering premises operations, independent contractors, products and completed operations, blanket contractual liability, personal injury (including death), advertising liability, and property damage, with a limit of not less than $1 million per occurrence/$2 million general aggregate;

2. Contractor must comply with any applicable State Workers Compensation or Employers Liability Insurance requirements.

c. Contractor shall pay premiums on all insurance policies. Contractor will use reasonable efforts to give thirty (30) days prior written notice to State prior to cancellation or non-renewal of any of the policies providing such coverage; provided, however that Contractor shall not be obligated to provide such notice if, concurrently with such cancellation or non-renewal, Contractor obtains coverage from different insurer(s) meeting the requirements described herein.

d. Prior to commencement of performance, Contractor shall provide to the Participating Entity a certificate of insurance showing the Contractor's general liability insurance policy or other documentary evidence acceptable to the Lead State that (1) names the Participating Entity as an additional insured, (2) provides that written notice of cancellation shall be delivered in accordance with the policy provisions, and (3) provides that the Contractor's liability insurance policy shall be primary, with any liability insurance of any Participating Entity as secondary and noncontributory. Unless otherwise agreed in any Participating Addendum, other state Participating Entities' rights

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and Contractor's obligations are the same as those specified in the first sentence of this subsection except the endorsement is provided to the applicable state.

e. During the term of this Master Agreement, Contractor shall upon request provide to the Lead State and Participating Entities evidence of coverage that meets the requirements of this Section and the applicable Participating Addendum. Failure to provide evidence of coverage, within thirty (30) calendar days of receipt of request may, at the sole option of the Lead State, or any Participating Entity, result in this Master Agreement's termination or the termination of any Participating Addendum.

f. Coverage and limits shall not limit Contractor's liability and obligations under this Master Agreement, any Participating Addendum, or any Purchase Order.

29. **Administrative Fees.**

a. The Contractor shall pay to NASPO ValuePoint, or its assignee, a NASPO ValuePoint Administrative Fee of one-quarter of one percent (0.25% or 0.0025) no later than sixty (60) days following the end of each calendar quarter. The NASPO ValuePoint Administrative Fee shall be submitted quarterly and is based on all sales of products and services under the Master Agreement (less any charges for taxes or shipping). The NASPO ValuePoint Administrative Fee is not negotiable.

b. The NASPO ValuePoint Administrative Fee in this section shall be based on the gross amount of all sales (less any charges for taxes or shipping) at the adjusted prices (if any) in Participating Addenda.

c. Additionally, some states may require an additional fee be paid directly to the state only on purchases made by Purchasing Entities within that state. For all such requests, the fee level, payment method and schedule for such reports and payments will be incorporated into the Participating Addendum that is made a part of the Master Agreement. The Purchasing Entity may allow the Contractor to adjust the Master Agreement pricing to account for these additional fees for purchases made by Purchasing Entities within the jurisdiction of the Participating Entity. All such agreements shall not affect the NASPO ValuePoint Administrative Fee percentage or the prices paid by the Purchasing Entities outside the jurisdiction of the state requesting the additional fee.

30. **NASPO ValuePoint Reports**

a. Sales Data Reporting. In accordance with this section, Contractor shall report to NASPO ValuePoint all Orders under this Master Agreement for which Contractor has invoiced the ordering entity or individual, including Orders invoiced to Participating Entity or Purchasing Entity employees for personal use if such use is permitted by this Master Agreement and the applicable Participating Addendum ("Sales Data"). Timely and complete reporting of Sales Data is a material requirement of this Master Agreement. Reporting requirements, including those related to the format, contents, frequency, or delivery of reports, may be updated by NASPO ValuePoint with reasonable notice to Contractor and without amendment to this Master Agreement. NASPO ValuePoint shall have exclusive ownership of any media on which reports are submitted and shall have a perpetual, irrevocable, non-exclusive, royalty free, and transferable right to display, modify, copy, and otherwise use reports, data, and information provided under this section.

b. Summary Sales Data. "Summary Sales Data" is Sales Data reported as cumulative totals by state. Contractor shall, using the reporting tool or template provided by NASPO ValuePoint, report Summary Sales Data to NASPO ValuePoint for each calendar quarter no later than thirty (30) days following the end of the quarter. If Contractor has no reportable Sales Data for the quarter, Contractor shall submit a zero-sales report.

c. Detailed Sales Data. "Detailed Sales Data" is Sales Data that includes for each Order all information required by the Solicitation or by NASPO ValuePoint, including customer information, Order information, and line-item details.

Contractor shall, using the reporting tool or template provided by NASPO ValuePoint, report Detailed Sales Data to NASPO ValuePoint for each calendar quarter no later than thirty (30) days following the end of the quarter. Detailed Sales Data shall be reported in the format provided in the Solicitation or provided by NASPO ValuePoint. The total sales volume of reported Detailed Sales Data shall be consistent with the total sales volume of reported Summary Sales Data.

d. Sales Data Crosswalks. Reserved.

e. Executive Summary. Contractor shall, upon request by NASPO ValuePoint, provide NASPO ValuePoint with an executive summary that includes but is not limited to a list of states with an active Participating Addendum, states with which Contractor is in negotiations, and any Participating Addendum roll-out or implementation activities and issues. NASPO ValuePoint and Contractor will determine the format and content of the executive summary.

31. **NASPO ValuePoint Cooperative Program Marketing, Training, and Performance Review.**

a. Contractor agrees to work cooperatively with NASPO ValuePoint personnel. Contractor agrees to present plans to NASPO ValuePoint for the education of Contractor's contract administrator(s) and sales/marketing workforce regarding the Master Agreement contract, including the competitive nature of NASPO ValuePoint procurements, the Master agreement and participating addendum process, and the manner in which qualifying entities can participate in the Master Agreement.

b. Contractor agrees, as Participating Addendums become executed, if requested by ValuePoint personnel to provide plans to launch the program within the Participating Entity. Plans will include time frames to launch the agreement and confirmation that the Contractor's website has been updated to properly reflect the contract offer as available in the Participating Entity.

c. Contractor agrees, absent anything to the contrary outlined in a Participating Addendum, to consider customer proposed terms and conditions, as deemed important to the customer, for possible inclusion into the customer agreement. Contractor will ensure that their sales force is aware of this contracting option.

d. Contractor agrees to participate in an annual contract performance review at a location selected by the Lead State and NASPO ValuePoint, which may include a discussion of marketing action plans, target strategies, marketing materials, as well as Contractor reporting and timeliness of payment of administration fees.

e. Contractor acknowledges that the NASPO ValuePoint logos may not be used by Contractor in sales and marketing until a logo use agreement is executed with NASPO ValuePoint.

f. The Lead State expects to evaluate the utilization of the Master Agreement at the annual performance review. Lead State may, in its discretion, cancel the Master Agreement pursuant to Paragraph 42 of Exhibit A, or not exercise an option to renew, when Contractor utilization does not warrant further administration of the Master Agreement. The Lead State may exercise its right to not renew the Master Agreement if contractor fails to record or report revenue for three consecutive quarters, upon 60-calendar day written notice to the Contractor. Cancellation based on nonuse or under-utilization will not occur sooner than two years after award of the Master Agreement. This subsection does not limit the discretionary right of either the Lead State or Contractor to cancel the Master Agreement pursuant to Paragraph 42 of Exhibit A or to terminate for default pursuant to Paragraph 44 of Exhibit A.

g. Contractor agrees to notify the Lead State and NASPO ValuePoint of any contractual most-favored-customer provisions in any Cooperative Purchasing Agreements that may affect the promotion of this Master Agreements or whose terms provide for adjustments to future rates or pricing based on rates, pricing in, or Orders from this master agreement. Upon request of the Lead State or NASPO ValuePoint, Contractor shall provide a copy of any such provisions. For the purposes of this paragraph, Cooperative Purchasing Agreement shall mean a cooperative

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purchasing program facilitating public procurement solicitations and agreements using a lead agency model. This does not include contracts with any federal agency or any federal contract.

32. **Right to Publish.**

Throughout the duration of this Master Agreement, Contractor must secure from the Lead State prior approval for the public release of information that pertains to the potential work or activities covered by the Master Agreement. This limitation does not preclude publication about the award of the Master Agreement or marketing activities consistent with any proposed and accepted marketing plan. The Contractor shall not make any representations of NASPO ValuePoint's opinion or position as to the quality or effectiveness of the services that are the subject of this Master Agreement without prior written consent. Failure to adhere to this requirement may result in termination of the Master Agreement for cause.

33. **Records Administration and Audit.**

a. The Contractor shall maintain books, records, documents, and other evidence pertaining to this Master Agreement and Orders placed by Purchasing Entities under it to the extent and in such detail as shall adequately reflect performance and administration of payments and fees. Contractor shall permit the Lead State, a Participating Entity, a Purchasing Entity, the federal government (including its grant awarding entities and the U.S. Comptroller General), and any other duly authorized agent of a governmental agency, to audit, inspect, examine, copy and transcribe Contractor's books, documents, papers and records directly pertinent to this Master Agreement or orders placed by a Purchasing Entity under it for the purpose of making audits, examinations, excerpts, and transcriptions. This right shall survive for a period of six (6) years following termination of this Agreement or final payment for any order placed by a Purchasing Entity against this Agreement, whichever is later, or such longer period as is required by the Purchasing Entity's state statutes, to assure compliance with the terms hereof or to evaluate performance hereunder.

b. Without limiting any other remedy available to any governmental entity, the Contractor shall reimburse the applicable Lead State, Participating Entity, or Purchasing Entity for any overpayments inconsistent with the terms of the Master Agreement or Orders or underpayment of fees found as a result of the examination of the Contractor's records.

c. The rights and obligations herein exist in addition to any quality assurance obligation in the Master Agreement requiring the Contractor to self-audit contract obligations and that permits the Lead State to review compliance with those obligations.

34. **Indemnification**

a. General Indemnity. Contractor shall indemnify, defend (to the extent permitted by a state's Attorney General), and hold harmless an Indemnified Party from any claims or causes of action, including attorney's fees, to the extent arising from Contractor's intentional, willful, or negligent acts or omissions; actions that give rise to strict liability; and actions arising from breach of contract or warranty.

"Indemnified Party" means NASPO, NASPO ValuePoint, the Lead State, Participating Entities, and Purchasing Entities, along with their officers and employees.

The indemnification obligations of this section do not apply in the event the claim or cause of action is the result of the Indemnified Party's sole negligence. This clause will not be construed to bar any legal remedies the Contractor may have for the Indemnified Party's failure to fulfill its obligation under this Contract.

b. Intellectual Property Indemnification.

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1. In the event of any such claim by any third party against the Indemnified Party that Products, Software, Services or Deliverables prepared, produced, or branded by Contractor and delivered pursuant to this Master Agreement infringe or misappropriate that third party's U.S. patent, copyright, trade secret, or other intellectual property rights ("Indemnified Claims"), the Indemnified Party shall promptly notify the Contractor. The Contractor, at its own expense, shall indemnify, defend to the extent permitted by the Indemnified Party's laws, and hold harmless the Indemnified Party against any loss, cost, expense, or liability (including legal fees) arising out of such a claim, whether or not such claim is successful against the Indemnified Party.

2. If Contractor receives prompt notice of such a claim that in the Contractor's opinion is likely to result in an adverse ruling, the Contractor shall at its option (1) obtain a right for the Indemnified Party to continue using such Products, Deliverables, or Software or allow Contractor to continue performing the Services; (2) modify such Products, Software, Services, or Deliverables to make them non-infringing without materially affecting their utility or functionality; (3) replace such Products, Software, Services, or Deliverables with a non-infringing equivalent; or (4) refund any pre-paid fees for the allegedly infringing Services that have not been performed or provide a reasonable depreciated or pro rata refund for the allegedly infringing Product, Deliverables, or Software.

3. Notwithstanding the foregoing, Contractor shall have no obligation under this Section for any claim resulting or arising from (1) modifications of the Products, Software, Services, or Deliverables that were not performed by, on behalf of, or at the direction of Contractor; (2) the combination, operation, or use of the Products, Software, Services, or Deliverables in connection with a third-party product, software or service (the combination of which causes the claimed infringement); or (3) Contractor's compliance with Indemnified Party's written specifications or directions, including the incorporation of any software or other materials or processes provided by or requested by Indemnified Party. Contractor's duty to indemnify and defend under this Section is contingent upon: (a) Contractor receiving prompt written notice of the third-party claim or action for which Contractor must indemnify Indemnified Party, (b) Contractor having the right to solely control the defense and resolution of such claim or action, unless the Indemnified Party's law requires approval for a third party to defend the Indemnified Party and such approval is not received, and (c) Indemnified Party's cooperation with Contractor in defending and resolving such claim or action. This Section states Indemnified Party's exclusive remedies for any third-party intellectual property claim or action and nothing in this Master Agreement or elsewhere will obligate Contractor to provide any greater indemnity to Indemnified Party.

35. **Limitations of Liability**

a. The Parties agree that neither Contractor nor the indemnified party shall be liable to each other, regardless of the form of action, for consequential, incidental, indirect, or special damages except any claim related to bodily injury or death; an unauthorized release or breach of not public data as set forth more fully in Minn. Ch. 13; or a claim or demand based on patent, copyright, or other intellectual property infringement.

b. Contractor's liability is limited to 2 times the amount paid by Purchasing Entity to Contractor during the 12 months preceding the date of the dispute concerning any products and services, or $5,000,000, whichever is greater. This limit on liability does not apply to claims for bodily injury or death or for intellectual property infringement.

c. Contractor's obligations under this section shall not extend to any combination of the Product with any other product, system or method, unless the Product, system or method is:

1. provided by the Contractor or the Contractor's subsidiaries or affiliates;

2. specified by the Contractor to work with the Product; or

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3. reasonably required, in order to use the Product in its intended manner, and the infringement could not have been avoided by substituting another reasonably available product, system or method capable of performing the same function; or

4. It would be reasonably expected to use the Product in combination with such product, system or method.

36. **License of Pre-Existing Intellectual Property.**
Intentionally deleted.

37. **Assignment of Antitrust Rights.**
Contractor irrevocably assigns to a Participating Entity who is a state any claim for relief or cause of action which the Contractor now has or which may accrue to the Contractor in the future by reason of any violation of state or federal antitrust laws (15 U.S.C. § 1-15 or a Participating Entity's state antitrust provisions), as now in effect and as may be amended from time to time, in connection with any goods or services provided in that state for the purpose of carrying out the Contractor's obligations under this Master Agreement or Participating Addendum, including, at the Participating Entity's option, the right to control any such litigation on such claim for relief or cause of action.

38. **Debarment.**
The Contractor certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction (contract) by any governmental department or agency. This certification represents a recurring certification made at the time any Order is placed under this Master Agreement. If the Contractor cannot certify this statement, attach a written explanation for review by the Lead State.

39. **Governing Law and Venue.**

a. The construction and effect of the Master Agreement after award shall be governed by the law of the state serving as Lead State. The construction and effect of any Participating Addendum or Order against the Master Agreement shall be governed by and construed in accordance with the laws of the Participating Entity's or Purchasing Entity's State.

b. Venue for any claim, dispute or action concerning the terms of the Master Agreement shall be in the state serving as Lead State. Venue for any claim, dispute, or action concerning any Order placed against the Master Agreement or the effect of a Participating Addendum shall be in the Purchasing Entity's State.

c. If a claim is brought in a federal forum, then it must be brought and adjudicated solely and exclusively within the United States District Court for (in decreasing order of priority): the Lead State for claims relating to contract performance or administration if the Lead State is a party; a Participating State if a named party; the state where the Participating Entity or Purchasing Entity is located if either is a named party.

40. **Confidentiality, Non-Disclosure, and Injunctive Relief.**

a. Confidentiality. Contractor acknowledges that it and its employees or agents may, in the course of providing a Product under this Master Agreement, be exposed to or acquire information that is confidential to Purchasing Entity or Purchasing Entity's clients.

1. Any and all information of any form that is marked as confidential by one party (the "originating party") and is or would by its nature be deemed confidential obtained by the other party or its employees or agents (the "receiving party") in the performance of this Master Agreement, including, but not necessarily limited to (1) any Purchasing Entity's records, (2) personnel records, and (3) information concerning individuals, is confidential information of the originating party ("Confidential Information").

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2. Any reports or other documents or items (including software) that result from the use of the Confidential Information by the receiving party shall be treated in the same manner as the Confidential Information.

3. Confidential Information does not include information that (1) is or becomes (other than by disclosure by the receiving party) publicly known; (2) is furnished by the originating party to others without restrictions similar to those imposed by this Master Agreement; (3) is rightfully in the receiving party's possession without the obligation of nondisclosure prior to the time of its disclosure under this Master Agreement; (4) is obtained from a source other than the originating party without the obligation of confidentiality, (5) is disclosed with the written consent of the originating party or; (6) is independently developed by employees, agents or subcontractors of the receiving party who can be shown to have had no access to the Confidential Information.

b. Non-Disclosure. The receiving party shall hold Confidential Information in confidence, using at least the industry standard of confidentiality, and shall not copy, reproduce, sell, assign, license, market, transfer or otherwise dispose of, give, or disclose Confidential Information to third parties or use Confidential Information for any purposes whatsoever other than what is necessary to the performance of Orders placed under this Master Agreement.

1. Each party shall advise each of its employees and agents of their obligations to keep Confidential Information confidential. Contractor shall use commercially reasonable efforts to assist Purchasing Entity in identifying and preventing any unauthorized use or disclosure of any Confidential Information.

2. Without limiting the generality of the foregoing, the receiving party shall advise the originating party, and the applicable Participating Entity, and the Lead State if the originating party is a Purchasing Entity, and the Lead State if the originating party is a Participating Entity, immediately if the receiving party learns or has reason to believe that any person who has had access to Confidential Information has violated or intends to violate the terms of this Master Agreement, and the receiving party shall at its expense cooperate with advise the originating party in seeking injunctive or other equitable relief in the name of either party against any such person.

3. Except as directed by the originating party, the receiving party will not at any time during or after the term of this Master Agreement disclose, directly or indirectly, any Confidential Information to any person, except in accordance with this Master Agreement, and that upon termination of this Master Agreement or at the originating party's request, the receiving party shall turn over to the originating party all documents, papers, and other matter in the receiving party's possession that embody Confidential Information.

4. Notwithstanding the foregoing, Contractor may keep one copy of such Confidential Information necessary for quality assurance, audits and evidence of the performance of this Master Agreement, and Purchasing Entity may retain Confidential Information to the extent and for the duration required by applicable law.

c. Injunctive Relief. Each party acknowledges that the other party's breach of this section, including disclosure of any Confidential Information, will cause irreparable injury to originating party that is inadequately compensable in damages. Accordingly, the originating party may seek and obtain injunctive relief against the breach or threatened breach of the foregoing undertakings, in addition to any other legal remedies that may be available. Contractor acknowledges and agrees that the covenants contained herein are necessary for the protection of the legitimate business interests of Purchasing Entity and are reasonable in scope and content.

d. Purchasing Entity Law. These provisions shall be applicable only to extent they are not in conflict with the applicable public disclosure laws of any Purchasing Entity.

e. The rights granted Purchasing Entities and Contractor obligations under this section shall also extend to the cooperative's Confidential Information, defined to include Participating Addenda, as well as Orders or transaction data relating to Orders under this Master Agreement that identify the entity/customer, Order dates, line item

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descriptions and volumes, and prices/rates. This provision does not apply to disclosure to the Lead State, a Participating State, or any governmental entity exercising an audit, inspection, or examination pursuant to Paragraph 33 of Exhibit A. To the extent permitted by law, Contractor shall notify the Lead State of the identity of any entity seeking access to the Confidential Information described in this subsection.

41. **Public Information.**
This Master Agreement and all related documents are subject to disclosure pursuant to the Lead State's public information laws.

42. **Cancellation.**
Unless otherwise set forth in this Master Agreement, this Master Agreement may be canceled by either party upon 60 days written notice prior to the effective date of the cancellation. Further, any Participating Entity may cancel its participation upon 30 days written notice, unless otherwise stated in the Participating Addendum. Cancellation may be in whole or in part. Any cancellation under this provision shall not affect the rights and obligations attending orders outstanding at the time of cancellation, including any right of a Purchasing Entity to indemnification by the Contractor, rights of payment for Products delivered and accepted, rights attending any warranty or default in performance in association with any Order, and requirements for records administration and audit. Cancellation of the Master Agreement due to Contractor default may be immediate as set forth in Paragraph 44 of Exhibit A.

43. **Force Majeure.**
Neither party to this Master Agreement shall be held responsible for delay or default caused by fire, riot, unusually severe weather, other acts of God, or war which are beyond that party's reasonable control. The Lead State may terminate this Master Agreement after determining such delay or default will reasonably prevent successful performance of the Master Agreement.

44. **Defaults and Remedies.**

a. The occurrence of any of the following events shall be an event of default under this Master Agreement:

1. Nonperformance of contractual requirements; or

2. A material breach of this Master Agreement; or

3. Any certification, representation or warranty by Contractor in response to the RFP or in this Master Agreement that proves to be untrue or materially misleading; or

4. Institution of proceedings under any bankruptcy, insolvency, court-ordered reorganization or similar law, by or against Contractor, or the appointment of a receiver or similar officer for Contractor or any of its property, which is not vacated or fully stayed within thirty (30) calendar days after the institution or occurrence thereof; or

5. Any default specified in another section of this Master Agreement.

b. Upon the occurrence of an event of default, except for material breach, the Lead State shall issue a written notice of default, identifying the nature of the default, and providing a period of 30 calendar days in which Contractor shall have an opportunity to cure the default. The Lead State shall not be required to provide advance written notice or a cure period and may immediately terminate this Master Agreement in whole or in part if the Lead State, in its sole discretion, determines that it is reasonably necessary to preserve public safety or prevent immediate public crisis. Time allowed for cure shall not diminish or eliminate Contractor's liability for damages, including liquidated damages to the extent provided for under this Master Agreement. The Lead State may immediately terminate this Master Agreement upon material breach of the Master Agreement by Contractor.

c. If Contractor is afforded an opportunity to cure and fails to cure the default within the period specified in the written notice of default, Contractor shall be in breach of its obligations under this Master Agreement and the Lead State shall have the right to exercise any or all of the following remedies:

1. Exercise any remedy provided by law; and
2. Terminate this Master Agreement and any related contracts or portions thereof; and
3. Impose liquidated damages as provided in this Master Agreement; and
4. Suspend Contractor from being able to respond to future bid solicitations; and
5. Suspend Contractor's performance; and
6. Withhold payment until the default is remedied.

d. Unless otherwise specified in the Participating Addendum, in the event of a default under a Participating Addendum, a Participating Entity shall provide a written notice of default as described in this section and shall have all of the rights and remedies under this paragraph regarding its participation in the Master Agreement, in addition to those set forth in its Participating Addendum. Unless otherwise specified in a Purchase Order, a Purchasing Entity shall provide written notice of default as described in this section and have all of the rights and remedies under this paragraph and any applicable Participating Addendum with respect to an Order placed by the Purchasing Entity. Nothing in these Master Agreement Terms and Conditions shall be construed to limit the rights and remedies available to a Purchasing Entity under the applicable commercial code.

45. **Waiver of Breach.**

Failure of the Lead State, Participating Entity, or Purchasing Entity to declare a default or enforce any rights and remedies shall not operate as a waiver under this Master Agreement or Participating Addendum. Any waiver by the Lead State, Participating Entity, or Purchasing Entity must be in writing. Waiver by the Lead State or Participating Entity of any default, right or remedy under this Master Agreement or Participating Addendum, or by Purchasing Entity with respect to any Purchase Order, or breach of any terms or requirements of this Master Agreement, a Participating Addendum, or Purchase Order shall not be construed or operate as a waiver of any subsequent default or breach of such term or requirement, or of any other term or requirement under this Master Agreement, Participating Addendum, or Purchase Order.

46. **Notices.**

If one party is required to give notice to the other under the Master Agreement, such notice shall be in writing and shall be effective upon receipt. Delivery may be by certified United States mail or by hand, in which case a signed receipt shall be obtained. A facsimile or electronic transmission shall constitute sufficient notice, provided the receipt of the transmission is confirmed by the receiving party. Either party must notify the other of a change in address for notification purposes. All notices to the Lead State shall be addressed as follows:

Elizabeth Randa, Acquisition Management Specialist
112 Administration Bldg.
50 Sherburne Avenue
St. Paul, MN 55155
elizabeth.randa@state.mn.us

47. **No Waiver of Sovereign Immunity.**

In no event shall this Master Agreement, any Participating Addendum or any contract or any Purchase Order issued thereunder, or any act of the Lead State, a Participating Entity, or a Purchasing Entity be a waiver of any form of defense

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or immunity, whether sovereign immunity, governmental immunity, immunity based on the Eleventh Amendment to the Constitution of the United States or otherwise, from any claim or from the jurisdiction of any court.

This section applies to a claim brought against the Participating Entities who are states only to the extent Congress has appropriately abrogated the state's sovereign immunity and is not consent by the state to be sued in federal court. This section is also not a waiver by the state of any form of immunity, including but not limited to sovereign immunity and immunity based on the Eleventh Amendment to the Constitution of the United States.

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Exhibit B: Minnesota Terms and Conditions

1. **Change Requests.**

The Lead State reserves the right to request, during the term of the Master Agreement, changes to the products offered within the Band(s). Products introduced during the term of the Master Agreement shall go through a formal review process. The process for updating the products offered within a Band is outlined in Paragraph 2 of Exhibit B. The Contractor shall evaluate and recommend products for which agencies have an expressed need. The Lead State shall require the Contractor to provide a summary of its research of those products being recommended for inclusion in the Master Agreement as well as defining how adding the product will enhance the Master Agreement. The Lead State may request that products, other than those recommended, are added to the Master Agreement.

In the event that the Lead State desires to add new products and services that are not included in the original Master Agreement, the Lead State requires that independent manufacturers and resellers cooperate with the already established Contractor in order to meet the Lead State's requirements. Evidence of the need to add products or services should be demonstrated to the Lead State. The Master Agreement shall be modified via supplement or amendment. The Lead State will negotiate the inclusion of the products and services with the Contractor. No products or services will be added to the Master Agreement without the Lead State's prior approval.

2. **Product and Service Schedule (PSS).**

a. Creating the Product and Service Schedule (PSS). Contractor will use the attached sample PSS to create and maintain a complete listing of all products and services offered under the Master Agreement. The PSS must conform to the contracted minimum discounts. Contractor may create and maintain a separate PSS for a Participating Entity based on the requirements and restrictions of the Participating Entity.

Contractors are encouraged to provide remote learning bundles for K-12 Education. These bundles can be included in the response to the PSS.

b. Maintaining the PSS.

1. In General. Throughout the term of the Master Agreement, on a quarterly basis, Contractor may update the PSS to make model changes, add new products or services, or remove obsolete or discontinued products or services. Any updates to the PSS must conform to the Master Agreement requirements, including the scope of the Master Agreement and contracted minimum discounts.

2. Process. Contractor must provide notification to the Lead State of any changes to their PSS using the attached Action Request Form (ARF).

a) The Lead State does not need to approve Contractor's request to make model changes, add their own manufactured products, or remove discontinued or obsolete products or services, and Contractor does not need the Lead State's approval prior to posting an updated PSS.

b) The Lead State must approve Contractor's request to add new third party manufacturers to Contractor's PSS. If the proposed third-party manufacturer holds a NASPO Master Agreement for Computer Equipment, Contractor must obtain written authorization from that manufacturer. Contractor must have the Lead State's approval prior to posting the updated PSS.

c) Contractor must maintain a historic record of all past PSSs on their dedicated NASPO ValuePoint website.

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d) Pursuant to the audit provisions of the Master Agreement, upon the request of NASPO ValuePoint, the Lead State, or a Participating Entity, Contractor must provide an historic version of any Baseline Price List.

3. **Purchase Orders.**
There will be no minimum order requirements or charges to process an individual purchase order. The Participating Addendum number and the PO number must appear on all documents (e.g., invoices, packing slips, etc.). The Ordering Entity's purchase order constitutes a binding contract.

4. **Risk of Loss or Damage.**
The Purchasing Entity is relieved of all risks of loss or damage to the goods or equipment during periods of transportation, and installation by the Contractor and in the possession of the Contractor or their authorized agent.

5. **Payment Card Industry Data Security Standard and Cardholder Information Security.**
Contractor assures all of its Network Components, Applications, Servers, and Subcontractors (if any) comply with the Payment Card Industry Data Security Standard ("PCIDSS"). "Network Components" shall include, but are not limited to, Contractor's firewalls, switches, routers, wireless access points, network appliances, and other security appliances; "Applications" shall include, but are not limited to, all purchased and custom external (web) applications. "Servers" shall include, but are not limited to, all of Contractor's web, database, authentication, DNS, mail, proxy, and NTP servers. "Cardholder Data" shall mean any personally identifiable data associated with a cardholder, including, by way of example and without limitation, a cardholder's account number, expiration date, name, address, social security number, or telephone number.

Subcontractors (if any) must be responsible for the security of all Cardholder Data in its possession; and will only use Cardholder Data for assisting cardholders in completing a transaction, providing fraud control services, or for other uses specifically required by law. Contractor must have a business continuity program which conforms to PCIDSS to protect Cardholder Data in the event of a major disruption in its operations or in the event of any other disaster or system failure which may occur to operations; will continue to safeguard Cardholder Data in the event this Agreement terminates or expires; and ensure that a representative or agent of the payment card industry and a representative or agent of the Purchasing Entity shall be provided with full cooperation and access to conduct a thorough security review of Contractor's operations, systems, records, procedures, rules, and practices in the event of a security intrusion in order to validate compliance with PCIDSS.

6. **Foreign Outsourcing of Work.**
Upon request, the Contractor is required to provide information regarding the location of where services, data storage, and location of data processing under the Master Agreement will be performed.

7. **State Audits (Minn. Stat. § 16C.05, subd. 5).**
The books, records, documents, and accounting procedures and practices of the Contractor or other party, that are relevant to the Master Agreement or transaction are subject to examination by the contracting agency and either the Lead State's Legislative Auditor or State Auditor as appropriate for a minimum of six years after the end of the Master Agreement or transaction. The Lead State reserves the right to authorize delegate(s) to audit this Master Agreement and transactions.

8. **Certification of Nondiscrimination (in accordance with Minn. Stat. § 16C.053).**
If the value of this Contract, including all extensions, is $50,000 or more, Contractor certifies it does not engage in and has no present plans to engage in discrimination against Israel, or against persons or entities doing business in Israel, when making decisions related to the operation of the contractor's business. For purposes of this section, "discrimination" includes but is not limited to engaging in refusals to deal, terminating business activities, or other actions that are intended to limit commercial relations with Israel, or persons or entities doing business in Israel, when such actions are taken in a manner that in any way discriminates on the basis of nationality or national origin and is not based on a valid business reason.

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9. **Human Rights/Affirmative Action.**

The Lead State requires affirmative action compliance by its Contractors in accordance with Minn. Stat. § 363A.36 and Minn. R. 5000.3400 to 5000.3600.

a. Covered Contracts and Contractors. If the Contract exceeds $100,000 and the Contractor employed more than 40 full-time employees on a single working day during the previous 12 months in Minnesota or in the state where it has its principal place of business, then the Contractor must comply with the requirements of Minn. Stat. § 363A.36 and Minn. R. 5000.3400-5000.3600.

b. Minn. R. 5000.3400-5000.3600 implement Minn. Stat. § 363A.36. These rules include, but are not limited to, criteria for contents, approval, and implementation of affirmative action plans; procedures for issuing certificates of compliance and criteria for determining a contractor's compliance status; procedures for addressing deficiencies, sanctions, and notice and hearing; annual compliance reports; procedures for compliance review; and contract consequences for noncompliance. The specific criteria for approval or rejection of an affirmative action plan are contained in various provisions of Minn. R. 5000.3400 5000.3600 including, but not limited to, parts 5000.3420-5000.3500 and parts 5000.3552 5000.3559.

c. Disabled Workers. Minn. R. 5000.3550 provides the Contractor must comply with the following affirmative action requirements for disabled workers.

AFFIRMATIVE ACTION FOR DISABLED WORKERS

(a) The Contractor must not discriminate against any employee or applicant for employment because of physical or mental disability in regard to any position for which the employee or applicant for employment is qualified. The Contractor agrees to take affirmative action to employ, advance in employment, and otherwise treat qualified disabled persons without discrimination based upon their physical or mental disability in all employment practices such as the following: employment, upgrading, demotion or transfer, recruitment, advertising, layoff or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship.

(b) The Contractor agrees to comply with the rules and relevant orders of the Minnesota Department of Human Rights issued pursuant to the Minnesota Human Rights Act.

(c) In the event of the Contractor's noncompliance with the requirements of this clause, actions for noncompliance may be taken in accordance with Minn. Stat. § 363A.36 and the rules and relevant orders of the Minnesota Department of Human Rights issued pursuant to the Minnesota Human Rights Act.

(d) The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices in a form to be prescribed by the commissioner of the Minnesota Department of Human Rights. Such notices must state the Contractor's obligation under the law to take affirmative action to employ and advance in employment qualified disabled employees and applicants for employment, and the rights of applicants and employees.

(e) The Contractor must notify each labor union or representative of workers with which it has a collective bargaining agreement or other contract understanding, that the Contractor is bound by the terms of Minn. Stat. § 363A.36 of the Minnesota Human Rights Act and is committed to take affirmative action to employ and advance in employment physically and mentally disabled persons.

d. Consequences. The consequences of a Contractor's failure to implement its affirmative action plan or make a good faith effort to do so include, but are not limited to, suspension or revocation of a certificate of compliance by

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the commissioner, refusal by the commissioner to approve subsequent plans, and termination of all or part of the Contract by the commissioner or the State.

e. Certification. The Contractor hereby certifies that it is in compliance with the requirements of Minn. Stat. § 363A.36, subd. 1 and Minn. R. 5000.3400-5000.3600 and is aware of the consequences for noncompliance. It is agreed between the parties that Minn. Stat. 363.36 and Minn. R. 5000.3400 to 5000.3600 are incorporated into any contract between these parties based upon this specification or any modification of it. A copy of Minn. Stat. § 363A.36 and Minn. R. 5000.3400 to 5000.3600 are available upon request from the contracting agency.

10. **Equal Pay Certification.**

If required by Minn. Stat. §363A.44, the Contractor must have a current Equal Pay Certificate prior to Contract execution. If Contractor's Equal Pay Certificate expires during the term of this Contract, Contractor must promptly re-apply for an Equal Pay Certificate with the Minnesota Department of Human Rights and notify the State's Authorized Representative once the Contractor has received the renewed Equal Pay Certificate. If Contractor claims to be exempt, the Lead State may require Contractor to verify its exempt status.

11. **Americans with Disabilities Act (ADA).**

Products provided under the Master Agreement must comply with the requirements of the Americans with Disabilities Act (ADA). The Contractor's catalog and other marketing materials utilized to offer products under the Master Agreement must state when a product is not in compliance. If any descriptive marketing materials are silent as to these requirements, the Contractor agrees that the customer can assume the product meets or exceeds the ADA requirements.

12. **Nonvisual Access Standards.**

Pursuant to Minn. Stat. § 16C.145, the Contractor shall comply with the following nonvisual technology access standards:

a. That the effective interactive control and use of the technology, including the operating system applications programs, prompts, and format of the data presented, are readily achievable by nonvisual means;

b. That the nonvisual access technology must be compatible with information technology used by other individuals with whom the blind or visually impaired individual must interact;

c. That nonvisual access technology must be integrated into networks used to share communications among employees, program participants, and the public; and

d. That the nonvisual access technology must have the capability of providing equivalent access by nonvisual means to telecommunications or other interconnected network services used by persons who are not blind or visually impaired.

These standards do not require the installation of software or peripheral devices used for nonvisual access when the information technology is being used by individuals who are not blind or visually impaired.

13. **Accessibility Standards.**

Contractor acknowledges and is fully aware that the Lead State (Executive branch state agencies) has developed IT Accessibility Standard effective September 1, 2010. The standard entails, in part, the Web Content Accessibility Guidelines (WCAG) and Section 508 which can be viewed at: https://mn.gov/mnit/government/policies/accessibility/.

The Standards apply to web sites, software applications, electronic reports and output documentation, training delivered in electronic formats (including, but not limited to, documents, videos, and webinars), among others. As upgrades are made to the software, products, or subscriptions available through this Contract, the Contractor agrees to

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develop functionality which supports accessibility. If any issues arise due to nonconformance with the above-mentioned accessibility Standards, the Contractor agrees to provide alternative solutions upon request at no additional charge to the State.

When updates or upgrades are made to the products or services available through this Contract, the Contractor agrees to document how the changes will impact or improve the product's or service's accessibility and usability. This documentation, upon request, must be provided to the Lead State in advance of the change, occurring within an agreed upon timeframe sufficient for the state to review the changes and either approve them or request a remediation plan from the Contractor. Contractor warrants that its Products comply with the above-mentioned accessibility Standards and agrees to indemnify, defend, and hold harmless the Lead State against any claims related to non-compliance of Contractor's Product with the above-mentioned accessibility Standards. If agreed-upon updates fail to improve the product or service's accessibility or usability as planned, the failure to comply with this requirement may be cause for contract cancellation or for the Lead State to consider the Contractor in default.

14. **Conflict Minerals.**
Contractor agrees to provide information upon request regarding adherence to the Conflict Minerals section of the Dodd-Frank Wall Street Reform and Consumer Protection Act (Section 1502).

See: http://beta.congress.gov/111/bills/hr4173/111hr4173enr.pdf#page=838
http://www.sec.gov/news/press/2012/2012-163.htm

15. **Hazardous Substances.**
To the extent that the goods to be supplied by the Contractor contain or may create hazardous substances, harmful physical agents or infectious agents as set forth in applicable state and federal laws and regulations, the Contractor must provide Material Safety Data Sheets regarding those substances. A copy must be included with each delivery.

16. **Copyrighted Material Waiver.**
The Lead State reserves the right to use, reproduce and publish proposals in any manner necessary for State agencies and local units of government to access the responses, including but not limited to photocopying, State Intranet/Internet postings, broadcast faxing, and direct mailing. In the event that the response contains copyrighted or trademarked materials, it is the responder's responsibility to obtain permission for the Lead State to reproduce and publish the information, regardless of whether the responder is the manufacturer or reseller of the products listed in the materials. By signing its response, the responder certifies that it has obtained all necessary approvals for the reproduction and distribution of the contents of its response and agrees to indemnify, protect, save and hold the Lead State, its representatives and employees harmless from any and all claims arising from the violation of this section and agrees to pay all legal fees incurred by the Lead State in the defense of any such action.

17. **Publicity.**
The Contractor shall make no representations of the State's opinion or position as to the quality or effectiveness of the products or services that are the subject of the Master Agreement without the prior written consent of the State's Assistant Director or designee of Office of State Procurement. Representations include any publicity, including but not limited to advertisements, notices, press releases, reports, signs, and similar public notices.

18. **Performance While Dispute is Pending.**
Notwithstanding the existence of a dispute, the parties shall continue without delay to carry out all of their responsibilities under the Master Agreement that are not affected by the dispute. If a party fails to continue without delay to perform its responsibilities under the Master Agreement, in the accomplishment of all undisputed work, any additional cost incurred by the other parties as a result of such failure to proceed shall be borne by the responsible party.

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19. **Organizational Conflicts of Interest.**
An organizational conflict of interest exists when, because of existing or planned activities or because of relationships with other persons:

a. the Contractor is unable or potentially unable to render impartial assistance or advice to the State;

b. the Contractor's objectivity in performing the work is or might be otherwise impaired; or

c. the Contractor has an unfair competitive advantage.

The Contractor agrees that if an organizational conflict of interest is discovered after award, an immediate and full disclosure in writing shall be made to the Assistant Director of the Lead State's Department of Administration's Office of State Procurement that shall include a description of the action the Contractor has taken or proposes to take to avoid or mitigate such conflicts. If an organizational conflict of interest is determined to exist, the Lead State may, at its discretion, cancel the Master Agreement. In the event the Contractor was aware of an organizational conflict of interest prior to the award of the Master Agreement and did not disclose the conflict to the Master Agreement Administrator, the Lead State may terminate the Master Agreement for default. The provisions of this clause shall be included in all subcontracts for work to be performed, and the terms "Contract," "Contractor," "Master Agreement", "Master Agreement Administrator" and "Contract Administrator" modified appropriately to preserve the State's rights.

20. **Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion**

a. Certification regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion – Lower Tier Covered Transactions. Instructions for certification:

1. By signing and submitting this proposal, the prospective lower tier participant [responder] is providing the certification set out below.

2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the federal government, the department or agency with which this transaction originated may pursue available remedies, including suspension and debarment.

3. The prospective lower tier participant shall provide immediate written notice to the person to whom this proposal [response] is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or had become erroneous by reason of changed circumstances.

4. The terms covered transaction, debarred, suspended, ineligible lower tier covered transaction, participant, person, primary covered transaction, principal, proposal, and voluntarily excluded, as used in this clause, have the meaning set out in the Definitions and Coverages section of rules implementing Executive Order 12549. You may contact the person to which this proposal is submitted for assistance in obtaining a copy of those regulations.

5. The prospective lower tier participant agrees by submitting this response that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction [subcontract equal to or exceeding $25,000] with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.

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6. The prospective lower tier participant further agrees by submitting this proposal that it will include this clause titled, "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion – Lower Tier Covered Transaction," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, ineligible, or voluntarily excluded from covered transactions, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the list of parties excluded from federal procurement and nonprocurement programs.

8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, the department or agency with which this transaction originated may pursue available remedies, including suspension and debarment.

b. Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion – Lower Tier Covered Transactions.

1. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

2. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

21. **Government Data Practices.**

The Contractor and the Lead State must comply with the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13, (and where applicable, if the Lead State contracting party is part of the judicial branch, with the Rules of Public Access to Records of the Judicial Branch promulgated by the Minnesota Supreme Court as the same may be amended from time to time) as it applies to all data provided by the Lead State to the Contractor and all data provided to the Lead State by the Contractor. In addition, the Minnesota Government Data Practices Act applies to all data created, collected, received, stored, used, maintained, or disseminated by the Contractor in accordance with the Master Agreement that is private, nonpublic, protected nonpublic, or confidential as defined by the Minnesota Government Data Practices Act, Ch. 13 (and where applicable, that is not accessible to the public under the Rules of Public Access to Records of the Judicial Branch).

In the event the Contractor receives a request to release the data referred to in this article, the Contractor must immediately notify the Lead State. The Lead State will give the Contractor instructions concerning the release of the data to the requesting party before the data is released. The civil remedies of Minn. Stat. § 13.08, apply to the release of the data by either the Contractor or the Lead State.

The Contractor agrees to indemnify, save, and hold the Lead State, its agent and employees, harmless from all claims arising out of, resulting from, or in any manner attributable to any violation of any provision of the Minnesota

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Government Data Practices Act (and where applicable, the Rules of Public Access to Records of the Judicial Branch), including legal fees and disbursements paid or incurred to enforce this provision of the Master Agreement. In the event that the Contractor subcontracts any or all of the work to be performed under the Master Agreement, the Contractor shall retain responsibility under the terms of this article for such work.

22. **Survivability.**
Certain rights and duties of the Lead State and Contractor will survive the expiration or cancellation of the RFP and resulting Master Agreement. These rights and duties include but are not limited to paragraphs: Indemnification; Limitations of Liability; State Audits; Government Data Practices; Governing Law and Venue; Publicity; and Administrative Fees.

23. **Severability.**
If any provision of the Master Agreement, including items incorporated by reference, is found to be illegal, unenforceable, or void, then both the Lead State and the Contractor shall be relieved of all obligations arising under such provisions. If the remainder of the Master Agreement is capable of performance it shall not be affected by such declaration or finding and shall be fully performed.

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Exhibit C: Requirements

1. **Contractor Verification.**

Contractor must be a manufacturer of a Product in the Band(s) it is awarded a Master Agreement. "Re-branding" a product that is manufactured by another company does not meet this requirement. If the Contractor ceases production, sells or assigns their manufacturing to another vendor, or otherwise no longer manufactures a product during the life of the Master Agreement the Lead State reserves the right to terminate the Contractor's Master Agreement.

2. **Warranty and Maintenance.**

Contractor must ensure warranty service and maintenance for all equipment, including third party products provided. The Contractor must facilitate the Manufacturer or Publisher warranty and maintenance of third party products furnished through the Master Agreement. The Contractor shall provide the warranty service and maintenance for equipment and all peripherals on the Master Agreement.

3. **Website.**

Contractor must develop and maintain a URL to a web site specific to the awarded Master Agreement. Contractor's Master Agreement website must offer twenty-four (24) hours per day, seven (7) days per week availability, except for regularly scheduled maintenance times. The website must be separate from the Contractor's commercially available (i.e., public) on-line catalog and ordering systems. No other items or pricing may be shown on the website without written approval from the Lead State

a. Mandatory Specifications:

- Designated Baseline Price List(s) (e.g., MSRP, List, or Education)
- Product and Service Schedule (PSS)
- Product specifications, pricing, and configuration aids for the major product categories proposed that can be used to obtain an on-line quote,
- Service options and service agreements available on the contract. Please refer to Paragraph 5.
- Contact information for order placement, service concerns (warranty and maintenance), problem reporting, and billing concerns
- Sales representatives for participating entities
- Links to environmental certification, including but not limited to take-back/recycling programs, EPEAT, Energy Star, etc.

b. Desirable Specifications:

- Purchase order tracking
- Information on accessibility and accessible products
- Signed Master Agreement
- Online ordering capability with the ability to remember multiple ship to locations (if applicable to product)
- List of approved partners, if applicable

Within 30 calendar days of the notice of intent to award a Master Agreement, Contractor must provide a sample URL of the Master Agreement webpage to the Lead State for review and approval. The Lead State will review and determine acceptability of the website format and data. If the information is determined to be unacceptable or incorrect, the Contractor will have 15 calendar days to provide revisions to the Lead State. After the Lead State approves the website, Contractor may not make material changes to the website without notifying the Lead State through the ARF process and receiving written approval of the changes.

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4. **Environmental Certifications.**
Contractor must include environmental or supply chain responsibility certifications and registrations for products sold through this Contract on their website. Contractor must provide these certifications and registrations for specific products to Participating Entities upon request.

5. **EPEAT Registration.**
Contractor agrees that applicable products offered that have EPEAT Standards provided under the Master Agreement must have achieved a minimum EPEAT Bronze registration. This requirement does not apply to Band 3.

Contractor may propose the addition of a product that has not yet achieved a minimum EPEAT Bronze registration. The Lead State, in its sole discretion may require Contractor to provide the following documentation to support the addition of the proposed product:

- A letter from the Green Electronics Council (GEC) on GEC's letterhead confirming that the verification process is underway; or
- A copy of Contractor's GEC contract, Conformity Assurance Board (CAB) contract, and a letter from Contractor's CAB stating that the relevant product has been registered with the CAB and that verification is underway.

The Lead State reserves the right to reject the inclusion of such product, or if approved, require Contractor to remove the product at a later date if the product does not achieve a minimum EPEAT Bronze registration. The Contractor must remove any products that subsequently exit the verification process without achieving EPEAT Bronze or greater from the Master Agreement.

6. **Third-Party Products.**
Some products offered may be manufactured by a third party. Contractor, however, must provide or facilitate the warranty service and maintenance for all Third-Party Products on the Master Agreement either directly or pass-through from the manufacturer. Contractor may not offer products manufactured by another Contractor holding a Minnesota NASPO ValuePoint Master Agreement for Computer Equipment without approval from the Lead State. Warranty for third-party products must be provided by the Contractor. Warranty documents for products manufactured by a third party are preferred to be delivered to the Participating Entity with the products. Contractor can only offer Third-Party Products in a Band they have been awarded.

Third-Party Products are intended to enhance or supplement a Contractor's own product line, and are not intended to represent more than a third of Contractor's total sales under this Master Agreement. The Lead State may limit the sale of Third-Party Products through the Master Agreement during the life of the Master Agreement should Third-Party Product sales be determined to consistently exceed one third of the total sales under this Master Agreement. Such limitation may take the form of any action the Lead State so chooses, up to and including non-renewal or cancellation of the Master Agreement.

7. **Partner Utilization.**
If utilizing partners, the Contractor is responsible for the partners providing products and services, as well as warranty service and maintenance for equipment the partner provides. Participating Entities have the option of utilizing partners. Contractor must provide a Participating Entity a copy of its plan for partner utilization upon request. Contractor must make available a list of approved partners for each Participating Entity. Participating Entities must approve specific Partners as outlined within the relevant Participating Addendum, and only partners approved by the Participating Entity may be deployed. The Participating Entity will define the process to add and remove partners in their Participating Addendum.

8. **2019 National Defense Authorization Act, Section 889(f)(3).**
Under the 2019 National Defense Authorization Act, Section 889(f)(3), the US military is prohibited from purchasing video surveillance and telecommunications equipment from certain Chinese-owned technology firms. While US state are

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not subject to this act, there is increasing concern for the security of state data. Contractor certifies for the term of this Master Agreement that it is not subject to laws, rules, or policies potentially requiring disclosure of, or provision of access to, customer data to foreign governments or entities controlled by foreign governments, and that Contractor's Products do not contain, include, or utilize components or services supplied by any entity subject to the same. Contractor also certifies that its Products do not contain, include, or utilize any covered technology prohibited under Section 889 of the National Defense Authorization Act, as amended.

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Exhibit D: Pricing Schedule

Attached and incorporated into this Master Agreement as Exhibit D is the Price Schedule.

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Exhibit D: Price Schedule

NASPO ValuePoint Computer Equipment (2023-2028)
CONTROL SET

Master Agreement: 23004
Contractor Name: Dell Marketing, LP

Awarded Bands:

x Band 1: Personal Computing Devices (Windows)
x Band 2: Personal Computing Devices (Non-Windows)
x Band 3: Servers and Storage

Band	Category Code	Category Description	Discount off Baseline List
1	1B	Band 1 - Minimum Discount	18.0%
1	1T	Band 1 - Third Party Product Minimum Discount	5.5%
2	2B	Band 2 - Minimum Discount	18.0%
2	2T	Band 2 - Third Party Product Minimum Discount	5.5%
3	3B	Band 3 - Minimum Discount	18.0%
3	3T	Band 3 - Third Party Product Minimum Discount	5.5%
	S-1	Standalone Services	4.0%
	S-2	Warranty Services	4.0%
	S-3	Training and Other Professional Services	4.0%

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Exhibit D: Price Schedule

Discount Structure

Master Agreement: 23004
Contractor Name: Dell Marketing, LP
Baseline Price List: Posted on Contractor's dedicated NASPO ValuePoint website

Band 1: Personal Computer Equipment (Windows OS)

Band	Category Code	Category Description	Discount off Baseline List
1	**1B**	**Band 1 - Minimum Discount**	**18.0%**
1	1B-1	Desktops - Alienware, Inspiron, Vostro, XPS	0.5%
1	1B-2	Notebooks - Alienware, Inspiron, Vostro, XPS	2.5%
1	1B-3	Projectors/Monitors/Other Electronics	2.5%
1	1B-4	Displays	2.5%
1	1B-5	Imaging	2.5%
1	1B-6	Dell Branded - Printer accessories, parts, and toner	1.5%
1	1B-7	Spare Parts related to Band 1	0.5%
1	1B-8	Customer Kits	15.0%
1	1B-9	Ready to Ship configurations	4.0%
1	**1T**	**Band 1 - Third Party Product Minimum Discount**	**5.5%**
1	1T-1	Selected Third Party - Software and Peripherals	0.5%

Band 2: Personal Computer Equipment (Non-Windows OS)

Band	Category Code	Category Description	Discount off Baseline List
2	**2B**	**Band 2 - Minimum Discount**	**18.0%**
2	2B-1	Commercial Chromebooks	15.0%
2	2B-2	Consumer Chromebooks	15.0%
2	2B-3	Projectors/Monitors/Other Electronics	2.5%
2	2B-4	Displays	2.5%
2	2B-5	Imaging	2.5%
2	2B-6	Dell Branded - Printer accessories, parts, and toner	1.5%
2	2B-7	Spare Parts related to Band 2	0.5%
2	2B-8	Customer Kits	15.0%
2	2B-9	Ready to Ship configurations	4.0%
2	**2T**	**Band 2 - Third Party Product Minimum Discount**	**5.5%**
2	2T-1	Selected Third Party - Software and Peripherals (Non-discountable)	0.5%

Band 3: Servers and Storage

Band	Category Code	Category Description	Discount off Baseline List
3	**3B**	**Band 3 - Minimum Discount**	**18.0%**
3	3B-1	Spare Parts related to Band 3	0.5%
3	3B-2	Customer Kits	15.0%
3	**3T**	**Band 3 - Third Party Product Minimum Discount**	**5.5%**
3	3T-1	Selected Third Party - Software and Peripherals	0.5%

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Exhibit D: Price Schedule

Volume-Based Discounts

Master Agreement: 23004
Contractor Name: Dell Marketing, LP

Bands 1 & 2

1. Per Transaction Multiple Unit Discount(s)

Contractor provides a contractual volume discount program as follows based on dollars in a single purchase order or combination of purchase orders submitted at one time by a Purchasing Entity, or multiple entities conducting a cooperative purchase.

Min $ Single Transaction	Max $ Single Transaction	Per Transaction Multiple Unit Discount
$100,000.00	$199,999.99	1.0%
$200,000.00	$399,999.99	2.0%
$400,000.00	$599,999.99	4.0%
$600,000.00	$999,999.99	6.0%
$1,000,000.00	No Maximum	8.0%

Note: Per Transaction Multiple Unit Discount does not apply to Category Exceptions, 3rd party products, services, and special promotional offers

2. Cumulative Discount(s)

Contractor provides a cumulative volume discount as follows based on dollars resulting from the cumulative purchases by all purchases made by Purchasing Entities for the duration of the Master Agreement.

Threshold	Discount Level
Up to 2B	0.0%
$2B to $4B	1.0%
$4B to $6B	2.0%
$6B to $8B	3.0%
$8B to $10B	4.0%
Greater than $10B	5.0%

Note: Cumulative Discount does not apply to Category Exceptions, 3rd party products, services, and special promotional offers

3. Other Discount(s)

none

Band 3

1. Per Transaction Multiple Unit Discount(s)

Contractor provides a contractual volume discount program as follows based on dollars in a single purchase order or combination of purchase orders submitted at one time by a Purchasing Entity, or multiple entities conducting a cooperative purchase.

Min $ Single Transaction	Max $ Single Transaction	Per Transaction Multiple Unit Discount
$250,000.00	$499,999.99	1.0%
$500,000.00	$999,999.99	2.0%
$1,000,000.00	$1,499,999.99	4.0%
$1,500,000.00	$1,999,999.99	6.0%
$2,000,000.00	No Maximum	8.0%

Note: Per Transaction Multiple Unit Discount does not apply to Category Exceptions, 3rd party products, services, and special promotional offers.

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Exhibit D: Price Schedule

2. Cumulative Discount(s)

Contractor provides a cumulative volume discount as follows based on dollars resulting from the cumulative purchases by all purchases made by Purchasing Entities for the duration of the Master Agreement.

Column1	Discount Level
Up to 2B	0.0%
$2B to $4B	1.0%
$4B to $6B	2.0%
$6B to $8B	3.0%
$8B to $10B	4.0%
Greater than $10B	5.0%

Note: Cumulative Discount does not apply to Category Exceptions, 3rd party products, services, and special promotional offers.

3. Other Discount(s)

Additional discount(s) available.

none

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Exhibit D: Price Schedule

Master Agreement: 23004
Contractor Name: Dell Marketing, LP

Each Purchasing Entity will determine if and how services will be offered in the Participating

Travel for Services will be negotiated with each Participating Entity in the Participating Addendum.

All Awarded Bands		
Category Code	**Description of Service**	**Percent Discount**
S-1	Standalone Services	4.0%
S-2	Warranty Services	4.0%
S-3	Training and Other Professional Services	4.0%

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Exhibit D: Price Schedule

Master Agreement: 23004
Contractor Name: Dell Marketing, LP

All Awarded Bands

Optional: Lease Rates

Dell Financial Services (DFS') payment solutions offer flexible end-of term options designed to suit each entity's unique needs. Payment terms are generally from 24 through 60 months and are tailored to match the essential useful life of the equipment to the payment term. Payments can be billed monthly, quarterly, semi-annually or annually.

DFS payment solution rates are adjusted quarterly in accordance with a formula based on fluctuations in treasury notes. Our rates are a function of several factors including estimates of future residual values, prevailing interest rates, borrowing costs, general and administrative expenses, and solution structure. Once a payment schedule has commenced, the rate remains constant for the term of the schedule.

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Exhibit D: Price Schedule

Prompt Payment Discount

Master Agreement: 23004
Contractor Name: Dell Marketing, LP

All Awarded Bands

		in 30
		in 15, Net 30
		in 10, Net 30
X		Net 30
	Other (specify):	

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Exhibit E: Contractor Terms and Conditions

Attached by reference as Exhibit E are the following Contractor document(s):

- **Software Licenses.** Customer's rights to use the Software delivered by Supplier are governed by the terms of the applicable end-user license agreement. Unless different terms have been agreed between the parties, the terms posted on www.dell.com/eula (the "EULA") shall apply. Supplier will provide a hard copy of the applicable terms upon request. Unless expressly otherwise agreed, microcode, firmware or operating system software required to enable the Equipment with which it is shipped to perform its basic or enhanced functions, is licensed for use solely on such Equipment.

- **Dell Return Policy.** Customer may return Products to Supplier pursuant to the return policy at www.dell.com/returnspolicy.

- **Equipment Warranty.** Unless provided otherwise in a Schedule, additional terms governing the limited warranties for Equipment are found at https://www.dell.com/learn/us/en/uscorp1/terms-of-sale-commercial-and-public-sector-warranties?c=us&l=en&s=corp or in the applicable documentation or Product Notice for the specific Equipment.

- **Product- and Service-Specific Terms.** Scope and details of Services and Product-specific terms are specified in the applicable standard service description that is attached to or referred in a Schedule or Quote, or is made available through the then-current Supplier website for product- or service-specific terms, currently located at www.dell.com/offeringspecificterms. Such standard descriptions are from time to time referred to as "Service Description(s)", "Product Notices" or "Service Briefs." The version of the applicable document that is effective as of the date of the applicable Quote, shall be deemed incorporated into the Order. Scope and details of customized Professional Services not covered by such a standard description shall be documented in a mutually agreed Statement of Work ("SOW").

These Contractor terms and conditions are being provided for **informational purposes only**. They are intended to be negotiated by Contractor and a Participating Entity as part of a Participating Addendum, or by Contractor and a Purchasing Entity as part of an Order, and shall apply only as agreed to in writing by the parties. Unless such terms are expressly accepted in writing, terms in the following document(s) that derogate the application to a Purchasing Entity of a corresponding term in this Master Agreement or applicable Participating Addendum shall be deemed void.

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SPECIAL PURPOSE ADDENDUM

TO THE RESELLER TERMS

Dell Marketing L.P. (Dell)
One Dell Way
Round Rock, TX 78682

And (**Reseller**) Abtech Technologies, Inc.
1235 Activity Dr., Ste. B
Vista, CA, 92081

Reseller Tax ID No.:	91-1943825
Reseller Contract Manager:	Dana Collins
Telephone:	(800) 474-7397 ext. 121
Email:	dcollins@abtechtechnologies.com
Reseller Sales Contact:	Nigel Wright
Telephone:	(800) 474-7397 ext. 161
Email:	nwright@abtechtechnologies.com
Reseller Reporting Contact:	Shawn Brown
Telephone:	(800) 474-7397 ext. 148
Email:	ar@abtechtechnologies.com

Purchase Path:
☐Direct purchase from Dell
☐Purchase from Dell distributor
■Both

1. INTRODUCTION; DEFINITIONS

1.1. This Special Purpose Addendum (**Addendum**) to the Reseller Terms is made by and between Dell and Reseller (each a **Party**, and collectively, the **Parties**). "**Reseller Terms**" means the (a) APEX Reseller Agreement located at www.dell.com/Partner-APEX-Reseller-Agreement and the applicable APEX service offering description, which apply to Reseller's purchases of APEX outcome-based services from Dell for resale to End-Users, or (b) Dell's Reseller Terms of Sale located at www.dell.com/resellerterms, together with all updates made to (a) or (b) respectively. Reseller's purchases and resale of APEX custom services are outside the scope of this Addendum and require a separate agreement mutually signed between Reseller and Dell.

1.2. **Customer** means the contracting entity with whom Dell has executed a Dell-Held Contract.

1.3. **Dell-Held Contract** means the following agreement(s) made by and between Dell and

Customer, together with all representations and certifications required by Customer in connection with those agreement(s):

> The contract name is: **California NASPO Participating Addendum No. 7-23-70-55-01 under the Master Agreement No. 23026 NASPO ValuePoint Cooperative Purchasing Program.** A hyperlink or copy of the Dell-Held Contract(s) will be provided to the Reseller.

1.4. End-Users means entities that are eligible to purchase products and services under the Dell-Held Contract.

1.5. Unless otherwise defined herein, capitalized terms used herein have the meanings ascribed thereto in the Reseller Terms. For purposes of this Addendum, the term "**Agreement**" as used in the Reseller Terms means the Reseller Terms as modified and supplemented by this Addendum (while such Addendum is in effect).

2. APPOINTMENT

2.1. Appointment. Subject to the terms and conditions of this Addendum and Reseller's compliance therewith, Dell appoints Reseller to resell products and services to End-Users under the Dell-Held Contract. Reseller acknowledges that this appointment to resell under the Dell-Held Contract may not be exclusive. Reseller shall not claim to represent Dell as the exclusive seller of products and services in any state or region, or for any specific customer, under the Dell-Held Contract. Reseller shall not make any claim which might be interpreted as an offer of favorable pricing resulting from a preferred or exclusive position with regard to its authorization under the Dell-Held Contract. Reseller may only sell products and/or services listed on the Dell-Held Contract.

2.2. Reseller shall not sell, and acknowledges it is not permitted to sell, its own products or services to Customer or End-Users under the Dell-Held Contract, including (but not limited to) Reseller's installation and/or deployment of products that were purchased under the Dell-Held Contract.

2.3. Approval by Customer. Reseller acknowledges that its ability to sell to End-Users under a Dell-Held Contract is dependent upon the Customer's acceptance and authorization. Reseller will follow the Customer's reseller application and authorization process. Reseller shall not quote or sell any products or services under any Dell-Held Contract before the Customer grants authorization and, if applicable, publicly posts Reseller's name as an authorized reseller on that Dell-Held Contract.

3. TERMS AND CONDITIONS OF SALE

3.1 **Direct purchase path.** Subject to section 3.2 below, Reseller's purchases of products and services from Dell hereunder are subject to and governed by the Reseller Terms, this Addendum, and the Dell quote.

3.2 **Distribution purchase path.** Reseller may purchase products and services only from a Dell distributor that Dell has authorized for distribution under the Dell-Held Contract. If Reseller purchases products or services from a Dell distributor, all references and terms related to the purchase price, payments, cancellation or termination rights or similar financial terms in the Reseller Terms (a) will not apply and (b) will be separately agreed between Reseller and the Dell distributor.

3.3 Reseller's purchase and resale to End-Users shall be subject to and governed by the **Dell**

Technologies Partner Program Agreement which may be found at https://partner.dell.com/en-us/partner/terms-and-conditions.htm, the Reseller Terms, the applicable Dell service terms (e.g., Dell Service Description, Dell Offer Specifications, APEX Service Offering Description), the applicable Dell-Held Contracts, and, if Reseller purchases directly from Dell, the Dell quote. The Reseller Terms, the applicable Dell service terms, and the Dell Technologies Partner Program Agreement are incorporated herein by reference in their entirety. In the event of conflicting terms, the following order of precedence shall apply, but only to the extent of such conflict: first, the terms and conditions of the applicable Dell-Held Contract; second, the applicable Dell service terms; third, this Addendum; fourth, the Reseller Terms; fifth, the Dell quote (if applicable); and sixth, the Dell Technologies Partner Program Agreement.

4. SPECIAL PURPOSE PROVISIONS.

4.1. Compliance. Reseller shall familiarize itself (and ensure its personnel familiarize themselves) with all terms and conditions of the Dell-Held Contract. Reseller shall perform in accordance with and conform to all terms and conditions in the Dell-Held Contracts.

4.2. Reporting. Reseller shall provide all reports and information that (a) are necessary for Reseller to comply or (b) Dell deems necessary for Dell to comply with the reporting requirements of the Dell-Held Contracts. Reseller shall submit all required reports in a timely manner, but in no event later than Dell's requested deadline, so as to allow Dell adequate time to prepare its own reports and meet its obligations under the Dell-Held Contracts. Should the reporting requirements of the Dell-Held Contracts change during the term of this Addendum, Dell will inform Reseller in writing, and Reseller shall respond acknowledging such change. Reseller agrees and understands that accurate and timely reporting is a primary criterion of Dell's compliance with the Dell-Held Contracts, and Reseller's failure to comply with any reporting requirement (including timeliness and accuracy requirements) established by Dell shall be a material breach of the Addendum. Reseller shall comply with the following requirements as well as any other that Dell may establish:

4.2.1. For each Dell-Held Contract, Reseller will be provided with a Dell contract code ("Contract Code") for each applicable purchase path (Reseller's direct purchases from Dell or Reseller's purchases from a Dell distributor) for each Dell-Held Contract. On every request for Dell quotes and every purchase order to Dell, Reseller must use the correct Contract Code linked to Reseller's direct purchases under the applicable Dell-Held Contract. On every request for quotes from a distributor and every purchase order to a distributor, Reseller must use the correct Contract Code linked to Reseller's distribution path purchases under the applicable Dell-Held Contract. The Contract Code enforces pricing and other terms and conditions of the Dell-Held Contract. It also helps Dell to pay the appropriate administrative fees and rebates owed in the Dell-Held Contract. Failure to use the correct Contract Code on all quotes and orders shall constitute a material breach of the Addendum and, notwithstanding anything to the contrary herein, Dell shall have the right to terminate this Addendum immediately upon written notice to Reseller.

4.2.2. Reseller shall provide, on a monthly basis, detailed sales reports on all products and services that Reseller purchased from Dell and distributors and resold to End-Users during the previous month under the Dell-Held Contract whether or not the Reseller had any sales during the previous month under the Dell-Held Contract. Reseller shall provide its report no later than Dell's requested deadline. Failure to provide detailed sales reports by Dell's requested deadline shall constitute a material breach of the Addendum and, notwithstanding anything to the contrary herein, Dell shall have the right to terminate this Addendum immediately upon written notice to Reseller.

4.2.3. Each report shall include the following: (a) name and location of the End-User, (b) price, including unit price and/or rate per unit of measure, and the total price charged to End-User; (c) quantity, (d) total price charged to the End-User, (e) Dell-Held Contract required pricing to End User (if none stated, then the Dell-Held Contract ceiling rate), (f) any difference between the price in (d) and (e), and (g) any other data required by Dell or the Dell-Held Contract.

4.2.4. Reseller shall provide its reports in a format specified by Dell (such as but not limited to .xls).

4.2.5. Unless otherwise instructed by Dell, Reseller shall electronically transmit its reports to Dell. The specific method of electronic transmission will be specified by Dell.

4.2.6. Changes in contact information is the responsibility of reseller to notify Dell in a timely manner to the PEI_Compliance@dell.com mailbox. Missed reporting activities as a result of wrong contact information is the responsibility of the Reseller and not an acceptable reason to not report. Failure to provide changes in contact information which results in breach of paragraph 4.2.1 shall constitute a material breach of the Addendum and, notwithstanding anything to the contrary herein, Dell shall have the right to terminate this Addendum immediately upon written notice to Reseller.

4.3. Fees. Unless otherwise required by the Customer or the Dell-Held Contract, the fees payable under the Dell-Held Contract are Dell's responsibility and Reseller will not be responsible for payment of such fees either to Dell or to the Customer.

4.4. Records Retention. Reseller agrees to provide requested data, retain purchase and sales records, and make such records available to Dell as requested and to Customer or End-Users as required by the Dell-Held Contracts or as by the state law governing the transaction in question.

4.5. Pricing. Reseller is free to set its resale pricing of products and services to End-Users, provided that such prices conform to the Dell-Held Contract (including any minimum discount or maximum price limitations set forth in the Dell-Held Contract by Customer). Dell may require Reseller to issue payments to Dell or to End-Users for any overcharges that do not conform to the Dell-Held Contact. Overcharges to the Customer that do not conform to the Dell-Held Contract shall constitute a material breach of the Addendum and, notwithstanding anything to the contrary herein, Dell shall have the right to terminate this Addendum immediately upon written notice to Reseller.

4.6. Certification. Reseller shall sign or provide all representations and certifications required by Dell in a timely manner.

4.7. Training & Security and Background Checks. Reseller shall ensure that all personnel who will interact with third parties (including but not limited to End-Users and Customer) in connection with a Dell-Held Contract complete all training required by Dell, including but not limited to, sales training, compliance training, and refresher courses. In addition, Reseller shall perform security and background checks of its personnel in the same manner and to the same extent that Dell is obligated to perform security and background checks of Dell personnel as required by the Dell-held Contract, Customer and End-Users.

4.8. Minimum Revenue. Reseller shall generate a minimum of **$250K** Dell revenue annually, as determined by Dell in its sole discretion (the "Dell Revenue Obligation"). If Reseller fails to meet the Dell Revenue Obligation, then Dell shall have the right to terminate this Addendum immediately upon written notice to Reseller.

4.9. Shipping and Handling (if applicable).

4.9.1. Reseller to End-Users: If and to the extent required by the Dell-Held Contract, and as reflected in Dell's quotation, Reseller will provide End-Users free standard ground shipping and shall also provide any associated logistics services such as (but not limited to) inside delivery to one location without charge. Reseller is not permitted to purchase products for the purpose of stocking inventory for resale to End-Users.

4.9.2. Dell to Reseller (for direct purchases from Dell): If and to the extent required by the Dell-Held Contract, and as reflected in Dell's quotation to Reseller, and regardless of the End-User's specified ship-to location, Dell will provide, at no charge to Reseller, standard 3-5 day ground shipping. Dell will also provide any associated logistics services such as (but not limited to) inside delivery to one location without charge using Dell's selected carrier. If Dell's carrier is used, Dell will bear the risk of loss of, or any damage to, the Products during shipping from Dell. Nothing under this Section shall alter when title to the Products transfers. Any additional required logistics are available at an additional logistics fee and must be specified by Reseller at the time of order.

4.9.3. Value Added Logistics (VALS): Any additional VALS, *i.e*. date/time specific delivery, de-palletization, inside delivery to multiple locations, set up, *etc*. must be added at the time the order is placed and must be paid to Dell by Reseller.

4.10. Return Policy. Subject to subsections (a) through (c) below, and provided that the reason for return or service cancelation or termination is not due to Reseller's error, Reseller may return products and may cancel or terminate services purchased hereunder, but only to the extent that the intended End-User is entitled to return such products or cancel or terminate such services under the Dell-Held Contracts, and, in those cases, subject to the same terms, conditions and restrictions, including, without limitation, the product return period or service cancelation or termination period and any notice requirements, set forth in the applicable Dell-Held Contract. Reseller is solely responsible for ensuring that (a) it accurately translates the End-User's requirements into an accurate request for quote/proposal to Dell; (b) Dell's quotation in response thereto accurately and completely reflects the End-User's requirements; and (c) any resultant purchase order to Dell is compliant with the End-User's requirements. Reseller shall have no recourse to Dell (nor product return or service cancelation or termination rights) for any errors on the part of Reseller. Reseller will inform each End-User in writing of the Dell product return policy and service cancelation or termination policy at or prior to the time Reseller issues a quote for such products and/or services to the End-User.

4.11. Indemnity. Reseller shall defend and indemnify Dell against any claim or action from Customer, any End-User, or any other third party resulting from or relating to any breach, alleged breach, or compliance failure by Reseller of this Addendum, the Reseller Terms, or the Dell-Held Contracts.

5. TERM AND TERMINATION

5.1. Term. Unless earlier terminated as provided herein, the Term of this Addendum begins on the date of Dell's signature below (**Effective Date**) and ends on the earlier of the dates checked below:

☒ Coterminous with the Dell-Held Contract

☐ Addendum End Date: _____

5.2. Termination.

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5.2.1. Should applicable Dell-Held Contracts be suspended or terminated during the term of this Addendum, Dell's authorization for Reseller to resell to End-Users will automatically be terminated on the same date as the termination of the Dell-Held Contract.

5.2.2. This Addendum will terminate automatically if Reseller voluntarily withdraws, or is suspended or terminated, from the Dell Technologies Partner Program for any reason.

5.2.3. Thirty Day No Cause Termination. Either Party may terminate this Addendum in such Party's sole discretion, with or without cause, upon at least thirty (30) days prior written notice to the other Party.

5.2.4. Termination for Cause. Either Party may at its option, and upon written notice to the other Party, immediately terminate this Addendum if:

5.2.4.1. a material violation or breach of this Addendum or the Reseller Terms by the other Party is not remedied within ten (10) days after the breaching Party's receipt of written notice of the violation or breach

5.2.4.2. the other Party admits in writing its inability to pay its debts generally as they become due, files a petition for bankruptcy or executes an assignment for the benefit of creditors or similar document; (iii) a receiver, trustee in bankruptcy or similar officer is appointed for the other Party's property; or (iv) a majority interest of the equity or assets of the other Party is transferred to an unrelated third party or this Addendum is assigned by Reseller without Dell's prior written consent. In addition, Dell may immediately terminate this Addendum if Dell determines, in Dell's sole discretion, that Reseller engaged in unethical conduct or that continuing the Addendum will cause Dell to be in breach of any Dell-Held Contract or otherwise jeopardize that or any other contract Dell has with the Customer or an End-User.

5.3. Effect of Termination. Upon any termination of this Addendum, the provisions of this Addendum shall continue to apply to all orders accepted by Dell prior to the Effective Date of such termination. Termination of this Addendum shall not relieve Reseller of any obligation to make payments that are owed to Dell. Termination shall not exclude other remedies for failure of a Party to perform its obligations. Upon termination of this Addendum, the rights and obligations of the Parties that are executory shall survive any termination or expiration of this Addendum. Dell may notify relevant distributors, Customers, and End-Users of the Addendum termination.

6. NOTICE

Any notice given under this Addendum must be in writing (for which email shall suffice) and will be effective when delivered to the other Party at the address set forth below for that Party. Notice addresses may only be changed in writing by the Parties by following the notice provisions of this Section. The Parties hereby appoint liaisons for notice and communication purposes under this Addendum as identified below:

DELL MARKETING L.P.
Attn. Contracts Manager
Dell Legal Department
One Dell Way
Round Rock, Texas 78682
Public_legal@dell.com

RESELLER
Provide notices under this Addendum to the Contract Manager listed on page 1.

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7. MISCELLANEOUS

7.1. Entire Addendum. This Addendum (including the attachments hereto and the Reseller Terms) constitutes the entire integrated agreement between the Parties with respect to the subject matter hereof and supersedes all prior written or oral understandings or agreements between the Parties relating to the same. The terms of this Addendum will control and supersede the pre-printed terms on Reseller's order or order acknowledgment.

7.2. Modification by Writing Only. No modification of this Addendum, including any attachments hereto, will be binding on either Party unless and until the modification is set forth in a writing specifically referencing this Addendum and signed by an authorized representative for each Party. Notwithstanding the foregoing, the Parties agree the Reseller Terms of Sale located at www.dell.com/resellerterms, APEX Reseller Agreement located at www.dell.com/Partner-APEX-Reseller-Agreement, and the Dell Technologies Partner Program Agreement terms and conditions may be modified by Dell unilaterally from time to time, and the attachments hereto may be modified by Dell unilaterally to comply with Dell's obligations or covenants to the Customer or End-Users.

7.3. Counterparts: This Addendum may be executed in counterparts (including by means of facsimile or pdf signature pages), any one of which need not contain the signature of more than one Party, but all such counterparts taken together shall constitute one and the same agreement.

7.4. Debarment Certification: Reseller certifies, and shall certify on an annual basis hereafter, that Reseller has not been subject to a federal, state or local government suspension or debarment from the contracting process within the past five (5) years. Reseller agrees to notify Dell within ten (10) business days of any such debarment action that occurs during the term of this Addendum.

[Remainder of page intentionally left blank; signature page to follow]

This Addendum has been executed on behalf of the Parties by their duly authorized representatives, to be effective as of the Effective Date.

AGREED:

DELL MARKETING L.P.		**RESELLER:** Abtech Technologies, Inc.	
By	Ashley Salinas	By	DocuSigned by: Dana Collins 87097C09B9E346C...
Name	Ashley Salinas	Name	Dana Collins
Title	Contract Program Manager	Title	President
Date	March 20, 2024	Date	2/29/2024

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ATTACHMENT 1

1. DELL-HELD CONTRACT(S): California NASPO Participating Addendum No. 7-23-70-55-01 under the Master Agreement No. 23026 NASPO ValuePoint Cooperative Purchasing Program
2. AUTHORIZED END-USERS & EXCLUSIONS:

1. SCOPE

A. This Participating Addendum covers the purchase of computer equipment (desktops, laptops, tablets, servers, and storage, including related peripherals & services) under the Minnesota NASPO ValuePoint Master Agreement. The Minnesota NASPO ValuePoint Master Agreement is hereby incorporated by reference. Product/service categories included under this Participating Addendum are identified in Section 5 (Available Products and Services).

B. This Participating Addendum is available for use by California state agencies and local governments. A local government is defined as any city, county, city and county, district, or other local governmental body, school district or corporation empowered to expend public funds. The State Agency Listing (https://www.ca.gov/agenciesall/) provides a comprehensive list of state agencies.

C. Each local government is to make its own determination whether this Participating Addendum and the Minnesota NASPO ValuePoint Master Agreement are consistent with its procurement policies and regulations.

Link to the California NASPO ValuePoint contract 2023-2025:
https://s3-us-west-2.amazonaws.com/naspovaluepoint/1706100617_PA%207-23-70-55-01.pdf

Link to the Dell NASPO 23026 contract website:
https://www.dell.com/en-us/lp/dt/naspo-computer?hve=learn+more

STATE OF CALIFORNIA
PARTICIPATING ADDENDUM NUMBER 7-23-70-55-01

Computer Equipment, Peripherals & Related Services
Minnesota NASPO ValuePoint Master Agreement Number 23026
Dell Marketing L.P. (Contractor)

This Participating Addendum Number 7-23-70-55-01 is entered into between the State of California, Department of General Services (hereafter referred to as "State" or "DGS") and Dell Marketing L.P. (hereafter referred to as "Contractor") under the lead state of Minnesota NASPO ValuePoint Master Agreement Number 23026.

1. SCOPE

A. This Participating Addendum covers the purchase of computer equipment (desktops, laptops, tablets, servers, and storage, including related peripherals & services) under the Minnesota NASPO ValuePoint Master Agreement. The Minnesota NASPO ValuePoint Master Agreement is hereby incorporated by reference. Product/service categories included under this Participating Addendum are identified in Section 5 (Available Products and Services).

B. This Participating Addendum is available for use by California state agencies and local governments. A local government is defined as any city, county, city and county, district, or other local governmental body, school district or corporation empowered to expend public funds. The State Agency Listing (https://www.ca.gov/agenciesall/) provides a comprehensive list of state agencies.

C. Each local government is to make its own determination whether this Participating Addendum and the Minnesota NASPO ValuePoint Master Agreement are consistent with its procurement policies and regulations.

2. TERM

A. The term of this Participating Addendum shall begin February 1, 2024, or upon signature approval by the State whichever occurs later, and will end June 30, 2025, or upon termination by the State, whichever occurs first.

B. Lead state amendments to extend the NASPO ValuePoint Master Agreement term date are not automatically incorporated into this Participating Addendum. Extension(s) to the term of this Participating Addendum will be through a written amendment upon mutual agreement between the State and the Contractor.

C. Order placement and execution shall be on or before the expiration of this Participating Addendum. However, delivery of products or completion of services may be up to 120 days after the Participating Addendum expiration date.

3. TERMS AND CONDITIONS/INCORPORATION OF DOCUMENTS

A. Terms and conditions listed below are hereby incorporated by reference and made a part of this Participating Addendum as if attached herein and shall apply to the purchase of goods or services made under this Participating Addendum.

1) General Provisions – Information Technology (GSPD-401IT) effective 6/21/2022

B. Terms can be viewed on the DGS Procurement Division website (https://www.dgs.ca.gov/PD/Resources/Page-Content/Procurement-Division-Resources-List-Folder/Required-Language-for-Solicitations-and-Contracts).

4. ORDER OF PRECEDENCE

A. In the event of any inconsistency between the articles, attachments, or provisions which constitute this agreement, the following descending order of precedence shall apply:

1) California Participating Addendum Number 7-23-70-55-01
2) Minnesota NASPO ValuePoint Master Agreement Number 23026

5. AVAILABLE PRODUCTS AND SERVICES

A. The following product and service offerings from the Minnesota NASPO ValuePoint Master Agreement Number 23026 are allowed under this Participating Addendum:

1) Band 1, Personal Computing Devices – Windows Operating Systems: Desktops, Laptops, Tablets
2) Band 2, Personal Computing Devices – Non-Windows Operating Systems: Desktops, Laptops, Tablets
3) Band 3, Servers and Storage

6. RESTRICTIONS/DISALLOWED PRODUCTS AND SERVICES

A. Configuration limits: The dollar limits identified below are based on a SINGLE computer/system configuration. This is NOT a restriction on the purchase of multiple configurations (e.g., an entity could purchase 10 laptops at $15,000 each, for a total purchase price of $150,000).

ITEM	CONFIGURATION
Band 1	$15,000
Band 2	$15,000
Band 3	$1,000,000
Peripherals	$10,000
Services	Addressed in the customer specific Purchase Orders

B. Services must be related to the procurement of equipment.

C. The following restrictions apply to state agency purchases under this Participating Addendum:

1) Product and service categories that are available on mandatory California statewide contracts cannot be purchased from this Participating Addendum by state agencies without an exemption. State agencies are responsible for obtaining a mandatory statewide contract exemption from DGS prior to issuing a purchase order.

2) Service-only purchases are disallowed. (Exception: Equipment maintenance service purchases are allowed).

3) Services that fall within the definition of "public works" as defined in Public Contract Code section 1101 and Labor Code section 1720 are disallowed under this Participating Addendum and must be procured by alternate means. This restriction is not applicable to local governments.

4) Leasing/rental is not allowed.

5) Professional services are not allowed.

6) Cloud services are not allowed.

7. PRICING

A. Contractor's pricing is outlined in the Minnesota NASPO ValuePoint Master Agreement Number 23026.

B. Contractor shall notify the State Contract Administrator of any amendments and pricing adjustments approved and executed by the state of Minnesota.

8. AUTHORIZED RESELLERS

A. Contractor may use State-approved Authorized Resellers under this Participating Addendum for sales and service functions as defined herein.

1) Authorized Resellers must accept purchase orders and accept payment from ordering agencies for products and services offered under this Participating Addendum.

2) Authorized Resellers are responsible for sending a copy of all purchase orders and invoices to the Contractor for compliance with quarterly usage reporting and administrative fee requirements.

3) All purchase documents to Authorized Resellers shall reference the Participating Addendum Number and Contractor Name.

B. Contractor shall be responsible for successful performance and compliance with all requirements in accordance with the terms and conditions under this Participating Addendum, even if work is performed by Authorized Resellers. All State policies, guidelines, and requirements shall apply to Authorized Resellers.

C. Contractor will be the sole point of contact with regard to Participating Addendum contractual matters, reporting, and administrative fee requirements.

D. Subject to the approval of the State, Authorized Resellers may be added on a quarterly basis during the term of the Participating Addendum. Contractors shall notify the State in writing of any deleted Authorized Resellers or changes to current Authorized Resellers' information at any time.

E. Contractor will be required to submit Authorized Reseller requests, in a format specified by the State, to the State Contract Administrator for approval.

F. State-approved Authorized Resellers will be posted on the State's Cal eProcure website.

9. SUBCONTRACTORS

A. Nothing contained in this Participating Addendum or otherwise, shall create any contractual relation between the State and any subcontractors, and no subcontract shall relieve Contractor of its responsibilities and obligations hereunder. Contractor agrees to be as fully responsible to the State for the acts and omissions of its subcontractors and of persons either directly or indirectly employed by any of them as it is for the acts and omissions of persons directly employed by the Contractor. Contractor's obligation to pay its subcontractors is an independent obligation from the State's obligation to make payments to the Contractor.

B. Contractor shall perform the work contemplated with resources available within its own organization and no portion of the work shall be subcontracted except for subcontractors listed on the Bidder Declaration (GSPD-05-105) provided to ordering agencies at the time an order is quoted.

C. As the prime Contractor, Contractor is responsible for reports and fees required by the terms and conditions of the NASPO ValuePoint Master Agreement and Participating Addendum.

D. Any subcontract in excess of $25,000, entered into as a result of this Participating Addendum, shall contain all the provisions stipulated in this Participating Addendum to be applicable to subcontractors.

10. ORDERING AGENCY RESPONSIBILITIES

A. State agency and local government use of this Participating Addendum is optional.

B. State agencies and local governments must follow the ordering procedures outlined within the User Instructions guide, administered by the State Contract Administrator, to execute orders against this Participating Addendum. User Instructions are posted on the State's Cal eProcure website.

C. All purchase orders executed under this Participating Addendum shall include the Participating Addendum Number 7-23-70-55-01.

11. STATE AGENCY BUY RECYCLED CAMPAIGN (SABRC)

A. State agencies are required to report purchases made within the eleven product categories in the California Department of Resources Recycling and Recovery's State Agency Buy Recycled Campaign (SABRC) per Public Contract Code sections 12200-12217.

B. Contractor will be required to complete and return a Postconsumer Recycled-Content Certification form (https://calrecycle.ca.gov/buyrecycled/stateagency/vendored/form74guide/) upon request by the state agency.

12. DELIVERY

A. Delivery shall occur within 30 days after receipt of order, or as negotiated between ordering agency and Contractor and included in the purchase order, or as otherwise stipulated in the NASPO ValuePoint Master Agreement.

B. Free On Board (F.O.B.) Destination, freight prepaid by the Contractor, to the ordering agency's receiving point.

13. INVOICING AND PAYMENT

A. Payment will be made in accordance with IT General Provisions Paragraph 30 (Required Payment Date).

B. Invoices shall be sent to the address identified in the ordering agency's purchase order. The Participating Addendum Number and ordering agency purchase order number shall appear on each invoice for all purchases placed under this Participating Addendum.

C. Contractor does not accept the State of California credit card (CAL-Card) for payment of invoices.

14. USAGE REPORTING

A. Contractor shall submit usage reports on a quarterly basis to the State Contract Administrator for all California entity purchases using the report template attached hereto as Attachment A. The report is due even when there is no activity.

B. The State Contract Administrator reserves the right to modify Attachment A and require Contractor to provide additional order information during the course of this Participating Addendum.

C. The report shall be an Excel spreadsheet transmitted electronically to the DGS Cooperatives mailbox (PDCooperatives@dgs.ca.gov).

D. Any report that does not follow the required format or that excludes information will be deemed incomplete. Contractor will be responsible for submitting corrected reports within five (5) business days of the date of written notification from the State.

E. Tax must not be included in the report, even if it is on the purchase order.

F. Reports are due for each quarter as follows:

Reporting Period	Due Date
January 1 to March 31	April 30
April 1 to June 30	July 31
July 1 to September 30	October 31
October 1 to December 31	January 31

G. Failure to meet reporting requirements and submit the reports on a timely basis shall constitute grounds for suspension of this Participating Addendum.

H. Time extensions may be approved only if all due reports have been submitted to the State.

15. ADMINISTRATIVE FEE

A. Contractor is required to remit to DGS an administrative fee amount equal to 1.25% of the sales for the quarterly reporting period less freight, taxes, returned products and credits. (For example, if the net sales for the reporting quarter totals $100,000.00, the incentive fee due to DGS would be $1,250.00.)

B. The administrative fee shall not be included as an adjustment to Contractor's NASPO ValuePoint Master Agreement pricing.

C. The administrative fee shall not be invoiced or charged to the ordering agency.

D. Payment of the administrative fee is due irrespective of payment status from ordering agencies.

E. Payment may be made in the form of an electronic payment using the LPA Payment Portal website (https://www.dgs.ca.gov/PD/Services/Page-Content/Procurement-Division-Services-List-Folder/Access-LPA-Payment-Portal) or by submitting a check payable to the State of California, Department of General Services.

F. Administrative fee payments made by check must include the Participating Addendum Number on the check and be submitted to the following address:

Department of General Services
Procurement Division
Attn: MAPS Payment Processing
707 Third Street, 2nd Floor
West Sacramento, CA 95605

G. Administrative fee payments are due for each quarter as follows:

Reporting Period	Due Date
January 1 to March 31	April 30
April 1 to June 30	July 31
July 1 to September 30	October 31
October 1 to December 31	January 31

H. Failure to meet administrative fee requirements and submit fees on a timely basis shall constitute grounds for suspension of this Participating Addendum.

16. CONTRACT MANAGEMENT

A. The primary Contractor Contract Manager for this Participating Addendum shall be as follows:

Contractor	Contract Manager
Name:	Ashley Salinas
Phone:	(512) 542-1237
Fax:	n/a
Email	A.Salinas@dell.com
Address:	Dell Marketing L.P. Attn: Ashley Salinas One Dell Way Round Rock, TX 78682

B. The State Contract Administrator for this Participating Addendum shall be as follows:

State	Contract Administrator
Name:	Katelynne Leisenring
Phone:	(279) 946-8129
Email	katelynne.leisenring@dgs.ca.gov
Address:	State of California Department of General Services Procurement Division 707 Third Street, 2nd Floor, MS 2-202 West Sacramento, CA 95605

C. Should the contact information for either party change, the party will provide written notice with updated information no later than ten (10) business days after the change.

17. TERMINATION OF AGREEMENT

The State may terminate this Participating Addendum at any time upon 30 days prior written notice to the Contractor. Upon termination or other expiration of this Participating Addendum, each party will assist the other party in orderly termination of the Participating Addendum and the transfer of all assets, tangible, and intangible, as may facilitate the orderly, non-disrupted business continuation of each party. This provision shall not relieve the Contractor of the obligation to perform under any purchase order or other similar ordering document executed prior to the termination becoming effective.

18. AMENDMENT

No amendment or variation of the terms of this Participating Addendum shall be valid unless made in writing, signed by the parties, and approved as required. No oral understanding or agreement not incorporated in the Participating Addendum is binding on any of the parties.

19. NEWS RELEASES

Unless otherwise exempted, news releases, endorsements, advertising, and social media content pertaining to this Participating Addendum shall not be made without prior written approval from the State.

20. EXECUTIVE ORDER N-6-22 – RUSSIA SANCTIONS

On March 4, 2022, Governor Gavin Newsom issued Executive Order N-6-22 (the EO) regarding Economic Sanctions against Russia and Russian entities and individuals. "Economic Sanctions" refers to sanctions imposed by the U.S. government in response to Russia's actions in Ukraine, as well as any sanctions imposed under state law. The EO directs state agencies to terminate contracts with, and to refrain from entering any new contracts with, individuals or entities that are determined to be a target of Economic Sanctions. Accordingly, should the State determine Contractor is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities, that shall be grounds for termination of this Participating Addendum. The State shall provide Contractor advance written notice of such termination, allowing Contractor at least thirty (30) calendar days to provide a written response. Termination shall be at the sole discretion of the State.

21. AGREEMENT

A. This Participating Addendum and the Master Agreement together with its exhibits and/or amendments, set forth the entire agreement between the parties with respect to the subject matter of all previous communications, representations, or agreements, whether oral or written, with respect to the subject matter hereof. Terms and conditions inconsistent with, contrary or in addition to the terms and conditions of this Participating Addendum and the Master Agreement, together with its exhibits and/or amendments, shall not be added to or incorporated into this Participating Addendum or the Master Agreement and its exhibits and/or amendments, by any subsequent purchase order or otherwise, and any such attempts to add or incorporate such terms and conditions are hereby rejected. The terms and conditions of this Participating Addendum and the Master Agreement and its exhibits and/or amendments shall prevail and govern in the case of any such inconsistent or additional terms.

B. By signing this Participating Addendum, Contractor agrees to offer the same products/services available on the Minnesota NASPO ValuePoint Master Agreement Number 23026, at prices equal to or lower than the prices on that agreement.

IN WITNESS WHEREOF, the parties have executed this Participating Addendum as of the date of execution by both parties below.

STATE OF CALIFORNIA		**CONTRACTOR**	
Department of General Services		Dell Marketing L.P.	
Agency Name		*Contractor Name*	
Julie Matthews Digitally signed by Julie Matthews Date: 2024.01.23 13:54:09 -08'00'	1/23/2024	Katherine Castillo	01/22/2024
Authorized Signature	*Date Signed*	*Authorized Signature*	*Date Signed*
Julie Matthews, MAU2 Supervisor		Katherine Castillo- Paralegal Advisor	
Printed Name/Title of Person Signing		*Printed Name/Title of Person Signing*	
707 Third Street West Sacramento, CA 95605		One Dell Way Round Rock, TX 78682	
Address		*Address*	

Exhibit 2: Equipment Purchase Quote

ABTECH TECHNOLOGIES
1235 Activity Dr.
Suite B
Vista, CA 92081

Quotation

Number	ABTQ16506
Date	Mar 21, 2024
Expires	Apr 7, 2024
Terms	NET 30

Prepared For	Ship To	Account Executive
City of Madera	City of Madera	Barb Adkison
Ari Adams	Ari Adams	405-246-8011
aadams@madera.gov	205 W. 4th St Madera,CA 93637	badkison@abtechtechnologies.com

Qty	Part No.	Description	Unit Price	Ext. Price
		California NASPO Participating Addendum No. 7-23-70-55-01 under the Master Agreement No. 23026 NASPO ValuePoint Cooperative Purchasing Program		
4	210-APHW	Dell EMC S5212F-ON Switch, 12x 25GbE SFP28, 3x 100GbE QSFP28 ports, IO to PSU air, 2x PSU		
4	343-BBRX	VLT Tech Sheet Document		
4	343-BBLP	Dell EMC S52XX-ON Series User Guide		
4	634-BRXD	OS10 Enterprise, S5212F-ON		
4	770-BDGQ	Dell NW Dual Tray, 4-post, S5212F-ON		
4	818-3530	Dell Hardware Limited Warranty 1 Year		
4	818-3543	ProSupport:Next Business Day Onsite Service After Problem Diagnosis, 1 Year		
4	818-3544	ProSupport:Next Business Day Onsite Service After Problem Diagnosis, 2 Years Extended		
4	818-3562	ProSupport:7x24 HW/SW Technical Support and Assistance, 3 Years		
4	975-3461	Dell Limited Hardware Warranty Extended Year(s)		
4	825-8624	Certified Deployment Partner T2		
4	848-8544	3 Years ProSupport OS10 Enterprise Software Support-Maintenance		
8	407-BDCX	Dell Networking Transceiver, SFP+ 10GBASE-T 30m, Gen3.5		
4	470-ABOU	Dell Networking Cable, 100GbE QSFP28 to QSFP28, Passive Copper Direct Attach Cable, 0.5 Meter		
32	470-BBCX	Dell Networking, Cable, SFP28 to SFP28, 25GbE,Passive Copper Twinax Direct Attach Cable,3 Meter		
8	470-ACMF	Dell Networking Cable, OM4 LC/LC Fiber Cable, (Optics required), 3 Meter		
4	450-AAFH	Power Cord, 125V, 15A, 10 Feet, NEMA 5-15/C13		
4	450-AAFH	Power Cord, 125V, 15A, 10 Feet, NEMA 5-15/C13		
		SubTotal		$22,916.96
6	210-BEQQ	PowerEdge R660 Server		
6	461-AAIG	Trusted Platform Module 2.0 V3		
6	321-BHRW	2.5" Chassis with up to 10 Hard Drives (SAS/SATA), 2CPU, PERC11		
6	338-CPBV	Intel Xeon Gold 6526Y 2.8G, 16C/32T, 20GT/s, 37.5M Cache, Turbo, HT (195W) DDR5-5200		
6	338-CPBV	Intel Xeon Gold 6526Y 2.8G, 16C/32T, 20GT/s, 37.5M Cache, Turbo, HT (195W) DDR5-5200		
6	379-BDCO	Additional Processor Selected		
6	379-BFFD	No HBM		
6	412-ABCK	Performance Heatsink for 2 CPU configuration (CPU less than 250W)		
6	370-AAIP	Performance Optimized		
6	370-BBRX	5600MT/s RDIMMs		
6	780-BCDS	Unconfigured RAID		
6	405-AAZB	PERC H755 SAS Front		
6	750-ADRI	Front PERC Mechanical Parts, rear load		
6	750-AABF	Power Saving Dell Active Power Controller		
6	800-BBDM	UEFI BIOS Boot Mode with GPT Partition		
6	387-BBEY	No Energy Star		
6	384-BCUJ	4 Very High Performance Fans for 2 CPU		
6	450-AKLF	Dual, Redundant(1+1), Hot-Plug Power Supply,1100W MM(100-240Vac) Titanium		
6	330-BBYX	Riser Config 1, Low Profile, 3x16 LP Slots (Gen4)		
6	329-BKBR	Motherboard MLK supports ONLY CPUs below 250W. Cannot upgrade to CPUs 250W and above		
6	528-COYT	Secured Component Verification		
6	528-CTID	iDRAC9, Datacenter 16G		
6	528-CTZH	OpenManage Enterprise Advanced Plus		
6	540-BCOC	Broadcom 57414 Dual Port 10/25GbE SFP28, OCP NIC 3.0		
6	540-BDKD	Broadcom 5720 Dual Port 1GbE LOM		
6	325-BEVE	Standard Bezel		

Qty	Part No.	Description	Unit Price	Ext. Price
6	350-BCKC	Dell Luggage Tag		
6	403-BCRZ	BOSS-N1 controller card + with 2 M.2 960GB (RAID 1)		
6	470-AFMG	BOSS Cables and Bracket for R660		
6	350-BBXM	No Quick Sync		
6	379-BCSF	iDRAC,Factory Generated Password		
6	379-BCQX	iDRAC Service Module (ISM), NOT Installed		
6	379-BCQY	iDRAC Group Manager, Disabled		
6	634-BYJS	Windows Server 2022 Datacenter,16CORE,FI,No MED,UnLTD VMs,NO CALs, Multi Language		
6	528-CSCT	Windows Server 2022 Datacenter,16CORE,DF Recovery Image, Multi Lang, (Downgrade not included)		
6	528-CSCS	Windows Server 2022 Datacenter,No Media,WS2019 DC Downgrade DF Media, Multi Language		
6	634-BYLR	Windows Server 2022 Datacenter,No Media, WS2019 DC Downgrade w/DVD Media,Multi Lang		
6	634-BYLS	Windows Server 2022 Datacenter,16CORE,Media Kit, Multi Lang, (Downgrade not included)		
6	770-BDMT	Cable Management Arm		
6	770-BECD	ReadyRails Sliding Rails Without Cable Management Arm or Strain Relief Bar		
6	631-AACK	No Systems Documentation, No OpenManage DVD Kit		
6	340-DBXZ	PowerEdge R660 Shipping		
6	340-DBYC	PowerEdge R660 Shipping Material, 10x2.5", 8x2.5" Smart Flow or 16xEDSFF		
6	343-BBTS	R660 Dell label (BIS) for 2.5" Chassis		
6	343-BBUB	PowerEdge R660 CE, CCC Marking		
6	887-1067	ProSupport 7x24 Technical Support and Assistance 3 Years		
6	887-1075	ProSupport Next Business Day On-Site Service After Problem Diagnosis 3 Years		
6	887-1076	Dell Hardware Limited Warranty Plus On-Site Service		
72	370-BBRY	32GB RDIMM, 5600MT/s, Dual Rank		
6	400-AXTV	480GB SSD SATA Read Intensive 6Gbps 512 2.5in Hot-plug AG Drive, 1 DWPD		
12	450-AALV	Power Cord - C13, 3M, 125V, 15A		
6	540-BDGV	Broadcom 57414 Dual Port 10/25GbE SFP28 Adapter, PCIe Low Profile, V2		
6	634-BYJQ	Windows Server 2022/2019 Datacenter Edition,Add License,16CORE,NO MEDIA/KEY		
		SubTotal		$116,301.24
1	210-AXXJ	PowerStore 500T Customer Rack		
1	370-AFXQ	192GB Appliance DIMM 96GB Per Node		
1	528-BTZK	PowerStore Base SW		
1	406-BBOO	25GBE OPTICAL 4 PORT CARD PAIR		
1	450-BBGJ	LOW LINE POWER SUPPLY RT PAIR L9		
1	343-BBMR	BASE UNIT CONFIG KIT		
1	876-3336	Dell Hardware Limited Warranty		
1	886-3375	ProSupport 4-Hour 7x24 Onsite Service 3 Years		
1	886-3489	ProSupport 4-Hour 7x24 Technical Support and Assistance 3 Years		
1	825-8624	Certified Deployment Partner T2		
10	400-BGGI	P1 25X2.5 NVME SED SSD 1.92TB		
4	407-BCGF	10GBE OPTICAL SFP PAIR		
1	450-AIOH	C19 PWRCORD PAIR NEMA5-15 125V 10A 2Metr		
10	891-5147	ProSupport 4-Hour 7x24 Onsite Low Capacity SSD Add On 3 Years		
		SubTotal		$33,101.40
2	210-ASKK	Unity XT 380 DPE 25 x 2.5 Dell FLD RCK		
2	400-BGCM	D4 SYSPACK 4X3.2TB FLASH SSD 25X2.5		
2	406-BBNC	Unity CNA 4x10GbE OPT SFPs		
2	343-BBMP	Unity 380 DPE Install Kit		
2	379-BDOI	Pair of C13/C14 cables (Highline Power) or C19/C20 cables (480/680 Lowline Power) included with DPE		
2	876-5068	Dell Hardware Limited Warranty		
2	890-5197	ProSupport 4-Hour 7x24 Onsite Service 3 Years		
2	890-5270	ProSupport 4-Hour 7x24 Technical Support and Assistance 3 Years		
2	825-8624	Certified Deployment Partner T2		
2	826-9746	ProSupport, Software Support Maintenance 3 Years		
16	400-BFXQ	D4 3.2TB SAS FLASH 25X2.5 SSD		
2	565-BBIG	UNITY 2X4 PORT IO 25GBE TWINAX		
24	891-3390	ProSupport 4-Hour 7x24 Onsite Medium Capacity SSD Add On 3 Years		
		SubTotal		$110,429.30
2	210-ASLH	Unity XT 3U 15x3.5 DAE FLD RCK		
2	876-4863	Dell Hardware Limited Warranty		

Qty	Part No.	Description	Unit Price	Ext. Price
2	890-5187	ProSupport 4-Hour 7x24 Onsite Service 3 Years		
2	890-5260	ProSupport 4-Hour 7x24 Technical Support and Assistance 3 Years		
2	825-8624	Certified Deployment Partner T2		
30	400-BFVV	D4 6TB NLSAS 15X3.5 DRIVE		
2	470-AEBH	Unity 2x2M DAE SAS CBL		
2	450-AILB	C13 Power Cord Pair NEMA5-15P plugs 2Mtr		
30	891-3378	ProSupport 4-Hour 7x24 Onsite Hard Disk Drive Add On 3 Years		
		SubTotal		$27,300.80
8	470-AAYQ	3M LC-LC Optical Cable Multimode (Kit)	$12.34	$98.72

SubTotal:	$310,148.42
*Tax:	$18,862.99
*Shipping:	$0.00
Total:	**$329,011.41**

Taxes and shipping are an estimate and may differ from the final invoice. Price reflects a cash discount. To use an alternative payment method, contact your account executive.

Any order based on the above quotation, statement of work, or proposal is subject to Abtech's Terms and Conditions of Sale ("Terms") effective the date of execution of order and are incorporated by reference as if fully set herein as a full and binding part of the order. Terms are available at: http://www.abtechtechnologies.com/s/Abtech-terms-and-conditions.pdf and may be sent by mail or fax upon request. Client agrees to have read and intends to be bound by Abtech's Terms by executing an order with Abtech. Client agrees that the order is executed when (a) both parties physically or digitally sign an agreement; (b) both parties (or optionally Client only at Abtech's discretion) electronically sign via a purchasing portal or website an order; or (c) Abtech accepts a transactional document (eg. purchase order, purchase requisition, etc.) that explicitly reference the quotation, Service Order, proposal, Agreement, or Addendum and terms and conditions thereof. Abtech limits acceptance to the Terms and objects to any additional or different terms in the Purchase order or other forms of acceptance. Some products and services, including but not limited to maintenance, StorTrust, hosting, and managed services have an additional Master Service Agreement ("MSA") and service specific Addendum which are in addition to Abtech's Terms and are likewise incorporated by reference as if fully set herein as a full and binding part of the order. By purchasing and using the StorTrust S3 Cloud Archive, Client unconditionally agrees to the StorTrust S3 Cloud Archive Agreement located at https://www.abtechtechnologies.com/s/StorTrust-Cloud-Archive-Agreement.pdf

REPORT TO CITY COUNCIL

Approved by:

Will Tackett, Community Development Director

Arnoldo Rodriguez, City Manager

Council Meeting of: April 3, 2024

Agenda Number: D-5

SUBJECT:

Amendment No. 4 to Professional Services Agreement with Provost and Pritchard Consulting Group

RECOMMENDATION:

Adopt a Resolution Approving Amendment No. 4 to Agreement for Professional Planning Services with Provost & Pritchard Consulting Group

SUMMARY:

On December 6, 2023, Council passed Resolution No. 23-204 approving a Master Agreement between the Madera County Transportation Commission and the City of Madera for the Regional Early Action Planning (REAP) 1.0 grants program. This resolution authorized staff to apply, receive, perform, and utilize the suballocated REAP funds in the amount of $125,399 for eligible activities and projects that will assist in the preparation and adoption of planning documents, process improvements and ordinance text amendments which demonstrate a nexus to increasing housing, accelerating production and/or facilitate compliance to implement the Sixth Cycle of the Regional Housing Needs Allocation (RHNA). The Agreement was executed by MCTC on January 25, 2024. Available funds are required to be expended by June 30, 2024.

The City is currently in the process of preparing its 6th Cycle Housing Element update. For regulatory compliance purposes, several implementing actions will need to occur prior to January 31, 2025. State Housing Element law requires all local governments to plan for the housing needs of their residents by ensuring adequate opportunities for housing development exist within the city and by adopting policies and programs which remove constraints to housing production and assist in development of housing; affirmatively further fair housing (AFFH) by addressing exclusion, segregation, and access to opportunity; address environmental justice issues; provide equal housing opportunities for residents; and protect and improve housing stock. Mandatory implementing actions will at minimum also require amendments to the General Plan and the Zoning Regulations of the City Municipal Code in compliance with statutory density requirements to meet the RHNA needs as well as rezoning select sites within the City to preserve land availability and capacity for the development of units at affordable to market rates.

The goals and objectives for use of the REAP 1.0 Grant funding parallel those required by State law for purposes of Housing Element implementation. While the 6th Cycle Housing Element update is not yet complete, given the short timeframes required to expend available REAP 1.0 funding (June 30, 2024) and to complete mandatory implementing actions for purposes of the Housing Element and RHNA, staff is requesting Council approve Amendment No. 4 to the Agreement for Professional Planning Services with Provost & Pritchard Consulting Group to begin providing immediate assistance in preparation of General or operative Plan and Zoning Regulations amendments which are eligible for reimbursement pursuant to the REAP 1.0 Grant funding program and which will contribute to the City's ability to complete mandatory implementation actions within statutory time frames for purposes of 6th Cycle Housing Element update compliance.

DISCUSSION:

On March 7, 2024, City of Madera staff received an update from MCTC pertaining to the availability of REAP 1.0 funding. Due to State budget considerations, staff were advised that it is unlikely that the Valley-wide REAP program will receive the remaining $4.3 million still available to the Valley in time to spend those remaining funds by the early fall deadline. For the Madera region, there is $168,100 now available for member agency projects (program previously anticipated $303,166 to the Valley). The resultant effect is a reduction in funding available to be suballocated to the City of Madera through this program; available funding would be reduced from the original $125,300 to $69,532.

Staff's application for the REAP funds included retaining contracted consultant services to work in collaboration with City staff to: (1) Provide an overall review and assessment of local ordinances and regulations (with consideration to State housing legislation(; (2) Assist with the identifying critical challenges and potential constraints to housing production (with specific focus and emphasis on those which may stem from local processes reliant upon ordinance regulations or existing policies and practices); (3) Assist in identification and prioritization of specific tasks which may be feasibly accomplished to facilitate local housing production and process that will best, and most immediately, address near-term housing needs, goals, and objectives; and, (4) Subsequently prepare respective documentation outlining near-or long-term program strategies, draft ordinance amendments, department policies, and educational, information, or procedural guidance documents for implementation.

While the reduced funding will not be sufficient to complete the full scope of the City's application proposal, staff is presently aware of many critical challenges and potential constraints to housing production (nullifying the need for additional evaluation and/or assessment) and implementing policies and procedural efforts intended to accompany changes to the zoning regulations can be managed by staff at a later date. Preparation of a "Variety Pack" of text amendments to the Zoning Regulations of the City Municipal Code which would provide the legal mechanism to implement more streamlined and integrated approaches to the processing of Housing Development Project applications and incentivize Infill Housing Development and/or certain housing types is feasible with consideration to both time and funding availability.

FINANCIAL IMPACT:

A portion of the Addendum No. 4 fee increase ($69,532) will be eligible for reimbursement assuming funding is expended prior to June 30, 2024. The remaining balance of funding for the fee increase ($80,468) is proposed to come from unexpended funds budgeted for contracted services in the Planning Department 2023/24 fiscal year operating budget; funds that would be proposed to be carried over into

the 24/25 fiscal year. The amendment to the P&P Professional Services Agreement will therefore not result in a new fiscal impact to the City's General Fund.

ALTERNATIVES:

As an alternative to staff's recommendation, the Council may:

1. Authorize a lesser budget increase to the Professional Services Agreement with (P&P) Consulting Group.
2. Direct staff to solicit additional proposals for the intended contracted consultation services. Such action will represent a delay of approximately three to four months due to the advertisement period, review of proposals, and selecting a consultant (this would result in a loss of the $69,532 suballocation available for reimbursement through the REAP 1.0 Grant program).

ATTACHMENTS:

1. Council Resolution

   Exhibit A: Amendment No. 4 to the Professional Services Agreement Between Provost and Pritchard Consulting Group and the City of Madera for Planning Services

ATTACHMENT 1

Resolution Approving Amendment No. 4 to Agreement for Professional Planning Services with Provost & Pritchard Consulting Group; including,

Exhibit "A": Amendment No. 4 to the Professional Services Agreement Between Provost and Pritchard Consulting Group and the City of Madera for Planning Services

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA APPROVING AMENDMENT NO. 4 TO AGREEMENT FOR PROFESSIONAL PLANNING SERVICES WITH PROVOST & PRITCHARD CONSULTING GROUP

WHEREAS, the City of Madera (City) is an eligible recipient of Regional Early Action Planning (REAP) 1.0 Grant program funding through suballocation by the Madera County Transportation Commission (MCTC); and

WHEREAS, through passage of City of Madera Council (Council) Resolution No. 23-204, the Council approved a Master Agreement between the MCTC and the City to apply, receive, perform, and utilize the suballocated REAP funds in the amount of $125,399 for eligible activities and projects that will assist in the preparation and adoption of planning documents, process improvements and ordinance text amendments which demonstrate a nexus to increasing housing, accelerating production and/or facilitate compliance to implement the Sixth Cycle of the Regional Housing Needs Allocation (RHNA); and

WHEREAS, MCTC has provided notice to the City that available funding to be suballocated to the City through the REAP 1.0 Grant program has been reduced to $69,532; and

WHEREAS, the City is in need of land use planning and environmental review services in connection with its efforts to assure compliance with applicable State regulations pertaining to the 6th Cycle Housing Element update and implementation actions; and

WHEREAS, Provost & Pritchard Consulting Group has been identified as a firm having the professional competence, experience, and qualifications to provide professional planning and environmental services; and

WHEREAS, the City Council (Council) adopted Resolution No. 20-46 entering into an agreement with Provost & Pritchard Consulting Group to provide professional planning and environmental review services; and

WHEREAS, on January 6, 2021, the Council approved amendment No. 1 under Resolution No. 21-05; and

WHEREAS, on April 21, 2021, the Council approved amendment No. 2 under Resolution No. 21-54; and

WHEREAS, on June 15, 2022, the Council approved amendment No. 3 under Resolution No. 22-86; and

WHEREAS, it has been determined that additional planning and environmental services assistance is warranted; and

WHEREAS, City staff is requesting an increase to the contract amount to include additional planning and environmental services and to be assigned for professional services pertaining to activities

eligible for reimbursement through REAP 1.0 Grant program funding or for 6th Cycle Housing Element update implementation; and

WHEREAS, the City has prepared an amendment to the Professional Services Agreement with Provost & Pritchard Group ("Amendment No. 4") which is in the best interests of both parties; and

WHEREAS, Amendment No. 4 increases the not-to-exceed compensation of the Professional Services Agreement by $150,000; and

WHEREAS, funds for $150,000 in Amendment No. 4 are available in the City of Madera Planning Department fiscal year 2023/2024 operating budget for contracted services; and

WHEREAS, an amendment to the City General Fund is necessary to secure Amendment No. 4.

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

1. The recitals listed above are true and correct.

2. The City Council approves Amendment No. 4 to the Professional Services Agreement with Provost & Pritchard Consulting Group to increase the not-to-exceed compensation fee by $150,000, a copy of which is attached hereto and incorporated by reference.

3. The Resolution is effective immediately upon adoption.

* * * * * * * * * * *

Attachments:

Exhibit A: Amendment No. 4 to Professional Services Agreement

EXHIBIT A

Amendment No. 4 to the Professional Services Agreement Between Provost and Pritchard Consulting Group and the City of Madera for Planning Services

AMENDMENT NO. 4 TO PROFESSIONAL SERVICES AGREEMENT BETWEEN PROVOST & PRITCHARD CONSULTING GROUP AND THE CITY OF MADERA FOR PLANNING SERVICES

This Amendment No. 4 to the Agreement titled "Professional Services Agreement" dated April 2, 2020, is made and entered into on April 3, 2024, between the City of Madera, ("City") and Provost & Pritchard Consulting Group, ("Firm").

R E C I T A L S

WHEREAS, on April 2, 2020, City and the Firm entered into an Agreement for professional planning services; and

WHEREAS, on January 6, 2021, City and the Firm entered into Amendment No. 1 to the Agreement; and

WHEREAS, on April 21, 2021, City and the Firm entered into Amendment No. 2 to the Agreement; and

WHEREAS, on June 15, 2022, City and the Firm entered into Amendment No. 3 to the Agreement; and

WHEREAS, during the performance of the Agreement, the Parties have determined that additional planning and environmental review services are needed; and

WHEREAS, City and Firm wish to amend the Agreement to increase the Agreement's compensation fee for additional work in accordance with Amendment No. 4 to Agreement.

A G R E E M E N T

Based on the foregoing recitals, the Parties hereto mutually agree as follows:

SECTION 1. Section 4 of the Agreement titled "Compensation" provides the compensation to be paid for services under the Agreement. The parties agree that the Agreement is amended to provide that the compensation to be paid for the professional planning services as provided Section 2 of the Agreement titled "Services" in accordance with the Scope of work identified in "Exhibit A" of the Agreement, except as amended by this Amendment No. 4, shall be increased $150,000 for a total not-to -exceed fee of $600,000.

SECTION 2. Except as amended by this Amendment No. 4, all other terms and conditions of the Agreement, Amendment No. 1, Amendment No. 2 and Amendment No. 3 remain in full force and effect.

SECTION 3. This Amendment No. 4 to Professional Services Agreement shall be effective upon full execution by both parties.

(SIGNATURES ON NEXT PAGE)

CITY OF MADERA
A municipal corporation of
the State of California

By: _____
Santos Garcia, Mayor

Date: _____

ATTEST:

By: _____
Alicia Gonzales, City Clerk

Date: _____

PROVOST AND PRITCHARD CONSULTING GROUP

By: _____
Heather Bashian, RCE 73075
Director of Operations

Date: _____

APPROVED AS TO FORM:

By: _____
Shannon Chaffin, City Attorney

Date: _____

REPORT TO CITY COUNCIL
Late Distribution Notice

DATE: March 29, 2024

TO: Mayor and City Councilmembers

FROM: Arnoldo Rodriguez, City Manager

SUBJECT: April 3, 2024 City Council Meeting
Late Distribution Report for Item E-1

Additional time is needed by the external auditors to complete their final review of the City's Annual Comprehensive Financial Report for Item E-1: Acceptance of the Annual Comprehensive Financial Report (ACFR). The report will be distributed as soon as it is available, which is expected to be April 1, 2024. Thank you for your understanding.

REPORT TO CITY COUNCIL

Approved by:

Michael Lima, Director of Financial Services

Arnoldo Rodriguez, City Manager

Council Meeting of: April 3, 2024

Agenda Number: E-1

SUBJECT:

Audited Comprehensive Financial Statements for the Fiscal Year ended June 30, 2023

RECOMMENDATION:

Accept Audited Comprehensive Financial Report (ACFR) for Fiscal Year 2022/2023

DISCUSSION:

The City of Madera's (City) Financial Statements for the Fiscal Year ended on June 30, 2023 have been prepared. Under State law, a local agency (in this case, the City) must prepare financial statements and have them audited by an independent accounting firm. The City has chosen to present their financial statements in the form of an ACFR. An ACFR contains additional financial information and context beyond what the basic financial statements present. The City's Fiscal Year 2022/23 ACFR was audited by The Pun Group Accountants and Advisors (The Pun Group). It should be noted that The PUN Group was retained by the City through an RFP process.

Single Audit

In accordance with the Single Audit Act of 1984 and the provisions of the U.S. Office of Management and Budget (0MB) Circular A-133, the City is required to have an independent firm audit their grant expenditures whenever $750,000 in Federal grants are received for any Fiscal Year. The audit must follow Generally Accepted Auditing Standards as set forth by the American Institute of Certified Public Accountants and comply with the standards for financial audits set forth in the U.S. General Accounting Office's Governments Auditing Standards (1994). The audit completed for Fiscal Year ended June 30, 2023 complies with all the provisions and standards previously stated and the City's Financial Statements have been found to be in conformity with Generally Accepted Accounting Principles. The auditors were completing the single audit as of the time that this staff report was being written. However, it was submitted on March 30, 2024.

Audit Results

The Pun Group issued an Unmodified Opinion, otherwise known as a "clean opinion", for the City's Fiscal Year 2022/23 financial statements. Andrew Roth, Partner at The Pun Group, will present the Financial Statements and discuss their results.

A copy of the Fiscal Year 2022/23 ACFR will be posted on the City's website.

FINANCIAL IMPACT:

The ACFR is a report that shows the City's financial results for the fiscal year ending June 30, 2023. In itself, the report does not have any financial impact. However, the production of the ACFR does satisfy legal requirements to produce financial statements. If those requirements are not fulfilled, the City could be subject to legal action. Additionally, the City's bonds require annual production of audited financial statements as a condition of bond issuance. Thus, by not issuing audited financial statements, the City would risk default on their outstanding bonds, which could result in the immediate repayment of all outstanding principal on those bonds.

The Pun Group will be paid $54,600 for their work on the Fiscal Year 2022/23 ACFR. This amount is in addition to any City staff time incurred in the preparation of the ACFR.

ALTERNATIVES:

Continue to delay acceptance of the City's Fiscal Year 2022/23 ACFR and jeopardize the city's financial credibility.

ATTACHMENTS:

1. City of Madera Annual Comprehensive Financial Report for the Year Ended June 30, 2023



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

The City of MADERA

ANNUAL COMPREHENSIVE

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2023

DEPARTMENT OF FINANCE

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

City of Madera

Madera, California

Annual Comprehensive Financial Report

For the Year Ended June 30, 2023

Prepared by
Finance Department

City of Madera
Annual Comprehensive Financial Report
For the Year Ended June 30, 2023

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March 29, 2024

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

It is with pleasure that I present to you the City of Madera Annual Comprehensive Financial Report (ACFR) for Fiscal Year 2022/2023.

State law requires local governments to prepare a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ending June 30, 2023. This ACFR was prepared by the City of Madera's (City) Finance Department, which assumes responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including disclosures.

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

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A offers a more detailed discussion about the economic condition of the City, fund balance analysis and other management goals and achievements. The City's MD&A can be found immediately following the report of the independent auditors.

The City's financial statements have been audited by The Pun Group LLP. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended June 30, 2023, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was reasonable basis for the rendering of an unmodified opinion that the City of Madera's financial statements for Fiscal Year 2022/2023 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of this ACFR's financial section.

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

Government Profile

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

Madera is located in the center of California and is the county seat of Madera County. The City is part of the Madera/Chowchilla Metropolitan Area, which includes City of Madera, City of Chowchilla, and developed areas of Madera County. The City has an approximate population of 66,000 and its boundaries encompass 16.0 square miles. Madera is also within close proximity to cherished natural attractions such as Yosemite National Park, the Sierra Nevada Mountains, and the Pacific Ocean coastline.

The City provides a full range of services that include public safety, public works, recreational and community services, community development and general administrative services. The City also operates a municipal golf course, water, and wastewater utilities, as well as a general aviation airport.

Component units are legally separate entities for which the nature and significance of their relations with the City are such that exclusion would cause the financial statements to be misleading or incomplete. Accordingly, the Housing Authority of the City of Madera is reported as a component unit in the City's financial statements.

Local economy and City finances

The Madera economy showed signs of continued growth during Fiscal Year 2022/23. Continued development in both the residential and the commercial sectors resulted in a record property assessed valuation of $4.1 billion: up $300 million from Fiscal Year 2021/22. Partially offsetting this growth was the closure of the Madera Community Hospital in January 2023. While there were various attempts at reopening the hospital, it remains closed as of the date of this transmittal letter. In spite of this significant closure, the City's finances reflected the growth that was shown throughout the Madera economy. Among the financial highlights that the City experienced in Fiscal Year 2022/23 were:

- Mirroring the growth in assessed valuation, the City received a record amount of property tax revenue. Property tax revenue was $13.8 million: $1.4 million (11.3%) above the property tax received in Fiscal Year 2021/22. Management believes that property tax revenue will continue to grow with the addition of several new developments within Madera. However, management also believes that the property tax growth rate will decline from Fiscal Year 2022/23 levels.
- Sales tax revenues were down $0.1 million (0.5%) from Fiscal Year 2021/22's total of $19.4 million. A slowdown in the retail economy was the primary cause for the stagnation in sales tax revenues. While several new businesses, including Smart & Final and In-N-Out, are opening in Fiscal Year 2023/24, management believes that sales tax revenue will continue to be flat due to conditions in the overall retail and wholesale economy.
- The City's total Net Position ended the fiscal year at a record $351.8 million: up 6.1% from Fiscal Year 2021/22's total Net Position of $331.6 million. It is particularly noteworthy that both Governmental and Business Type activities had positive Net Positions at the end of the fiscal year.
- The City recorded $167.6 million of Cash and Investments in Fiscal Year 2022/23. That figure was up by $17.7 million (11.8%) over Fiscal Year 2021/22's figure of $149.9 million. While the growth in cash is impressive, it must be noted that $20.1 million of cash is associated with the American Rescue Plan Act (ARPA) monies received from the Federal Government for future Water Fund and Sewer Fund capital work.

Overall, the financial outcomes were in line with the budgeted amounts. Actual sales tax and property tax revenues came in higher than budgeted projected as of June 30, 2023. While some industry sectors were impacted, Madera was not as severely impacted in comparison to other communities.

Agriculture has been the mainstay of the local economy. Government also represents a growing part of the economy. Major employers in the City include Madera Unified School District, County of Madera, City of Madera, and the State of California. Major retail employers include Walmart, Lowe's, and Home Depot. The City of Madera's unemployment rate has increased over the fiscal year: going from 6.0% in June 2022 to 7.7% in June 2023.

The City maintains extensive budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget adopted by the City Council. For the 2022/23 Fiscal Year, activities for the general, special revenue, debt service, enterprise, and capital project were included in the annual appropriated budget.

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

Long-term financial planning

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

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

The City maintains a General Fund Economic Stabilization Reserve at a level of at least 30% of the General Fund operating expenditures in order to protect essential service programs and funding requirements during periods of economic downturn or other unforeseen major costs not covered by the Stabilization Reserve. The balance in the reserve was $12.7 million as of the end of Fiscal Year 2022/23. In addition, separate reserve funds have been established in the Measure K Fund for economic stabilization for the Fire and Police Departments. Every year $130,000 is added to each of the reserves until they reach the level of 30% of expenditures. Currently, each Economic Stabilization Fund had a $780,000 balance at the end of Fiscal Year 2022/23. Additionally, the Fire Department has established a fire vehicle replacement reserve. The intent was to add $200,000 each year when the reserve was established. The funding amount was increased to $490,000 in Fiscal Year 2022/23. The fund was used for the purchase of a new fire apparatus in Fiscal Year 2021/22. It had a balance of $738,540 as of the end of the 2022/23 fiscal year.

To finance Madera's current and future growth, the City has in place a variety of user and developer fees to pay for streets, parks, sewer lines, water lines and wells. The City reviews these fees periodically to ensure that the fee structure is in line with the cost of construction. In addition, the City recently adopted updated fees for Water, Sewer, and Solid Waste services to keep up with the rising cost of providing these services.

Cash Management

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

Acknowledgments

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

Respectfully submitted,

Michael Lima

Michael Lima
Director of Financial Services

City Council Members

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

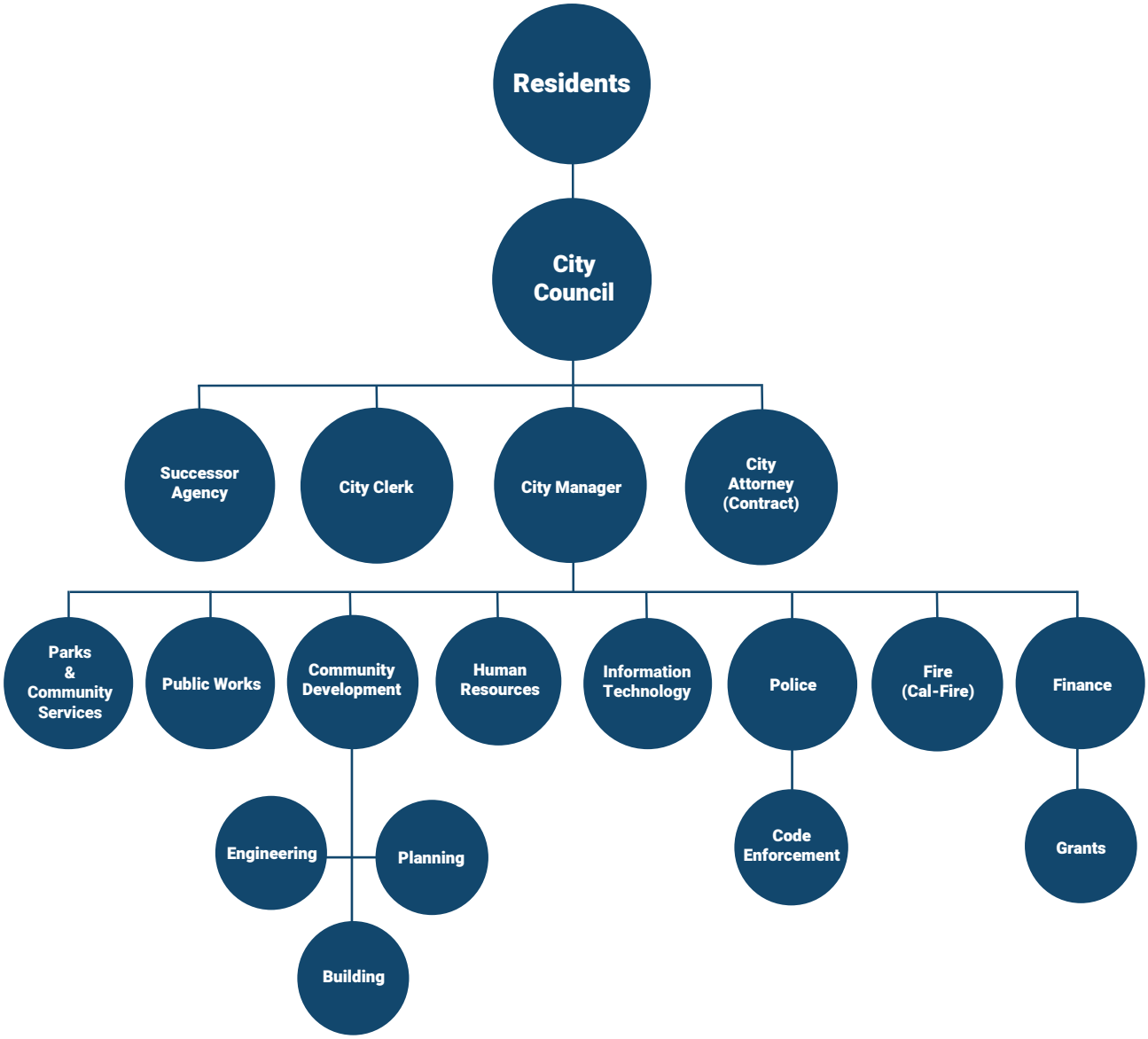
Executive Management

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

Department Directors

Michael Lima, Director of Financial Services
Will Tackett, Director of Community Services
Gary Conte, Planning Manager
Dino Lawson, Police Chief
Ismael Hernandez, Director of Public Works
Joseph Hebert, Director of Parks & Community Services
Rafael Magallan, Chief Building Official
Keith Helmuth, City Engineer
Wendy Silva, Director of Human Resources
Vacant, Information Services Manager

City of Madera
Organizational Chart



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THE PUN GROUP
ACCOUNTANTS & ADVISORS

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

www.pungroup.cpa

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, of the City of Madera, California (the "City"), as of and for the year ended June 30, 2023, and the related notes to the basic financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information, of the City, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Housing Authority of the City of Madera (the "Authority"), which represent 100% of the assets, net position, and revenues, respectively, as of June 30, 2023, and the respective changes in financial position, the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Authority, is based solely on the report of the other auditors.

Basis for Opinions

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

Emphasis of Matter

Implementation of New GASB Pronouncements

As discussed in Note 1 to the basic financial statements, the City implemented Governmental Accounting Standards Board ("GASB") Statement No. 96, *Subscription Based Information Technology Arrangements* during the year. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2024, on our consideration of City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.



Santa Ana, California
March 28, 2024

This narrative overview of the City of Madera's financial performance provides an analysis of the City's financial activities for the fiscal year ended June 30, 2023. Please read it in conjunction with the accompanying basic financial statements and the accompanying notes to those financial statements.

Financial Highlights

- The City's government-wide total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources at the close of the fiscal year by $351.8 million. Of this amount, $59.8 million is in unrestricted net position and available to meet the City's ongoing commitments to citizens and creditors. In addition, the City's restricted net position totals $52.9 million and is dedicated to specific purposes. Lastly, net position of $239.2million is the City's net investment in capital assets.

- The City's total net position increased by $20.3 million or 6.1% during fiscal year 2022-23 to $351.8 million from $331.5 million.

- At the close of the current fiscal year, the City's governmental funds reported combined fund balances of $94.1 million, an increase of $12.9 million or 15.9% in comparison with the prior year. Approximately $11.5 million or 12.2% of this amount is available for spending at the City's discretion (unassigned fund balance).

- The City's General Fund, Measure K Sales Tax, Code Enforcement, Insurance Reserve, Community Development and LEA Tire Grants, ended the year with a fund balance of $53.2 million, which represents a net increase of approximately $14.6 million from the previous year. The General Fund unassigned balance of $12.5 million is available for carryover to fund future general fund expenditures.

- Net Pension Liability increased by $23.2 million or 70.5% during fiscal year 2022-23 to $56.1 million from $32.9 million. Deferred outflows of resources related to pensions increased by $10.7 million or 116.5% and deferred inflows of resources related to pensions decreased by $15.5 million or 93.9%. The Net Pension Liability is based on an Actuarial Valuation and there was a decrease in the discount rate of 6.90% from the prior year.

During this year, the rates for water and sewer services increased with the approval of the Rate Study that was completed and approved on April 6, 2022. Prior to this year, incremental rate increases over the subsequent five years were approved by Council during the second quarter of calendar year 2015. Those rate increases took effect in fiscal year 2015-16 and were increased between 9-10% during each of the five years covered in the rate schedule, except for fiscal year 2018-19 when Council considered a revised water rate analysis and adjusted the increase to 6%. Prop 218 hearings were held, and all but the new drainage fee rates were adopted on July 20, 2022. The new rates went into effect in the current fiscal year.

Overview of the Financial Statements

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

Reporting the City as a Whole

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Government-wide Financial Analysis

Below is a table showing the City's net position for the fiscal year ended June 30, 2023, with comparative data for the fiscal year ended June 30, 2022.

City of Madera's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets:						
Current and other assets	$ 132,792,004	$ 120,798,297	$ 63,141,475	$ 55,314,094	$ 195,933,479	$ 176,112,391
Capital Assets	193,451,488	198,074,866	101,019,583	103,407,985	294,471,071	301,482,851
Total assets	326,243,492	318,873,163	164,161,058	158,722,079	490,404,550	477,595,242
Deferred outflows of resources	17,456,880	8,453,503	3,399,723	1,491,624	20,856,603	9,945,127
Liabilities:						
Current and other liabilities	31,531,008	34,282,489	9,791,906	7,955,385	41,322,914	42,237,874
Noncurrent liabilities	70,689,431	53,924,073	44,668,508	41,496,907	115,357,939	95,420,980
Total liabilities	102,220,439	88,206,562	54,460,414	49,452,292	156,680,853	137,658,854
Deferred inflows of resources	1,435,081	15,845,063	1,322,894	2,478,068	2,757,975	18,323,131
Net position:						
Net investment in capital assets	173,636,768	177,369,996	65,561,102	65,475,770	239,197,870	242,845,766
Restricted	50,277,926	44,524,605	2,579,539	1,794,447	52,857,465	46,319,052
Unrestricted	16,130,158	1,380,440	43,636,832	41,013,126	59,766,990	42,393,566
Total net position	$ 240,044,852	$ 223,275,041	$ 111,777,473	$ 108,283,343	$ 351,822,325	$ 331,558,384

As of June 30, 2023, the City's government-wide total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $351.8 million. Governmental activities finished the year with a positive net position balance of $240.0 million, an increase of $18.0 million, or 8.1% compared to 2022. Business-type activities finished the year with a positive balance of $111.8 million, an increase of $2.3 million or 2.1% compared to 2022. Net position, as noted earlier, may serve over time as a useful indicator of the City's financial position. Of the total net position, $239.2 million or 68.0% is the City's net investment in capital assets (e.g., land, buildings and improvements, machinery and equipment and the road network) less any related debt used to acquire those assets that is still outstanding.

The City's net investment in capital assets decreased by $3.7 million, restricted net position increased by $6.0 million and unrestricted net position increased by $18.0 million, accounting for the increase in total net position of $20.3 million. The decrease in net investment in capital assets is primarily due to additions to capital assets of $5.2 million offset by depreciation expense of $12.4 million, a decrease in capital-related debt of $3.7 million. The decrease to restricted net position represents the change in resources that are subject to external restrictions on their use. Net position restricted for public works and transportation increased by $4.0 million, capital projects increased by $0.9 million, community development increased by $.8 million, and debt service increased by $0.8 million compared to the prior year. The increase to unrestricted net position is due to a change in resources available to fund City programs for citizens and debt obligations to creditors.

Restricted net position represents $52.9 million or 15.4% of the total net position. Restricted net position represents those resources that are subject to external restrictions on how they may be used. These restrictions are established by bond covenants or restrictions on the use of funds are set forth by state or federal regulations.

Unrestricted net position represents those resources which may be used to meet the City's ongoing commitments to citizens and creditors. Government-wide unrestricted net position represents $59.8 million or 17.0% of the total net position, which is an increase of $17.4 million or 41.0% from the previous year. Governmental activities account for $16.1 million of the total unrestricted net position and improved by $16.0 million or 1,600.0% compared to last year. Business-type activities account for $43.6 million of the total unrestricted net position and increased by $2.6 million or 6.3% compared to last year.

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

Statement of Activities
For the Year Ended June 30, 2023

	Governmental Activities		Business Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	$ 8,391,024	$ 7,314,577	$ 36,233,172	$ 34,452,844	$ 44,624,196	$ 41,767,421
Operating grants and contributions	12,319,312	9,780,314	-	-	12,319,312	9,780,314
Capital grants and contributions	1,857,783	2,400,126	1,060,762	1,163,082	2,918,545	3,563,208
Total program revenues	22,568,119	19,495,017	37,293,934	35,615,926	59,862,053	55,110,943
General revenues:						
Property taxes	13,505,386	12,134,288	258,727	247,624	13,764,113	12,381,912
Sales and use taxes	19,291,534	19,440,017	-	-	19,291,534	19,440,017
Franchise taxes	841,540	763,276	-	-	841,540	763,276
Other taxes	2,281,598	2,462,689	-	-	2,281,598	2,462,689
Total taxes	35,920,058	34,800,270	258,727	247,624	36,178,785	35,047,894
Investment earnings	959,461	(1,475,300)	679,254	(913,654)	1,638,715	(2,388,954)
Gain (loss) on sale of capital assets	-	-	52,605	-	52,605	-
Miscellaneous	980,194	934,376	1,035,824	680,464	2,016,018	1,614,840
Total general revenues and transfers	37,859,713	34,259,346	2,026,410	14,434	39,886,123	34,273,780
Total revenues	60,427,832	53,754,363	39,320,344	35,630,360	99,748,176	89,384,723
Expenses:						
General government	8,709,508	9,503,665	-	-	8,709,508	9,503,665
Public safety	19,843,489	21,670,917	-	-	19,843,489	21,670,917
Social services	(12,583)	1,061,114	-	-	(12,583)	1,061,114
Public ways and facilities	3,690,712	5,320,754	-	-	3,690,712	5,320,754
Community development	4,195,329	5,136,917	-	-	4,195,329	5,136,917
Culture and recreation	4,670,551	3,158,176	-	-	4,670,551	3,158,176
Interest on long-term debt	643,406	671,356	-	-	643,406	671,356
Water	-	-	9,595,209	7,317,498	9,595,209	7,317,498
Sewer	-	-	12,320,078	8,737,728	12,320,078	8,737,728
Solid waste	-	-	9,379,389	6,146,265	9,379,389	6,146,265
Drainage operations	-	-	1,241,082	929,265	1,241,082	929,265
Local transit	-	-	3,904,438	3,104,405	3,904,438	3,104,405
Golf course	-	-	75,993	85,044	75,993	85,044
Airport	-	-	1,227,634	883,402	1,227,634	883,402
Total expenses	41,740,412	46,522,899	37,743,823	27,203,607	79,484,235	73,726,506
Change in net position	18,687,420	7,231,464	1,576,521	8,426,753	20,263,941	15,658,217
Transfers	(1,917,609)	521,130	1,917,609	(521,130)	-	-
Change in net position after transfers	16,769,811	7,752,594	3,494,130	7,905,623	20,263,941	15,658,217
Increase (decrease) in net position	16,769,811	7,752,594	3,494,130	7,905,623	20,263,941	15,658,217
Net position, beginning of year	223,275,041	215,522,447	108,283,343	100,377,720	331,558,384	315,900,167
Net position, end of year	$ 240,044,852	$ 223,275,041	$ 111,777,473	$ 108,283,343	$ 351,822,325	$ 331,558,384

Governmental activities. Governmental activities account for $240.0 million or 68.2% of the total government-wide net position. This is an increase of $18.0 million or 8.1% compared to June 30, 2022.

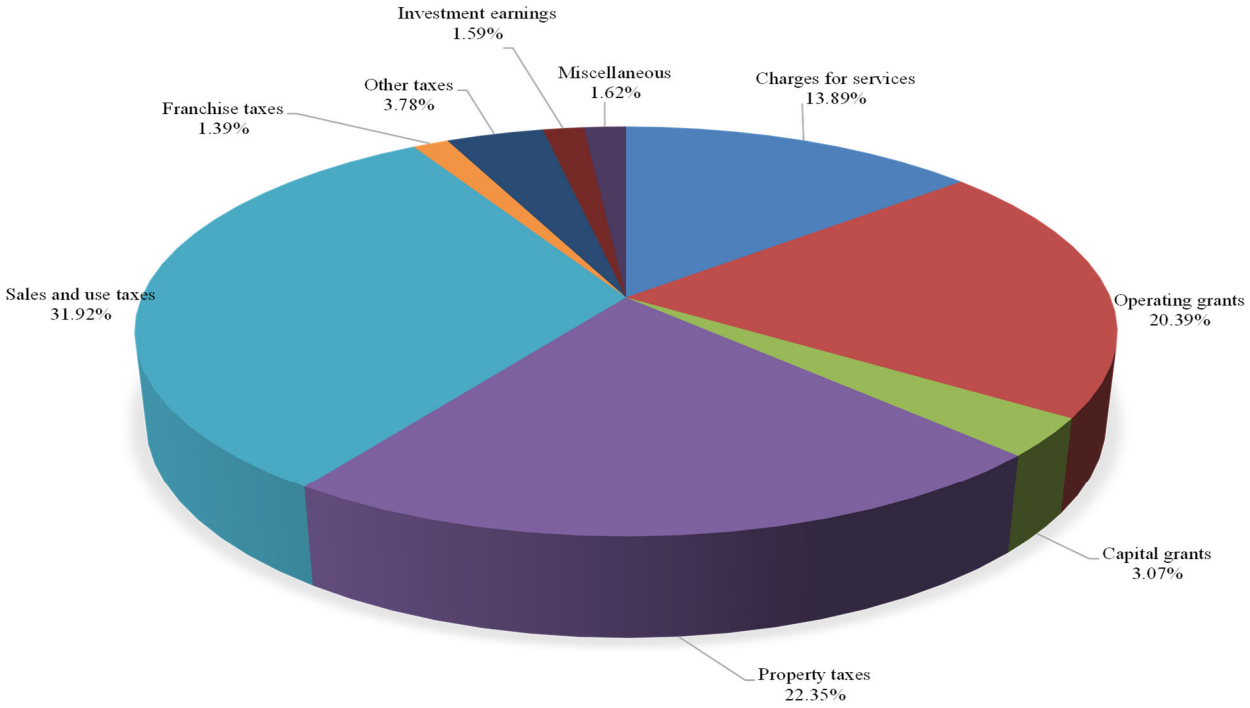
Total governmental revenues for the year were $60.4 million, which is $6.6 million or 12.3% more than in 2022.

- Operating grants and contributions increased by $2.5 million or 26.0% from the previous year.
- Capital grants and contributions decreased by $0.5 million or 22.6% from the previous year due to a decrease in developer contributions.
- Taxes, including property, sales, franchise, and other taxes account for approximately $35.9 million or 59.4% of the City's governmental activities revenue. Total tax revenue increased $1.1 million or 3.2% from the previous year.
- Investment earnings increased by $2.4 million or 165.0% from the previous year. The decrease was primarily due to rising interest rates lowering the market value of investments made at lower rates.

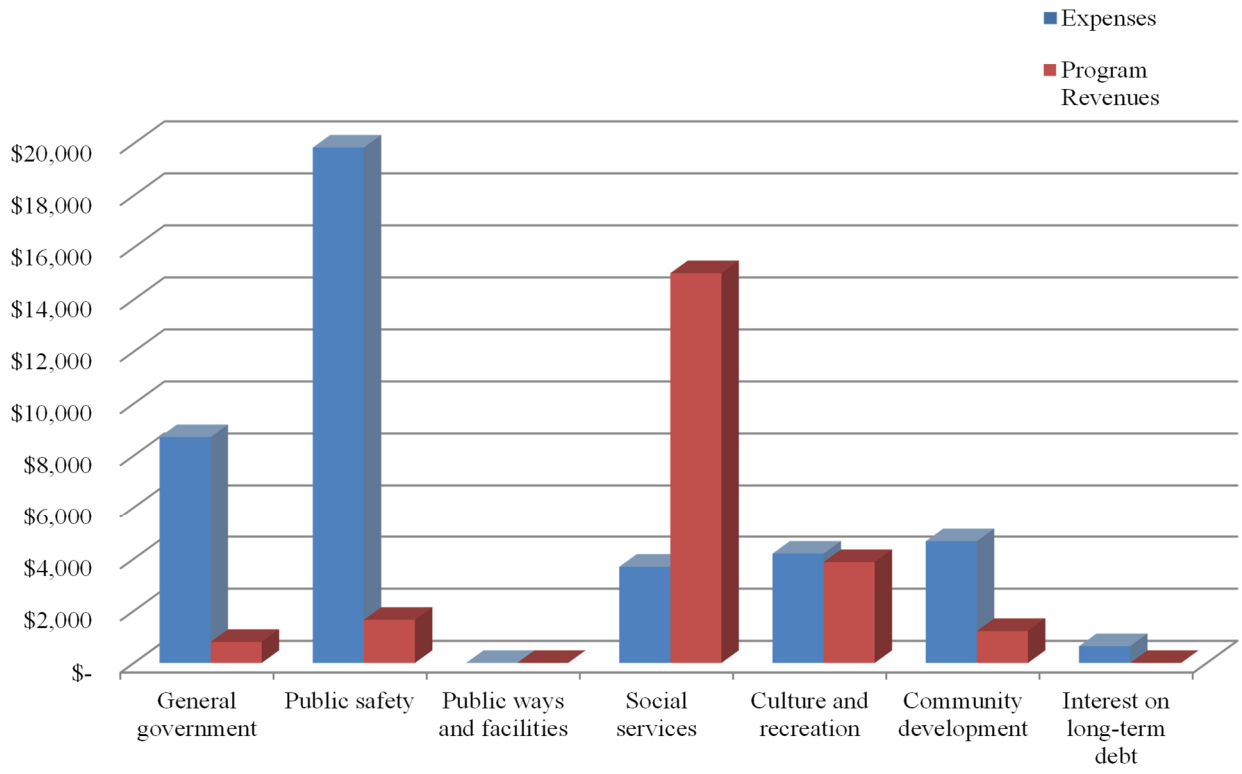
Total governmental expenses for the year were $41.7 million, which is $4.8 million or 10.3% less than in 2022.

- General governmental expenses decreased by $.8 million or 8.4% from the previous year.
- Public safety expenses decreased by $1.8 million or 8.4% from the previous year.
- Public ways and facilities expenses decreased by $1.6 million or 30.6% from the previous year.
- Community development expenses decreased by $0.9 million or 18.3% from the previous year.
- Culture and recreation expenses increased by $1.5 million or 47.9% from the previous year.

Revenues by Source - Governmental Activities



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



Governmental program revenues that include charges for services and grants specific to certain programs account for $22.6 million or 37.4% of the total governmental activity revenue. The amounts necessary to fully fund the governmental activity programs are made up of "general" revenues such as taxes, interest, and grants and contributions.

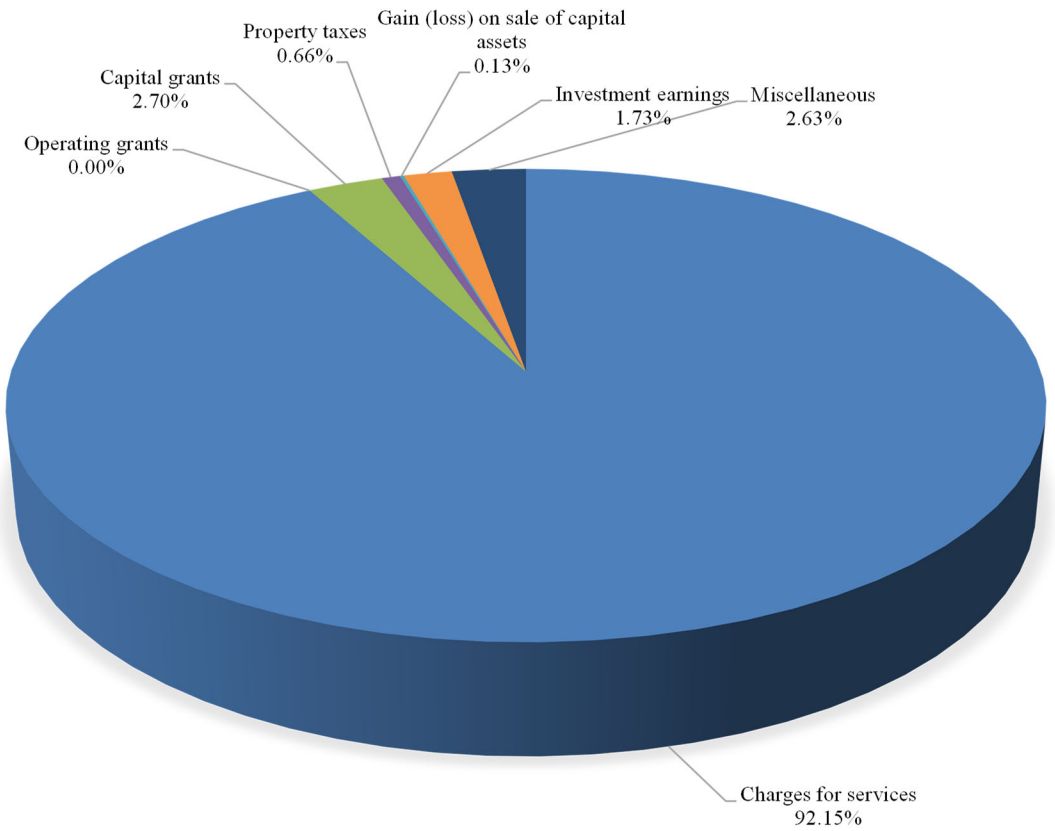
Business-type Activities. Business-type activities account for $111.8 million or 31.8% of the total government-wide net position. This is an increase of $3.5 million from the prior year. Net investment in capital assets accounts for $65.6 million or 58.7% of the total net position and is an increase of $0.1 million from 2022. Restricted net position accounts for $2.6 million, or 2.3% of total net position. This represents an increase of $0.8 million from 2022. Unrestricted net position of $43.6 million, or 39.0% of total net position, represents an increase of $2.6 million from 2022.

Total business-type revenue for the year was $39.3 million, which is $3.7 million or 10.4% more than in 2022.

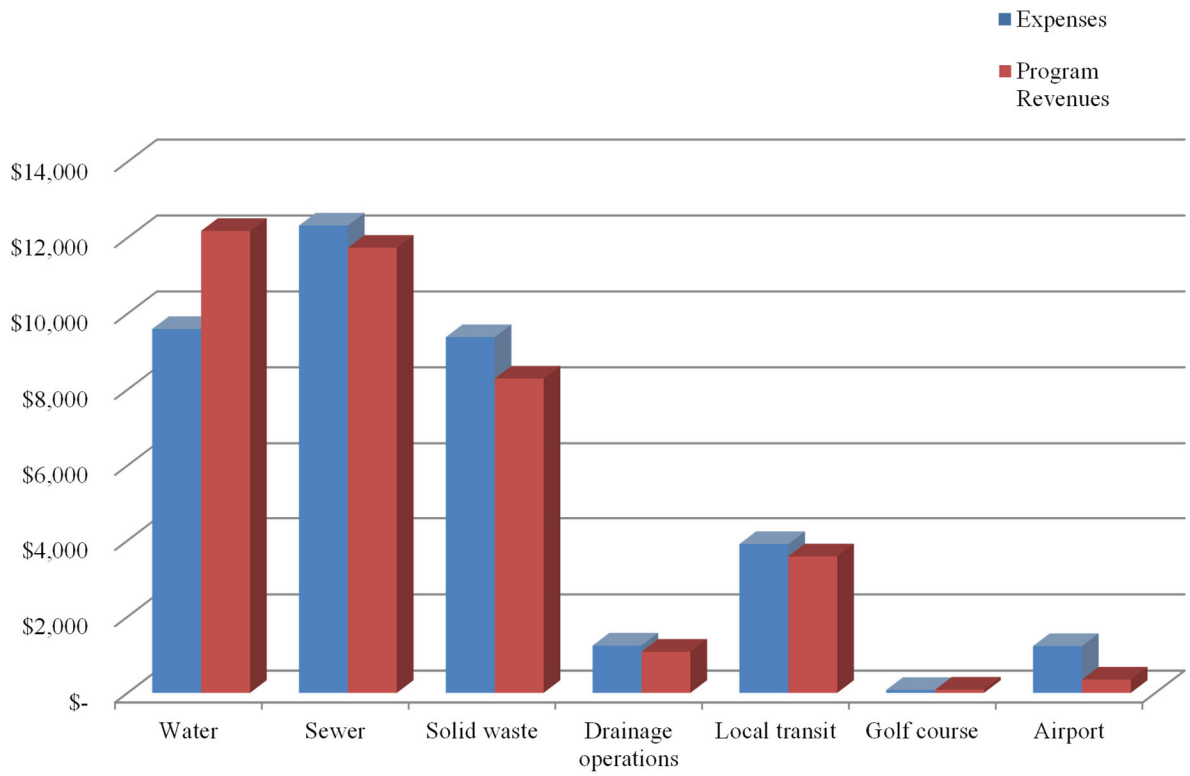
Charges for services increased by $1.7 million or 5.2% from the prior year. Additional water meters were installed where there were previously no meters. The result of adding meters to customers where no meter was originally installed typically increases charges for services.

Capital grants and contributions decreased by $0.1 million or 8.8% from the prior year.

Revenues by Source - Business-Type Activities



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



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

Total business-type expenses for the year were $37.7 million, which is $10.5 million or 38.7% more than in 2022.

Water expenses increased by $2.3 million or 31.1% compared to the prior year, primarily due to salary and operational cost increases.

Sewer expenses increased by $3.6 million or 41.0% compared to the prior year, primarily sue to a sewer line break during the December 2022 to January 2023 severe weather.
.
Solid Waste expenses increased by $3.2 million or 52.6% compared to the prior year, primarily due to increases in implementing a new third-party contract and the effects of Senate Bill 1383.

Financial Analysis of the City's Funds

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

Governmental funds. Fund balance is defined in five categories: non-spendable, restricted, committed, assigned and unassigned. Non-spendable fund balances cannot be spent because they are not in spendable form. Restricted fund balances have limitations imposed externally by creditors, granters, contributors, or laws and regulations of other governments. Committed fund balances have self-imposed limitations set in place prior to the end of the period.

Assigned fund balances are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. Unassigned fund balances are the amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose.

The City's Governmental Funds all ended the year with positive fund balances. The ending fund balance for all funds amounted to $94.1 million, $12.9 million or 15.9% more than the previous year.

Of the total fund balance, $10.4 million or 11% is unassigned which, within the limitations of the fund's purpose, is available for spending at the City's discretion. The remainder of the fund balance is either non-spendable, restricted, committed, or assigned to indicate that it is not in spendable form, legally required to be maintained intact, restricted for a particular purpose, committed for a particular purpose, or assigned for a particular purpose. The details of the remainder are as follows:

	Total
Nonspendable	
Prepaid items	$ 72,092
Inventories	82,881
Total nonspendable	154,973
Restricted	
Community development	12,751,924
Park development	98,941
Parking improvements	136,363
Public works and transportation	18,354,410
Special assessment project	519,667
Insurance stabilization reserve	2,365,453
Public protection	368,640
Capital projects and improvements	18,047,981
Total restricted	52,643,379
Committed	
General Fund stabilization reserve	12,731,891
General plan update	50,000
Solar street light repair Installation	50,000
Measure K - Fire Protection Stabilization	780,000
Measure K - Police Protection Stabilization	780,000
Measure K - Fire Vehicle Replacement	738,540
Total committed	15,130,431
Assigned	
Golf course capital	20,000
Debt service	1,106,145
OPEB liability	97,339
Insurance reserve	950,134
Health insurance premiums	1,357,000
Future annual stipend payments	650,000
Measure K - Fire Protection	7,293,910
Measure K - Police	3,422,960
Measure K - Sales Tax Refund Reserve	900,000
Total assigned	15,797,488
Unassigned	10,363,939
Total fund balances	$ 94,090,210

General Fund

The General Fund is the chief operating fund of the City. As of June 30, 2023, the total fund balance (including all categories) of the general fund was $45.7 million, up $9.0 million from June 30, 2022. The total fund balance of $43.9 million includes non-spendable balances of $0.1 million, restricted balances of $2.4 million, committed balances of $15.1 million, assigned balances of $15.8 million, and an unassigned balance of $12.3 million.

The *assigned* fund balance decreased $0.8 million when compared to June 30, 2022, primarily due to the $1.9 million increase in Measure K fund balance, which was offset by reductions of $0.5 million to the health insurance premiums reserve, a $0.2 million decrease in reserves for future annual employee stipend payments, a $2.4 million transfer of insurance premium reserve to the restricted fund, and a $.3 million increase in debt service.

The *unassigned* fund balance increased $2.4 million when compared to June 30, 2022. The $12.3 million unassigned portion represents the amount carried over to offset the impact of any revenue shortfall that may occur in the next year due to economic uncertainty, adjustments to budgets approved by council during the next fiscal year, and to augment the maintenance of the water and sewer infrastructure as necessary. As a measurement of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total General Fund expenditures. Unassigned fund balance represents approximately 35.5% of total General Fund expenditures, while total fund balance represents approximately 250.1% of total General Fund expenditures.

Other Major Funds

The General Development Impact Fee Special Revenue Fund, a major fund, had a $1.1 million increase in fund balance during fiscal year 2022-23. The ending fund balance of $18.0 million is restricted to use for capital projects and improvements.

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

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

Water Fund	$ 47,621,002
Sewer Fund	25,736,002
Solid waste Fund	(1,073,391)
Drainage Operations Fund	18,825,922
Local Transit Fund	7,498,544
Golf Course Fund	1,289,580
Airport Fund	11,879,814
Fleet Maintenance Fund	5,967,157
Facilities Maintenance Fund	(165,585)
Technology Fund	184,902

Revenue was up slightly in the City's enterprise funds in fiscal year 2022-23. Water revenue was down 9.9%, primarily because of the extremely wet year the city experienced during the winter of 2022-2023, Sewer revenue was up 44.4%, Solid Waste was up 44.4% and Drainage Operations went down 1.2%. Operating expenses were higher in the Water, Sewer, Solid Waste, and Drainage Operations funds for fiscal year 2022-23 primarily due to salary and benefit increases as well as fees incurred for third-party contracts. The City Council recently adopted new rates for the Water, Sewer and Solid Waste services which went into effect in fiscal year 2022-23.

General Fund Budgetary Highlights

The general fund ended fiscal year 2022-23 $12.3 million under budget. This variance was primarily the result of less revenue of $.4 million offset by $12.7 million less in expenditures than projected.

- Actual expenditures for General Government came in $5.0 million under budget due to spending 4.6 million less on economic development as well as spending less than budgeted in City Clerk's office and for the City Attorney.

- Actual expenditures for Public Safety came in at $2.5 million under budget due to savings in contracted services and personnel costs.

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

- Actual expenditures for Community Development came in at $0.6 million under budget due to savings in contracted services and personnel costs.

- Actual expenditures for Culture and Recreation came in at $0.4 million under budget due to savings in personnel costs, recreational programs, contracted services, and conference/training.

- Actual expenditures for Capital Outlay were $4 million under budget due to projects that were carried over to next fiscal year or delayed due to the wet weather during the current fiscal year.

Capital Assets and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental and business-type activities as of June 30, 2023, amounts to $294 million (net of depreciation), a decrease of $7.2 million compared to 2022. This decrease is primarily due to the additions to capital assets of $5.2 million offset by the depreciation expense of $12.4 million.

Major capital asset additions this year include the following:

- Road network improvements - $2.6 million
  - Developer donations (sidewalk, pavement, pipelines, and others) - $1.0 million
  - Various streets and bridge improvement projects - $1.3 million
  - Various park improvement projects - $0.3 million
- Equipment, property, and software purchases - $1.0 million
- Airport apron and taxiway drainage upgrade – $0.8 million

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

- Park improvements: India Park and Olive Knox Park
- Street improvements: 5th Street, C Street, E Street, Lincoln Avenue, Dellavalle Avenue, Austin Street, Gateway Drive, Olive Avenue, Asterial Street, Knox Street, Raymond Road, Cleveland Avenue, Schnoor Avenue, Sunset Avenue, and Riverside Drive
- Traffic signal improvements and installations: Granada Drive, Howard Road, Industrial Avenue, Olive Avenue, Pine Street, Yosemite Avenue, Q Street, Cleveland Avenue, D Street, South Street, Lake Street, and Sherwood Way
- Water storage tank installation: Avenue 17 and Lake Street

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

- Iveywood I Subdivision
- Dutch Bros Coffee Shop
- EZ-Trip Gas Station
- Sealed Air Solar Farm
- Madera County Hall of Justice

Capital Assets

	Governmental Activities		Business Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	$ 12,669,536	$ 12,614,951	$ 9,725,315	$ 9,725,315	$ 22,394,851	$ 22,340,266
Construction in progress	24,764,506	23,851,579	2,944,282	1,762,601	27,708,788	25,614,180
Buildings and improvements	32,969,138	25,042,669	65,621,819	69,924,082	98,590,957	94,966,751
Equipment	18,311,532	18,222,525	9,882,783	5,672,034	28,194,315	23,894,559
Infrastructure	313,519,091	319,937,316	103,222,925	102,308,222	416,742,016	422,245,538
Subscription assets	312,821	-	-	-	312,821	-
Less: accumulated depreciation/amortization	(209,095,136)	(201,594,174)	(90,377,541)	(85,984,269)	(299,472,677)	(287,578,443)
Total	$ 193,451,488	$ 198,074,866	$ 101,019,583	$ 103,407,985	$ 294,471,071	$ 301,482,851

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

Long-term Debt. The City's long-term debt as of June 30, 2023, was $57.3 million with governmental activities accounting for $22.1 million or 38.6%, and business-type activities accounting for $35.2 million or 61.4%. The total debt decreased by $3.5 million or 6.1% during the current fiscal year. The reason for the decrease was due to the principal payments made during the current year.

Long-Term Debt

	Governmental Activities		Business Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Capital leases	$ 17,834,000	$ 18,644,000	$ -	$ -	$ 17,834,000	$ 18,644,000
Loans payable	299,800	414,200	5,882,800	6,605,081	6,182,600	7,019,281
Bonds payable	3,988,528	4,163,695	29,314,348	31,044,894	33,302,876	35,208,589
Total	$ 22,122,328	$ 23,221,895	$ 35,197,148	$ 37,649,975	$ 57,319,476	$ 60,871,870

General obligation debts are direct obligations of the City and are backed by the full faith and credit of the City requiring voter approval and may have a tax rate set to cover repayment. State statutes limit the amount of general obligation debt to 15% of the City's total assessed valuation. The City of Madera's debt limit is $619.5 million. Detailed information on the City's long-term debt activity can be found in Note 9 of the Notes to the Basic Financial Statements.

Economic Factors and Next Year's Budgets and Rates

The national GDP began the fiscal year at 2.7 % and steadily declined to end the fiscal year of 2023 at 2.1%. Economic growth started higher than the previous fiscal year and decreased compared to each quarter throughout the year. It did however begin the fiscal year higher than the end of the prior fiscal year. At the state level, California GDP continues to be the highest of all the states and slightly increased over the full fiscal year. Because the Central Valley relies heavily on an agriculture-based economy, profits are not as lucrative and challenges such as weather (drought), labor availability, and government subsidies all play into the bottom line.

In the last year, the County of Madera added approximately 306 jobs. In July 2022, the unemployment rate in the County was 5.6%, and rose to 7.7% by the end of June of 2023. During the year, the unemployment rate was its highest at 8.7% in March of 2023 and its lowest in September 2022 at 5.2%, according to the State of California Employment Development Department. The effects of inflation and higher interest rates contributed to the fluctuating rates throughout the past year. At the state level, unemployment averaged 4.2%.

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

The expectation in fiscal year 2022-23 was that new home starts would decline as interest rates continued to rise. However, the number of residential homes permitted surprisingly increased, with 247 permits issued. This was an increase of 42.8% as compared to the last fiscal year, where only 173 permits were issued. Although Madera has yet to see a large decline in home values seen in other areas, prices could begin to soften based on the recent rise in home mortgage interest rates.

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

In December 2019 the City entered into a lease purchase agreement to finance energy improvements and upgrades. The projects include HVAC upgrades, LED lighting, solar streetlights, EV charging stations and PV solar. The City has continued to benefit from the upgrades with substantial savings in energy costs. Due to disruptions in the supply chain, the projects are scheduled to be fully completed early in 2024.

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

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

Water is and will remain a key element in the regional economy. The City is taking an active role in regional groundwater management efforts and is planning the next stages of improvements to address long-term water service for current residents and future development. The City received over $23 million in American Rescue Plan Act (ARPA) funds that have been 100% allocated to fund Water and Sewer Infrastructure projects by the City Council. Additionally, potential projects identified by City staff include the replacement of manual water meters, installation of new water meters, recoating of the water tower and the design of water main upgrades throughout the City. These additional projects have planned funding from revenue in the Water Utility Fund.

A new water storage tank, pump station and associated transmission mains are included in the Capital Improvement Program with the initial engineering efforts taking place in fiscal year 2022-23 and continuing into fiscal year 2023-24. The tank represents a critical component of infrastructure necessary to counter continual drought conditions in the valley. Construction funding for the tank project will require the use of ARPA funds the City received in FY 2022-23.

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

Requests for Information

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

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BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

City of Madera
Statement of Net Position
June 30, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Housing Authority of the City of Madera September 30, 2022
ASSETS				
Current assets:				
Cash and investments	$ 107,560,751	$ 54,903,937	$ 162,464,688	$ 9,145,512
Accounts receivable, net	708,939	5,141,195	5,850,134	66,851
Intergovernmental receivable	10,210,885	1,442,081	11,652,966	-
Lease receivable - due within one year	22,570	36,784	59,354	-
Notes receivable - due within one year	-	-	-	41,368
Prepaid items	129,767	46,591	176,358	114,528
Inventories	82,881	-	82,881	-
Due from Fiduciary Funds	614,305	-	614,305	-
Internal balances	1,830,814	(1,830,814)	-	-
Total current assets	121,160,912	59,739,774	180,900,686	9,368,259
Noncurrent assets:				
Restricted cash and investments	2,517,025	2,579,539	5,096,564	1,661,561
Lease receivable - due in more than one year	440,490	822,162	1,262,652	-
Notes receivable - due in more than one year	8,003,577	-	8,003,577	2,864,337
Land held for resale	670,000	-	670,000	-
Capital assets:				
Non-depreciable	37,434,042	12,669,597	50,103,639	675,827
Depreciable/amortizable, net	156,017,446	88,349,986	244,367,432	5,101,403
Total capital assets, net	193,451,488	101,019,583	294,471,071	5,777,230
Total noncurrent assets	205,082,580	104,421,284	309,503,864	10,303,128
Total assets	326,243,492	164,161,058	490,404,550	19,671,387
DEFERRED OUTFLOWS OF RESOURCES				
Related to other post employment benefits	889,909	195,234	1,085,143	-
Related to pensions	16,566,971	3,204,489	19,771,460	1,408,283
Total deferred outflows of resources	17,456,880	3,399,723	20,856,603	1,408,283

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Net Position (Continued)
June 30, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Housing Authority of the City of Madera September 30, 2022
LIABILITIES				
Current liabilities:				
Accounts payable	6,704,247	4,689,465	11,393,712	78,958
Accrued payroll	1,352,728	2,558	1,355,286	19,132
Deposits	627,873	394,626	1,022,499	204,337
Interest payable	107,801	1,832,193	1,939,994	-
Unearned revenue	20,177,569	173,828	20,351,397	74,654
Compensated absences - due within one year	1,360,147	363,316	1,723,463	65,584
Long-term debt - due within one year	1,200,643	2,335,920	3,536,563	135,986
Total current liabilities	31,531,008	9,791,906	41,322,914	578,651
Noncurrent liabilities:				
Other non-current liabilities	-	-	-	580,392
Total OPEB liability	3,742,428	821,042	4,563,470	-
Aggregate net pension liability	45,235,059	10,909,961	56,145,020	4,031,725
Compensated absences - due in more than one year	580,842	76,277	657,119	65,584
Long-term debt - due in more than one year	21,131,102	32,861,228	53,992,330	2,640,476
Total noncurrent liabilities	70,689,431	44,668,508	115,357,939	7,318,177
Total liabilities	102,220,439	54,460,414	156,680,853	7,896,828
DEFERRED INFLOWS OF RESOURCES				
Related to service concession arrangement	-	16,670	16,670	-
Gain on refunding of debt	-	261,333	261,333	-
Related to leases	444,536	845,189	1,289,725	-
Related to other post employment benefits	154,229	33,836	188,065	-
Related to pensions	836,316	165,866	1,002,182	603,664
Total deferred inflows of resources	1,435,081	1,322,894	2,757,975	603,664
NET POSITION				
Net investment in capital assets	173,636,768	65,561,102	239,197,870	3,000,768
Restricted:				
Community development	12,751,924	-	12,751,924	-
Park development	98,941	-	98,941	-
Parking improvements	136,363	-	136,363	-
Public works and transportation	18,354,410	-	18,354,410	-
Special assessment project	519,667	-	519,667	-
Law enforcement	368,640	-	368,640	-
Capital projects and improvements	18,047,981	-	18,047,981	-
Housing services	-	-	-	88,031
Debt service	-	2,579,539	2,579,539	-
Total restricted	50,277,926	2,579,539	52,857,465	88,031
Unrestricted	16,130,158	43,636,832	59,766,990	9,490,379
Total net position	$ 240,044,852	$ 111,777,473	$ 351,822,325	$ 12,579,178

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Activities
For the Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Program Revenues: Total
Primary government:					
Governmental activities:					
General government	$ 8,709,508	$ 141,171	$ 665,637	$ -	$ 806,808
Public protection	19,843,489	1,097,776	557,041	-	1,654,817
Social services	(12,583)	-	-	-	-
Public ways and facilities	3,690,712	2,860,111	10,295,159	1,857,783	15,013,053
Community development	4,195,329	3,468,500	399,658	-	3,868,158
Culture and recreation	4,670,551	823,466	401,817	-	1,225,283
Interest on long-term debt	643,406	-	-	-	-
Total governmental activities	41,740,412	8,391,024	12,319,312	1,857,783	22,568,119
Business-type activities:					
Water	9,595,209	12,047,849	-	130,260	12,178,109
Sewer	12,320,078	11,696,850	-	38,100	11,734,950
Solid waste	9,379,389	8,178,710	-	109,442	8,288,152
Drainage operations	1,241,082	882,656	-	196,180	1,078,836
Local transit	3,904,438	2,994,770	-	586,780	3,581,550
Golf course	75,993	84,107	-	-	84,107
Airport	1,227,634	348,230	-	-	348,230
Total business-type activities	37,743,823	36,233,172	-	1,060,762	37,293,934
Total primary government	$ 79,484,235	$ 44,624,196	$ 12,319,312	$ 2,918,545	$ 59,862,053
Component unit:					
Housing Authority of the City of Madera	$ 9,134,196	$ 2,094,356	$ 7,703,656	$ -	$ 9,798,012
Total component unit	$ 9,134,196	$ 2,094,356	$ 7,703,656	$ -	$ 9,798,012

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Activities (Continued)
For the Year Ended June 30, 2023

Functions/Programs	Net (Expense) Revenue and Changes in Net Position			
	Governmental Activities	Business-type Activities	Total	Component Unit Housing Authority of the City of Madera September 30, 2022
Primary government:				
Governmental activities:				
General government	$ (7,902,700)	$ -	$ (7,902,700)	$ -
Public protection	(18,188,672)	-	(18,188,672)	-
Social services	12,583	-	12,583	-
Public ways and facilities	11,322,341	-	11,322,341	-
Community development	(327,171)	-	(327,171)	-
Culture and recreation	(3,445,268)	-	(3,445,268)	-
Interest on long-term debt	(643,406)	-	(643,406)	-
Total governmental activities	(19,172,293)	-	(19,172,293)	-
Business-type activities:				
Water	-	2,582,900	2,582,900	-
Sewer	-	(585,128)	(585,128)	-
Solid waste	-	(1,091,237)	(1,091,237)	-
Drainage operations	-	(162,246)	(162,246)	-
Local transit	-	(322,888)	(322,888)	-
Golf course	-	8,114	8,114	-
Airport	-	(879,404)	(879,404)	-
Total business-type activities	-	(449,889)	(449,889)	-
Total primary government	(19,172,293)	(449,889)	(19,622,182)	-
Component unit:				
Housing Authority of the City of Madera	-	-	-	663,816
Total component unit	-	-	-	663,816
General Revenues and Transfers:				
General revenues:				
Taxes:				
Property taxes	13,505,386	258,727	13,764,113	-
Sales and use taxes	19,291,534	-	19,291,534	-
Franchise taxes	841,540	-	841,540	-
Other taxes	2,281,598	-	2,281,598	-
Total taxes	35,920,058	258,727	36,178,785	-
Investment income	959,461	679,254	1,638,715	153,796
Gain on sale of capital assets	-	52,605	52,605	-
Miscellaneous revenue	980,194	1,035,824	2,016,018	151,763
Transfers	(1,917,609)	1,917,609	-	-
Total general revenues and transfers	35,942,104	3,944,019	39,886,123	305,559
Change in net position	16,769,811	3,494,130	20,263,941	969,375
Net Position:				
Beginning of year, as restated	223,275,041	108,283,343	331,558,384	11,609,803
End of year	$ 240,044,852	$ 111,777,473	$ 351,822,325	$ 12,579,178

See accompanying Notes to the Basic Financial Statements.

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FUND FINANCIAL STATEMENTS

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Governmental Funds Financial Statements

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

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

Measure "T" Sales Tax Fund - This fund is used to account for the receipt of gasoline tax revenue paid to the City as a subvention from the State of California. These funds support maintenance activities and finance street construction projects as provided by State law.

American Rescue Plan Act Fund - This fund is used to account for the grant revenues and expenditures received through the American Rescue Plan Act.

City of Madera
Balance Sheet
Governmental Funds
June 30, 2023

	Major Funds		
	General Fund	General Development Impact Fee Fund	Measure "T" Sales Tax Fund
ASSETS			
Cash and investments	$ 36,869,010	$ 21,014,797	$ 14,321,143
Restricted cash and investments	-	-	-
Accounts receivable, net	635,405	6,754	-
Intergovernmental receivable	5,122,668	139	1,667,785
Lease receivable	447,018	-	-
Notes receivable	-	-	-
Prepaid items	58,961	-	-
Inventories	82,881	-	-
Due from other funds	5,806,505	-	-
Due from Fiduciary Funds	-	-	-
Advances to other funds	12,240	-	-
Land held for resale	-	-	-
Total assets	$ 49,034,688	$ 21,021,690	$ 15,988,928
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 1,122,455	$ 2,345,910	$ 10,753
Accrued payroll	1,352,624	-	-
Due to other funds	-	-	-
Deposits payable	-	627,799	-
Unearned revenues	214	-	-
Total liabilities	2,475,293	2,973,709	10,753
Deferred inflows of resources:			
Unavailable revenue	403,737	-	1,667,785
Related to leases	428,574	-	-
Total deferred inflows of resources	832,311	-	1,667,785
Fund Balances:			
Nonspendable	141,842	-	-
Restricted	2,365,453	18,047,981	14,310,390
Committed	15,130,431	-	-
Assigned	15,797,488	-	-
Unassigned (deficit)	12,291,870	-	-
Total fund balances	45,727,084	18,047,981	14,310,390
Total liabilities, deferred inflows of resources, and fund balances	$ 49,034,688	$ 21,021,690	$ 15,988,928

See accompanying Notes to the Basic Financial Statements.

City of Madera
Balance Sheet (Continued)
Governmental Funds
June 30, 2023

	Major Funds		
	American Rescue Plan Act Fund	Non-major Governmental Funds	Total Governmental Funds
ASSETS			
Cash and investments	$ 20,063,504	$ 9,560,900	$ 101,829,354
Restricted cash and investments	-	2,517,025	2,517,025
Accounts receivable, net	-	52,403	694,562
Intergovernmental receivable	-	3,420,293	10,210,885
Lease receivable	-	16,042	463,060
Notes receivable	-	8,003,577	8,003,577
Prepaid items	-	13,131	72,092
Inventories	-	-	82,881
Due from other funds	-	-	5,806,505
Due from Fiduciary Funds	-	614,305	614,305
Advances to other funds	-	-	12,240
Land held for resale	-	670,000	670,000
Total assets	$ 20,063,504	$ 24,867,676	$ 130,976,486
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	$ -	$ 2,993,807	$ 6,472,925
Accrued payroll	-	13	1,352,637
Due to other funds	-	3,987,931	3,987,931
Deposits payable	-	74	627,873
Unearned revenues	20,063,504	113,851	20,177,569
Total liabilities	20,063,504	7,095,676	32,618,935
Deferred inflows of resources:			
Unavailable revenue	-	1,751,283	3,822,805
Related to leases	-	15,962	444,536
Total deferred inflows of resources	-	1,767,245	4,267,341
Fund Balances:			
Nonspendable	-	13,131	154,973
Restricted	-	17,919,555	52,643,379
Committed	-	-	15,130,431
Assigned	-	-	15,797,488
Unassigned (deficit)	-	(1,927,931)	10,363,939
Total fund balances	-	16,004,755	94,090,210
Total liabilities, deferred inflows of resources, and fund balances	$ 20,063,504	$ 24,867,676	$ 130,976,486

See accompanying Notes to the Basic Financial Statements.

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City of Madera
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position
June 30, 2023

Total Fund Balances - Total Governmental Funds	$	94,090,210
Amounts reported for Governmental Activities in the Statement of Net Position were different because:		
Unavailable revenues reported on the Governmental Fund Financial Statements resulting from activities in which revenues were earned but were not available are reclassified as revenues in the Government-Wide Financial Statements.		3,822,805
Capital Assets used in the governmental activities were not financial resources and therefore were not reported in the Governmental Funds Balance Sheet.		
Government-Wide Statement of Net Position		193,451,488
Less: capital assets reported in Internal Service Funds		(3,977,234)
Total capital assets		189,474,254
Long-term liabilities are not due and payable in the current period and therefore were not reported in the Governmental Funds Balance Sheet.		
Amount reported in Government-Wide Statement of Net Position		
Compensated absences - due within one year		(1,360,147)
Compensated absences - due in more than one year		(580,842)
Long-term debt - due within one year		(1,200,643)
Long-term debt - due in more than one year		(21,131,102)
Less: amount reported in Internal Service Funds:		
Long-term debt - due within one year		94,498
Long-term debt - due in more than one year		96,792
Compensated absences - due within one year		141,992
Compensated absences - due in more than one year		59,899
Total long-term liabilities		(23,879,553)
Interest payable on long-term debt did not require current financial resources. Therefore, interest payable was not reported as a liability in the governmental funds.		(107,801)
Aggregate net pension liability and total OPEB liability used in the governmental activities were not financial resources and therefore were not reported in the Governmental Funds Balance Sheet.		
Net pension liability		(45,235,059)
Total OPEB liability		(3,742,428)
Less: amount reported in Internal Service Funds:		
Net pension liability		4,010,475
Total OPEB liability		343,692
Total pension and OPEB		(44,623,320)
Deferred outflows of resources related to OPEB and pensions are not available for current period and, therefore, are deferred in the governmental funds or not recorded in the governmental funds.		
Amount reported in Government-Wide Statement of Net Position		
Deferred outflows of resources related to OPEB		889,909
Deferred outflows of resources related to pensions		16,566,971
Less: amount reported in Internal Service Funds:		
Deferred outflows of resources related to OPEB		(81,727)
Deferred outflows of resources related to pensions		(1,177,962)
Total deferred outflows of resources		16,197,191
Deferred inflows of resources related to OPEB and pensions are not available for current period and, therefore, are deferred in the governmental funds or not recorded in the governmental funds.		
Amount reported in Government-Wide Statement of Net Position		
Deferred inflows of resources related to OPEB		(154,229)
Deferred inflows of resources related to pensions		(836,316)
Less: amount reported in Internal Service Funds:		
Deferred inflows of resources related to OPEB		14,164
Deferred inflows of resources related to pensions		60,973
Total deferred inflows of resources		(915,408)
Internal service funds are used by management to charge the cost of fleet management, risk management, information technology, and building maintenance to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position.		5,986,474
Net Position of Governmental Activities	$	240,044,852

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023

	Major Funds		
	General Fund	General Development Impact Fee Fund	Measure "T" Sales Tax Fund
REVENUES:			
Property taxes	$ 4,879,850	$ -	$ -
Sales and use taxes	19,291,534	-	-
Other taxes	2,027,689	-	-
Investment income (loss)	341,518	288,682	277,586
Franchise fees	841,540	-	-
Licenses and permits	1,502,455	-	-
Fines and forfeitures	465,127	-	-
Intergovernmental	9,222,604	-	2,312,989
Charges for services	1,941,861	3,582,404	-
Miscellaneous	789,839	-	-
Total revenues	41,304,017	3,871,086	2,590,575
EXPENDITURES:			
Current:			
General government	3,766,122	-	-
Public protection	21,390,902	-	-
Social services	181,934	-	-
Public ways and facilities	2,025,586	1,223,881	2,578
Community development	5,031,074	-	-
Culture and recreation	4,164,682	522,558	-
Capital outlay	624,105	674,490	218,651
Debt service:			
Principal	264,909	-	-
Interest and fiscal charges	173,244	-	-
Total expenditures	37,622,558	2,420,929	221,229
REVENUES OVER (UNDER) EXPENDITURES	3,681,459	1,450,157	2,369,346
OTHER FINANCING SOURCES (USES):			
Proceeds from sale of property	33,429	-	-
Inception of subscription liability	23,636	-	-
Transfers in	3,794,772	-	-
Transfers out	(382,358)	(397,771)	(897,474)
Total other financing sources (uses)	3,469,479	(397,771)	(897,474)
NET CHANGE IN FUND BALANCES	7,150,938	1,052,386	1,471,872
FUND BALANCES:			
Beginning of year	38,576,146	16,995,595	12,838,518
End of year	$ 45,727,084	$ 18,047,981	$ 14,310,390

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended June 30, 2023

	Major Funds		
	American Rescue Plan Act	Non-major Governmental Funds	Total Governmental Funds
REVENUES:			
Property taxes	$ -	$ 894,132	$ 5,773,982
Sales and use taxes	-	-	19,291,534
Other taxes	-	443,140	2,470,829
Investment income (loss)	-	144,897	1,052,683
Franchise fees	-	-	841,540
Licenses and permits	-	-	1,502,455
Fines and forfeitures	-	3,845	468,972
Intergovernmental	2,521,023	5,939,253	19,995,869
Charges for services	-	64,570	5,588,835
Miscellaneous	-	623,006	1,412,845
Total revenues	2,521,023	8,112,843	58,399,544
EXPENDITURES:			
Current:			
General government	-	108,653	3,874,775
Public protection	-	227,051	21,617,953
Social services	-	-	181,934
Public ways and facilities	-	548,945	3,800,990
Community development	-	147,329	5,178,403
Culture and recreation	-	-	4,687,240
Capital outlay	-	1,104,007	2,621,253
Debt service:			
Principal	-	810,000	1,074,909
Interest and fiscal charges	-	505,220	678,464
Total expenditures	-	3,451,205	43,715,921
REVENUES OVER (UNDER) EXPENDITURES	2,521,023	4,661,638	14,683,623
OTHER FINANCING SOURCES (USES):			
Proceeds from sale of property	-	-	33,429
Inception of subscription liability	-	-	23,636
Transfers in	-	509,546	4,304,318
Transfers out	(2,521,023)	(1,908,224)	(6,106,850)
Total other financing sources (uses)	(2,521,023)	(1,398,678)	(1,745,467)
NET CHANGE IN FUND BALANCES	-	3,262,960	12,938,156
FUND BALANCES:			
Beginning of year	-	12,741,795	81,152,054
End of year	$ -	$ 16,004,755	$ 94,090,210

See accompanying Notes to the Basic Financial Statements.

City of Madera
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-Wide Statement of Activities and Changes in Net Position
For the Year Ended June 30, 2023

Net Changes in Fund Balances - Total Governmental Funds	$ 12,938,156
Amounts reported for Governmental Activities in the Statement of Net Position were different because:	
Governmental funds reported capital outlay as expenditures. However, in the Government-Wide Statement of Activities, the cost of those assets was allocated over their estimated useful lives as depreciation and amortization expenses. This is the amount of capital assets recorded in the current period (net of $375,645 added in internal service funds) ($457,618 of the governmental fund capital outlay balance were for repairs and maintenance expenditures).	2,163,634
In the Government-Wide Statement of Activities, donated assets are reported as a capital contribution.	673,005
Depreciation and amortization expense on capital assets was reported in the Government-Wide Statement of Activities and Changes in Net Position, but they did not require the use of current financial resources. Therefore, depreciation and amortization expense, net of internal service funds of $678,937, was not reported as expenditures in the Governmental Funds.	(7,352,553)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) decreased net position.	(41,381)
Issuance of long-term liabilities provides current financial resources to governmental funds, but the issuance increased long-term liabilities in the Government-Wide Statement of Net Position.	
Subscription liability	(23,636)
Repayment of long-term liabilities was an expenditures in governmental funds, but the repayment reduced long-term liabilities in the Government-Wide Statement of Net Position.	
Principal payment of long-term debt, net of internal services funds of $97,405.	1,074,909
Amortization of bond premium	30,167
Interest expense on long-term debt was reported in the Government-Wide Statement of Activities, but it did not require the use of current financial resources. This amount represented the changes in accrued interest from prior year.	4,891
Compensated absences expenses reported in the Government-Wide Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. (net of $19,228 deducted in internal service funds).	(90,744)
Revenues in the Government-Wide Statement of Activities that do not provide current financial resources and are not reported as revenue in the governmental funds.	1,355,283
Certain pension expenses reported in the Government-Wide Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.	
Changes in pension related deferred outflows of resources	8,003,521
Changes in net pension liabilities	(15,389,948)
Changes in pension related deferred inflows of resources	13,998,678
Certain OPEB expenses reported in the Government-Wide Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.	
Changes in OPEB related deferred outflows of resources	214,494
Changes in total OPEB liabilities	(255,567)
Changes in OPEB related deferred inflows of resources	(44,165)
The internal service funds are used by management to charge the costs of fleet maintenance, facilities maintenance, and technology to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.	(488,933)
Change in Net Position of Governmental Activities	$ 16,769,811

See accompanying Notes to the Basic Financial Statements.

Proprietary Funds Financial Statements

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

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

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

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

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

City of Madera
Statement of Net Position
Proprietary Funds
June 30, 2023

	Major Funds			
	Water Fund	Sewer Fund	Solid Waste Fund	Drainage Operations Fund
ASSETS				
Current assets:				
Cash and investments	$ 38,174,131	$ 13,532,216	$ 1,064,518	$ 1,041,059
Accounts receivable, net	2,509,354	1,363,686	1,125,117	90,925
Intergovernmental receivable	100	941	-	-
Lease receivable - due within one year	-	-	-	-
Prepaid items	23,828	3,274	-	9,410
Total current assets	40,707,413	14,900,117	2,189,635	1,141,394
Noncurrent assets:				
Restricted cash and investments	234,434	2,345,105	-	-
Lease receivable - due in more than one year	-	-	-	-
Capital assets:				
Non-depreciable	788,024	3,283,609	-	4,039,808
Depreciable, net	21,668,626	35,498,082	-	14,222,692
Total capital assets	22,456,650	38,781,691	-	18,262,500
Total noncurrent assets	22,691,084	41,126,796	-	18,262,500
Total assets	63,398,497	56,026,913	2,189,635	19,403,894
DEFERRED OUTFLOWS OF RESOURCES				
Related to OPEB	99,887	68,105	18,162	4,540
Related to pensions	1,164,401	1,087,929	359,298	212,347
Total deferred outflows of resources	1,264,288	1,156,034	377,460	216,887
LIABILITIES				
Current liabilities:				
Accounts payable	1,531,970	546,203	2,158,734	7,957
Accrued payroll	130	90	12	7
Due to other funds	-	-	-	-
Interest payable	83,192	309,727	-	-
Deposits payable	1,818,128	-	-	-
Unearned revenue	83,995	-	89,633	200
Compensated absences - due within one year	168,932	112,647	31,017	21,435
Long-term debt - due within one year	537,120	1,637,000	-	-
Total current liabilities	4,223,467	2,605,667	2,279,396	29,599
Noncurrent liabilities:				
Advances from other funds	-	-	-	-
Total OPEB liability	420,068	286,410	76,376	19,094
Aggregate net pension liability	3,964,307	3,703,950	1,223,260	722,954
Compensated absences - due in more than one year	16,602	-	39,709	11,434
Long term debt - due in more than one year	8,322,228	24,539,000	-	-
Total noncurrent liabilities	12,723,205	28,529,360	1,339,345	753,482
Total liabilities	16,946,672	31,135,027	3,618,741	783,081
DEFERRED INFLOWS OF RESOURCES				
Related to service concession arrangement	-	-	-	-
Gain on refunding of debt	17,530	243,803	-	-
Related to leases	-	-	-	-
Related to OPEB	17,311	11,803	3,148	787
Related to pensions	60,270	56,312	18,597	10,991
Total deferred inflows of resources	95,111	311,918	21,745	11,778
NET POSITION				
Net investment in capital assets	13,579,772	12,361,888	-	18,262,500
Restricted:				
Debt service	234,434	2,345,105	-	-
Unrestricted (deficit)	33,806,796	11,029,009	(1,073,391)	563,422
Total net position	$ 47,621,002	$ 25,736,002	$ (1,073,391)	$ 18,825,922

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Net Position (Continued)
Proprietary Funds
June 30, 2023

	Non-major Funds	Total	Governmental Activities Internal Service Funds
ASSETS			
Current assets:			
Cash and investments	$ 1,092,013	$ 54,903,937	$ 5,731,397
Accounts receivable, net	52,113	5,141,195	14,377
Intergovernmental receivable	1,441,040	1,442,081	-
Lease receivable - due within one year	36,784	36,784	-
Prepaid items	10,079	46,591	57,675
Total current assets	2,632,029	61,570,588	5,803,449
Noncurrent assets:			
Restricted cash and investments	-	2,579,539	-
Lease receivable - due in more than one year	822,162	822,162	-
Capital assets:			
Non-depreciable	4,558,156	12,669,597	3,026
Depreciable, net	16,960,586	88,349,986	3,974,208
Total capital assets	21,518,742	101,019,583	3,977,234
Total noncurrent assets	22,340,904	104,421,284	3,977,234
Total assets	24,972,933	165,991,872	9,780,683
DEFERRED OUTFLOWS OF RESOURCES			
Related to OPEB	4,540	195,234	81,727
Related to pensions	380,514	3,204,489	1,177,962
Total deferred outflows of resources	385,054	3,399,723	1,259,689
LIABILITIES			
Current liabilities:			
Accounts payable	444,601	4,689,465	231,322
Accrued payroll	2,319	2,558	91
Due to other funds	1,818,574	1,818,574	-
Interest payable	1,707	394,626	-
Deposits payable	14,065	1,832,193	-
Unearned revenue	-	173,828	-
Compensated absences - due within one year	29,285	363,316	141,992
Long-term debt - due within one year	161,800	2,335,920	94,498
Total current liabilities	2,472,351	11,610,480	467,903
Noncurrent liabilities:			
Advances from other funds	12,240	12,240	-
Total OPEB liability	19,094	821,042	343,692
Aggregate net pension liability	1,295,490	10,909,961	4,010,475
Compensated absences - due in more than one year	8,532	76,277	59,899
Long term debt - due in more than one year	-	32,861,228	96,792
Total noncurrent liabilities	1,335,356	44,680,748	4,510,858
Total liabilities	3,807,707	56,291,228	4,978,761
DEFERRED INFLOWS OF RESOURCES			
Related to service concession arrangement	16,670	16,670	-
Gain on refunding of debt	-	261,333	-
Related to leases	845,189	845,189	-
Related to OPEB	787	33,836	14,164
Related to pensions	19,696	165,866	60,973
Total deferred inflows of resources	882,342	1,322,894	75,137
NET POSITION			
Net investment in capital assets	21,356,942	65,561,102	3,785,944
Restricted:			
Debt service	-	2,579,539	-
Unrestricted (deficit)	(689,004)	43,636,832	2,200,530
Total net position	$ 20,667,938	$ 111,777,473	$ 5,986,474

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2023

	Major Funds			
	Water Fund	Sewer Fund	Solid Waste Fund	Drainage Operations Fund
OPERATING REVENUES:				
Charges for services	$ 12,047,849	$ 11,696,850	$ 8,178,710	$ 882,656
Miscellaneous revenue	252,528	8,198	636,982	182
Total operating revenues	12,300,377	11,705,048	8,815,692	882,838
OPERATING EXPENSES:				
Salaries and benefits	3,133,737	3,326,191	746,121	580,694
General and administrative	2,367,466	2,134,404	8,560,695	219,346
Supplies and miscellaneous	549,958	444,495	62,104	60,311
Parts and supplies	21,347	2,249,649	-	-
Utilities	2,360,492	470,960	10,469	31,937
Depreciation	907,175	2,451,263	-	348,794
Total operating expenses	9,340,175	11,076,962	9,379,389	1,241,082
OPERATING INCOME (LOSS)	2,960,202	628,086	(563,697)	(358,244)
NONOPERATING REVENUES (EXPENSES):				
Investment income	450,765	132,388	34,770	13,508
Property taxes	-	162,645	-	-
Gain on sale of capital assets	11,552	41,053	-	-
Interest expense	(255,034)	(1,243,116)	-	-
Total nonoperating revenues (expenses)	207,283	(907,030)	34,770	13,508
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	3,167,485	(278,944)	(528,927)	(344,736)
CAPITAL CONTRIBUTIONS AND TRANSFERS				
Capital contributions	130,260	38,100	-	196,180
Capital grants	-	-	109,442	-
Transfers in	310,733	2,464,056	50,000	-
Transfers out	(300,579)	(154,041)	(610,897)	(61,091)
Total capital contributions and transfers	140,414	2,348,115	(451,455)	135,089
Changes in net position	3,307,899	2,069,171	(980,382)	(209,647)
NET POSITION (DEFICIT):				
Beginning of year	44,313,103	23,666,831	(93,009)	19,035,569
End of year	$ 47,621,002	$ 25,736,002	$ (1,073,391)	$ 18,825,922

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Revenues, Expenses, and Changes in Net Position (Continued)
Proprietary Funds
For the Year Ended June 30, 2023

	Non-major Funds	Total	Governmental Activities Internal Service Funds
OPERATING REVENUES:			
Charges for services	$ 3,427,107	$ 36,233,172	$ 5,479,219
Miscellaneous revenue	137,934	1,035,824	28,843
Total operating revenues	3,565,041	37,268,996	5,508,062
OPERATING EXPENSES:			
Salaries and benefits	1,367,144	9,153,887	3,334,219
General and administrative	2,275,994	15,557,905	903,975
Supplies and miscellaneous	485,092	1,601,960	329,501
Parts and supplies	322,965	2,593,961	157,958
Utilities	18,331	2,892,189	476,185
Depreciation	725,995	4,433,227	678,937
Total operating expenses	5,195,521	36,233,129	5,880,775
OPERATING INCOME (LOSS)	(1,630,480)	1,035,867	(372,713)
NONOPERATING REVENUES (EXPENSES):			
Investment income	47,823	679,254	-
Property taxes	96,082	258,727	-
Gain on sale of capital assets	-	52,605	-
Interest expense	(12,544)	(1,510,694)	(1,143)
Total nonoperating revenues (expenses)	131,361	(520,108)	(1,143)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,499,119)	515,759	(373,856)
CAPITAL CONTRIBUTIONS AND TRANSFERS			
Capital contributions	13,819	378,359	-
Capital grants	572,961	682,403	-
Transfers in	298,804	3,123,593	57,000
Transfers out	(79,376)	(1,205,984)	(172,077)
Total capital contributions and transfers	806,208	2,978,371	(115,077)
Changes in net position	(692,911)	3,494,130	(488,933)
NET POSITION (DEFICIT):			
Beginning of year	21,360,849	108,283,343	6,475,407
End of year	$ 20,667,938	$ 111,777,473	$ 5,986,474

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2023

	Major Funds			
	Water Fund	Sewer Fund	Solid Waste Fund	Drainage Operations Fund
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	$ 11,902,550	$ 11,329,461	$ 7,897,075	$ 867,758
Cash payments to suppliers for goods and services	(5,365,043)	(5,781,991)	(6,492,897)	(326,203)
Cash payments to employees for services	(2,373,069)	(2,323,589)	(747,791)	(488,283)
Other operating revenues and expenses	252,528	8,198	636,982	182
Net cash provided by (used in) operating activities	4,416,966	3,232,079	1,293,369	53,454
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Property taxes	-	162,645	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Transfers from other funds	310,733	2,464,056	50,000	-
Transfers to other funds	(300,579)	(154,041)	(610,897)	(61,091)
Net cash provided by (used in) noncapital financing activities	10,154	2,472,660	(560,897)	(61,091)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital grants	-	-	109,442	-
Acquisition of capital assets	(99,582)	(216,016)	-	-
Principal payment of long-term debt	(539,479)	(1,852,307)	-	-
Interest paid on debt	(242,384)	(1,018,041)	-	-
Net cash provided by (used in) capital and related financing activities	(881,445)	(3,086,364)	109,442	-
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest from investments	450,765	132,388	34,770	13,508
Net cash provided by investing activities	450,765	132,388	34,770	13,508
Net change in cash and cash equivalents	3,996,440	2,750,763	876,684	5,871
CASH AND CASH EQUIVALENTS:				
Beginning of year	34,412,125	13,126,558	187,834	1,035,188
End of year	$ 38,408,565	$ 15,877,321	$ 1,064,518	$ 1,041,059
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO STATEMENT OF NET POSITION:				
Cash and investments	$ 38,174,131	$ 13,532,216	$ 1,064,518	$ 1,041,059
Restricted cash and investments	234,434	2,345,105	-	-
Total cash and cash equivalents	$ 38,408,565	$ 15,877,321	$ 1,064,518	$ 1,041,059
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
Operating income (loss)	$ 2,960,202	$ 628,086	$ (563,697)	$ (358,244)
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities:				
Depreciation	907,175	2,451,263	-	348,794
Changes in operating assets and liabilities, and deferred outflows and inflows of resources:				
Accounts receivable, net	(383,670)	(363,631)	(281,635)	(14,898)
Intergovernmental receivable	(100)	(326)	-	-
Lease receivable	-	-	-	-
Prepaid items	5,165	3,038	38	(274)
Deferred outflows - OPEB related	(26,510)	(18,075)	(4,821)	(1,205)
Deferred outflows - pension related	(626,844)	(728,814)	(96,173)	(102,693)
Accounts payable	(70,945)	(485,521)	2,140,333	(14,335)
Accrued payroll	(52,937)	(49,884)	(17,678)	(10,286)
Deposits payable	246,071	-	-	-
Unearned revenue	(7,600)	(3,432)	-	-
Compensated absences	(20,505)	(4,821)	9,123	67
Aggregate net pension liability	1,829,402	2,172,482	226,383	277,177
Total OPEB liability	31,586	21,536	5,743	1,436
Deferred inflows - lease related	-	-	-	-
Deferred inflows - OPEB related	5,458	3,722	993	248
Deferred inflows - pension related	(378,982)	(393,544)	(125,240)	(72,333)
Total adjustments	1,456,764	2,603,993	1,857,066	411,698
Net cash provided by (used in) operating activities	$ 4,416,966	$ 3,232,079	$ 1,293,369	$ 53,454
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:				
Contributed property, plant and equipment	$ 130,260	$ 38,100	$ -	$ 196,180
Total noncash capital and related financing activities	$ 130,260	$ 38,100	$ -	$ 196,180

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Cash Flows (Continued)
Proprietary Funds
For the Year Ended June 30, 2023

	Non-major Funds	Total	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	$ 2,550,388	$ 34,547,232	$ 5,470,819
Cash payments to suppliers for goods and services	(2,832,535)	(20,798,669)	(1,835,447)
Cash payments to employees for services	(791,680)	(6,724,412)	(2,250,683)
Other operating revenues and expenses	137,934	1,035,824	28,843
Net cash provided by (used in) operating activities	(935,893)	8,059,975	1,413,532
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Property taxes	96,082	258,727	-
Due to other funds	1,011,813	1,011,813	-
Advances from other funds	(24,480)	(24,480)	-
Transfers from other funds	298,804	3,123,593	57,000
Transfers to other funds	(79,376)	(1,205,984)	(172,077)
Net cash provided by (used in) noncapital financing activities	1,302,843	3,163,669	(115,077)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Capital grants	572,961	682,403	-
Acquisition of capital assets	(1,009,568)	(1,325,166)	(324,159)
Principal payment of long-term debt	(631,976)	(3,023,762)	(97,405)
Interest paid on debt	(14,461)	(1,274,886)	(1,143)
Net cash provided by (used in) capital and related financing activities	(1,083,044)	(4,941,411)	(422,707)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest from investments	47,823	679,254	-
Net cash provided by investing activities	47,823	679,254	-
Net change in cash and cash equivalents	(668,271)	6,961,487	875,748
CASH AND CASH EQUIVALENTS:			
Beginning of year	1,760,284	50,521,989	4,855,649
End of year	$ 1,092,013	$ 57,483,476	$ 5,731,397
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO STATEMENT OF NET POSITION:			
Cash and investments	$ 1,092,013	$ 54,903,937	$ 5,731,397
Restricted cash and investments	-	2,579,539	-
Total cash and cash equivalents	$ 1,092,013	$ 57,483,476	$ 5,731,397
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:			
Operating income (loss)	$ (1,630,480)	$ 1,035,867	$ (372,713)
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities:			
Depreciation	725,995	4,433,227	678,937
Changes in operating assets and liabilities, and deferred outflows and inflows of resources:			
Accounts receivable, net	(12,251)	(1,056,085)	(8,400)
Intergovernmental receivable	(857,089)	(857,515)	-
Lease receivable	52,768	52,768	-
Prepaid items	(362)	7,605	71,652
Deferred outflows - OPEB related	(1,205)	(51,816)	(21,692)
Deferred outflows - pension related	(301,759)	(1,856,283)	(763,670)
Accounts payable	270,209	1,839,741	(39,480)
Accrued payroll	(16,397)	(147,182)	(45,571)
Deposits payable	(100)	245,971	-
Unearned revenue	-	(11,032)	-
Compensated absences	(7,516)	(23,652)	(5,832)
Aggregate net pension liability	1,015,447	5,520,891	2,293,019
Total OPEB liability	1,436	61,737	25,843
Deferred inflows - lease related	(60,047)	(60,047)	-
Deferred inflows - OPEB related	248	10,669	4,466
Deferred inflows - pension related	(114,790)	(1,084,889)	(403,027)
Total adjustments	694,587	7,024,108	1,786,245
Net cash provided by (used in) operating activities	$ (935,893)	$ 8,059,975	$ 1,413,532
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:			
Contributed property, plant and equipment	$ 13,819	$ 378,359	$ -
Total noncash capital and related financing activities	$ 13,819	$ 378,359	$ -

See accompanying Notes to the Basic Financial Statements.

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Fiduciary Funds Financial Statements

Custodial Funds - These funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private purpose trust funds. This includes the Madera General Deposit Custodial Fund and Community Facilities Districts Custodial Fund.

RDA Successor Agency Private Purpose Trust Fund - This fund is used to account for monies received from the Madera County Auditor Controller for the repayment of the enforceable obligations of the former Madera Community Development Agency. These funds are restricted for the sole purpose of payment of items on an approved Recognized Payment Obligation Schedule (ROPS).

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City of Madera
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2023

	Custodial Funds	RDA Successor Agency Private Purpose Trust Fund
ASSETS		
Cash and investments	$ 2,842,474	$ 6,095,628
Accounts receivable, net	1,658	57,687
Prepaid items	925	3,286
Restricted cash and investments with fiscal agent	48,600	420
Land held for resale	-	278,207
Capital asset, not being depreciated	-	16,701
Capital asset, being depreciated, net	-	1,493,748
Total assets	2,893,657	7,945,677
LIABILITIES		
Accounts payable	16,259	118
Interest payable	-	457,737
Due to City	614,305	-
Long-term debt - due within one year	-	1,515,000
Long-term debt - due in more than one year	-	32,059,973
Total liabilities	630,564	34,032,828
NET POSITION (DEFICIT)		
Restricted for:		
Individuals, organizations, and other governments	2,263,093	-
Held in trust for dissolution of RDA	-	(26,087,151)
Total net position (deficit)	$ 2,263,093	$ (26,087,151)

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2023

	Custodial Funds	RDA Successor Agency Private Purpose Trust Fund
ADDITIONS:		
Special assessments for other governments	$ 184,968	$ -
Investment income	131,969	95,272
RDA property tax trust fund distribution	-	3,049,122
Other payments received	-	27,181
Total additions	316,937	3,171,575
DEDUCTIONS:		
Administration	9,780	7,385
Project payments	-	14,075
Payments on conduit bonds - principal	88,740	-
Payments on conduit bonds - interest	80,916	-
Depreciation	-	34,738
Interest expense	-	1,154,077
Total deductions	179,436	1,210,275
Change in net position	137,501	1,961,300
NET POSITION (DEFICIT):		
Beginning of year	2,125,592	(28,048,451)
End of year	$ 2,263,093	$ (26,087,151)

See accompanying Notes to the Basic Financial Statements.

NOTES TO THE BASIC FINANCIAL STATEMENTS

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City of Madera
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City of Madera
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Note 1 – Summary of Significant Accounting Policies

The basic financial statements of the City of Madera, California (the "City") have been prepared in conformity with Accounting Principles Generally Accepted in the United States of America ("U.S. GAAP") as applied to governmental agencies. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting standards in the United States. The more significant of the City's accounting policies are described below.

A. Financial Reporting Entity

The City was incorporated in 1907 under the general laws of the State of California. The City operates under a Council-Manager form of government and provides the following services: public protection, health and social services, public ways and facilities, community development (planning, building and zoning), culture-recreation, public utilities (water, sewer, solid waste, and drainage operations), airport services, local transportation, golf course, and general administrative services.

Blended Component Units

The financial reporting entity consists of the primary government, the City, and its component units. Component units are legally separate entities for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the primary government is accountable and their exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Blended component units, although legally separate entities, are, in substance part of the government's operation. As a result, data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the government.

Although the following are legally separate from the City, they have been "blended" as though they are part of the City because the component unit's governing body is substantially the same as the City's and there is a financial benefit or burden relationship between the City and the component unit; management of the City has operational responsibilities for the component units; and/or the component units provide services entirely, or almost entirely, to the City or otherwise exclusively, or almost exclusively, benefits the City, even though it does not provide services directly to it.

Madera Public Financing Authority (Financing Authority)

The Madera Public Financing Authority ("Financing Authority") was created in 1989. The Financing Authority is a joint exercise of joint powers. The City Council serves as directors of the Financing Authority. The purpose of the Financing Authority is to act as a financing/lending type of entity only. No separate annual financial statements are prepared for the Financing Authority. Since the City Council previously served as the government board for this component unit, the City's component unit was considered to be a blended component unit. Blended component units, although legally separate entities, are in substance, part of the City's operations and financial information was reported with the primary government.

Note 1 – Summary of Significant Accounting Policies (Continued)

A. Financial Reporting Entity (Continued)

Discretely Presented Component Units

A discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City.

Housing Authority of the City of Madera (Housing Authority)

The Housing Authority of the City of Madera ("Housing Authority") is a governmental entity authorized in accordance with state law to engage in the development, acquisition, leasing, and administration of low-rent housing programs. The Housing Authority is governed by a Board of Commissioners, which is comprised of members of the City Council. Management of the Housing Authority is appointed and held accountable to the Governing Board. The Housing Authority has a September 30 year end in order to align with other Housing Authorities in California. The Housing Authority's September 30 fiscal year-end audited financial statements are included in the City's basic financial statements as a discretely presented component unit. Complete financial statements for the Housing Authority may be obtained from the administrative offices located at 205 North G St, Madera, CA 93637.

The Housing Authority and the City have different fiscal years, which can result in timing differences in transactions between the Housing Authority and the City as noted in the basic financial statements.

B. Basis of Presentation, Accounting and Measurement Focus

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures or expenses, as appropriate. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained in accordance with legal and managerial requirements.

Government-Wide Financial Statements

The City's Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities and Changes in Net Position. These statements present summaries of governmental and business-type activities for the City accompanied by a total column. Fiduciary activities of the City are not included in these statements.

These financial statements are presented on an *"economic resources"* measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets and liabilities, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation, Accounting and Measurement Focus (Continued)

Government-Wide Financial Statements (Continued)

Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from non-exchange transactions are recognized in accordance with the requirements of U.S. GAAP. Program revenues include charges for services, special assessments, and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program. Program revenues for the City are classified in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Certain eliminations have been made in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities and Changes in Net Position, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated. The following interfund activities have been eliminated:

- Due to/from other funds
- Advances to/from other funds
- Transfers in/out

Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances. An accompanying schedule is presented to reconcile and explain the differences in Net Position as presented in these statements to the Net Position presented in the Government-Wide Financial Statements. The City has presented all major funds that met the applicable criteria.

All governmental funds are accounted for on a spending or *"current financial resources"* measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Measurable means that the amounts can be estimated, or otherwise determined. Available means that the amounts were collected during the reporting period or soon enough thereafter to be available to finance the expenditures accrued for the reporting period. The City uses an availability period of 60 days for all revenues except grants, which use a six-month availability period.

Sales taxes, property taxes, franchise taxes, gas taxes, motor vehicle in-lieu, transient occupancy taxes, grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period to the extent normally collected within the availability period. Other revenue items are considered to be measurable and available when cash is received by the government.

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation, Accounting and Measurement Focus (Continued)

Governmental Fund Financial Statements (Continued)

Revenue recognition is subject to the measurable and available criteria for the governmental funds in the fund financial statements. Exchange transactions are recognized as revenues in the period in which they are earned (i.e., the related goods or services are provided). Locally imposed derived tax revenues are recognized as revenues in the period in which the underlying exchange transaction upon which they are based takes place. Imposed non-exchange transactions are recognized as revenues in the period for which they were imposed. If the period of use is not specified, they are recognized as revenues when an enforceable legal claim to the revenues arises or when they are received, whichever occurs first. Government-mandated and voluntary non-exchange transactions have been recognized as revenues when all applicable eligibility requirements have been met.

The Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach of GASB Statement No. 34.

The City reports the following major governmental funds:

General Fund – This is the primary operating fund of the City. It accounts for all the general revenues of the City not specifically levied or collected for by other City funds and for expenditures related to the rendering of general services by the City.

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

Measure "T" Sales Tax Fund – This fund is used to account for the receipt of sales tax revenue paid to the City as a subvention from the State of California. These funds support maintenance activities and finance street construction projects as provided by State law.

American Rescue Plan Act Fund – This fund used to account for the grant revenues received and expenditures incurred through the American Rescue Plan Act.

Discretely Presented Component Unit Financial Statements

The activities of the Authority closely resemble those of ongoing businesses in which the purpose is to conserve and add to basic resources while meeting operating expenses from current revenues. The Authority which provides services on a continuous basis, has its activities are substantially financed by revenues derived from user charges and contributions from the member agencies. The Authority utilizes the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized as they are incurred.

Proprietary Fund Financial Statements

Proprietary Fund Financial Statements include a Statement of Net Position, a Statement of Revenues, Expenses, and Changes in Fund Net Position, and a Statement of Cash Flows for each major Proprietary Fund and an aggregate total column for all non-major Proprietary funds.

A separate column representing internal service funds is also presented in these statements. However, internal service balances and activities have been combined with the governmental activities in the Government-Wide Financial Statements. The City's internal service funds include funds which provide services directly to other City funds. These areas of service include fleet operations, facilities maintenance, and technology.

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation, Accounting and Measurement Focus (Continued)

Proprietary Fund Financial Statements (Continued)

Proprietary funds are accounted for using the *"economic resources"* measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Fund Net Position presents increases (revenues) and decreases (expenses) in total Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. In these funds, receivables have been recorded as revenue and provisions have been made for uncollectible amounts.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

The City reports the following major proprietary funds:

Water Fund – This fund is used to account for the provision of water services to the residential, commercial and industrial segments of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

Sewer Fund – This fund is used to account for the provision of sewer treatment to residential, commercial and industrial segments of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

Solid Waste Fund – This fund is used to account for City's activities related to solid waste removal and street cleaning activities.

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

Internal service fund balances and activities have been combined with governmental activities in the Government-Wide Financial Statements, and are comprised of the following funds:

Fleet Operations Fund - This fund is used to account for the accumulation and allocation of costs associated with the maintenance of the City fleet of vehicles.

Facilities Maintenance Fund - This fund is used to account for the accumulation and allocation of costs associated with the maintenance of the City Hall building and other City buildings.

Technology Fund - This fund is used to account for the costs associated with automation maintenance of the City's various computers, servers and interdepartmental electronic communications.

Fiduciary Fund Financial Statements

Fiduciary fund financial statements include a Statement of Net Position and a Statement of Changes in Fiduciary Net Position. The City's fiduciary funds represent custodial funds and private purpose trust funds. Both custodial funds and the private purpose trust funds are accounted for on the full accrual basis of accounting.

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation, Accounting and Measurement Focus (Continued)

Fiduciary Fund Financial Statements (Continued)

Fiduciary fund types are accounted for according to the nature of the fund. Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. Such funds include and General Deposits Fund. They are also used to account for various assessment districts for which the City acts as an agent for debt service activity, as the City is prohibited from levying additional taxes for these districts. Such funds include Community Facilities Districts.

The City's private purpose trust fund is a fiduciary fund type used by the City to report assets, liabilities and activities of the Successor Agency to the Redevelopment Agency ("Successor Agency") for the City of Madera. Its results of operations are presented on the Statement of Changes of Fiduciary Net Position.

Successor Agency of the Redevelopment Agency for the City of Madera

The Redevelopment Obligation Retirement Fund was created to serve as a custodian for the assets and to wind down the affairs of the RDA on February 1, 2012, pursuant to Assembly Bill x1 26. Its purpose is to expeditiously wind down the affairs of the dissolved Redevelopment Agency ("RDA"). The Successor Agency is a separate public entity from the City, subject to the direction of an oversight board. The City Council serves as the governing board of the Successor Agency. In general, the Successor Agency's assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

In future fiscal years, the Successor Agency will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former RDA until all enforceable obligations of the former RDA have been paid in full and all assets have been liquidated. Based upon the nature of the Successor Agency's custodial role, the Successor Agency has been included in the accompanying basic financial statements as a private purpose trust fund. On March 6, 2015, the California Department of Finance (Finance) approved the City's revised Long-Range Property Management Plan ("LRPMP"), with the assets deemed for governmental use and future development.

C. Deferred Outflows and Inflows of Resources

The Statement of Net Position and Balance Sheet – Governmental Funds reports separate sections for Deferred Outflows of Resources, and Deferred Inflows of Resources, when applicable.

Deferred Outflows of Resources represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then.

Deferred Inflows of Resources represent an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

D. Cash, Cash Equivalents and Investments

The City pools its available cash for investment purposes. The City considers pooled cash and investment amounts, with original maturities of three months or less, to be cash equivalents.

Note 1 – Summary of Significant Accounting Policies (Continued)

D. Cash, Cash Equivalents and Investments (Continued)

Investments are reported in the accompanying financial statements at fair value, except for certain investment contracts that are reported at cost because they are not transferable and they have terms that are not affected by changes in market interest rates. Changes in fair value that occur during a fiscal year are recognized as investment income reported for that fiscal year, and may result in negative investment income in the accompanying financial statements. Investment income includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation, maturity, or sale of investments.

Investment income earned by the pooled investments is allocated to the various funds based on each fund's average cash and investment balance, except for investment income associated with funds not legally required to receive pooled investment income which has been assigned to and recorded as revenue of the general fund, as provided by California Government Code Section 53647.

For purposes of the statement of cash flows, amounts reported as cash and cash equivalents, include amounts on deposit in the City pool and any short-term, highly liquid investments that are both readily convertible to known amounts of cash or so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.

Certain disclosure requirements, if applicable, for deposits and investment risks in the following areas:

- Interest rate risk
- Credit risk
  - Overall
  - Custodial credit risk
  - Concentration of credit risk
- Foreign currency risk

U.S. GAAP establishes a framework for measuring fair value, and establishes disclosures about fair value measurement. Investments, unless otherwise specified, recorded at fair value in the Statements of Net Position, are categorized based upon the level of judgment associated with the inputs used to measure their fair value.

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end and other disclosures.

Levels of inputs are as follows:

Level 1 – Inputs are unadjusted, quoted prices for identical assets or liabilities in active markets at the measurement date.

Level 2 – Inputs, other than quoted prices included in Level 1, which are observable for the assets or liabilities through corroboration with market data at the measurement date.

Level 3 – Unobservable inputs that reflect management’s best estimate of what market participants would use in pricing the assets or liabilities at the measurement date.

E. Restricted Assets

Amounts reported as restricted assets have been restricted by bond indentures or are to be used for specified purposes based on contract provisions, such as bonded debt service.

Note 1 – Summary of Significant Accounting Policies (Continued)

F. Receivables

Customer or trade receivables are reported as "accounts receivable" and are shown net of an allowance for uncollectible accounts based on historical and management estimates.

Noncurrent portions of long-term receivables (e.g., "notes receivable") due to governmental fund types are reported in their respective balance sheets despite their spending measurement focus. Recognition of governmental fund type revenues represented by noncurrent receivables are deferred until they become current receivables. Noncurrent portions of long-term notes receivable are offset by restricted fund balance in the special revenue funds.

G. Interfund Transactions

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" or "advances to/from other funds" (i.e., the current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the Governmental-Wide Financial Statements as "internal balances."

H. Inventory

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies and vehicle repair parts. The cost of such inventories is recorded as expenditure/expenses when consumed rather than when purchased. Inventory reported in governmental funds is offset with nonspendable fund balance to show that inventories do not constitute available spendable resources, even though they are a component of fund balance.

I. Prepaid Items

Prepaid items are reported in the governmental funds under the consumption method and are reported as a nonspendable component of fund balance to indicate that they are not spendable for appropriation and are not expendable financial resources.

J. Leases

The City is a lessor for leases of special purpose facilities, office and commercial space, and land. The City recognizes leases receivable and deferred inflows of resources in the financial Statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflows of resources are initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflows of resources are recognized as revenue over the life of the lease term in a systematic and rational method.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

Note 1 – Summary of Significant Accounting Policies (Continued)

J. Leases (Continued)

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

K. Subscription-Based Information Technology Arrangements (SBITAs)

The City has a policy to recognize a SBITA liability and a right-to-use subscription asset (SBITA asset) in our financial statements with an initial, individual value of $50,000 or more with a subscription term greater than one year.

At the commencement of a subscription, when the subscription asset is placed into service, the SBITA liability is measured at the present value of payments expected to be made during the subscription term. Future subscription payments are discounted using the City's incremental borrowing rate and the City recognizes amortization of the discount on the subscription liability as interest expense in subsequent financial reporting periods.

SBITA assets are measured as the sum of the initial subscription liability, payments made to the SBITA vendor before the commencement of the lease term, and capitalizable implementation costs less any incentives received from the SBITA vendor at or before the commencement of the subscription term. Subscription assets are amortized using the straight-line method over the subscription term.

Key estimates and judgments related to SBITAs include how the City determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments.

- The City uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the SBITA vendor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for SBITAs.

- The subscription term includes the period during which the City has a noncancelable right to use the underlying IT asset. The subscription term also includes periods covered by an option to extend if it is reasonably certain to be exercised.

- Subscription payments included in the measurement of the subscription liability are composed of fixed payments and purchase option years that the City is reasonably certain to exercise. The City monitors changes in circumstances that would require a remeasurement of a subscription and will remeasure any subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Right-to-use subscription assets are reported along with other capital assets and subscription liabilities are reported as long-term debt on the statement of net position.

Note 1 – Summary of Significant Accounting Policies (Continued)

L. Land Held for Resale

Land held for resale represents land, structures, and related improvements that were acquired for resale as part of the City's redevelopment and grant activities. Land held for resale is accounted for is recorded at lower of cost or net realizable value in accordance with accounting principles generally accepted in the United States of America. Land held for resale, which is not available for current expenditure, is reported in the governmental funds balance sheet as restricted fund balance when proceeds from the sale must be used for restricted purposes or as nonspendable fund balance when such proceeds are not restricted.

M. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are valued at the fair value of the assets on the date on which they were contributed. Donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value rather than fair value. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. The City utilizes a capitalization threshold of $5,000 - $25,000 depending on asset type.

Depreciation is charged to operations using the straight-line method over the estimated useful lives of the assets as follows:

Asset Type	Years
Buildings	25-35
Improvements	5-50
Equipment	4-15
Infrastructure	10-50

For all infrastructure systems, the City elected to use the Basic Approach as defined by GASB Statement No. 34 for infrastructure reporting. The City defines infrastructure as the basic physical assets that allow the City to function. The assets include the streets, water purification and distribution system, sewer collection and treatment system, parks and recreation, lands and improvement system, storm water conveyance system, and buildings combined with the site amenities such as parking and landscaped areas used by the City in the conduct of its business. Each major infrastructure system can be divided into subsystems. For example, the street system can be subdivided into pavement, curb and gutters, sidewalks, medians, streetlights, traffic control devices (signs, signals and pavement markings), landscaping and land. These subsystems were not delineated in the basic financial statements. The appropriate operating department maintains information regarding the subsystems.

Note 1 – Summary of Significant Accounting Policies (Continued)

N. Long-Term Debt

Government-Wide Financial Statements and Proprietary Fund Financial Statements

Long-term debt and other financial obligations are reported as liabilities in the appropriate funds. Bond premiums and discounts are deferred and amortized over the life of the bonds using straight line method. Bonds payable are reported net of the applicable premium or discount. Issuance costs are expensed when incurred. Gains or losses on bond refunding are reported as either deferred outflows of resources or deferred inflows of resources and amortized over the term of the related debt.

Governmental Fund Financial Statements

The governmental fund financial statements do not present long-term debt but are shown in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position. Governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Debt issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

O. Compensated Absences

The City's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Government-Wide Financial Statements

For governmental and business-type activities, compensated absences are recorded as expenses when earned.

Fund Financial Statements

For governmental funds, compensated absences are recorded as expenditures in the year paid. The General Fund is typically used to liquidate compensated absences. In proprietary funds, compensated absences are expensed to the various funds in the period they are earned, and such fund's share of the unpaid liability is recorded as a long-term liability of the fund.

Note 1 – Summary of Significant Accounting Policies (Continued)

P. Pension Plans

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plans and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans (Note 13). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value. The General Fund and Internal Service Funds are typically used to liquidate the pension liability related to the City's governmental activities while the pension liability for Business-type activities is liquidated from the respective Enterprise Funds.

The following timeframes are used for pension reporting:

Valuation date	June 30, 2021
Measurement date	June 30, 2022
Measurement period	July 1, 2021 to June 30, 2022

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

Q. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB plan, the assets of which are held in an irrevocable trust, and additions to/deductions from the OPEB plan's fiduciary net position have been determined by an independent actuary (Note 14). For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. The General Fund and Internal Service Funds are typically used to liquidate the OPEB liability related to the City's governmental activities while the OPEB liability for Business-type activities is liquidated from the respective Enterprise Funds.

Generally accepted accounting principles require that the reported results must pertain to liability and fiduciary net position information within certain defined timeframes. For this report, the following timeframes are used:

Valuation date	June 30, 2022
Measurement date	June 30, 2022
Measurement period	July 1, 2021 to June 30, 2022

Note 1 – Summary of Significant Accounting Policies (Continued)

R. Fund Balances

As prescribed by U.S. GAAP, governmental funds report fund balance in classifications based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2023, fund balances for governmental funds are made up of the following:

- Nonspendable Fund Balance – includes amounts that are: (a) not in a spendable form, or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example: deposits and prepaid items.

- Restricted Fund Balance – includes amounts that are restricted for specific purposes stipulated by external resources providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted with the consent of resource providers.

- Committed Fund Balance – includes amounts that have been limited to specific purposes or through adoption of a resolution or an ordinance by the City Council, the highest level of decision-making authority of the City, and resources that have been specifically committed for use in satisfying contractual obligations, as in agreements with third-parties. The City has determined that both a resolution and an ordinance are equally binding. These commitments may be changed or lifted, but only by the same formal action that was used to impose the constraint originally. City Council action to commit fund balance must occur within the fiscal reporting period while the amount committed may be subsequently determined.

- Assigned Fund Balance – includes amounts that are intended to be used by the City for specific purposes. Intent is expressed by (a) the City Council or (b) a body or official to which the City Council has delegated the authority to assign amounts to be used for a specific purpose. This policy delegates to the Finance Director the authority to assign unassigned fund balance amounts where the City's intent is for those amounts to be used for specific purposes. This delegation of authority is for the sole purpose of reporting these amounts in the annual financial statements.

- Unassigned Fund Balance – includes amounts within the General Fund, the residual resources, either positive or negative in excess of what can be properly classified in one of the other four fund balance categories. Unassigned amounts are technically available for any purpose. Other governmental funds may only report a negative unassigned balance that was created after classification of fund balance in the nonspendable, restricted or committed categories.

When expenditures are incurred for purposes where only unrestricted fund balances are available, the City uses the unrestricted resources in the following order: committed, assigned, and unassigned.

S. Net Position

The financial statements utilize a net position presentation. Net position is classified as follows:

- Net Investment in Capital Assets – This category of net position consists of capital assets, net of accumulated depreciation and amortization and reduced by any debt outstanding and any deferred outflows/inflows of resources related to such borrowings that are attributable to the acquisition, construction or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets. Rather, that portion of the debt is offset by unspent proceeds.

Note 1 – Summary of Significant Accounting Policies (Continued)

S. Net Position (Continued)

- Restricted Net Position – This category presents restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Those assets are restricted due to external restrictions imposed by creditors (such as through bond covenants), grantors or laws and regulations of other governments and restrictions imposed through constitutional provisions or enabling legislation.

- Unrestricted – This category represents net position of the City that is not restricted for any project or other purpose.

When both restricted and unrestricted resources are available for use, the City's policy is to use restricted resources first, then unrestricted resources that are needed.

T. Property Taxes

Property tax revenue is recognized in the fiscal year for which the taxes have been levied providing they become available. Available means due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter (not to exceed 60 days) to be used to pay liabilities in the current period.

Under California law, property taxes are assessed and collected by the counties at up to 1% of assessed value, plus other increases approved by the voters. The County of Madera, bills and collects the property taxes and remits them to the City at various times throughout the year. Property taxes are attached as an enforceable lien on property as of January 1. Taxes are levied on July 1 and are due in two installments. The first installment is due on November 1, and is payable through December 10 without penalty. The second installment is due February 1, and is payable through April 10 without penalty.

U. Use of Accounting Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions, in some cases when applicable, that affect the amounts in the financial statements and the accompanying notes. Actual results could differ from the estimates.

V. Implementation of New GASB Pronouncements for the Year Ended June 30, 2023

The requirements of the following accounting standards are effective for the purpose of implementation, if applicable to the City, for the year ended June 30, 2023. The financial statements included herein apply the requirements and provisions of these statements, including necessary retroactive adjustments to financial statement classifications and presentations.

Note 1 – Summary of Significant Accounting Policies (Continued)

V. Implementation of New GASB Pronouncements for the Year Ended June 30, 2023 (Continued)

GASB Statement No. 91

In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. Implementation of this Statement did not have a significant effect on City's financial statements for the fiscal year ended June 30, 2023.

GASB Statement No. 94

In March 2020, GASB issued Statement No. 94, Public-Private and *Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Implementation of this statement did not have a significant effect on City's financial statements for the fiscal year ended June 30, 2023.

GASB Statement No. 96

In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. Implementation of this Statement had a moderate effect on City's financial statements for the fiscal year ended June 30, 2023.

GASB Statement No. 99

In April 2023, GASB issued Statement No. 99, *Omnibus 2023*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. Implementation of this Statement did not have a significant effect on City's financial statements for the fiscal year ended June 30, 2023.

Note 1 – Summary of Significant Accounting Policies (Continued)

W. Upcoming Government Accounting Standards Implementations

The City is currently analyzing its accounting practices to determine the potential impact on the financial statements for the following GASB statements:

GASB Statement No. 100

In June 2023, GASB issued Statement No. 100, *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. Application of this statement is effective for the Authority's fiscal year ending June 30, 2024.

GASB Statement No. 101

In June 2023, GASB issued Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Application of this statement is effective for the Authority's fiscal year ending June 30, 2025.

GASB Statement No. 102

In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. That objective is achieved by requiring governments to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. The statement also requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. Application of this statement is effective for the City's fiscal year ending June 30, 2025. Earlier application is encouraged.

Note 2 – Cash and Investments - City

A. Summary

Cash and investments are presented in the accompanying financial statements for the City at June 30, 2023 as follows:

	Government-Wide Statement of Net Position			Fiduciary Funds	
	Governmental Activities	Business-Type Activities	Total	Statement of Net Position	Total
Cash and investments	$ 107,560,751	$ 54,903,937	$ 162,464,688	$ 8,938,102	$ 171,402,790
Restricted cash and investments	2,517,025	2,579,539	5,096,564	49,020	5,145,584
Total cash and investments	$ 110,077,776	$ 57,483,476	$ 167,561,252	$ 8,987,122	$ 176,548,374

Note 2 – Cash and Investments – City (Continued)

A. Summary (Continued)

Cash and investments for the City at June 30, 2023, consisted of the following:

Cash:		
Cash on hand	$	7,351
Deposits with financial institution		22,170,612
Total cash		22,177,963
Investments:		
Investments		149,224,827
Investments held by bond trustee		5,145,584
Total investments		154,370,411
Total cash and investments	$	176,548,374

As part of the City's investment guidelines, the City continually seeks ways to increase investment income while not risking investment principal. One way the City accomplishes this is by "sweeping", on a nightly basis, any excess cash held in its non-interest-bearing checking account to an interest-bearing money market account with the same bank.

B. Demand Deposits

The carrying amounts of the City's demand deposits were $22,250,846 at June 30, 2023. Bank balances were $22,974,002 at that date, the total amount of which was collateralized or insured with securities held by the pledging financial institutions in the City's name as discussed below.

The California Government Code requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the City's name.

The market value of pledged securities must equal at least 110% of the City's cash deposits. California law also allows institutions to secure City's deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total cash deposits. The City may waive collateral requirements for cash deposits, which are fully insured up to $250,000 by the Federal Deposit Insurance Corporation ("FDIC"). The City, however, has not waived the collateralization requirements.

Note 2 – Cash and Investments – City (Continued)

C. Investments Authorized by the California Government Code and the City's Investment Policy

The table below identifies the investment types that are authorized for the City by the California Government Code and the City's investment policy. The table also identifies certain provisions of the California Government Code (or the City's investment policy, if more restrictive) that address interest rate risk and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy.

Authorized Investment Types	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer*
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

* Based on state law requirements or City investment policy requirements, whichever is more restrictive.

Note 2 – Cash and Investments – City (Continued)

D. Investments Authorized by Debt Agreements

Investment of debt proceeds held by fiscal agents are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City's investment policy. The table below identifies the investment types that are authorized for investments held by fiscal agents. The table also identifies certain provisions of these debt agreements that address interest rate risk and concentration of credit risk.

Authorized Investment Types	Maximum Maturity	Maximum Percentage Allowed	Maximum Investment in One Issuer
U.S. Treasury Obligations	None	None	None
U.S. Agency Securities	None	None	None
Banker's Acceptances	180 days	None	None
Commercial Paper	270 days	None	None
Money Market Mutual Funds	N/A	None	None
Investment Contracts	30 years	None	None

E. Fair Value Measurement

As of June 30, 2023, the City's investments had the following recurring fair value measurements:

Investments measured by fair value level:	**June 30, 2023**	**Level 2**
Negotiable Certificates of Deposit	$ 10,978,689	$ 10,978,689
Municipal bonds	1,807,550	1,807,550
U.S. Treasury Obligations	19,094,412	19,094,412
U.S. Government Securities:		
Federal Home Loan Bank	14,104,140	14,104,140
Federal Farm Credit Bank	6,011,378	6,011,378
Federal Home Loan Mortgage Corporation	908,280	908,280
Federal National Mortgage Association	6,192,120	6,192,120
Federal Agricultural Mortgage Corporation	1,437,860	1,437,860
U.S. Corporate Bonds	8,494,690	8,494,690
Total investments by fair value level	69,029,119	$ 69,029,119
Investments not subject to the fair value hierarchy:		
Local Agency Investment Fund	76,678,501	
Money market mutual funds	5,923,791	
Certificates of deposit	2,739,000	
Total investments not subject to the fair value hierarchy	85,341,292	
Total investments	$ 154,370,411	

Debt and equity securities classified in Level 2 are valued using the following approaches:

- U.S. Treasuries, U.S. Agencies, and Commercial Paper: quoted prices for identical securities in markets that are not active;
- Medium term notes: quoted prices for similar securities in active markets; and
- Asset-backed securities: recent appraisals of the asset value.

Note 2 – Cash and Investments – City (Continued)

F. Risk Disclosure

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rate will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity. For purposes of the schedule shown on the next page, any callable securities are assumed to be held to maturity.

		Investment Maturities				
Investment Type	**Total**	**1 year or less**	**1 - 2 Years**	**2 - 3 Years**	**3 - 4 Years**	**5+ Years**
Local Agency Investment Fund	$ 76,678,501	$ 76,678,501	$ -	$ -	$ -	$ -
Money market mutual funds	778,207	778,207	-	-	-	-
Municipal bonds	1,807,550	-	911,690	-	895,860	-
Certificates of deposit	2,739,000	2,488,000	-	-	-	251,000
Negotiable certificates of deposit	10,978,689	1,904,412	3,720,994	4,472,894	880,389	-
U.S. Treasury Obligations	19,094,412	5,003,318	5,855,190	5,795,760	-	2,440,144
U.S. Government Securities:						
Federal Home Loan Bank	14,104,140	-	7,835,690	5,377,480	890,970	-
Federal Farm Credit Bank	6,011,378	988,100	5,023,278	-	-	-
Federal Home Loan Mortgage Corporation	908,280	-	-	908,280	-	-
Federal National Mortgage Association	6,192,120	-	4,375,990	1,816,130	-	-
Federal Agricultural Mortgage Corporation	1,437,860	488,860	949,000	-	-	-
U.S. corporate bonds	8,494,690	1,985,970	3,712,690	1,868,400	927,630	-
Held by bond trustee:						
Money market mutual funds	5,145,584	5,145,584	-	-	-	-
Total investments	$ 154,370,411	$ 95,460,952	$ 32,384,522	$ 20,238,944	$ 3,594,849	$ 2,691,144

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. However, some issuers do not seek a credit rating. For instance, the California Local Agency Investment Fund (LAIF) has not sought or received a credit rating. In these cases, the purchaser is solely responsible for performing their own due diligence before purchasing an investment or participating in an external investment pool. Certificates of deposit of $250,000 or less are fully insured by the Federal Deposit Insurance Corporation (FDIC), and therefore, do not seek a credit rating.

Note 2 – Cash and Investments – City (Continued)

F. Risk Disclosure (Continued)

Disclosures Relating to Credit Risk (Continued)

Presented below is the minimum rating required by (where applicable) the California Government Code, the City's investment policy, or debt agreements, and the actual rating as of year-end for each investment type.

Investment Type	Total	Minimum Legal Rating	Ratings at Year-End AA or AAA	Not Rated
Local Agency Investment Fund	$ 76,678,501	N/A	$ -	$ 76,678,501
Money market mutual funds	778,207	A-1	-	778,207
Municipal bonds	1,807,550	AA+	1,807,550	-
Certificates of deposit	2,739,000	AA+	-	2,739,000
Negotiable certificates of deposit	10,978,689	AA+	-	10,978,689
U.S. Treasury Obligations	19,094,412	AA+	14,091,094	5,003,318
U.S. Government Securities:				
Federal Home Loan Bank	14,104,140	AA	14,104,140	-
Federal Farm Credit Bank	6,011,378	AA	6,011,378	-
Federal Home Loan Mortgage Corporation	908,280	AA	908,280	-
Federal National Mortgage Association	6,192,120	AA-	6,192,120	-
Federal Agricultural Mortgage Corporation	1,437,860	AA-	1,437,860	-
U.S. corporate bonds	8,494,690	AA	8,494,690	-
Held by bond trustee:				
Money market mutual funds	5,145,584	AA+	-	5,145,584
Total investments	$ 154,370,411		$ 53,047,112	$ 101,323,299

Disclosure Relating to Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated in the Government Code. GASB Statement No. 40 requires disclosure by amount and issuer, of investments in any one issuer that represent 5% or more of total investments. At June 30, 2023, the following investments in one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represents 5% or more of the City's total investments.

Issuer	Investment Type	Reported Amount	Percentage of Portfolio
Federal Home Loan Bank	U.S. Government Securities	$ 14,104,140	9.14%

Disclosures Relating to Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

Note 2 – Cash and Investments – City (Continued)

F. Risk Disclosure (Continued)

Disclosures Relating to Custodial Credit Risk (Continued)

The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. At June 30, 2023, the City's deposits (bank balances) were collateralized under California Law.

G. Investment in State Investment Pool

The City is a participant in LAIF which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City's investments in LAIF at June 30, 2023 included a portion of pool funds invested in Structure Notes and Asset-Backed Securities:

Structured Notes are debt securities (other than asset-backed securities) whose cash-flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

Asset-Backed Securities, the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

As of June 30, 2023, the City had $72,576,879 invested in LAIF, which had invested 2.78% of the pool investment funds in Structured Notes and Asset-Back Securities. LAIF determines fair value on its investment portfolio based on market quotations for those securities where market quotations are readily available and based on amortized cost or best estimate for those securities where market value is not readily available. The City valued its investments in LAIF as of June 30, 2023, by multiplying its account balance with LAIF times a fair value factor determined by LAIF. This fair value factor was determined by dividing all LAIF participants' total aggregate amortized cost by total aggregate fair value. The fair value of the City's position in the pool is the same as the value of the pool shares. The credit quality rating of LAIF is unrated as of June 30, 2023.

Note 3 – Cash and Investments – Component Unit

A. Summary

Cash and investments are presented in the accompanying financial statements for the Component Unit at September 30, 2022 as follows:

	Component Unit
Cash and investments	$ 9,145,512
Restricted cash and investments	1,661,561
Total cash and investments	$ 10,807,073

Note 3 – Cash and Investments – Component Unit (Continued)

A. Summary (Continued)

Cash and investments for the Component Unit at September 30, 2022, consisted of the following:

Cash:		
Cash on hand	$	100
Deposits with financial institution		4,075,484
Total cash		4,075,584
Investments:		
Investments		6,731,489
Total investments		6,731,489
Total cash and investments	$	10,807,073

B. Demand Deposits

The carrying amounts of the Component Unit's demand deposits were $4,075,484 at September 30, 2022. Bank balances were $4,075,484 at that date, the total amount of which was collateralized or insured with securities held by the pledging financial institutions in the Component Unit's name as discussed below.

The California Government Code requires California banks and savings and loan associations to secure the Component Unit's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the Component Unit's name.

The market value of pledged securities must equal at least 110% of the Component Unit's cash deposits. California law also allows institutions to secure Component Unit's deposits by pledging first trust deed mortgage notes having a value of 150% of the Component Unit's total cash deposits. The Component Unit may waive collateral requirements for cash deposits, which are fully insured up to $250,000 by the Federal Deposit Insurance Corporation ("FDIC"). The Component Unit, however, has not waived the collateralization requirements.

C. Investments Authorized by the California Government Code and the Housing Authority's Investment Policy

The Housing Authority's investment policy only authorizes investment in the Local Agency Investment Fund (LAIF) administered by the State of California. The Housing Authority's investment policy does not contain any specific provisions intended to limit its exposure to interest rate risk, credit risk, and concentration of credit risk.

D. Risk Disclosure

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rate will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the Component Unit manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Note 3 – Cash and Investments – Component Unit (Continued)

D. Risk Disclosure (Continued)

Information about the sensitivity of the fair values of the Component Unit's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the Component Unit's investments by maturity. For purposes of the schedule shown on the next page, any callable securities are assumed to be held to maturity.

Investment Type	Total	Investment Maturities 1 year or less
Local Agency Investment Fund	$ 6,731,489	$ 6,731,489

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. However, some issuers do not seek a credit rating. For instance, the California Local Agency Investment Fund (LAIF) has not sought or received a credit rating. In these cases, the purchaser is solely responsible for performing their own due diligence before purchasing an investment or participating in an external investment pool. Certificates of deposit of $250,000 or less are fully insured by the Federal Deposit Insurance Corporation (FDIC), and therefore, do not seek a credit rating.

Presented below is the minimum rating required by (where applicable) the California Government Code, the Component Unit's investment policy, or debt agreements, and the actual rating as of year-end for each investment type.

Investment Type	Total	Minimum Legal Rating	Not Rated
Local Agency Investment Fund	$ 6,731,489	N/A	$ 6,731,489

Disclosure Relating to Concentration of Credit Risk

The investment policy of the Component Unit contains no limitations on the amount that can be invested in any one issuer beyond that stipulated in the Government Code. GASB Statement No. 40 requires disclosure by amount and issuer, of investments in any one issuer that represent 5% or more of total investments. At September 30, 2022, the had no investments in one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represents 5% or more of the Component Unit's total investments.

Disclosures Relating to Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

Note 3 – Cash and Investments – Component Unit (Continued)

D. Risk Disclosure (Continued)

Disclosures Relating to Custodial Credit Risk

The California Government Code and the Component Unit's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure Component Unit deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. At September 30, 2022, the Component Unit's deposits (bank balances) were collateralized under California Law.

E. Investment in State Investment Pool

The Component Unit is a participant in LAIF which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The Component Unit's investments in LAIF at June 30, 2023 included a portion of pool funds invested in Structure Notes and Asset-Backed Securities:

Structured Notes are debt securities (other than asset-backed securities) whose cash-flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

Asset-Backed Securities, the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

As of September 30, 2022, the Component Unit had $6,731,487 invested in LAIF, which had invested 2.05% of the pool investment funds in Structured Notes and Asset-Back Securities. LAIF determines fair value on its investment portfolio based on market quotations for those securities where market quotations are readily available and based on amortized cost or best estimate for those securities where market value is not readily available. The Component Unit valued its investments in LAIF as of September 30, 2022, by multiplying its account balance with LAIF times a fair value factor determined by LAIF. This fair value factor was determined by dividing all LAIF participants' total aggregate amortized cost by total aggregate fair value. The fair value of the Component Unit's position in the pool is the same as the value of the pool shares. The credit quality rating of LAIF is unrated as of September 30, 2022.

Note 4 – Notes Receivables

A. Governmental Activities

At June 30, 2023, notes receivable for government activities consisted of the following:

	Notes Receivable Balance June 30, 2023	Allowance for Doubtful Accounts Balance June 30, 2023	Financial Statement Balance June 30, 2023
City:			
Residential Rehab Special Revenue Fund:			
Madera Pacific Associates Loan	$ 2,962,234	$ -	$ 2,962,234
100 Stadium Rd., LP Loan	5,034,343	-	5,034,343
Forgivable Loans	12,739,642	(12,739,642)	-
Total Residential Rehab Special Revenue Fund	20,736,219	(12,739,642)	7,996,577
Low and Moderate Income Housing Fund	7,000	-	7,000
Total City	$ 20,743,219	$ (12,739,642)	$ 8,003,577

Residential Rehab Special Revenue Fund

The City was awarded a $3 million-dollar federal grant from the HOME Investment Program (HOME) administered through the State of California. The proceeds of this grant were used to provide a $3 million loan to Madera Pacific Associates (MPA) for multi-family rental housing projects serving low and very low-income individuals through subordinate loans with terms up to 55 years. MPA is required to repay the loan through the net cash flow payments it receives from project operations. The loan balance at June 30, 2023 is $2,962,234, which is recorded as a note receivable in the Residential Rehab special revenue fund.

The City was awarded a $5 million-dollar federal grant from the HOME Investment Program (HOME) administered through the State of California. The proceeds of this grant were used to provide a $5 million loan to 100 Stadium Rd., L.P. for multi-family rental housing projects serving low and very low-income individuals through subordinate loans with terms up to 55 years. 100 Stadium Rd., L.P. is required to repay the loan through the net cash flow payments it receives from project operations. The loan balance at June 30, 2023 is $5,034,343, which is recorded as a note receivable in the Residential Rehab special revenue fund.

Forgivable Loans

The City administers the first time homebuyer, housing rehabilitation, and small business loan programs funded with various grants (i.e. CDBG, HOME, CalHome, NSP, etc.). Under these programs, individuals with incomes below certain levels are eligible to receive low interest loans. These loans are secured by deeds of trust on the properties. Deferred payment loans receivable under these forgivable loans are not required to be paid back unless the participating homeowner sells, transfers title to the property, or discontinues residence in the dwelling at which time the full amount of the deferred loan is due. These deferred payment loans are “nonperforming loans” and are not recorded as loans receivable in the financial statements.

Note 4 – Notes Receivables (Continued)

A. Governmental Activities (Continued)

Loans and related items as of June 30, 2023 are summarized as follows:

Loan Type	Outstanding Loan Balance June 30, 2023	Due
First-time homebuyer	$ 5,431,572	30 years
Housing rehabilitation	1,506,296	30 years
Small business	740,162	10 years
Total	$ 7,678,030	

Low and Moderate Income Housing Asset Special Revenue Fund

The Low and Moderate Income Housing Asset special revenue fund reports $7,000 of notes receivable. These were loans funded from the former Redevelopment Agency to developers for construction of affordable housing or rehabilitation within the boundaries of the Redevelopment Project Area. These low interest-bearing loans are secured by deeds of trust. Maturities vary according to terms and disposition of property.

B. Component Unit

	Notes Receivable Balance September 30, 2022	Allowance for Doubtful Accounts Balance September 30, 2022	Financial Statement Balance September 30, 2022
Component Unit:			
Housing Authority for the City of Madera:			
MORES Yosemite Manor, LP Loan	$ 2,506,201	$ -	$ 2,506,201
MORES Corporation Loans	399,504	-	399,504
Total Component Unit	$ 2,905,705	$ -	$ 2,905,705

The Housing Authority has a note receivable of $2,506,201, due from MORES Yosemite Manor, L.P., secured by first deed on land and building subject to note. Interest bearing on the outstanding principal balance at the rate of 4.21%, compounded annually. The term of the note commenced May 14, 2008 and expires on December 31, 2063. The note is due and payable from residual receipts per the loan agreement. As of September 30, 2022, the outstanding interest receivable amounted to $1,598,461. Management has established an allowance of $1,598,461 as of September 30, 2022, due to the uncertainty of collectability.

The Housing Authority has a promissory note made from March 2010 to May 2014 amounting to $440,872, due from Madera Opportunities for Resident Enrichment Services, Inc. (MORES), a California non-profit corporation. The promissory note is subject to various interest rates, payment start dates, and due dates. The note is secured by first and second deeds of trusts on buildings subject to the notes. The notes are due and payable from rental receipts per the loan agreements.

Note 5 – Lease Receivable

A. Governmental Activities

Certain portions of the City's property is leased to others. Such property includes special purpose facilities, office and commercial space, and land. Lease receivable consists of agreements with other for the right-to-use of the underlying assets at various locations owned by the City. The terms of the arrangements range from 2 to 99 years. The calculated interest rates used vary depending on the length of the lease. For the fiscal year ended June 30, 2023, the City recognized $47,685 in lease revenue and $8,847 in interest revenue.

A summary of changes in lease receivable for the fiscal year ended June 30, 2023 is as follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023	Classification: Due within One Year	Classification: Due in More Than One Year
Leases receivable	$ 510,745	$ -	$ (47,685)	$ 463,060	$ 22,570	$ 440,490

As of June 30, 2023, the required payments for these leases, including interest, are:

Year Ending June 30,	Principal	Interest	Total
2024	$ 22,570	$ 8,516	$ 31,086
2025	20,187	8,210	28,397
2026	14,572	7,926	22,498
2027	15,421	7,640	23,061
2028	16,301	7,336	23,637
2029-2033	95,835	31,514	127,349
2034-2038	122,993	21,092	144,085
2039-2042	155,181	7,838	163,019
Total	$ 463,060	$ 100,072	$ 563,132

As of June 30, 2023, the amounts reported as deferred inflows of resources will be recognized as lease revenue as follows:

Year Ending June 30,	Amortization Schedule
2024	$ 31,006
2025	27,814
2026	21,429
2027	21,429
2028	21,429
2029-2033	107,144
2034-2038	107,144
2039-2042	107,141
Total	$ 444,536

Note 5 – Lease Receivable (Continued)

B. Business-Type Activities

Certain portions of the City's property is leased to others. Such property includes special purpose facilities, office and commercial space, and land. Lease receivable consists of agreements with other for the right-to-use of the underlying assets at various locations owned by the City. The terms of the arrangements range from 2 to 99 years. The calculated interest rates used vary depending on the length of the lease. For the fiscal year ended June 30, 2023, the City recognized $52,768 in lease revenue and $16,920 in interest revenue.

A summary of changes in lease receivable for the fiscal year ended June 30, 2023 is as follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023	Classification: Due within One Year	Classification: Due in More Than One Year
Leases receivable	$ 911,714	$ -	$ (52,768)	$ 858,946	$ 36,784	$ 822,162

As of June 30, 2023, the required payments for these leases, including interest, are:

Year Ending June 30,	Principal	Interest	Total
2024	$ 36,784	$ 16,238	$ 53,022
2025	37,459	15,563	53,022
2026	38,146	14,876	53,022
2027	38,846	14,176	53,022
2028	39,559	13,462	53,021
2029-2033	198,232	56,258	254,490
2034-2038	163,924	38,738	202,662
2039-2043	150,335	23,714	174,049
2044-2048	132,530	8,521	141,051
2049-2050	23,131	278	23,409
Total	$ 858,946	$ 201,824	$ 1,060,770

As of June 30, 2023, the amounts reported as deferred inflows of resources will be recognized as lease revenue as follows:

Year Ending June 30,	Amortization Schedule
2024	$ 43,419
2025	43,419
2026	43,419
2027	43,419
2028	43,419
2029-2033	207,212
2034-2038	160,116
2039-2043	134,554
2044-2048	108,394
2049-2050	17,818
Total	$ 845,189

Note 6 – Interfund Receivables, Payables, and Transfers

A. Due To / From Other Funds

Amounts due to and due from other funds at June 30, 2023, were as follows:

Receivable Fund	Payable Fund	Amount	Purpose
General Fund	Federal Aid Urban Special Revenue Fund	$ 36,181	Overdrawn Cash
General Fund	Street Construction Special Revenue Fund	378,236	Overdrawn Cash
General Fund	Intermodal Building Special Revenue Fund	38,560	Overdrawn Cash
General Fund	Low and Moderate Income Housing Special Revenue Fund	343,470	Overdrawn Cash
General Fund	Solar Energy Lease Capital Projects Fund	3,191,484	Overdrawn Cash
General Fund	Local Transit Enterprise Fund	1,255,040	Overdrawn Cash
General Fund	Golf Course Enterprise Fund	563,534	Overdrawn Cash
	Total	$ 5,806,505	

B. Transfers

Interfund transfers during the year ended June 30, 2023, consisted of the following:

Transfers In	Transfers Out	Amount	Purpose
General Fund	Community Facilities District Special Revenue Fund	$ 316,440	Administrative cost
General Fund	Parking District Operations Special Revenue Fund	7,709	Administrative cost
General Fund	Measure "T" Sales Tax Special Revenue Fund	897,474	Capital projects
General Fund	Solid Waste Disposal Enterprise Fund	390,000	Capital projects
General Fund	Special Gas Tax Special Revenue Fund	1,060,684	Capital projects
General Fund	Street Construction Special Revenue Fund	512,000	Capital projects
General Fund	Airport Enterprise Fund	3,545	Cost recovery
General Fund	Drainage Operations Enterprise Fund	8,577	Cost recovery
General Fund	General Development Impact Fee Special Revenue Fund	128,771	Cost recovery
General Fund	Intermodal Facility Special Revenue Fund	254	Cost recovery
General Fund	Internal Service Funds	34,200	Cost recovery
General Fund	Local Transit Fund	4,704	Cost recovery
General Fund	Parking District Operations Special Revenue Fund	317	Cost recovery
General Fund	Sewer Enterprise Fund	46,782	Cost recovery
General Fund	Solid Waste Disposal Enterprise Fund	219,765	Cost recovery
General Fund	Water Enterprise Fund	103,316	Cost recovery
General Fund	Drainage Operations Enterprise Fund	45,000	Engineering costs
General Fund	American Rescue Plan Act Fund	234	Capital projects
General Fund	General Development Impact Fee Special Revenue Fund	15,000	Engineering costs
	Subtotal	3,794,772	
Solar Energy Lease Capital Projects Fund	Airport Enterprise Fund	14,127	Debt service
Solar Energy Lease Capital Projects Fund	Drainage Operations Enterprise Fund	7,514	Debt service
Solar Energy Lease Capital Projects Fund	General Fund	83,554	Debt service
Solar Energy Lease Capital Projects Fund	Intermodal Facility Special Revenue Fund	4,072	Debt service
Solar Energy Lease Capital Projects Fund	Internal Service Funds	87,877	Debt service
Solar Energy Lease Capital Projects Fund	Landscape Assessment Special Revenue Fund	1,421	Debt service
Solar Energy Lease Capital Projects Fund	Parking District Operations Special Revenue Fund	1,004	Debt service
Solar Energy Lease Capital Projects Fund	Sewer Enterprise Fund	107,259	Debt service
Solar Energy Lease Capital Projects Fund	Solid Waste Disposal Enterprise Fund	1,132	Debt service
Solar Energy Lease Capital Projects Fund	Water Enterprise Fund	197,263	Debt service
	Subtotal	505,223	
Golf Course Enterprise Fund	General Fund	298,804	Capital projects
Internal Service Funds	Local Transit Fund	57,000	Cost recovery
Water Fund	American Rescue Plan Act Fund	310,733	Capital projects
Sewer Fund	American Rescue Plan Act Fund	2,210,056	Capital projects
Sewer Fund	General Development Impact Fee Special Revenue Fund	254,000	Debt service
	Subtotal	2,464,056	
Solid Waste Enterprise Fund	Internal Service Funds	50,000	Capital projects
Streets and Roads Special Revenue Fund	Special Gas Tax Special Revenue Fund	4,323	Capital projects
	Total	$ 7,484,911	

Note 6 – Interfund Receivables, Payables, and Transfers (Continued)

C. Long-Term Advances

At June 30, 2023, the balances of long-term advances were as follows:

Advances To	Advances From	Amount
General Fund	Golf Course Enterprise Fund	$ 12,240

General Fund Advance to the Golf Course Fund

On January 1, 2014, the General Fund entered into loan agreement with the Golf Course Fund in the amount of $1,710,000. The loan is to be repaid over 20 years at 0.0% interest rate per year. This loan is for funding facility construction. At June 30, 2023, the outstanding balance of the agreement was $12,240.

The annual requirements to amortize the loan are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	$ 12,240	$ -	$ 12,240

Note 7 – Due from Fiduciary Funds

Due from fiduciary funds as of June 30, 2023, was as follows:

Receivable Fund	Payable Fund	Amount	Purpose
General Deposit Custodial Fund	General Fund	$ 614,305	Reimbursement

Note 8 – Capital Assets

A. Governmental Activities

The summary of changes in governmental activities capital assets for the year ended June 30, 2023, is as follows:

	Balance July 1, 2022, as restated	Additions	Deletions	Transfers	Balance June 30, 2023
Capital assets, not being depreciated					
Land	$ 12,614,951	$ 259,585	$ -	$ (205,000)	$ 12,669,536
Construction in progress	23,851,579	1,912,873	-	(999,946)	24,764,506
Total capital assets, not being depreciated	36,466,530	2,172,458	-	(1,204,946)	37,434,042
Capital assets, being depreciated					
Building and improvements	25,042,669	-	-	7,926,469	32,969,138
Infrastructure	319,937,316	672,973	-	(7,091,198)	313,519,091
Equipment	18,222,525	342,727	(623,395)	369,675	18,311,532
Total capital assets, being depreciated	363,202,510	1,015,700	(623,395)	1,204,946	364,799,761
Accumulated depreciation:					
Building and improvements	(10,236,124)	(720,725)	-	-	(10,956,849)
Infrastructure	(181,397,917)	(6,275,342)	-	-	(187,673,259)
Equipment	(9,960,133)	(998,354)	530,528	-	(10,427,959)
Subtotal	(201,594,174)	(7,994,421)	530,528	-	(209,058,067)
Total capital assets, being depreciated, net	161,608,336	(6,978,721)	(92,867)	1,204,946	155,741,694
Subscription assets, being amortized	288,695	24,126	-	-	312,821
Less acumulated amortization	-	(37,069)	-	-	(37,069)
Total subscription assets, being amortized, net	288,695	(12,943)	-	-	275,752
Total capital assets, net	$ 198,363,561	$ (4,819,206)	$ (92,867)	$ -	$ 193,451,488

Depreciation and amortization expense were charged to the functions/programs of the governmental activities as follows:

General government	$ 5,075,855
Public protection	467,942
Social services	11,981
Public ways and facilities	1,136,038
Culture and recreation	660,737
Internal service funds	678,937
Total depreciation/amortization expense	$ 8,031,490

Note 8 – Capital Assets (Continued)

B. Business-Type Activities

The summary of changes in business-type activities capital assets for the year ended June 30, 2023, is as follows:

	Balance July 1, 2022	Additions	Deletions	Transfers	Balance June 30, 2023
Capital assets, not being depreciated					
Land	$ 9,725,315	$ -	$ -	$ -	$ 9,725,315
Construction in progress	1,762,601	1,181,681	-	-	2,944,282
Total capital assets, not being depreciated	11,487,916	1,181,681	-	-	12,669,597
Capital assets, being depreciated					
Building and improvements	65,594,837	26,982	-	-	65,621,819
Infrastructure	102,868,765	354,160	-	-	103,222,925
Equipment	9,440,737	482,002	(39,956)	-	9,882,783
Total capital assets, being depreciated	177,904,339	863,144	(39,956)	-	178,727,527
Accumulated depreciation:					
Building and improvements	(38,962,953)	(2,049,384)	-	-	(41,012,337)
Infrastructure	(44,049,076)	(2,099,564)	-	-	(46,148,640)
Equipment	(2,972,241)	(284,279)	39,956	-	(3,216,564)
Total accumulated depreciation	(85,984,270)	(4,433,227)	39,956	-	(90,377,541)
Total capital assets, being depreciated, net	91,920,069	(3,570,083)	-	-	88,349,986
Total capital assets, net	$ 103,407,985	$ (2,388,402)	$ -	$ -	$ 101,019,583

Depreciation expense was charged to the functions/programs of the business-type activities as follows:

Water	$ 907,175
Sewer	2,451,263
Drainage operations	348,794
Local transit	428,319
Airport	297,676
Total depreciation expense	$ 4,433,227

Note 8 – Capital Assets (Continued)

C. Fiduciary Fund Financial Statements

The summary of changes in capital assets for fiduciary funds for the year ended June 30, 2023, is as follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Capital assets, not being depreciated				
Land	$ 16,701	$ -	$ -	$ 16,701
Total capital assets, not being depreciated	16,701	-	-	16,701
Capital assets, being depreciated				
Building and improvements	2,359,125	-	-	2,359,125
Total capital assets, being depreciated	2,359,125	-	-	2,359,125
Accumulated depreciation:				
Building and improvements	(830,639)	(34,738)	-	(865,377)
Total accumulated depreciation	(830,639)	(34,738)	-	(865,377)
Total capital assets, being depreciated, net	1,528,486	(34,738)	-	1,493,748
Total capital assets, net	$ 1,545,187	$ (34,738)	$ -	$ 1,510,449

Depreciation expense for fiduciary fund financial statements for the year ended June 30, 2023 was $34,738.

D. Component Unit

The summary of changes in capital assets for the component unit for the twelve month period ended September 30, 2022, is as follows:

	Balance October 1, 2021, as restated	Additions	Deletions	Balance September 30, 2022
Capital assets, not being depreciated				
Land	$ 675,827	$ -	$ -	$ 675,827
Total capital assets, not being depreciated	675,827	-	-	675,827
Capital assets, being depreciated				
Building and improvements	30,696,469	92,931	-	30,789,400
Equipment	816,628	143,323	(76,571)	883,380
Total capital assets, being depreciated	31,513,097	236,254	(76,571)	31,672,780
Less: accumulated depreciation	(25,863,789)	(707,588)	-	(26,571,377)
Total capital assets, being depreciated, net	5,649,308	(471,334)	(76,571)	5,101,403
Total capital assets, net	$ 6,325,135	$ (471,334)	$ (76,571)	$ 5,777,230

Depreciation expense for the component unit for the twelve month period ended September 30, 2022 was $707,588.

Note 9 – Long-Term Liabilities

A. Governmental Activities

A summary of changes in the long-term liabilities of the governmental activities for the year ended June 30, 2023, is as follows:

	Balance July 1, 2022, as restated	Debt Issued	Debt Retired	Balance June 30, 2023	Classification: Due within One Year	Classification: Due in More Than One Year
Governmental Activities:						
Direct borrowings:						
Subscription liability	$ 288,695	$ 23,636	$ (102,914)	$ 209,417	$ 100,243	$ 109,174
Finance purchase agreement	18,644,000	-	(810,000)	17,834,000	833,000	17,001,000
Loans payable	414,200	-	(114,400)	299,800	117,400	182,400
Public borrowings:						
Lease revenue bonds:						
Series 2019, New Fire Station	3,615,000	-	(145,000)	3,470,000	150,000	3,320,000
plus: bond premium	548,695	-	(30,167)	518,528	-	518,528
Total lease revenue bonds	4,163,695	-	(175,167)	3,988,528	150,000	3,838,528
Total	$ 23,510,590	$ 23,636	$ (1,202,481)	$ 22,331,745	$ 1,200,643	$ 21,131,102

2019 Solar Energy Finance Purchase (Direct Borrowing)

On December 30, 2019, the City entered into an equipment finance purchase agreement in a direct placement transaction with Bank of America for an energy improvement and upgrade project (2019 Solar Equipment Finance Purchase) in the amount of $19,432,000. The energy project improvements include HVAC upgrade, LED lighting, solar streetlights, EV charging stations and PV solar.

The finance purchase transaction closed on December 30, 2019. The interest was capitalized for the first two years, with interest only payments beginning June 1, 2020 through June 1, 2021 and principal and interest due in semi-annual payments, payable June 1st and December 1st thereafter through December 1st, 2039, with an interest rate of 2.77%. At June 30, 2023, the outstanding balance was $17,834,000.

The annual debt service requirements at June 30, 2023 are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	$ 833,000	$ 482,465	$ 1,315,465
2025	856,000	459,072	1,315,072
2026	880,000	435,029	1,315,029
2027	905,000	410,306	1,315,306
2028	930,000	384,891	1,314,891
2029-2033	5,060,000	1,517,434	6,577,434
2034-2038	5,811,000	765,697	6,576,697
2039-2040	2,559,000	71,369	2,630,369
Total	$ 17,834,000	$ 4,526,263	$ 22,360,263

Note 9 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

2019 Solar Energy Lease Purchase (Direct Borrowing) (Continued)

The City entered into finance purchase agreement whereby the City acquired certain capital assets and financed them to the City with the option to purchase. Unspent finance purchase proceeds are included in restricted cash and investments. The leased assets are included in capital assets and are summarized by major asset class below:

Unspent finance purchase proceeds	$ 2,517,025
Construction in progress	18,220,272
Total	$ 20,737,297

2019 Refunding of the Police Facility (Police Facility Commercial Loan) (Private Borrowing)

In December 2005, the City entered into an agreement with La Salle Bank (and subsequently sold to Capital One Public Funding, LLC) to finance a portion of the construction cost for the police facility. The entire purchase price of the police station was $5,200,000. The financed portion of the police station was $1,500,000 and was payable over a period of twenty years.

On January 1, 2018, the agreements was refunded and the Financing Authority paid the City an advance rental for the use and right to the possession of the Police and Golf Course facilities for a total of $2,553,000. The lease was then assigned to Zions Bank/California Bank & Trust on the same day and named the Police Facility Commercial Loan. The bonds are due in annual installments of $50,900 to $61,600 beginning May 2018 with interest rate fixed 2.760% per annum payable semi-annually through December 25th, 2026. Total principal and interest remaining on the agreement is payable through 2026. At June 30, 2023, the outstanding balance was $299,800.

The annual debt service requirements at June 30, 2023 are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	$ 117,400	$ 7,470	$ 124,870
2025	120,800	4,206	125,006
2026	61,600	850	62,450
Total	$ 299,800	$ 12,526	$ 312,326

2019 Lease Revenue Bonds (Fire Station) (Public Offering)

The Madera Public Financing Authority issued the Lease Revenue Bonds 2019 on June 1, 2019 for $4,005.000. The proceeds of the bonds will be used to finance the construction of a fire station. The City entered into a Facilities Lease Agreement with the Madera Public Financing Authority to make rental payments. The Bonds are due in annual installments of $230,000 to $307,000 through February 1, 2039 with interest payable semiannually on February 1 and August 1 of each year with interest rate from 3.00% to 5.00%. At June 30, 2023 the outstanding balance was $3,470,000.

Note 9 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

The annual debt service requirements at June 30, 2023 are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	$ 150,000	$ 155,350	$ 305,350
2025	155,000	147,850	302,850
2026	165,000	140,100	305,100
2027	175,000	131,850	306,850
2028	180,000	123,100	303,100
2029-2033	1,050,000	472,700	1,522,700
2034-2038	1,300,000	219,000	1,519,000
2039	295,000	11,800	306,800
Total	$ 3,470,000	$ 1,401,750	$ 4,871,750

Subscription Liability

The City has entered into subscription-based information technology arrangements (SBITAs) for services related to cloud-based software applications, data storage and management services. Under the terms of these arrangements, the City does not take possession of the software at any time and the vendor provides ongoing services for the software's operation. The subscription periods vary, with initial non-cancellable terms ranging from 2 to 4 years. The calculated interest rate used was 2.40%.

As of June 30, 2023, the capitalized right-to-use assets related to SBITAs were $312,821 and the total subscription liability was $209,417, of which $100,243 is reported as a current liability representing the amount due within the next fiscal year.

Principal and interest payments to maturity are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	$ 100,243	$ 4,477	$ 104,720
2025	102,830	2,044	104,874
2026	6,344	141	6,485
Total	$ 209,417	$ 6,662	$ 216,079

Note 9 – Long-Term Liabilities (Continued)

B. Business-Type Activities

A summary of changes in the long-term liabilities of the business-type activities for the year ended June 30, 2023, is as follows:

	Balance July 1, 2022	Debt Issued	Debt Retired	Balance June 30, 2023	Classification: Due within One Year	Classification: Due in More Than One Year
Business-Type Activities:						
Direct borrowings:						
Loans payable:						
BBVA loan	$ 6,100,000	$ -	$ (379,000)	$ 5,721,000	$ 387,000	$ 5,334,000
Airport Hanger loan	27,181	-	(27,181)	-	-	-
Golf Course commercial loan	477,900	-	(316,100)	161,800	161,800	-
Total loans payable	6,605,081	-	(722,281)	5,882,800	548,800	5,334,000
Public borrowings:						
Bonds payable:						
Water and Wastewater Refunding Revenue Bonds, Series 2015	23,230,000	-	(1,295,000)	21,935,000	1,340,000	20,595,000
2019 Water Revenue Refunding Bonds	7,814,894	-	(435,546)	7,379,348	447,120	6,932,228
Total bonds payable	31,044,894	-	(1,730,546)	29,314,348	1,787,120	27,527,228
Total	$ 37,649,975	$ -	$ (2,452,827)	$ 35,197,148	$ 2,335,920	$ 32,861,228

Airport Hanger Loan (Private Borrowing)

Loan payable to the Department of Transportation, Division of Aeronautics for the purchase of fourteen airplane hangars; annual installments of $14,131 to $27,180, including interest at 4.7829%. At June 30, 2023, the total principal and interest remaining on the Department of Transportation, Division of Aeronautics loan was paid off.

BBVA Compass Loan (Taxable) (Refinance CIEDB Loan)

In January 2021, the City refinanced the CIEDB Loan for the purpose of saving on annual debt service costs. The loan, in the amount of $6,472,000, is for 15 years with an effective interest rate of 2.41%. The loan is a taxable loan. Annual installment payments range from $502,989 to $522,626 through 2036. The average fiscal year savings is $24,655, with a total savings of $369,829. On June 30, 2023, the outstanding balance was $5,721,000.

The annual debt service requirements at June 30, 2023 are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	$ 387,000	$ 133,213	$ 520,213
2025	395,000	123,790	518,790
2026	404,000	114,162	518,162
2027	412,000	104,329	516,329
2028	421,000	94,291	515,291
2029-2033	2,241,000	313,288	2,554,288
2034-2036	1,461,000	53,297	1,514,297
Total	$ 5,721,000	$ 936,370	$ 6,657,370

Note 9 – Long-Term Liabilities (Continued)

B. Business-Type Activities (Continued)

2018 Refunding of the 1993 Variable Rate Demand Bonds (Golf Course Commercial Loan) (Private Placement)

In May 1993, the Financing Authority issued Variable Rate Demand Bonds in the aggregate principal of $5,280,000. The proceeds were used to redeem $4,835,000 of its December 8, 1989 Lease Revenue Bonds, Series A, and $262,450 for additional Golf Course construction.

On January 1, 2018, the Bonds were refunded and the Financing Authority paid the City an advance rental for the use and right to the possession of the Golf Course and Police facilities for a total of $2,553,000. The lease was then assigned to Zions Bank/California Bank & Trust on the same day and named the Golf Course Commercial Loan. The loan is due in annual installments of $138,100 ($10,600 first year) to $161,800 beginning May 2018 with interest rate fixed 3.190% per annum payable semi-annually. At June 30, 2023, the outstanding balance was $161,800.

The annual debt service requirements at June 30, 2023 are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	$ 161,800	$ 2,581	$ 164,381
Total	$ 161,800	$ 2,581	$ 164,381

Water and Wastewater Refunding Revenue Bonds, Series 2015 (Public Offering)

Water and Wastewater Refunding Revenue Bonds, Series 2015 were issued by the Financing Authority in December 2015 for $30,140,000. Proceeds from the bonds were used to refund $30,440,000 of its Water and Wastewater Refunding Revenue Bonds, Series 2016. The bonds are due in annual installments of $70,000 to $2,080,000 through March 1, 2036, with interest payable semiannually on September 1 and March 1 of each year at 3.700%. At June 30, 2023, the outstanding balance of the Water and Wastewater Revenue Bonds was $21,935,000.

The Financing Authority has pledged a portion of future water and wastewater revenue to repay the 2015 Water and Wastewater Revenue Bonds. For the year ended June 30, 2023, total principal and interest paid was $2,154,510, and net revenues were $7,692,524. Total principal and interest remaining on the agreement is $28,027,420 payable through 2036.

The annual debt service requirements at June 30, 2023 are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	$ 1,340,000	$ 811,595	$ 2,151,595
2025	1,395,000	762,015	2,157,015
2026	1,450,000	710,400	2,160,400
2027	1,505,000	656,750	2,161,750
2028	1,555,000	601,065	2,156,065
2029-2033	8,675,000	2,099,935	10,774,935
2034-2036	6,015,000	450,660	6,465,660
Total	$ 21,935,000	$ 6,092,420	$ 28,027,420

Note 9 – Long-Term Liabilities (Continued)

B. Business-Type Activities (Continued)

Water Refunding Revenue Bonds, Series 2019 (Public Offering)

Water Refunding Bonds, Series 2019 were issued by the Financing Authority in December 2019 for $9,016,903. The City used the proceeds to refund the outstanding principal of the Water Revenue Bonds, Series 2010 in the amount of $9,530,000. The bonds are due semi-annual installments of $204,890 to $312,774 with interest rate fixed at 2.64% per annum payable semi-annually through 2037. At June 30, 2023 the outstanding principal and interest balance was $8,872,316. The aggregate debt service payments of the new debt are $2,587,313 less than the old debt. The issuance of the new debt and refunding of the old debt resulted in an economic gain (the difference between the net present value of the old debt and new debt service payments) of approximately $2,053,508.

The Financing Authority has pledged a portion of future water and wastewater revenue to repay the 2019 Water Revenue Bonds. For the year ended June 30, 2023, total principal and interest paid was $638,985, and net revenues were $4,318,142.

The annual debt service requirements at June 30, 2023 are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	$ 447,120	$ 191,863	$ 638,983
2025	457,908	179,988	637,896
2026	467,850	167,834	635,684
2027	480,334	155,400	635,734
2028	487,160	142,675	629,835
2029-2033	2,651,697	510,999	3,162,696
2034-2037	2,387,279	144,209	2,531,488
Total	$ 7,379,348	$ 1,492,968	$ 8,872,316

C. Fiduciary Fund Financial Statements

A summary of changes in the long-term liabilities of the fiduciary fund financial statements for the year ended June 30, 2023, is as follows:

	Balance July 1, 2022	Debt Issued	Debt Retired	Balance June 30, 2023	Classification: Due within One Year	Classification: Due in More Than One Year
Fiduciary Activities:						
Public borrowings:						
Tax allocation bonds:						
Series 2018A	$ 29,475,000	$ -	$ (770,000)	$ 28,705,000	$ 1,005,000	$ 27,700,000
Series 2018B	2,105,000	-	(670,000)	1,435,000	510,000	925,000
Add: unamortized bond premiums	3,663,971	-	(228,998)	3,434,973	-	3,434,973
Total tax allocation bonds	35,243,971	-	(1,668,998)	33,574,973	1,515,000	32,059,973
Total	$ 35,243,971	$ -	$ (1,668,998)	$ 33,574,973	$ 1,515,000	$ 32,059,973

Note 9 – Long-Term Liabilities (Continued)

C. Fiduciary Fund Financial Statements (Continued)

Tax Allocation Refunding Bonds, Series 2018A and 2018B (Public Offering)

On July 17, 2018, the Successor Agency to the Former Madera Redevelopment Agency issued $31,445,000 of Tax Allocation Refunding Bonds, Series 2018A and $4,065,000 of Tax Allocation Refunding Bonds, Series 2018B (collectively the "2018 TARBs") to (a) refund four outstanding series of bonds payable (the 1998 Tax Allocation Redevelopment Project Bonds, the 2003 Tax Allocation Refunding and Redevelopment Project Bonds, the Madera Redevelopment Agency Subordinate Tax Allocation Bonds, Series 2008A, and the Madera Redevelopment Agency Housing Set-Aside Subordinate Tax Allocation Bonds, Series 2008B) from tax increment revenue generated in the Madera Redevelopment Project Area (the "Project Area"), (b) fund a reserve account, and (c) pay the costs of issuance of the bonds. The 2018 TARBs are payable from and secured by a pledge of tax revenues to be derived from the Project Area.

The 2018 TARBs consist of serial bonds maturing from 2019 through 2038 in annual installments of $390,000 to $2,405,000. Interest is due and payable semi-annually on March 1 and September 1 of each year at rates ranging from 3.0% to 5.0% commencing March 1, 2019. Annual principal on the bonds is due on September 1 of each year through 2038. The bonds are subject to federal arbitrage requirements. The aggregate debt service payments of the new debt are $11,314,301 less than the old debt. The issuance of the new debt and refunding of the old debt resulted in an economic gain (the difference between the net present value of the old debt and new debt service payments) of approximately $8,659,587.

A reserve account is required to be maintained in the amount of the lesser of (i) 10% of the original aggregate principal amount of the 2018 TARBs, or (ii) 125% of the average annual debt service with respect to the 2018 TARBs, or (iii) the maximum annual debt service with respect to the 2018 TARBs. As of June 30, 2023, the reserve requirement was met through the City's purchase of a surety policy in-lieu of the cash reserve requirement. The total principal and interest outstanding at June 30, 2023 is $41,615,044.

The annual debt service requirements for the 2018 TARBs outstanding at June 30, 2023 are as follows:

Tax Allocation Refunding Bonds, Series 2018A

Year Ending June 30,	Principal	Interest	Total
2024	$ 1,005,000	$ 1,298,650	$ 2,303,650
2025	1,045,000	1,247,400	2,292,400
2026	1,230,000	1,190,525	2,420,525
2027	1,705,000	1,125,675	2,830,675
2028	1,765,000	1,047,450	2,812,450
2029-2033	10,160,000	3,986,725	14,146,725
2034-2038	11,405,000	1,501,000	12,906,000
2039	390,000	6,338	396,338
Total	$ 28,705,000	$ 11,403,763	$ 40,108,763

Tax Allocation Refunding Bonds, Series 2018B

Year Ending June 30,	Principal	Interest	Total
2024	$ 510,000	$ 40,895	$ 550,895
2025	525,000	23,296	548,296
2026	400,000	7,120	407,120
Total	$ 1,435,000	$ 71,311	$ 1,506,311

Note 9 – Long-Term Liabilities (Continued)

D. Component Unit

A summary of changes in the long-term liabilities of the component unit for the twelve month period ended September 30, 2022, is as follows:

	Balance October 1, 2021	Debt Issued	Debt Retired	Balance September 30, 2022	Classification: Due within One Year	Classification: Due in More Than One Year
Component Unit:						
Direct borrowings:						
Loans payable:						
Farmers' Home Administration loan	$ 219,019	$ -	$ (17,694)	$ 201,325	$ 18,605	$ 182,720
Citizen Business Bank loan	2,687,812	-	(112,675)	2,575,137	117,381	2,457,756
Total loans payable	2,906,831	-	(130,369)	2,776,462	135,986	2,640,476
Total	$ 2,906,831	$ -	$ (130,369)	$ 2,776,462	$ 135,986	$ 2,640,476

Farmers' Home Administration loan

Notes payable to Farmers' Home Administration, 1.00% due in monthly installments of $1,653, including interest, first trust deeds on land and building subject to note.

Citizen Business Bank loan

Note payable to Citizen Business Bank, 4.75% due in monthly installments of $19,852, including interest, secured by assets subject to note.

The total annual debt service requirements for the Component Unit long-term liabilities outstanding at September 30, 2022 are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	$ 135,986	$ 121,443	$ 257,429
2025	146,910	115,510	262,420
2026	148,769	109,292	258,061
2027	155,282	102,777	258,059
2028	162,106	95,955	258,061
2029-2033	1,989,684	33,812	2,023,496
2034-2037	37,725	442	38,167
Total	$ 2,776,462	$ 579,231	$ 3,355,693

Note 10 – Special Assessment Debt with No City Commitment

The City issued special tax and assessment bonds on behalf of property owners, pursuant to the Improvement Bond Act of 1915 and the Mello-Roos Community Facilities Act of 1982, to finance the acquisition and construction of certain infrastructure improvements within the assessment districts and community facilities districts.

The City acts solely as an agent for those paying special tax and assessments and remits the amounts collected to the bondholders of these fixed-rate Improvement Bond Act of 1915 and Mello-Roos Community Facilities Act of 1982 issues. The City is acting as an custodian and is in no way liable for the special assessment debt and, accordingly, the debt is not recorded in these financial statements.

On January 1, 2018, the City of Madera, on behalf of the City of Madera Community Facilities District No. 2006-1, issued the City of Madera Community Facilities District No. 2006-1 Special Tax Refunding Bonds Series 2018 to refund the CFD 2006-1 Series Special Tax Bond for the purpose of creating annual debt savings. Total debt service payments were reduced by $88,740. The amount of principal outstanding as of June 30, 2023 is $2,068,320 The bonds are not a general obligation of the City but are limited obligations, payable solely from special tax and assessments.

The City has no obligation beyond the balances in the designated custodial funds for any delinquent assessment district bond payments. If delinquencies occur beyond the amounts held in the reserve funds created from bond proceeds, the City has no duty to pay the delinquency out of the available funds of the City. Neither the faith and credit nor the taxing power of the City, or the State of California, or any political subdivision thereof is pledged to the payment of these bonds.

Noncommittal debt amounts issued and outstanding at June 30, 2023 are as follows:

	Original Amount	Outstanding Balance June 30, 2023
CFD 2006-1, Series Special Tax Bonds Refunding Bonds Series 2019	$ 2,452,228	$ 2,068,320

Note 11 – Compensated Absences

A. Governmental Activities

A summary of changes in the compensated absences balances for the governmental activities for the year ended June 30, 2023 is as follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023	Classification: Due within One Year	Classification: Due in More Than One Year
Compensated absences	$ 1,856,077	$ 1,445,059	$ (1,360,147)	$ 1,940,989	$ 1,360,147	$ 580,842

Compensated absences in the governmental activities are obligations of the following funds:

Governmental Funds	$ 1,739,098
Fleet Maintenance	44,009
Facilities Maintenance	119,357
Technology	38,525
Total	$ 1,940,989

Note 11 – Compensated Absences (Continued)

B. Business-Type Activities

A summary of changes in the compensated absences balances for the business-type activities for the year ended June 30, 2023 is as follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023	Classification: Due within One Year	Classification: Due in More Than One Year
Compensated absences	$ 463,245	$ 357,131	$ (380,783)	$ 439,593	$ 363,316	$ 76,277

Compensated absences in the business-type activities are obligations of the following funds:

Water Fund	$ 185,534
Sewer Fund	112,647
Solid Waste Fund	70,726
Drainage Operations Fund	32,869
Local Transit Fund	26,944
Airport Fund	10,873
Total	$ 439,593

C. Component Unit

A summary of changes in the compensated absences balances for the component unit for the twelve month period ended September 30, 2022 is as follows:

	Balance October 1, 2021, as restated	Additions	Deletions	Balance September 30, 2022	Classification: Due within One Year	Classification: Due in More Than One Year
Compensated absences	$ 36,379	$ 94,789	$ -	$ 131,168	$ 65,584	$ 65,584

All compensated absences liabilities in the component unit belong to the Housing Authority of the City of Madera.

Note 12 – Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City obtains insurance coverage.

The City is a member of the Central San Joaquin Valley Risk Management Authority (CSJVRMA), a public entity risk pool for workers' compensation and general liability insurance. The CSJVRMA is a consortium of fifty-three cities located in California's San Joaquin Valley. It was established under the provisions of California Government Code Section 6500 et. seq. CSJVRMA is governed by a Board of Directors, consisting of one member appointed by each member city. The day-to-day business operations are handled by a management group employed by CSJVRMA. The relationship between the City and CSJVRMA is such that the CSJVRMA is not considered a component unit of the City for financial reporting purposes.

General Liability Insurance coverage is addressed via retention maintained by the City and participation in CSJVRMA. The City maintains a self-insured retention level of $100,000 and participates in the CSJVRMA risk pool for coverage up to $1,000,000. CSJVRMA participates in an excess pool, which provides coverage from $1,000,000 to $29,000,000.

Note 12 – Risk Management (Continued)

Workers' Compensation coverage is also addressed via a retention maintained by the City and participation in CSJVRMA. The City maintains a self-insured retention level of $100,000 and participates in the CSJVRMA risk pool for additional coverage up to $250,000. CSJVRMA also participates in an excess pool which provides workers' compensation coverage from $250,000 to $500,000 and purchases excess insurance of approximately $500,000 to the statutory limit.

Public entity risk pools are formally organized and separated entities established under the Joint Exercise of Powers Act of the State of California. As separate legal entities, those entities exercise full powers and authorities within the scope of the related Joint Powers Agreements including the preparation of annual budgets, accountability for all funds, the power to make and execute contracts and the right to sue and be sued. Each risk pool is governed by a board consisting of representatives from member municipalities. Each board controls the operations of the respective risk pool, including selection of management and approval of operating budgets, independent of any influences by member municipalities beyond their representation of that board. Obligations and liabilities of these risk pools are not the City's responsibility.

CSJVRMA is currently operating as a common risk management and insurance program for 53 member cities. The program's general objectives are to formulate, develop, and administer, on the behalf of the member cities, a program of insurance, to obtain lower cost for that coverage, and to develop a comprehensive loss control program. A member may withdraw from CSJVRMA only by giving six-month notice. Cities applying for membership in CSJVRMA may do so on approval of a two-thirds vote of the board of CSJVRMA.

The financial information of the CSJVRMA for fiscal year ended June 30, 2023, is as follows:

Total assets	$ 153,984,502
Total liabilities	$ 120,022,096
Net position	$ 33,962,406
Operating revenues	$ 73,024,624
Operating expenses	$ 71,300,255
Nonoperating revenues (expenses)	$ 64,143
Change in net position	$ 1,788,512

Note 13 – Pension Plans

A. Summary

	Governmental Activities	Business-Type Activities	Total	Component Unit
Deferred outflows of resources:				
Pension contribution made after measurement date:				
CalPERS Miscellaneous	$ 2,703,821	$ 1,363,432	$ 4,067,253	$ 21,980
CalPERS Safety	3,202,253	-	3,202,253	-
Total pension contribution made after measurement date	5,906,074	1,363,432	7,269,506	21,980
Change in assumption:				
CalPERS Miscellaneous	1,335,436	673,408	2,008,844	413,134
CalPERS Safety	2,379,547	-	2,379,547	-
Total change in assumption	3,714,983	673,408	4,388,391	413,134
Projected earnings on pension plan investments in excess of actual earnings:				
CalPERS Miscellaneous	2,315,559	1,167,649	3,483,208	738,505
Total projected earnings on pension plan investments in excess of actual earnings	2,315,559	1,167,649	3,483,208	738,505
Difference between expected and actual experience:				
CalPERS Miscellaneous	-	-	-	80,965
CalPERS Safety	720,426	-	720,426	-
Total difference between expected and actual experience	720,426	-	720,426	80,965
Adjustment due to difference in proportions:				
CalPERS Miscellaneous	-	-	-	4,088
CalPERS Safety	183,234	-	183,234	-
Total adjustment due to difference in proportions	183,234	-	183,234	4,088
Employer contributions in excess of proportionate share of contribution:				
CalPERS Miscellaneous	-	-	-	149,611
CalPERS Safety	3,726,695	-	3,726,695	-
Total employer contributions in excess of proportionate share of contribution	3,726,695	-	3,726,695	149,611
Total deferred outflows of resources				
CalPERS Miscellaneous	6,354,816	3,204,489	9,559,305	1,408,283
CalPERS Safety	10,212,155	-	10,212,155	-
Total deferred outflows of resources	$ 16,566,971	$ 3,204,489	$ 19,771,460	$ 1,408,283
Net pension liability:				
CalPERS Miscellaneous	$ 21,635,534	$ 10,909,961	$ 32,545,495	$ 4,031,725
CalPERS Safety	23,599,525	-	23,599,525	-
Total net pension liability	$ 45,235,059	$ 10,909,961	$ 56,145,020	$ 4,031,725
Deferred inflows of resources:				
Adjustment due to difference in proportions:				
CalPERS Miscellaneous	$ -	$ -	$ -	$ 494,153
Total adjustment due to difference in proportions	-	-	-	494,153
Employer contributions in excess of proportionate share of contribution:				
CalPERS Miscellaneous	-	-	-	55,284
CalPERS Safety	507,386	-	507,386	-
Total employer contributions in excess of proportionate share of contribution	507,386	-	507,386	55,284
Changes in actual vs. expected experience				
CalPERS Miscellaneous	328,930	165,866	494,796	54,227
Total difference between expected and actual experience	328,930	165,866	494,796	54,227
Total deferred inflows of resources				
CalPERS Miscellaneous	328,930	165,866	494,796	603,664
CalPERS Safety	507,386	-	507,386	-
Total deferred inflows of resources	$ 836,316	$ 165,866	$ 1,002,182	$ 603,664
Pension expenses (income):				
CalPERS Miscellaneous	$ 2,360,567	$ 1,190,343	$ 3,550,910	$ (742,558)
CalPERS Safety	414,758	-	414,758	-
Total net pension expenses (income)	$ 2,775,325	$ 1,190,343	$ 3,965,668	$ (742,558)

Note 13 – Pension Plans (Continued)

B. City Miscellaneous Plan

Plan Description

Substantially all City employees working the equivalent of 1,000 hours per fiscal year are eligible to participate in the Miscellaneous Plan Agent multiple-employer defined benefit plan or the Safety Plan Cost-sharing multiple-employer defined benefit administered by California Public Employees Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit Provisions under the Plans are established by State statutes within the Public Employee's Retirement Law. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office – 400 P Street, Sacramento, CA 95814.

Employees Covered

At June 30, 2022, the measurement date, the following employees were covered by the benefit terms for the Plan:

Active employees	173
Non-contributing members not drawing retirement	267
Retired employees and beneficiaries	265
Total	705

Benefits Provided

CalPERS provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Classic CalPERS member becomes eligible for service retirement upon attainment of age 50; full formula at age 55 with at least 5 years of credited service. Public Employees' Pension Reform Act ("PEPRA") miscellaneous members become eligible for service retirement upon attainment of age 52; full formula at 62 with at least 5 years of service. The service retirement benefit is a monthly allowance equal to the product of the benefit factor, years of service, and final compensation. The final compensation is the monthly average of the member's highest 36 full-time equivalent monthly pay.

Following are the benefit provisions for each plan:

	City Miscellaneous Plan		
Hire Date	Prior to January 1, 2011	January 1, 2011 thru January 1, 2013	On or After January 1, 2013
Benefit formula	2.5% @ 55	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50 - 55	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	2.000% to 2.500%	1.092% to 2.418%	1.000% to 2.500%
Required employee contribution rates	8.00%	7.000%	6.900%
Required employer contribution rates	9.830%	9.830%	9.830%
Final Annual Compensation	1 year	3 years	3 years

Note 13 – Pension Plans (Continued)

B. City Miscellaneous Plan (Continued)

Contributions

Section 20814(c) of the California Public Employees' Retirement Law ("PERL") requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2023, the employer contributions made for the Miscellaneous Plan was $4,067,253.

Net Pension Liability

The City's net pension liability is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2022, using an annual actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is described as follows.

Actuarial Assumptions

The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Payroll Growth	2.80%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.00%
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds. The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.
Post Retirement Benefit Increase	Contract COLA up to 2% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2% thereafter

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2021 valuation were based on the results of December 2021 actuarial experience study for the period 2000 to 2019. Further details of the Experiences Study can be found on the CalPERS website.

Change in Assumptions

The discount rate lowered from 7.15% in 2022 to 6.90% in 2023. The inflation rate lowered from 2.50% in 2022 to 2.30% in 2023. The payroll growth increased from 2.75% in 2022 to 2.80% in 2023. The investment rate of return lowered from 7.25% in 2022 to 7.00% in 2023. In the prior year, the actuarial report did not have any changes in assumptions.

Note 13 – Pension Plans (Continued)

B. City Miscellaneous Plan (Continued)

Discount Rate

In determining the long-term expected rate of return, CalPERS took into account, both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Real Return[1,2]
Global equity - cap-weighted	30.00%	4.45%
Global equity - non-cap-weighted	12.00%	3.84%
Private equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed securities	5.00%	0.50%
Investment grade corporates	10.00%	1.56%
High yield	5.00%	2.27%
Emerging market debt	5.00%	2.48%
Private debt	5.00%	3.57%
Real assets	15.00%	3.21%
Liquidity	-5.00%	-0.59%

[1] An expected inflation of 2.30% used for this period

[2] Figures are based on the 2021 Asset Liability Management study.

The discount rate used to measure the total pension liability was 6.90% for the plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 6.90% is applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from the CalPERS website under the GASB 68 Section.

Note 13 – Pension Plans (Continued)

B. City Miscellaneous Plan (Continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's net pension liability, calculated using the discount rate, as well as what the City's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

Plan's Aggregate Net Pension Liability/(Asset)		
Discount Rate - 1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate + 1% (7.90%)
$ 46,010,739	$ 32,545,495	$ 21,437,509

Changes in the Net Pension Liability

The following table shows the changes in net pension liability recognized over the measurement period:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at June 30, 2021 (Valuation Date)	$ 97,597,059	$ 78,350,446	$ 19,246,613
Changes in the year:			
Service cost	1,715,940	-	1,715,940
Interest on the total pension liabilities	6,797,912	-	6,797,912
Changes in assumptions	3,348,073	-	3,348,073
Differences between expected and actual experience	(550,819)	-	(550,819)
Benefit payments, including refunds of members contributions	(5,463,626)	(5,463,626)	-
Contributions - employer	-	3,270,441	(3,270,441)
Contributions - employee	-	719,807	(719,807)
Net investment income	-	(5,929,216)	5,929,216
Administrative expenses	-	(48,808)	48,808
Net changes	5,847,480	(7,451,402)	13,298,882
Balance at June 30, 2022 (Measurement Date)	$ 103,444,539	$ 70,899,044	$ 32,545,495

Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2023, the City recognized pension income in the amount of $3,550,910 for the miscellaneous plans.

The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized over 5-years straight line. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period.

The Expected Average Remaining Service Lifetime ("EARSL") is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the risk pool. The EARSL for the Miscellaneous Plan for the 2021-22 measurement period is 2.5 years, which was obtained by dividing the total service years of 1,699 (the sum of remaining service lifetimes of the active employees) by 680 (the total number of participants: active, inactive, and retired).

Note 13 – Pension Plans (Continued)

B. City Miscellaneous Plan (Continued)

Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

At June 30, 2022 the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred outflows of Resources	Deferred inflows of Resources
Pension contributions made subsequent to measurement date	$ 4,067,253	$ -
Difference between projected and actual earning on pension plan investments	3,483,208	-
Changes in assumptions	2,008,844	-
Differences between expected and actual experience	-	(494,796)
Total	$ 9,559,305	$ (494,796)

For the City Miscellaneous Plan, $4,067,253 was reported as deferred outflows of resources related to pensions resulting from City's contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	$ 1,496,239
2025	1,034,737
2026	210,925
2027	2,255,355
2028	-
Thereafter	-
	$ 4,997,256

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

The City reported a payable of $0 for the outstanding amount of contributions to the Miscellaneous pension plan required for the year ended June 30, 2023.

Note 13 – Pension Plans (Continued)

C. City Safety Plan

Employees Covered

At June 30, 2022, the measurement date, the following employees were covered by the benefit terms the Plan:

Active employees	58
Non-contributing members not drawing retirement	45
Retired employees and beneficiaries	122
Total	225

Benefits Provided

CalPERS provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Classic and PEPRA Safety CalPERS member becomes eligible for service retirement upon attainment of age 50 with at least 5 years of credited service. The service retirement benefit is a monthly allowance equal to the product of the benefit factor, years of service, and final compensation. The final compensation is the monthly average of the member's highest 36 full-time equivalent monthly pay.

Following are the benefit provisions for each plan:

	Safety		
Hire Date	Prior to January 1, 2011	January 1, 2011 thru January 1, 2013	On or After January 1, 2013
Benefit formula	3% @ 50	3% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50	50 - 55	50 - 57
Monthly benefits, as a % of eligible compensation	3.000%	2.400% to 3.000%	2.000% to 2.700%
Required employee contribution rates	9.00%	9.000%	13.000%
Required employer contribution rates	23.750%	20.640%	12.780%
Final Annual Compensation	1 year	1 year	1 year

Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by the Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2023, employer contributions made for the Safety Cost-sharing Plan was $3,202,253.

Note 13 – Pension Plans (Continued)

C. City Safety Plan (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

The City's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2022, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

As of June 30, 2023, the City reported net pension liability for its proportionate shares of the net pension liability of the Safety Plan as follows:

	Increase (Decrease)		
	Plan Total Pension Liability	Plan Fiduciary Net Position	Plan Net Pension Liability/(Asset)
Balance at: 6/30/21 (Valuation date)	$ 72,217,372	$ 58,522,823	13,694,549
Balance at: 6/30/22 (Measurement date)	77,276,594	53,677,069	23,599,525
Net Changes during 2021-2022	5,059,222	(4,845,754)	9,904,976

The following is the approach established by the plan actuary to allocate the net pension liability and pension expense to the individual employers within the risk pool.

(1) In determining a cost-sharing plan's proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation date (June 30, 2021). The risk pool's fiduciary net position ("FNP") subtracted from its total pension liability ("TPL") determines the net pension liability ("NPL") at the valuation date.

(2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date (June 30, 2022). Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool's FNP at the measurement date denotes the aggregate risk pool's FNP at June 30, 2022 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2021-22).

(3) The individual plan's TPL, FNP and NPL are also calculated at the valuation date.

(4) Two ratios are created by dividing the plan's individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool's total TPL and FNP, respectively.

(5) The plan's TPL as of the Measurement Date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan's FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.

(6) The plan's NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

Note 13 – Pension Plans (Continued)

C. City Safety Plan (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

The City's proportionate share of the net pension liability for the Safety Plan as of June 30, 2021 and 2022 was as follows:

Proportion June 30, 2021	0.39022%
Proportion June 30, 2022	0.34344%
Change - Increase (Decrease)	-0.04678%

For the year ended June 30, 2023, the City recognized pension income in the amount of $414,758 for the Safety Plan.

The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized over 5-years straight line. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period.

The EARSL for PERF C for the measurement date ending June 30, 2022 is 3.7 years, which was obtained by dividing the total service years of 574,665 (the sum of remaining service lifetimes of the active employees) by 153,587 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred outflows of Resources	Deferred inflows of Resources
Pension contributions made subsequent to measurement date	$ 3,202,253	$ -
Difference between projected and actual earning on pension plan investments	3,726,695	-
Adjustment due to differences in proportions	183,234	-
Changes in assumptions	2,379,547	-
Difference between actual and expected experience	720,428	-
Difference between employer's actual contributions and proportionate share of contributions	-	(507,386)
Total	$ 10,212,157	$ (507,386)

For the City Safety Plan, $3,202,253 was reported as deferred outflows of resources related to pensions resulting from City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024.

Note 13 – Pension Plans (Continued)

C. City Safety Plan (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/ (Inflows) of Resources
2024	$ 1,929,682
2025	1,495,387
2026	804,117
2027	2,273,332
2028	-
Thereafter	-
	$ 6,502,518

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ended June 30, 2022 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2021 total pension liability. Both the June 30, 2022 and the June 30, 2021 total pension liabilities were based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.50%
Payroll Growth	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.00%
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds. The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.
Post Retirement Benefit Increase	Contract COLA up to 2% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2% thereafter

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2021 valuation were based on the results of December 2021 actuarial experience study for the period 2000 to 2019. Further details of the Experiences Study can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 6.90% is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

Note 13 – Pension Plans (Continued)

C. City Safety Plan (Continued)

Discount Rate (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Real Return[1,2]
Global equity - cap-weighted	30.00%	4.45%
Global equity - non-cap-weighted	12.00%	3.84%
Private equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed securities	5.00%	0.50%
Investment grade corporates	10.00%	1.56%
High yield	5.00%	2.27%
Emerging market debt	5.00%	2.48%
Private debt	5.00%	3.57%
Real assets	15.00%	3.21%
Liquidity	-5.00%	-0.59%

[1] An expected inflation of 2.30% used for this period

[2] Figures are based on the 2021 Asset Liability Management study.

Note 13 – Pension Plans (Continued)

C. City Safety Plan (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability for the City Safety Plan, calculated using the discount rate for the City Safety Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

Plan's Aggregate Net Pension Liability/(Asset)		
Discount Rate - 1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate + 1% (7.90%)
$ 34,271,302	$ 23,599,525	$ 14,877,759

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

At June 30, 2023, the City reported a payable of $0 for the outstanding amount of contributions to the Safety pension plan required for the year ended June 30, 2023.

D. Component Unit Miscellaneous Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost Sharing Multiple-Employer Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other.) Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The Madera Housing Authority (Housing Authority) sponsors three miscellaneous rate plans. Benefit provisions under the Plan are established by State statute and Housing Authority resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Employees Covered

At June 30, 2022, the measurement date, the following employees were covered by the benefit terms the Plan:

Active employees	21
Transferred and terminated employees	52
Retired employees and beneficiaries	32
Total	105

Note 13 – Pension Plans (Continued)

D. Component Unit Miscellaneous Plan (Continued)

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full - time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for nonduty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the Plan are applied as specified by the Public Employees' Retirement Law.

Following are the benefit provisions for each plan:

	Miscellaneous - Component Unit		
Hire Date	Prior to January 1, 2011	January 1, 2011 thru January 1, 2013	On or After January 1, 2013
Benefit formula	2.5% @ 55	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50 - 55	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	2.000% to 2.500%	1.092% to 2.418%	1.000% to 2.500%
Required employee contribution rates	8.00%	7.000%	6.250%
Required employer contribution rates	12.200%	8.650%	7.590%
Final Annual Compensation	1 year	1 year	1 year

Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by the Miscellaneous risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the fiscal year ended September 30, 2022, employer contributions made for the Housing Authority Miscellaneous Cost- sharing Plan was $331,109.

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

The Authority's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2022, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The Authority's proportion of the net pension liability was based on a projection of the Authority's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

Note 13 – Pension Plans (Continued)

D. Component Unit Miscellaneous Plan (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

As of September 30, 2022, the Authority reported net pension liability for its proportionate shares of the net pension liability of the Housing Authority Miscellaneous Plan as follows:

	Increase (Decrease)		
	Plan Total Pension Liability	Plan Fiduciary Net Position	Plan Net Pension Liability/(Asset)
Balance at: 6/30/21 (Valuation date)	$ 11,439,712	$ 8,922,694	$ 2,517,018
Balance at: 6/30/22 (Measurement date)	11,831,764	7,800,039	4,031,725
Net Changes during 2021-2022	392,052	(1,122,655)	1,514,707

The following is the approach established by the plan actuary to allocate the net pension liability and pension expense to the individual employers within the risk pool.

(1) In determining a cost-sharing plan's proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation date (June 30, 2021). The risk pool's fiduciary net position ("FNP") subtracted from its total pension liability ("TPL") determines the net pension liability ("NPL") at the valuation date.

(2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date (June 30, 2022). Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool's FNP at the measurement date denotes the aggregate risk pool's FNP at June 30, 2022 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2021-22).

(3) The individual plan's TPL, FNP and NPL are also calculated at the valuation date.

(4) Two ratios are created by dividing the plan's individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool's total TPL and FNP, respectively.

(5) The plan's TPL as of the Measurement Date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan's FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.

(6) The plan's NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

The Authority's proportionate share of the net pension liability for the Housing Authority Miscellaneous Plan as of June 30, 2021 and 2022 was as follows:

Proportion June 30, 2021	0.13260%
Proportion June 30, 2022	0.08616%
Change - Increase (Decrease)	-0.04644%

For the twelve months ended September 30, 2022, the Authority recognized pension income in the amount of $742,558 for the Housing Authority Miscellaneous Plan.

Note 13 – Pension Plans (Continued)

D. Component Unit Miscellaneous Plan (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized over 5-years straight line. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period.

The EARSL for PERF C for the measurement date ending June 30, 2022 is 3.7 years, which was obtained by dividing the total service years of 574,665 (the sum of remaining service lifetimes of the active employees) by 153,587 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

At September 30, 2022, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred outflows of Resources	Deferred inflows of Resources
Pension contributions made subsequent to measurement date	$ 21,980	$ -
Difference between projected and actual earning on pension plan investments	738,505	-
Adjustment due to differences in proportions	4,088	(494,153)
Changes in assumptions	413,134	-
Difference between actual and expected experience	80,965	(54,227)
Difference between employer's actual contributions and proportionate share of contributions	149,611	(55,284)
Total	$ 1,408,283	$ (603,664)

For the Housing Authority Miscellaneous Plan, $21,980 was reported as deferred outflows of resources related to pensions resulting from Authority's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/ (Inflows) of Resources
2023	$ 79,838
2024	60,648
2025	26,967
2026	615,186
2027	-
Thereafter	-
	$ 782,639

Note 13 – Pension Plans (Continued)

D. Component Unit Miscellaneous Plan (Continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ended June 30, 2022 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2021 total pension liability. Both the June 30, 2021 and the June 30, 2022 total pension liabilities were based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.50%
Payroll Growth	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.65%
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds. The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2021 valuation were based on the results of December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experiences Study can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 6.90% is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

Note 13 – Pension Plans (Continued)

D. Component Unit Miscellaneous Plan (Continued)

Discount Rate (Continued)

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Real Return[1,2]
Global equity - cap-weighted	30.00%	4.45%
Global equity - non-cap-weighted	12.00%	3.84%
Private equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed securities	5.00%	0.50%
Investment grade corporates	10.00%	1.56%
High yield	5.00%	2.27%
Emerging market debt	5.00%	2.48%
Private debt	5.00%	3.57%
Real assets	15.00%	3.21%
Liquidity	-5.00%	-0.59%

[1] An expected inflation of 2.30% used for this period

[2] Figures are based on the 2021 Asset Liability Management study.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Authority's proportionate share of the net pension liability for the Housing Authority Miscellaneous Plan, calculated using the discount rate for the Housing Authority Miscellaneous Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

Plan's Aggregate Net Pension Liability/(Asset)		
Discount Rate - 1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate + 1% (7.90%)
$ 5,644,607	$ 4,031,725	$ 2,704,722

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

At September 30, 2022, the Housing Authority reported a payable of $0 for the outstanding amount of contributions to the pension plan required for the fiscal year ended September 30, 2022.

Note 14 – Other Postemployment Benefits

A. Summary

	Governmental Activities	Business-Type Activities	Total
Deferred outflows of resources:			
Employer contributions made subsequent to the measurement date	$ 112,407	$ 24,659	$ 137,066
Difference between expected and actual experience	412,607	90,520	503,127
Changes in assumptions	364,895	80,055	444,950
Total deferred outflows of resources	$ 889,909	$ 195,234	$ 1,085,143
Total OPEB liability:			
Total OPEB liability	$ 3,742,428	$ 821,042	$ 4,563,470
Total OPEB liability	$ 3,742,428	$ 821,042	$ 4,563,470
Deferred inflows of resources:			
Changes in assumptions	$ 154,229	$ 33,836	$ 188,065
Total deferred inflows of resources	$ 154,229	$ 33,836	$ 188,065
OPEB Expense	$ 236,239	$ 51,828	$ 288,067

B. General Information about OPEB

Plan Description

The City administers a single employer defined benefit (implicit subsidy) healthcare plan. No assets have been accumulated in a trust for the payment of benefits that meets the criteria in paragraph 4 of Governmental Accounting Standards Board Statement No. 75.

Employees from groups other than Management who have attained age 50 and completed at least five years of PERS service or who become eligible for medical disability benefits under PERS, are eligible to retire and participate in the City's healthcare plans by paying COBRA premiums based on 102% of the premiums applicable to active employees. Spouses and eligible dependent children of retirees may also be covered at the retiree's expense. Eligibility for this benefit ends at age 65 or when the individual becomes eligible for Medicare.

Management employees, who meet the requirements, may retire and receive City-paid medical insurance for the retiree only. This is a grandfathered benefit and is no longer offered prospectively to new Management employees, nor is it provided to any employee who did not meet required criteria as of December 31, 2018. Once the retiree attains age 65, a Medicare Supplement benefit is payable by the City for the retiree only, for the retiree's further lifetime. Employees from Management who do not have the grandfathered benefit are eligible to retire and participate in the City's healthcare plans by paying COBRA premiums based on 102% of the premiums applicable to active employees.

Note 14 – Other Postemployment Benefits (Continued)

B. General Information about OPEB (Continued)

Covered Employees

Membership in the plan consisted of the following at June 30, 2022, the date of the latest actuarial valuation:

Active employees	229
Transferred and terminated employees	-
Retired employees and beneficiaries	12
Total	241

Contributions

The obligation of the City to contribute to the plan is established and may be amended by the City Council. The City Council has established a policy of paying the premiums of the actuarially determined contribution (ADC) on a pay as you go basis. For the fiscal year ended June 30, 2023, the City's average contribution rate was 2.41% of covered-employee payroll. Employees are not required to contribute to the plan.

C. Total OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

Total OPEB Liability

The City's total OPEB liability was measured as of June 30, 2022. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2022. The total OPEB liability at June 30, 2023 was $4,563,470.

Actuarial Assumptions

The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Assumptions:

Discount Rate	3.69%
Inflation	2.50%
Aggregate payroll increases	3.00%
Expected long-term investment rate of return	n/a
Mortality, Termination, and Disability	CalPERS 2021 Experience Study
Mortality Improvement Scale	Modified projected fully generational with Scale MP-2014
Healthcare Trend Rate	6.50 percent for 2022, 6.00 percent for 2023, 5.50 percent for 2024, 5.25c prcent for 2025-2029, 5.00 percent for 2030-2039, 4.75 percent for 2040-2049, 4.50 percent for 2050-2069, and 4.00 percent for 2070 and later years; Medicare ages: 4.50 percent for all years for 2022-2029 and 4.00 percent for 2030 and later years.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2021 through June 30, 2022.

Note 14 – Other Postemployment Benefits (Continued)

C. Total OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)

Discount Rate

The discount rate used to measure the total OPEB liability was 3.69% percent. This discount rate is the mid-point, rounded to five basis points, of the range of 3-20 year municipal bond rate indices; S&P Municipal bond 20 Year High Grade Rate Index, Bond Buyer 20-Bond GO Index, and Fidelity GO AA 20 Year Bond Index.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2021 (Measurement Date)	$ 4,220,323
Changes Recognized for the Measurement Period:	
Service Cost	266,779
Interest on the total OPEB liability	84,763
Changes of benefit terms	(179,263)
Difference between expected and actual experience	416,211
Changes of assumptions	(99,963)
Benefit payments	(145,380)
Net Changes during July 1, 2021 to June 30, 2022	343,147
Balance at June 30, 2022 (Measurement Date)	$ 4,563,470

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.69 percent) or 1-percentage- point higher (4.69 percent) than the current discount rate:

Plan's Total OPEB Liability		
Discount Rate - 1% (2.69%)	Current Discount Rate (3.69%)	Discount Rate + 1% (4.69%)
$ 5,078,911	$ 4,563,470	$ 4,101,151

Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

Plan's Total OPEB Liability		
	Healthcare Cost	
-1%	Trend Rates	1%
$ 3,951,465	$ 4,563,470	$ 5,299,570

Note 14 – Other Postemployment Benefits (Continued)

C. Total OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2023, the City recognized OPEB expense of $288,067. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred outflows of Resources	Deferred inflows of Resources
Employer contributions made subsequent to the measurement date	$ 137,066	$ -
Difference between expected and actual experience	503,127	-
Changes of assumptions	444,950	(188,065)
Total	$ 1,085,143	$ (188,065)

The difference between projected OPEB plan investment earnings and actual earnings is amortized over a five year period. The remaining gains and losses are amortized over the expected average remaining service life. The expected average remaining service life is 9.8 years, which was determined as of June 30, 2021, the beginning of the measurement period, for employees covered by the OPEB plan benefit terms as of the valuation date.

For the OPEB plan, $137,066 was reported as deferred outflows of resources related to OPEB resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30 2024. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as future OPEB expense as follows:

Measurement Period Ended June 30	Deferred Outflows/ (Inflows) of Resources
2023	$ 115,788
2024	115,788
2025	115,788
2026	133,459
2027	109,476
Thereafter	169,713
	$ 760,012

Note 15 – Deferred Compensation Plan

A. City

The City offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The plan was amended so that the assets of the plan are held in trust for the exclusive benefit of the participants and their beneficiaries. The employer is not required to contribute to the deferred compensation plan but is required for full time non-management, non-sworn employees. Since the plan assets are administered by an outside party and not subject to the claims of the City's general creditors, their assets and related liabilities are not on the City's financial statements in accordance with Governmental Accounting Standards Board (GASB) Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32."

Note 15 – Deferred Compensation Plan (Continued)

B. Component Unit

The Housing Authority offers all of its full-time employees a deferred compensation plan (the Plan) created in accordance with Internal Revenue Code Section 457. The Plan permits employees to defer a portion of their current salary until future years. Participating employees may begin to receive the balance of their deferred compensation account upon termination, retirement, death, or emergency. Employees may also borrow against their deferred compensation account while employed (up to 50% of the current balance) under the deferred compensation loan program. Employees direct the investment of Plan assets into certificates of deposits and various mutual funds. The Housing Authority has insignificant administrative duties.

Note 16 – Service Concession Agreement

On June 21,2023, the City approved an amendment to the Madera Municipal Golf Course Operation and Management Lease Agreement (Agreement) with Sierra Golf Management Inc. dba Sierra Golf Management, Inc. (SGM), extending the term to five years after the current lease agreements expiration on June 30,2023, and making various economic modifications. The Agreement would be for 5 years and includes, at City discretion, one option to extend the term an additional five years. This would mean the agreement would expire on June 30, 2028, with the five-year extension available through June 30, 2033. The Agreement would increase the base rent to the present value of $65,000 annually to lease the golf course and clubhouse facilities. SGM will remit $2.75 per round of golf to the City in years one through four. The remittance will increase to $3.00 per round in year five. SGM, the Clubhouse Tenant, currently Sugar Pine Smokehouse (SPS), and the City will each contribute $25,000 annually to a capital improvement fund. Thus, the grand contribution for capital improvements annually shall be $75,000. City will hold SGM capital funds of $50k per year until capital projects are completed. SGM is required to operate and maintain the golf course in accordance with the Agreement.

Note 17 – Other Required Disclosures

A. Deficit Fund Balances/Net Position

At June 30, 2023, the following funds had a fund balances (deficit) or unrestricted net position (deficit), which will be eliminated by the City as follows:

Fund	Fund Type	Deficit	Plan to eliminate deficit
Federal Aid Urban Fund	Special Revenue Fund	$ 1,242,142	Federal grant reimbursement
Solar Energy Lease Fund	Capital Projects Fund	674,459	Interfund cost allocation

B. Expenditures Exceeding Appropriations

For the year ended June 30, 2023, expenditures exceeded appropriations in the following funds by function:

Fund	Function	Excess Expenditures over Appropriations
General Fund	General government: City manager	$ 93,401
General Fund	Debt service: Principal	5,509
General Development Impact Fee Special Revenue Fund	Public ways and facilities	1,209,506
General Development Impact Fee Special Revenue Fund	Culture and recreation	522,558
Measure "T" Sales Tax Special Revenue Fund	Public ways and facilities	778
Intermodal Building Special Revenue Fund	General government	934
Intermodal Building Special Revenue Fund	Public ways and facilities	8,886
Economic Development Special Revenue Fund	Community development	198

Note 18 – Fund Balance Classification

The City classifies fund balances, as shown on the *Balance Sheet – Governmental Funds*, as follows as of June 30, 2023:

	General Fund	General Development Impact Fee Fund	Measure "T" Sales Tax Fund	American Rescue Plan Act Fund	Non-major Governmental Funds	Total
Nonspendable						
Prepaid items	$ 58,961	$ -	$ -	$ -	$ 13,131	$ 72,092
Inventories	82,881	-	-	-	-	82,881
Total nonspendable	141,842	-	-	-	13,131	154,973
Restricted						
Community development	-	-	-	-	12,751,924	12,751,924
Park development	-	-	-	-	98,941	98,941
Parking improvements	-	-	-	-	136,363	136,363
Public works and transportation	-	-	14,310,390	-	4,044,020	18,354,410
Special assessment project	-	-	-	-	519,667	519,667
Insurance stabilization reserve	2,365,453	-	-	-	-	2,365,453
Public protection	-	-	-	-	368,640	368,640
Capital projects and improvements	-	18,047,981	-	-	-	18,047,981
Total restricted	2,365,453	18,047,981	14,310,390	-	17,919,555	52,643,379
Committed						
General Fund stabilization reserve	12,731,891	-	-	-	-	12,731,891
General plan update	50,000	-	-	-	-	50,000
Solar street light repair Installation	50,000	-	-	-	-	50,000
Measure K - Fire Protection Stabilization	780,000	-	-	-	-	780,000
Measure K - Police Protection Stabilization	780,000	-	-	-	-	780,000
Measure K - Fire Protection Vehicle Replacement	738,540	-	-	-	-	738,540
Total committed	15,130,431	-	-	-	-	15,130,431
Assigned						
Golf course capital	20,000	-	-	-	-	20,000
Debt service	1,106,145	-	-	-	-	1,106,145
OPEB liability	97,339	-	-	-	-	97,339
Insurance claims reserve	950,134	-	-	-	-	950,134
Health insurance premiums	1,357,000	-	-	-	-	1,357,000
Future annual stipend payments	650,000	-	-	-	-	650,000
Measure K - Fire Protection	7,293,910	-	-	-	-	7,293,910
Measure K - Police	3,422,960	-	-	-	-	3,422,960
Measure K - Sales Tax Refund Reserve	900,000	-	-	-	-	900,000
Total assigned	15,797,488	-	-	-	-	15,797,488
Unassigned (deficit)	12,291,870	-	-	-	(1,927,931)	10,363,939
Total fund balances	$ 45,727,084	$ 18,047,981	$ 14,310,390	$ -	$ 16,004,755	$ 94,090,210

Note 19 – Net Investment in Capital Assets

Net Investment in Capital Assets at June 30, 2023, consisted of the following:

	Governmental Activities	Business-type Activities	Total
Total capital assets, net	$ 193,451,488	$ 101,019,583	$ 294,471,071
Less related debt:			
Subscription liability	(209,417)	-	(209,417)
Finance purchase agreement	(17,834,000)	-	(17,834,000)
Loans payable	(299,800)	(5,882,800)	(6,182,600)
Lease revenue bonds	(3,988,528)	-	(3,988,528)
Bonds payable	-	(29,314,348)	(29,314,348)
Unspent bond proceeds	2,517,025	-	2,517,025
Gain on refunding of debt	-	(261,333)	(261,333)
Net investment in capital assets	$ 173,636,768	$ 65,561,102	$ 239,197,870

Note 20 – Prior Period Adjustments

A. Government-Wide Financial Statements

The beginning net position at October 1, 2021 of the Governmental-Wide Financial Statements was restated as follows:

	Component Unit Housing Authority of the City of Madera
	September 30, 2022
Net position, as previously reported, at October 1, 2021	$ 12,284,478
To correct various errors in financial statements	(674,675)
Net position at October 1, 2021, as restated	$ 11,609,803

Note 21 – Commitments and Contingencies

A. Litigation

The City is currently a party to various claims and legal proceedings. Although the outcome of these lawsuits is not presently determinable, it is management's opinion that the ultimate liabilities, if any, resulting from such claims and proceedings will not materially affect the financial position of the City.

Note 21 – Commitments and Contingencies (Continued)

B. Contingent Liabilities

On March 1, 1993, the City issued Certificates of Participation in the aggregate of $10,250,000 for the benefit of Madera Community Hospital (Hospital), a California nonprofit public benefit corporation. The Hospital is not included in the City's reporting entity. The City is obligated to make the principal payments only from and to the extent that it receives revenue from the Hospital. In December of 2022, the Hospital closed and filed for bankruptcy protection on March 10, 2023. As of this report, the Hospital's bankruptcy status is still uncertain. They are not secured by any pledge of taxes or other revenues of the City. In addition, the purchase payments are insured by the Office of Statewide Health Planning and Development of the State of California. As of June 30, 2023, the City has not recorded revenues from the Hospital.

C. Federal and State Grants

The City participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit act as amended. Accordingly, the City's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the City anticipates such amounts, if any, will be immaterial.

D. Contractual Commitments

The City has active construction projects as of June 30, 2023. At year-end, the City's major contractual commitments are as follows:

	Contract Amount	Spent-to-Date	Remaining Commitment
Engineering Design Services for Intermodal Facility	$ 285,961	$ 71,024	$ 214,937
Engineering Design Services for Sidewalk Improvements	402,344	337,693	64,651
Engineering Design Services for Westberry Bridge	1,015,144	728,091	287,053
Manual Water Meter Replacements	310,048	176,720	133,328
Northwest Water Storage Tank	392,430	154,894	237,536
Olive Ave Widening from Gateway To Knox	380,553	253,270	127,284
Sewer Main Video Inspection	536,000	505,296	30,704
Sewer System Condition Assessment/Rehab	320,320	205,690	114,630
Sewer Trunk Main Rehab at Ave 13	518,399	252,889	265,510
Solar and Energy Efficiency Equipment	18,848,862	18,194,324	654,538
Water System Condition Assessment/Rehab	295,000	255,754	39,246
Total	$ 23,305,061	$ 21,135,645	$ 2,169,416

In addition, the City has various contracts with developers for the cost of public improvements made through construction of new developments within the City. The agreements are for the reimbursement of reasonable costs for the construction of public improvements within the planned developments. The City agrees to reimburse developers for the City's proportionate share of the costs of improvements as determined by the City Engineer. The City will not reimburse any expenses beyond the actual and reasonable costs of installing the improvements.

Note 21 – Commitments and Contingencies (Continued)

E. Encumbrances

The City uses an encumbrance system as an extension of normal budgetary accounting for all funds. Under this system, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of applicable appropriations. Encumbrances outstanding at year-end are recorded as restricted, committed or assigned fund balance, depending on the classification of the resources to be used to liquidate the encumbrance, since they do not constitute expenditures or liabilities. Outstanding encumbrances at year-end are automatically re-appropriated for the following year. Unencumbered and unexpended appropriations lapse at year-end. Encumbrances for operating expenditures outstanding as of June 30, 2023 amounted to $991,280.

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REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

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City of Madera
Required Supplementary Information (Unaudited)
Budgetary Information
For the Year Ended June 30, 2023

Budgetary Information

The City adheres to the following general procedures in establishing its annual budget, which is reflected in the accompanying schedules:

- Budgets are legally adopted and formal budgetary integration is employed as a management control device during the year for the General and Special Revenue Funds. Budgets presented in this report for comparison to actual amounts are presented in accordance with accounting principles generally accepted in the United States of America. From the effective date of the budget, the amounts stated therein as proposed expenditures become appropriations to the various City departments. During the year ended June 30, 2023, the City did not prepare a budget for the American Rescue Plan Act Special Revenue Fund.

- Reported budget amounts represent the original legally adopted budget as amended. Individual amendments were not material in relation to the original adopted budget amounts. The City Council may amend the budget to increase appropriations only by a duly adopted minute resolution during a regular meeting, providing that sufficient monies are available and that expenditures of proceeds of taxes will not be increased beyond the constitutional appropriation limit as imposed by Article XIIIB of the State Constitution. Management can transfer, without City Council approval, budgeted amounts provided they do not increase or decrease total fund appropriations adopted by the City Council.

- Unexpended budgeted amounts lapse at the end of the budget year. Spending control for the fund is established by the amount of expenditures budgeted for the fund, but management control is exercised at the budgetary line item levels.

- Expenditures may not legally exceed overall budgeted appropriations.

- The budgets of the City's capital projects are primarily "long-term" budgets which emphasize major programs and capital outlay plans extending over a number of fiscal periods. Therefore, no budget-to-actual schedules are presented for Capital Projects Funds.

City of Madera
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedules – General Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Property taxes	$ 4,335,119	$ 4,335,119	$ 4,879,850	$ 544,731
Sales and use taxes	18,939,052	18,939,052	19,291,534	352,482
Other taxes	1,862,413	1,862,413	2,027,689	165,276
Investment income	477,085	477,085	341,518	(135,567)
Franchise fees	800,000	800,000	841,540	41,540
Licenses and permits	1,196,820	1,196,820	1,502,455	305,635
Fines and forfeitures	439,998	439,998	465,127	25,129
Intergovernmental	11,838,790	11,838,790	9,222,604	(2,616,186)
Charges for services	1,442,330	1,442,330	1,941,861	499,531
Miscellaneous	399,075	399,075	789,839	390,764
Total revenues	41,730,682	41,730,682	41,304,017	(426,665)
EXPENDITURES:				
Current:				
General government				
City clerk	574,839	574,839	400,519	174,320
City manager	1,354,364	1,359,000	1,452,401	(93,401)
Finance	505,733	505,733	430,594	75,139
City attorney	394,834	394,834	234,588	160,246
Human resources	640,342	696,216	634,169	62,047
Economic development	248,694	5,248,694	613,851	4,634,843
Public safety				
Police	16,857,079	17,205,497	16,758,044	447,453
Fire	6,548,354	6,655,688	4,632,858	2,022,830
Social services	217,802	250,302	181,934	68,368
Public ways and facilities				
Development and engineering	2,177,616	2,177,616	2,025,586	152,030
Community development				
Parks and community services	5,331,086	5,594,547	5,031,074	563,473
Culture and recreation	4,563,603	4,571,978	4,164,682	407,296
Capital outlay	4,392,098	4,652,063	624,105	4,027,958
Debt service:				
Principal	259,400	259,400	264,909	(5,509)
Interest and fiscal charges	173,248	173,248	173,244	4
Total expenditures	44,239,092	50,319,655	37,622,558	12,697,097
REVENUES OVER (UNDER) EXPENDITURES	(2,508,410)	(8,588,973)	3,681,459	12,270,432
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of property	-	-	33,429	33,429
Inception of subscription liability	-	-	23,636	23,636
Transfers in	5,633,216	5,633,216	3,794,772	(1,838,444)
Transfers out	(2,066,036)	(2,066,036)	(382,358)	1,683,678
Total other financing sources (uses)	3,567,180	3,567,180	3,469,479	(97,701)
Net change in fund balance	$ 1,058,770	$ (5,021,793)	7,150,938	$ 12,172,731
FUND BALANCE:				
Beginning of year			38,576,146	
End of year			$ 45,727,084	

City of Madera
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedules – General Development Impact Fee Special Revenue Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Investment income	$ 149,025	$ 149,025	$ 288,682	$ 139,657
Charges for services	3,078,081	3,078,081	3,582,404	504,323
Total revenues	3,227,106	3,227,106	3,871,086	643,980
EXPENDITURES:				
Current:				
Public ways and facilities	6,550	14,375	1,223,881	(1,209,506)
Culture and recreation	-	-	522,558	(522,558)
Capital outlay	2,340,627	2,342,752	674,490	1,668,262
Total expenditures	2,347,177	2,357,127	2,420,929	(63,802)
REVENUES OVER (UNDER) EXPENDITURES	879,929	869,979	1,450,157	580,178
OTHER FINANCING SOURCES (USES):				
Transfers out	(397,771)	(397,771)	(397,771)	-
Total other financing sources (uses)	(397,771)	(397,771)	(397,771)	-
Net change in fund balance	$ 482,158	$ 472,208	1,052,386	$ 580,178
FUND BALANCE:				
Beginning of year			16,995,595	
End of year			$ 18,047,981	

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Budgetary Comparison Schedules – Measure "T" Sales Tax Special Revenue Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Investment income (loss)	$ 38,548	$ 38,548	$ 277,586	$ 239,038
Intergovernmental	3,209,972	3,209,972	2,312,989	(896,983)
Total revenues	3,248,520	3,248,520	2,590,575	(657,945)
EXPENDITURES:				
Current:				
Public ways and facilities	1,800	1,800	2,578	(778)
Capital outlay	2,878,386	2,953,393	218,651	2,734,742
Total expenditures	2,880,186	2,955,193	221,229	2,733,964
REVENUES OVER (UNDER) EXPENDITURES	368,334	293,327	2,369,346	2,076,019
OTHER FINANCING SOURCES (USES):				
Transfers out	(897,474)	(897,474)	(897,474)	-
Total other financing sources (uses)	(897,474)	(897,474)	(897,474)	-
Net change in fund balance	$ (529,140)	$ (604,147)	1,471,872	$ 2,076,019
FUND BALANCE:				
Beginning of year			12,838,518	
End of year			$ 14,310,390	

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Schedule of Changes in the Net Pension Liability and Related Ratios
For the Year Ended June 30, 2023

Miscellaneous Plan

Measurement period, year ended	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014 [1]
Total pension liability									
Service cost	$ 1,715,940	$ 1,606,099	$ 1,719,344	$ 1,915,335	$ 2,074,876	$ 1,857,394	$ 1,556,770	$ 1,515,655	$ 1,562,632
Interest on total pension liability	6,797,912	6,643,295	6,484,056	6,295,654	5,940,862	5,651,202	5,352,560	5,085,808	4,865,000
Differences between expected and actual experience	(550,819)	(711,985)	(758,426)	1,363,296	1,082,691	1,184,077	337,609	(269,941)	-
Changes in assumptions	3,348,073	-	-	-	(647,285)	4,531,204	-	(1,189,492)	-
Changes in benefit terms	-	-	-	-	-	-	-	-	-
Benefit payments, including refunds of employee contributions	(5,463,626)	(5,525,027)	(4,890,282)	(4,548,873)	(4,125,431)	(3,877,650)	(3,532,833)	(3,412,481)	(3,247,986)
Net change in total pension liability	5,847,480	2,012,382	2,554,692	5,025,412	4,325,713	9,346,227	3,714,106	1,729,549	3,179,646
Total pension liability - beginning	97,597,059	95,584,677	93,029,985	88,004,573	83,678,860	74,332,633	70,618,527	68,888,978	65,709,332
Total pension liability - ending (a)	$103,444,539	$ 97,597,059	$ 95,584,677	$ 93,029,985	$ 88,004,573	$ 83,678,860	$ 74,332,633	$ 70,618,527	$ 68,888,978
Plan fiduciary net position									
Contributions - employer	3,270,441	3,088,563	2,776,816	2,610,704	2,395,891	$ 2,329,046	$ 1,948,033	$ 1,603,067	$ 1,465,153
Contributions - employee	719,807	724,414	736,497	798,675	858,755	829,670	775,135	705,875	787,068
Investment income (net of administrative expenses)	(5,929,216)	14,821,011	3,166,226	3,967,331	4,851,004	5,795,462	282,173	1,164,130	7,962,241
Benefit payments	(5,463,626)	(5,525,027)	(4,890,282)	(4,548,873)	(4,125,431)	(3,877,650)	(3,532,833)	(3,412,481)	(3,247,986)
Plan to plan resources	-	-	-	132	(140)	(1,724)	394	-	-
Other	(48,808)	(65,237)	(89,670)	(43,264)	(258,000)	(76,926)	(32,095)	(59,277)	(55,556)
Net change in plan fiduciary net position	(7,451,402)	13,043,724	1,699,587	2,784,705	3,722,079	4,997,878	(559,193)	1,314	6,910,920
Plan fiduciary net position - beginning	78,350,446	65,306,722	63,607,135	60,822,430	57,100,351	52,102,473	52,661,666	52,660,352	45,749,432
Plan fiduciary net position - ending (b)	$ 70,899,044	$ 78,350,446	$ 65,306,722	$ 63,607,135	$ 60,822,430	$ 57,100,351	$ 52,102,473	$ 52,661,666	$ 52,660,352
Net pension liability - ending (a)-(b)	$ 32,545,495	$ 19,246,613	$ 30,277,955	$ 29,422,850	$ 27,182,143	$ 26,578,509	$ 22,230,160	$ 17,956,861	$ 16,228,626
Plan fiduciary net position as a percentage of the total pension liability	68.54%	80.28%	68.32%	68.37%	69.11%	68.24%	70.09%	74.57%	76.44%
Covered payroll	$ 9,829,365	$ 9,543,073	$ 10,054,641	$ 11,058,515	$ 12,035,942	$ 10,240,349	$ 9,298,593	$ 8,909,327	$ 8,873,549
Net pension liability as a percentage of covered payroll	331.10%	201.68%	301.13%	266.07%	225.84%	259.55%	239.07%	201.55%	182.89%

Notes to Schedule:

Benefit changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2014. This applies for voluntary benefit changes as well as any offers of Two Years of Additional Service Credit (a.k.a. Golden Handshakes).

[1] Historical information is presented only for measurement periods for which GASB 68 is applicable.

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios
For the Year Ended June 30, 2023

Safety Plan

Measurement period, year ended	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014 [1]
Plan's proportion of the net pension liability	0.343440%	0.390215%	0.318266%	0.317253%	0.319144%	0.314800%	0.324000%	0.340000%	0.337500%
Plan's proportionate share of the net pension liability	$ 23,599,525	$ 13,694,549	$ 21,203,994	$ 19,804,633	$ 18,725,928	$ 18,807,385	$ 16,778,473	$ 14,009,122	$ 12,759,288
Plan's covered payroll	$ 5,148,829	$ 4,998,863	$ 4,853,265	$ 4,711,908	$ 4,574,668	$ 4,428,574	$ 4,211,168	$ 3,797,547	$ 3,916,737
Plan's proportionate share of the net pension liability as a percentage of covered payroll	458.35%	273.95%	436.90%	420.31%	409.34%	424.68%	398.43%	368.90%	325.76%
Plan's fiduciary net position	$ 53,677,069	$ 58,522,823	$ 48,543,855	$ 48,056,036	$ 44,837,253	$ 41,761,897	$ 37,574,019	$ 38,216,008	$ 37,919,898
Plan's fiduciary net position as a percentage of the total pension liability	69.46%	81.04%	69.60%	70.82%	44.92%	44.75%	46.68%	53.15%	57.52%
Plan's proportionate share of aggregate employer contributions	$ 3,055,010	$ 2,879,830	$ 2,464,699	$ 2,197,168	$ 1,942,249	$ 1,806,992	$ 1,650,502	$ 1,388,656	$ 1,405,797

[1] Information only presented from the implementation year

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios
For the Year Ended June 30, 2023

Component Unit - Miscellaneous Plan

Measurement period, year ended	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015 [1]
Plan's proportion of the net pension liability	0.086162%	0.132600%	0.084600%	0.084400%	0.082100%	0.082800%	0.088100%	0.078600%
Plan's proportionate share of the net pension liability	$ 4,031,725	$ 2,517,018	$ 3,389,295	$ 3,179,336	$ 3,235,424	$ 2,875,227	$ 2,416,697	$ 1,966,014
Plan's covered payroll	$ 941,461	$ 1,191,513	$ 1,280,623	$ 1,270,009	$ 1,140,725	$ 1,043,730	$ 982,585	$ 1,108,052
Plan's proportionate share of the net pension liability as a percentage of covered payroll	428.24%	211.25%	264.66%	250.34%	283.63%	275.48%	245.95%	177.43%
Plan's fiduciary net position	$ 7,800,039	$ 8,922,694	$ 7,134,083	$ 6,579,986	$ 5,930,422	$ 6,264,351	$ 6,281,657	$ 5,399,644
Plan's fiduciary net position as a percentage of the total pension liability	51.69%	28.21%	47.51%	48.32%	54.56%	45.90%	38.47%	36.41%
Plan's proportionate share of aggregate employer contributions	$ 331,109	$ 336,461	$ 302,136	$ 268,409	$ 238,140	$ 257,128	$ 203,184	$ 239,779

[1] Information only presented from the implementation year.

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Schedule of Contributions - Pension
For the Year Ended June 30, 2023

Miscellaneous Plan

Fiscal Year:	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14[1]
Contractually determined contribution (actuarially determined)	$ 4,067,253	$ 3,270,441	$ 3,088,563	$ 2,776,816	$ 2,610,704	$ 2,395,891	$ 2,329,046	$ 1,948,033	$ 1,603,067	$ 1,465,153
Contributions in relation to the actuarially determined contributions	(4,067,253)	(3,270,441)	(3,088,563)	(2,776,816)	(2,610,313)	(2,395,891)	(2,329,046)	(1,948,033)	(1,603,067)	(1,397,058)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 10,124,246	$ 9,829,365	$ 9,543,073	$ 10,054,641	$ 11,058,515	$ 12,035,942	$ 10,240,349	$ 9,298,593	$ 8,909,327	$ 8,873,549
Contributions as a percentage of covered payroll	40.17%	33.27%	32.36%	27.62%	23.60%	19.91%	22.74%	20.95%	17.99%	15.74%

Notes to Schedule

Methods and assumptions used to determine contribution rates:

The actuarial methods and assumption used to set the actuarially determined contributions for Fiscal Year 2023 were derived from the June 30, 2021 funding valuation report.

Actuarial cost method	Entry Age Normal
Amortization method/period	For details, see June 30, 2021 Funding Valuation Report
Asset valuation method	Actuarial Value of Assets. For details, see June 30, 2021 Funding Valuation Report.
Inflation	2.30%
Salary increases	Varies by entry age and service
Payroll growth	2.750%
Investment rate of return	6.90% net of pension plan investment and administrative expenses.
Retirement age	The probabilities of retirement are based on the 2021 CalPERS Experience Study for the period from 1997 and 2015.
Mortality	The probabilities of mortality are based on the the 2021 experience study report. The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries.

[1] Information only presented from the implementation year

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Schedule of Contributions – Pension (Continued)
For the Year Ended June 30, 2023

Safety Plan

Fiscal Year:	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14[1]
Contractually determined contribution (actuarially determined)	$ 3,202,253	$ 3,055,010	$ 2,879,830	$ 2,464,699	$ 2,197,168	$ 1,942,249	$ 1,806,992	$ 1,650,502	$ 1,388,656	$ 1,405,797
Contributions in relation to the actuarially determined contributions	(3,202,253)	(3,055,010)	(2,879,830)	(2,464,699)	(2,197,168)	(1,942,249)	(1,806,992)	(1,650,502)	(1,388,656)	(1,405,797)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 5,303,294	$ 5,148,829	$ 4,998,863	$ 4,853,265	$ 4,711,908	$ 4,574,668	$ 4,428,574	$ 4,211,168	$ 3,797,547	$ 3,916,737
Contributions as a percentage of covered payroll	60.38%	59.33%	57.61%	50.78%	46.63%	42.46%	40.80%	39.19%	36.57%	35.89%

Notes to Schedule

Methods and assumptions used to determine contribution rates:

The actuarial methods and assumption used to set the actuarially determined contributions for Fiscal Year 2023 were derived from the June 30, 2021 funding valuation report.

Actuarial cost method	Entry Age Normal
Amortization method/period	For details, see June 30, 2021 Funding Valuation Report
Asset valuation method	Actuarial Value of Assets. For details, see June 30, 2021 Funding Valuation Report.
Inflation	2.30%
Salary increases	Varies by entry age and service
Payroll growth	2.750%
Investment rate of return	6.90% net of pension plan investment and administrative expenses.
Retirement age	The probabilities of retirement are based on the 2021 CalPERS Experience Study for the period from 1997 and 2015.
Mortality	The probabilities of mortality are based on the the 2021 experience study report. The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries.

[1] Information only presented from the implementation year

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Schedule of Contributions – Pension (Continued)
For the Year Ended June 30, 2023

Component Unit - Miscellaneous Plan

Fiscal Year:	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15[1]
Contractually determined contribution (actuarially determined)	$ 331,109	$ 336,461	$ 302,136	$ 268,409	$ 238,140	$ 257,128	$ 203,184	$ 239,779
Contributions in relation to the actuarially determined contributions	(331,109)	(336,461)	(302,136)	(268,409)	(238,140)	(257,128)	(203,184)	(239,779)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 941,461	$ 1,191,513	$ 1,280,623	$ 1,270,009	$ 1,140,725	$ 1,043,730	$ 982,585	$ 1,108,052
Contributions as a percentage of covered payroll	35.17%	28.24%	23.59%	21.13%	20.88%	24.64%	20.68%	21.64%

Notes to Schedule

Methods and assumptions used to determine contribution rates:

The actuarial methods and assumption used to set the actuarially determined contributions for Fiscal Year 2022 were derived from the June 30, 2020 funding valuation report.

Actuarial cost method	Entry Age Normal
Amortization method/period	For details, see June 30, 2020 Funding Valuation Report
Asset valuation method	Actuarial Value of Assets. For details, see June 30, 2020 Funding Valuation Report.
Inflation	2.63%
Salary increases	Varies by entry age and service
Payroll growth	2.875%
Investment rate of return	7.00% net of pension plan investment and administrative expenses.
Retirement age	The probabilities of retirement are based on the 2014 CalPERS Experience Study for the period from 1997 and 2011.
Mortality	The probabilities of mortality are based on the 2014 CalPERS Experience Study for the period from 1997 to 2011. Pre-retirement and Post-retirement mortality rates include 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.

[1] Information only presented from the implementation year

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Schedule of Changes in Total OPEB Liability and Related Ratios
For the Year Ended June 30, 2023

Measurement period, year ending:	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017 [1]
Total OPEB liability						
Service cost	$ 266,779	$ 188,828	$ 159,827	$ 148,304	$ 196,158	$ 165,796
Interest	84,763	95,919	104,757	110,666	97,813	92,870
Changes of benefit terms	(179,263)	-	-	-	(219,769)	
Differences between expected and actual experience	416,211	-	156,277	-	74,529	-
Changes of assumptions	(99,963)	255,972	263,250	183,321	(254,393)	-
Benefit payments, including refunds of member contributions	(145,380)	(92,662)	(196,273)	(132,070)	(89,635)	(111,633)
Net change in total OPEB liability	343,147	448,057	487,838	310,221	(195,297)	147,033
Total OPEB liability - beginning	4,220,323	3,772,266	3,284,428	2,974,207	3,169,504	3,022,471
Total OPEB liability - ending (a)	$ 4,563,470	$ 4,220,323	$ 3,772,266	$ 3,284,428	$ 2,974,207	$ 3,169,504
OPEB fiduciary net position						
Contributions - employer	$ 145,380	$ 92,662	$ 196,273	$ 132,070	$ 89,635	$ 111,633
Net investment income	-	-	-	-	-	-
Benefit payments, including refunds of member contributions	(145,380)	(92,662)	(196,273)	(132,070)	(89,635)	(111,633)
Administrative expense	-	-	-	-	-	-
Net change in plan fiduciary net position	-	-	-	-	-	-
Plan fiduciary net position - beginning	-	-	-	-	-	-
Plan fiduciary net position - ending (b)	$ -	$ -	$ -	$ -	$ -	$ -
Plan net OPEB liability - ending (a) - (b)	$ 4,563,470	$ 4,220,323	$ 3,772,266	$ 3,284,428	$ 2,974,207	$ 3,169,504
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered-employee payroll	$ 11,444,154	$ 11,110,829	$ 10,787,213	$ 13,763,983	$ 13,752,967	$ 13,352,395
Plan net OPEB liability as a percentage of covered-employee payroll	39.88%	37.98%	34.97%	23.86%	21.63%	23.74%

[1] Information only presented from the implementation year

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SUPPLEMENTARY INFORMATION

Non-Major Governmental Funds

Special Revenue Funds:

Special Gas Tax Fund - This fund is used to account for the receipt of gasoline tax revenue paid to the City as a subvention from the State of California. These funds support maintenance activities and finance street construction projects as provided by State law.

Business Improvement District Fund - This fund is used to account for the City's efforts of the Business Improvement District (BID) to promote commerce in downtown Madera. The funding source is assessment fees.

Park Development Fund - This fund is used for park land acquisition and development. Principal revenue sources are parks acquisition and development fees collected from developers and state revenues for park development.

Parking District Fund - This fund is used to support the activities of the City's Parking Enforcement Office. Non-sworn officers patrol a designated area in Madera's downtown and issue citations to motorists who violate the City's vehicle ordinances.

Federal Aid Urban Fund - This fund is used to report various federal grants awarded to the City by the Federal government not otherwise accounted for in the General Fund or Capital Projects funds. A separate detailed report by program is available which meets the criteria of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* , for all federal grants received by the City.

Street Construction Fund - This fund is used to account for right-of-way acquisition, construction, and improvements related to the City's street system. These projects are funded by various state and federal programs and matching City funds.

Landscape Assessment Fund - This fund is used to account for funds received from the landscaping assessment districts to provide for alternative sources of funding for maintenance and service of landscaping located within the public areas of the assessment districts.

Supplemental Law Enforcement Fund - This fund is used to account for revenues and expenditures associated with front line law enforcement and municipal police services. The funding source is state grant funding.

Intermodal Building Fund - This fund is used to account for the operation and maintenance of the intermodal building facility for use by the City and its tenants. The Intermodal Facility currently houses the MAX system, the Greyhound Bus terminal, and Madera Cab Co. This facility relies solely on grants and rents collected to fund its operations, and therefore does not impact the General Fund budget.

Economic Development Fund - This fund is used to account for revenues and expenditures related to programs and projects funded with Economic Development grant proceeds.

Residential Rehab Fund - This fund is used to account for revenues and expenditures related to the City's Down Payment Assistance Program (DAP) which assists low-income residents with purchasing their first homes and the Owner Occupied Rehabilitation (OOR) program that helps existing low-income homeowners make health and safety repairs to their homes.

Non-Major Governmental Funds (Continued)

Special Revenue Funds (Continued):

Low and Moderate Income Housing Fund - This fund is used to account for the balances of the former low and moderate income housing funds of the former Madera Redevelopment Agency and revenues and expenditures related to such housing projects and programs.

Community Facilities Districts (CFD) Fund - This fund is used to account for bond and annual tax assessment proceeds to be used for the construction and implementation of off-site infrastructure improvements. In addition, the Fund accounts for services and administration of assessments received annually.

Capital Projects Funds:

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

Streets and Roads Fund - This fund is used to account for right-of-way acquisition, construction, and improvements related to the City's street system. These projects are funded by various state and federal programs and matching City funds.

City of Madera
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2023

	Special Revenue			
	Special Gas Tax Fund	Business Improvement District	Park Development	Parking District
ASSETS				
Cash and investments	$ 4,518,212	$ 2,417	$ 98,941	$ 119,291
Accounts receivable, net	-	15,663	-	17,974
Intergovernmental receivable	619,527	-	-	-
Lease receivable	-	-	-	-
Notes receivable	-	-	-	-
Prepaid items	-	-	-	-
Land held for resale	-	-	-	-
Total assets	$ 5,137,739	$ 18,080	$ 98,941	$ 137,265
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 1,120,000	$ 2,417	$ -	$ 902
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Deposits payable	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	1,120,000	2,417	-	902
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Related to leases	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	4,017,739	15,663	98,941	136,363
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	4,017,739	15,663	98,941	136,363
Total liabilities, deferred inflows of resources, and fund balances	$ 5,137,739	$ 18,080	$ 98,941	$ 137,265

(Continued)

City of Madera
Combining Balance Sheet (Continued)
Non-Major Governmental Funds
June 30, 2023

	Special Revenue			
	Federal Aid Urban	Street Construction	Landscape Assessment	Supplemental Law Enforcement
ASSETS				
Cash and investments	$ -	$ -	$ 509,717	$ 385,562
Accounts receivable, net	-	-	2,744	56
Intergovernmental receivable	154,125	2,453,431	4,384	111,283
Lease receivable	-	-	-	-
Notes receivable	-	-	-	-
Prepaid items	-	11,330	-	1,027
Land held for resale	-	-	-	-
Total assets	$ 154,125	$ 2,464,761	$ 516,845	$ 497,928
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ 1,688,667	$ 1,206	$ 16,972
Accrued payroll	-	-	-	6
Due to other funds	36,181	378,236	-	-
Deposits payable	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	36,181	2,066,903	1,206	16,978
Deferred inflows of resources:				
Unavailable revenue	-	1,640,000	-	111,283
Related to leases	-	-	-	-
Total deferred inflows of resources	-	1,640,000	-	111,283
Fund Balances:				
Nonspendable	-	11,330	-	1,027
Restricted	117,944	-	515,639	368,640
Unassigned (deficit)	-	(1,253,472)	-	-
Total fund balances (deficit)	117,944	(1,242,142)	515,639	369,667
Total liabilities deferred inflows of resources, and fund balances	$ 154,125	$ 2,464,761	$ 516,845	$ 497,928

(Continued)

City of Madera
Combining Balance Sheet (Continued)
Non-Major Governmental Funds
June 30, 2023

	Special Revenue			
	Intermodal Building	Economic Development	Residential Rehab	Low and Moderate Income Housing
ASSETS				
Cash and investments	$ -	$ 1,545,268	$ 1,080,131	$ -
Accounts receivable, net	417	-	14,664	885
Intergovernmental receivable	67,512	-	5,000	-
Lease receivable	16,042	-	-	-
Notes receivable	-	-	7,996,577	7,000
Prepaid items	80	-	-	694
Land held for resale	-	-	-	670,000
Total assets	$ 84,051	$ 1,545,268	$ 9,096,372	$ 1,292,884
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 3,161	$ 156,500	$ 3,982	$ -
Accrued payroll	7	-	-	-
Due to other funds	38,560	-	-	343,470
Deposits payable	-	-	-	74
Unearned revenues	-	-	-	-
Total liabilities	41,728	156,500	3,982	343,544
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Related to leases	15,962	-	-	-
Total deferred inflows of resources	15,962	-	-	-
Fund Balances:				
Nonspendable	80	-	-	694
Restricted	26,281	1,388,768	9,092,390	948,646
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	26,361	1,388,768	9,092,390	949,340
Total liabilities, deferred inflows of resources, and fund balances	$ 84,051	$ 1,545,268	$ 9,096,372	$ 1,292,884

(Continued)

City of Madera
Combining Balance Sheet (Continued)
Non-Major Governmental Funds
June 30, 2023

	Special Revenue	Capital Projects		
	Community Facilities Districts	Solar Energy Lease	Streets and Roads	Total Other Governmental Funds
ASSETS				
Cash and investments	$ 1,297,333	$ -	$ 4,028	$ 9,560,900
Accounts receivable, net	-	-	-	52,403
Intergovernmental receivable	5,031	-	-	3,420,293
Lease receivable	-	-	-	16,042
Notes receivable	-	-	-	8,003,577
Prepaid items	-	-	-	13,131
Land held for resale	-	-	-	670,000
Total assets	$ 1,302,364	$ 2,517,025	$ 4,028	$ 24,867,676
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ 2,993,807
Accrued payroll	-	-	-	13
Due to other funds	-	3,191,484	-	3,987,931
Deposits payable	-	-	-	74
Unearned revenues	113,851	-	-	113,851
Total liabilities	113,851	3,191,484	-	7,095,676
Deferred inflows of resources:				
Unavailable revenue	-	-	-	1,751,283
Related to leases	-	-	-	15,962
Total deferred inflows of resources	-	-	-	1,767,245
Fund Balances:				
Nonspendable	-	-	-	13,131
Restricted	1,188,513	-	4,028	17,919,555
Unassigned (deficit)	-	(674,459)	-	(1,927,931)
Total fund balances (deficit)	1,188,513	(674,459)	4,028	16,004,755
Total liabilities, deferred inflows of resources, and fund balances	$ 1,302,364	$ 2,517,025	$ 4,028	$ 24,867,676

(Concluded)

City of Madera
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2023

	Special Revenue			
	Special Gas Tax Fund	Business Improvement District	Park Development	Parking District
REVENUES:				
Property taxes	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-
Investment income (loss)	-	-	-	-
Fines and forfeitures	-	-	-	3,845
Intergovernmental	4,194,692	-	-	-
Charges for services	-	19,975	-	17,858
Miscellaneous	-	-	-	-
Total revenues	4,194,692	19,975	-	21,703
EXPENDITURES:				
Current:				
General government	-	18,594	-	16,870
Public protection	-	-	-	-
Public ways and facilities	2	-	-	-
Community development	-	-	-	-
Capital outlay	35,395	-	6,034	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	35,397	18,594	6,034	16,870
REVENUES OVER (UNDER) EXPENDITURES	4,159,295	1,381	(6,034)	4,833
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	(1,065,007)	-	-	(9,030)
Total other financing sources (uses)	(1,065,007)	-	-	(9,030)
NET CHANGES IN FUND BALANCES	3,094,288	1,381	(6,034)	(4,197)
FUND BALANCES:				
Beginning of year	923,451	14,282	104,975	140,560
End of year	$ 4,017,739	$ 15,663	$ 98,941	$ 136,363

(Continued)

City of Madera
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Non-Major Governmental Funds
For the Year Ended June 30, 2023

	Special Revenue			
	Federal Aid Urban	Street Construction	Landscape Assessment	Supplemental Law Enforcement
REVENUES:				
Property taxes	$ -	$ -	$ -	$ -
Other taxes	-	-	443,140	-
Investment income	-	-	-	2,768
Fines and forfeitures	-	-	-	-
Intergovernmental	422,363	887,216	-	341,213
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	422,363	887,216	443,140	343,981
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public protection	-	-	-	227,051
Public ways and facilities	-	110,872	389,176	-
Community development	-	-	-	-
Capital outlay	208,450	302,127	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	208,450	412,999	389,176	227,051
REVENUES OVER (UNDER) EXPENDITURES	213,913	474,217	53,964	116,930
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	(512,000)	(1,421)	-
Total other financing sources (uses)	-	(512,000)	(1,421)	-
NET CHANGES IN FUND BALANCES	213,913	(37,783)	52,543	116,930
FUND BALANCES (DEFICIT):				
Beginning of year	(95,969)	(1,204,359)	463,096	252,737
End of year	$ 117,944	$ (1,242,142)	$ 515,639	$ 369,667

(Continued)

City of Madera
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Non-Major Governmental Funds
For the Year Ended June 30, 2023

	Special Revenue			
	Intermodal Building	Economic Development	Residential Rehab	Low and Moderate Income Housing
REVENUES:				
Property taxes	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-
Investment income	2,318	25,477	107,691	-
Fines and forfeitures	-	-	-	-
Intergovernmental	91,909	-	1,860	-
Charges for services	26,737	-	-	-
Miscellaneous	-	-	8,701	614,305
Total revenues	120,964	25,477	118,252	614,305
EXPENDITURES:				
Current:				
General government	67,830	-	-	-
Public protection	-	-	-	-
Public ways and facilities	48,895	-	-	-
Community development	-	2,522	117,994	26,813
Capital outlay	-	-	-	552,001
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	116,725	2,522	117,994	578,814
REVENUES OVER (UNDER) EXPENDITURES	4,239	22,955	258	35,491
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	(4,326)	-	-	-
Total other financing sources (uses)	(4,326)	-	-	-
NET CHANGES IN FUND BALANCES	(87)	22,955	258	35,491
FUND BALANCES (DEFICIT):				
Beginning of year	26,448	1,365,813	9,092,132	913,849
End of year	$ 26,361	$ 1,388,768	$ 9,092,390	$ 949,340

(Continued)

City of Madera
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Non-Major Governmental Funds
For the Year Ended June 30, 2023

	Special Revenue	Capital Projects		
	Community Facilities Districts	Solar Energy Lease	Streets and Roads	Total Other Governmental Funds
REVENUES:				
Property taxes	$ 894,132	$ -	$ -	$ 894,132
Other taxes	-	-	-	443,140
Investment income	6,643	-	-	144,897
Fines and forfeitures	-	-	-	3,845
Intergovernmental	-	-	-	5,939,253
Charges for services	-	-	-	64,570
Miscellaneous	-	-	-	623,006
Total revenues	900,775	-	-	8,112,843
EXPENDITURES:				
Current:				
General government	5,359	-	-	108,653
Public protection	-	-	-	227,051
Public ways and facilities	-	-	-	548,945
Community development	-	-	-	147,329
Capital outlay	-	-	-	1,104,007
Debt service:				
Principal	-	810,000	-	810,000
Interest and fiscal charges	-	505,220	-	505,220
Total expenditures	5,359	1,315,220	-	3,451,205
REVENUES OVER (UNDER) EXPENDITURES	895,416	(1,315,220)	-	4,661,638
OTHER FINANCING SOURCES (USES):				
Transfers in	-	505,223	4,323	509,546
Transfers out	(316,440)	-	-	(1,908,224)
Total other financing sources (uses)	(316,440)	505,223	4,323	(1,398,678)
NET CHANGES IN FUND BALANCES	578,976	(809,997)	4,323	3,262,960
FUND BALANCES (DEFICIT):				
Beginning of year	609,537	135,538	(295)	12,741,795
End of year	$ 1,188,513	$ (674,459)	$ 4,028	$ 16,004,755

(Concluded)

City of Madera
Budgetary Comparison Schedule
Special Gas Tax Special Revenue Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Intergovernmental	$ 3,329,273	$ 3,329,273	$ 4,194,692	$ 865,419
Total revenues	3,329,273	3,329,273	4,194,692	865,419
EXPENDITURES:				
Current:				
Public ways and facilities	590,715	590,715	2	590,713
Capital outlay	2,145,612	2,180,155	35,395	2,144,760
Total expenditures	2,736,327	2,770,870	35,397	2,735,473
REVENUES OVER (UNDER) EXPENDITURES	592,946	558,403	4,159,295	3,600,892
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,073,151)	(1,073,151)	(1,065,007)	8,144
Total other financing sources (uses)	(1,073,151)	(1,073,151)	(1,065,007)	8,144
Net change in fund balance	$ (480,205)	$ (514,748)	3,094,288	$ 3,609,036
FUND BALANCE:				
Beginning of year			923,451	
End of year			$ 4,017,739	

City of Madera
Budgetary Comparison Schedule
Business Improvement District Special Revenue Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Charges for services	$ 24,371	$ 24,371	$ 19,975	$ (4,396)
Total revenues	24,371	24,371	19,975	(4,396)
EXPENDITURES:				
Current:				
General government	23,801	23,801	18,594	5,207
Total expenditures	23,801	23,801	18,594	5,207
Net change in fund balance	$ 570	$ 570	1,381	$ 811
FUND BALANCE:				
Beginning of year			14,282	
End of year			$ 15,663	

City of Madera
Budgetary Comparison Schedule
Parking Development Special Revenue Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
EXPENDITURES:				
Capital outlay	$ 15,059	$ 15,059	$ 6,034	$ 9,025
Total expenditures	15,059	15,059	6,034	9,025
Net change in fund balance	$ (15,059)	$ (15,059)	(6,034)	$ 9,025
FUND BALANCE:				
Beginning of year			104,975	
End of year			$ 98,941	

City of Madera
Budgetary Comparison Schedule
Parking District Special Revenue Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Fines and forfeitures	$ 19,797	$ 19,797	$ 3,845	$ (15,952)
Charges for services	21,334	21,334	17,858	(3,476)
Total revenues	41,131	41,131	21,703	(19,428)
EXPENDITURES:				
Current:				
General government	34,403	34,403	16,870	17,533
Total expenditures	34,403	34,403	16,870	17,533
REVENUES OVER (UNDER) EXPENDITURES	6,728	6,728	4,833	(1,895)
OTHER FINANCING SOURCES (USES):				
Transfers out	(9,030)	(9,030)	(9,030)	-
Total other financing sources (uses)	(9,030)	(9,030)	(9,030)	-
Net change in fund balance	$ (2,302)	$ (2,302)	(4,197)	$ (1,895)
FUND BALANCE:				
Beginning of year			140,560	
End of year			$ 136,363	

City of Madera
Budgetary Comparison Schedule
Federal Aid Urban Special Revenue Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Intergovernmental	$ 3,293,021	$ 3,293,021	$ 422,363	$ (2,870,658)
Total revenues	3,293,021	3,293,021	422,363	(2,870,658)
EXPENDITURES:				
Current:				
Capital outlay	2,257,782	2,309,971	208,450	2,101,521
Total expenditures	2,257,782	2,309,971	208,450	2,101,521
Net change in fund balance	$ 1,035,239	$ 983,050	213,913	$ (769,137)
FUND BALANCE (DEFICIT):				
Beginning of year			(95,969)	
End of year			$ 117,944	

City of Madera
Budgetary Comparison Schedule
Street Construction Special Revenue Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Intergovernmental	$ 3,086,290	$ 3,086,290	$ 887,216	$ (2,199,074)
Total revenues	3,086,290	3,086,290	887,216	(2,199,074)
EXPENDITURES:				
Current:				
Public ways and facilities	-	129,250	110,872	18,378
Capital outlay	1,952,040	2,112,945	302,127	1,810,818
Total expenditures	1,952,040	2,242,195	412,999	1,829,196
REVENUES OVER (UNDER) EXPENDITURES	1,134,250	844,095	474,217	(369,878)
OTHER FINANCING SOURCES (USES):				
Transfers out	(512,000)	(512,000)	(512,000)	-
Total other financing sources (uses)	(512,000)	(512,000)	(512,000)	-
Net change in fund balance	$ 622,250	$ 332,095	(37,783)	$ (369,878)
FUND BALANCE (DEFICIT):				
Beginning of year			(1,204,359)	
End of year			$ (1,242,142)	

City of Madera
Budgetary Comparison Schedule
Landscape Assessment Special Revenue Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Other taxes	$ 417,383	$ 417,383	$ 443,140	$ 25,757
Total revenues	417,383	417,383	443,140	25,757
EXPENDITURES:				
Current:				
Public ways and facilities	405,269	405,269	389,176	16,093
Total expenditures	405,269	405,269	389,176	16,093
REVENUES OVER (UNDER) EXPENDITURES	12,114	12,114	53,964	41,850
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,421)	(1,421)	(1,421)	-
Total other financing sources (uses)	(1,421)	(1,421)	(1,421)	-
Net change in fund balance	$ 10,693	$ 10,693	52,543	$ 41,850
FUND BALANCE:				
Beginning of year			463,096	
End of year			$ 515,639	

City of Madera
Budgetary Comparison Schedule
Supplemental Law Enforcement Special Revenue Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Investment income (loss)	$ 1,235	$ 1,235	$ 2,768	$ 1,533
Intergovernmental	162,899	267,899	341,213	73,314
Total revenues	164,134	269,134	343,981	74,847
EXPENDITURES:				
Current:				
Public protection	204,719	309,719	227,051	82,668
Total expenditures	204,719	309,719	227,051	82,668
Net change in fund balance	$ (40,585)	$ (40,585)	116,930	$ 157,515
FUND BALANCE:				
Beginning of year			252,737	
End of year			$ 369,667	

City of Madera
Budgetary Comparison Schedule
Intermodal Building Special Revenue Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Investment income (loss)	$ -	$ -	$ 2,318	$ 2,318
Intergovernmental	50,000	50,000	91,909	41,909
Charges for services	38,180	38,180	26,737	(11,443)
Total revenues	88,180	88,180	120,964	32,784
EXPENDITURES:				
Current:				
General government	66,896	66,896	67,830	(934)
Public ways and facilities	40,009	40,009	48,895	(8,886)
Total expenditures	106,905	106,905	116,725	(9,820)
REVENUES OVER (UNDER) EXPENDITURES	(18,725)	(18,725)	4,239	22,964
OTHER FINANCING SOURCES (USES):				
Transfers out	(4,326)	(4,326)	(4,326)	-
Total other financing sources (uses)	(4,326)	(4,326)	(4,326)	-
Net change in fund balance	$ (23,051)	$ (23,051)	(87)	$ 22,964
FUND BALANCE:				
Beginning of year			26,448	
End of year			$ 26,361	

City of Madera
Budgetary Comparison Schedule
Economic Development Special Revenue Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Investment income (loss)	$ 11,377	$ 11,377	$ 25,477	$ 14,100
Total revenues	11,377	11,377	25,477	14,100
EXPENDITURES:				
Current:				
Community development	2,324	2,324	2,522	(198)
Total expenditures	2,324	2,324	2,522	(198)
REVENUES OVER (UNDER) EXPENDITURES	9,053	9,053	22,955	13,902
Net change in fund balance	$ 9,053	$ 9,053	22,955	$ 13,902
FUND BALANCE:				
Beginning of year			1,365,813	
End of year			$ 1,388,768	

City of Madera
Budgetary Comparison Schedule
Residential Rehab Special Revenue Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Investment income (loss)	$ 414,944	$ 414,944	$ 107,691	$ (307,253)
Intergovernmental	-	-	1,860	1,860
Miscellaneous	24,431	24,431	8,701	(15,730)
Total revenues	439,375	439,375	118,252	(321,123)
EXPENDITURES:				
Current:				
Community development	117,711	126,820	117,994	8,826
Total expenditures	117,711	126,820	117,994	8,826
Net change in fund balance	$ 321,664	$ 312,555	258	$ (312,297)
FUND BALANCE:				
Beginning of year			9,092,132	
End of year			$ 9,092,390	

City of Madera
Budgetary Comparison Schedule
Low and Moderate Income Housing Special Revenue Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Intergovernmental	$ 194,750	$ 194,750	$ -	$ (194,750)
Miscellaneous	7,000	7,000	614,305	607,305
Total revenues	201,750	201,750	614,305	412,555
EXPENDITURES:				
Current:				
Community development	650	36,650	26,813	9,837
Capital outlay	1,686,384	2,136,384	552,001	1,584,383
Total expenditures	1,687,034	2,173,034	578,814	1,594,220
Net change in fund balance	$ (1,485,284)	$ (1,971,284)	35,491	$ 2,006,775
FUND BALANCE:				
Beginning of year			913,849	
End of year			$ 949,340	

City of Madera
Budgetary Comparison Schedule
Community Facilities District Special Revenue Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Property taxes	$ 493,035	$ 493,035	$ 894,132	$ 401,097
Investment income (loss)	3,739	3,739	6,643	2,904
Total revenues	496,774	496,774	900,775	404,001
EXPENDITURES:				
Current:				
General government	6,303	6,303	5,359	944
Total expenditures	6,303	6,303	5,359	944
REVENUES OVER (UNDER) EXPENDITURES	490,471	490,471	895,416	404,945
OTHER FINANCING SOURCES (USES):				
Transfers out	(316,440)	(316,440)	(316,440)	-
Total other financing sources (uses)	(316,440)	(316,440)	(316,440)	-
Net change in fund balance	$ 174,031	$ 174,031	578,976	$ 404,945
FUND BALANCE:				
Beginning of year			609,537	
End of year			$ 1,188,513	

Non-Major Enterprise Funds

Local Transit Fund **-** This fund is used to account for the activities of the City's public transit operations.

Golf Course Fund **-** This fund is used to account for the activities of the City's golf course operations.

Airport Fund **-** This fund is used to account for the activities of the City's airport operations.

City of Madera
Combining Statement of Net Position
Non-Major Enterprise Funds
June 30, 2023

	Local Transit Fund	Golf Course Fund	Airport Fund	Total
ASSETS				
Current assets:				
Cash and investments	$ -	$ -	$ 1,092,013	$ 1,092,013
Accounts receivable, net	-	16,670	35,443	52,113
Intergovernmental receivable	1,409,265	-	31,775	1,441,040
Lease receivable - due within one year	-	-	36,784	36,784
Prepaid items	358	-	9,721	10,079
Total current assets	1,409,623	16,670	1,205,736	2,632,029
Noncurrent assets:				
Lease receivable - due in more than one year	-	-	822,162	822,162
Capital assets:				
Non-depreciable	323,583	146,933	4,087,640	4,558,156
Depreciable, net	7,810,439	1,881,928	7,268,219	16,960,586
Total capital assets	8,134,022	2,028,861	11,355,859	21,518,742
Total noncurrent assets	8,134,022	2,028,861	12,178,021	22,340,904
Total assets	9,543,645	2,045,531	13,383,757	24,972,933
DEFERRED OUTFLOW OF RESOURCES				
Related to OPEB	-	-	4,540	4,540
Related to pensions	298,622	-	81,892	380,514
Total deferred outflow of resources	298,622	-	86,432	385,054
LIABILITIES				
Current liabilities:				
Accounts payable	27,287	-	417,314	444,601
Accrued payroll	2,313	-	6	2,319
Due to other funds	1,255,040	563,534	-	1,818,574
Interest payable	-	1,707	-	1,707
Deposits payable	-	-	14,065	14,065
Compensated absences - due within one year	21,996	-	7,289	29,285
Long-term debt - due within one year	-	161,800	-	161,800
Total current liabilities	1,306,636	727,041	438,674	2,472,351
Noncurrent liabilities:				
Advances from other funds	-	12,240	-	12,240
Total OPEB liability	-	-	19,094	19,094
Aggregate net pension liability	1,016,682	-	278,808	1,295,490
Compensated absences - due in more than one year	4,948	-	3,584	8,532
Total noncurrent liabilities	1,021,630	12,240	301,486	1,335,356
Total liabilities	2,328,266	739,281	740,160	3,807,707
DEFERRED INFLOWS OF RESOURCES				
Related to service concession arrangement	-	16,670	-	16,670
Related to leases	-	-	845,189	845,189
Related to OPEB	-	-	787	787
Related to pensions	15,457	-	4,239	19,696
Total deferred inflows of resources	15,457	16,670	850,215	882,342
NET POSITION				
Net investment in capital assets	8,134,022	1,867,061	11,355,859	21,356,942
Unrestricted (deficit)	(635,478)	(577,481)	523,955	(689,004)
Total net position	$ 7,498,544	$ 1,289,580	$ 11,879,814	$ 20,667,938

City of Madera
Combining Statement of Revenues, Expenses, and Changes in Net Position
Non-Major Enterprise Funds
For the Year Ended June 30, 2023

	Local Transit Fund	Golf Course Fund	Airport Fund	Total
OPERATING REVENUES:				
Charges for services	$ 2,994,770	$ 84,107	$ 348,230	$ 3,427,107
Miscellaneous revenue	1,856	-	136,078	137,934
Total operating revenues	2,996,626	84,107	484,308	3,565,041
OPERATING EXPENSES:				
Salaries and benefits	1,119,584	-	247,560	1,367,144
General and administrative	1,900,123	64,083	311,788	2,275,994
Supplies and miscellaneous	456,412	-	28,680	485,092
Parts and supplies	-	-	322,965	322,965
Utilities	-	-	18,331	18,331
Depreciation	428,319	-	297,676	725,995
Total operating expenses	3,904,438	64,083	1,227,000	5,195,521
OPERATING INCOME (LOSS)	(907,812)	20,024	(742,692)	(1,630,480)
NONOPERATING REVENUES (EXPENSES):				
Investment income (loss)	2,691	20	45,112	47,823
Property taxes	-	-	96,082	96,082
Interest expense	-	(11,910)	(634)	(12,544)
Total nonoperating revenues (expenses)	2,691	(11,890)	140,560	131,361
(LOSS) BEFORE TRANSFERS	(905,121)	8,134	(602,132)	(1,499,119)
TRANSFERS				
Capital contributions	13,819	-	-	13,819
Capital grants	572,961	-	-	572,961
Transfers in	-	298,804	-	298,804
Transfers out	(61,704)	-	(17,672)	(79,376)
Total transfers	525,076	298,804	(17,672)	806,208
Changes in net position	(380,045)	306,938	(619,804)	(692,911)
NET POSITION:				
Beginning of year	7,878,589	982,642	12,499,618	21,360,849
End of year	$ 7,498,544	$ 1,289,580	$ 11,879,814	$ 20,667,938

City of Madera
Combining Statement of Cash Flows
Non-Major Enterprise Funds
For the Year Ended June 30, 2023

	Local Transit Fund	Golf Course Fund	Airport Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	$ 2,115,312	$ 84,125	$ 350,951	$ 2,550,388
Cash payments to suppliers for goods and services	(2,492,105)	(64,083)	(276,347)	(2,832,535)
Cash payments to employees for services	(618,118)	-	(173,562)	(791,680)
Receipts from other operating revenues	1,856	-	136,078	137,934
Net cash provided by (used in) operating activities	(993,055)	20,042	37,120	(935,893)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Property taxes	-	-	96,082	96,082
Advances from other funds	-	(24,480)	-	(24,480)
Due to other funds	977,355	34,458	-	1,011,813
Transfers from other funds	-	298,804	-	298,804
Transfers to other funds	(61,704)	-	(17,672)	(79,376)
Net cash provided by (used in) noncapital financing activities	915,651	308,782	78,410	1,302,843
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital grants	572,961	-	-	572,961
Acquisition of capital assets	(498,248)	-	(511,320)	(1,009,568)
Principal payment of long-term debt	-	(316,100)	(315,876)	(631,976)
Interest paid on debt	-	(12,744)	(1,717)	(14,461)
Net cash provided by (used in) capital and related financing activities	74,713	(328,844)	(828,913)	(1,083,044)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest from investments	2,691	20	45,112	47,823
Net cash provided by investing activities	2,691	20	45,112	47,823
Net change in cash and cash equivalents	-	-	(668,271)	(668,271)
CASH AND CASH EQUIVALENTS:				
Beginning of year	-	-	1,760,284	1,760,284
End of year	$ -	$ -	$ 1,092,013	$ 1,092,013

(Continued)

City of Madera
Combining Statement of Cash Flows (Continued)
Non-Major Enterprise Funds
For the Year Ended June 30, 2023

	Local Transit Fund	Golf Course Fund	Airport Fund	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
Operating income (loss)	$ (907,812)	$ 20,024	$ (742,692)	$ (1,630,480)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	428,319	-	297,676	725,995
Changes in operating assets and liabilities, and deferred outflows and inflows of resources:				
Accounts receivable, net	-	-	(12,251)	(12,251)
Intergovernmental receivable	(879,458)	-	22,369	(857,089)
Lease receivable	-	16,646	36,122	52,768
Prepaid items	343	-	(705)	(362)
Deferred outflows - OPEB related	-	-	(1,205)	(1,205)
Deferred outflows - pension related	(250,335)	-	(51,424)	(301,759)
Accounts payable	(135,913)	-	406,122	270,209
Accrued payroll	(12,375)	-	(4,022)	(16,397)
Deposits payable	-	-	(100)	(100)
Compensated absences	(7,418)	-	(98)	(7,516)
Aggregate net pension liability	852,775	-	162,672	1,015,447
Total OPEB liability	-	-	1,436	1,436
Deferred inflows - lease related	-	(16,628)	(43,419)	(60,047)
Deferred inflows - OPEB related	-	-	248	248
Deferred inflows - pension related	(81,181)	-	(33,609)	(114,790)
Total adjustments	(85,243)	18	779,812	694,587
Net cash provided by (used in) operating activities	$ (993,055)	$ 20,042	$ 37,120	$ (935,893)

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Internal Service Funds

Fleet Maintenance Fund - This fund is used to account for the accumulation and allocation of costs associated with the maintenance of the City's fleet of vehicles.

Facilities Maintenance Fund - This fund is used to account for the accumulation and allocation of costs associated with the maintenance of the City Hall building and other City buildings.

Technology Fund - This fund is used to account for the costs associated with automation maintenance of the City's various computers, servers and interdepartmental electronic communications.

City of Madera
Combining Statement of Net Position
All Internal Service Funds
June 30, 2023

	Fleet Maintenance	Facilities Maintenance	Technology	Total
ASSETS				
Current assets:				
Cash and investments	$ 3,358,487	$ 1,532,333	$ 840,577	$ 5,731,397
Accounts receivable, net	7,481	6,230	666	14,377
Prepaid items	-	-	57,675	57,675
Total current assets	3,365,968	1,538,563	898,918	5,803,449
Noncurrent assets:				
Capital assets:				
Non-depreciable	3,026	-	-	3,026
Depreciable, net	3,575,159	3,684	395,365	3,974,208
Total capital assets	3,578,185	3,684	395,365	3,977,234
Total noncurrent assets	3,578,185	3,684	395,365	3,977,234
Total assets	6,944,153	1,542,247	1,294,283	9,780,683
DEFERRED OUTFLOW OF RESOURCES				
Related to OPEB	27,242	36,323	18,162	81,727
Related to pensions	281,693	563,181	333,088	1,177,962
Total deferred outflow of resources	308,935	599,504	351,250	1,259,689
LIABILITIES				
Current liabilities:				
Accounts payable	148,991	82,331	-	231,322
Accrued payroll	18	49	24	91
Compensated absences - due within one year	28,793	85,173	28,026	141,992
Long-term debt, due within one year	-	-	94,498	94,498
Total current liabilities	177,802	167,553	122,548	467,903
Noncurrent liabilities:				
Total OPEB liability	114,564	152,752	76,376	343,692
Aggregate net pension liability	959,047	1,917,401	1,134,027	4,010,475
Compensated absences - due in more than one year	15,216	34,184	10,499	59,899
Long term debt - due in more than one year	-	-	96,792	96,792
Total noncurrent liabilities	1,088,827	2,104,337	1,317,694	4,510,858
Total liabilities	1,266,629	2,271,890	1,440,242	4,978,761
DEFERRED INFLOWS OF RESOURCES				
Related to OPEB	4,721	6,295	3,148	14,164
Related to pensions	14,581	29,151	17,241	60,973
Total deferred inflows of resources	19,302	35,446	20,389	75,137
NET POSITION				
Investment in capital assets	3,578,185	3,684	395,365	3,977,234
Unrestricted (deficit)	2,388,972	(169,269)	(210,463)	2,009,240
Total net position (deficit)	$ 5,967,157	$ (165,585)	$ 184,902	$ 5,986,474

City of Madera
Combining Statement of Revenues, Expenses, and Changes in Net Position
All Internal Service Funds
For the Year Ended June 30, 2023

	Fleet Maintenance	Facilities Maintenance	Technology	Total
OPERATING REVENUES:				
Charges for services	$ 1,980,070	$ 2,126,458	$ 1,372,691	$ 5,479,219
Miscellaneous revenue	28,309	316	218	28,843
Total operating revenues	2,008,379	2,126,774	1,372,909	5,508,062
OPERATING EXPENSES:				
Salaries and benefits	618,454	1,750,688	965,077	3,334,219
General and administrative	232,659	255,499	415,817	903,975
Supplies and miscellaneous	240,275	85,403	3,823	329,501
Parts and supplies	-	-	157,958	157,958
Utilities	1,053	463,337	11,795	476,185
Amortization	-	-	-	-
Depreciation and amortization	566,191	1,263	111,483	678,937
Total operating expenses	1,658,632	2,556,190	1,665,953	5,880,775
OPERATING INCOME	349,747	(429,416)	(293,044)	(372,713)
NONOPERATING REVENUES (EXPENSES):				
Interest expense	-	-	(1,143)	(1,143)
Total nonoperating revenues (expenses)	-	-	(1,143)	(1,143)
INCOME (LOSS) BEFORE TRANSFERS	349,747	(429,416)	(294,187)	(373,856)
TRANSFERS:				
Transfers in	57,000	-	-	57,000
Transfers out	(58,036)	(103,742)	(10,299)	(172,077)
Total transfers	(1,036)	(103,742)	(10,299)	(115,077)
Changes in net position	348,711	(533,158)	(304,486)	(488,933)
NET POSITION (DEFICIT):				
Beginning of year	5,618,446	367,573	489,388	6,475,407
End of year	$ 5,967,157	$ (165,585)	$ 184,902	$ 5,986,474

City of Madera
Combining Statement of Cash Flows
All Internal Service Funds
For the Year Ended June 30, 2023

	Fleet Maintenance	Facilities Maintenance	Technology	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	$ 1,978,297	$ 2,120,497	$ 1,372,025	$ 5,470,819
Cash payments to suppliers for goods and services	(381,505)	(825,439)	(628,503)	(1,835,447)
Cash payments to employees for services	(448,861)	(1,163,997)	(637,825)	(2,250,683)
Receipts from other operating activities	28,309	316	218	28,843
Net cash provided by operating activities	1,176,240	131,377	105,915	1,413,532
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	57,000	-	-	57,000
Transfers to other funds	(58,036)	(103,742)	(10,299)	(172,077)
Net cash (used in) noncapital financing activities	(1,036)	(103,742)	(10,299)	(115,077)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(310,975)	-	(13,184)	(324,159)
Principal payment of long-term debt	-	-	(97,405)	(97,405)
Interest paid on debt	-	-	(1,143)	(1,143)
Net cash (used in) capital and related financing activities	(310,975)	-	(111,732)	(422,707)
Net change in cash and cash equivalents	864,229	27,635	(16,116)	875,748
CASH AND CASH EQUIVALENTS:				
Beginning of year	2,494,258	1,504,698	856,693	4,855,649
End of year	$ 3,358,487	$ 1,532,333	$ 840,577	$ 5,731,397

(Continued)

City of Madera
Combining Statement of Cash Flows (Continued)
All Internal Service Funds
For the Year Ended June 30, 2023

	Fleet Maintenance	Facilities Maintenance	Technology	Total
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
Operating income	$ 349,747	$ (429,416)	$ (293,044)	$ (372,713)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortization	566,191	1,263	111,483	678,937
Changes in operating assets and liabilities, and deferred outflows and inflows of resources:				
Accounts receivable, net	(1,773)	(5,961)	(666)	(8,400)
Prepaid items	27,329	32	44,291	71,652
Deferred outflows - OPEB related	(7,230)	(9,641)	(4,821)	(21,692)
Deferred outflows -pension related	(151,349)	(377,097)	(235,224)	(763,670)
Accounts payable	65,153	(21,232)	(83,401)	(39,480)
Accrued payroll	(9,344)	(24,728)	(11,499)	(45,571)
Compensated absences	(5,530)	17,001	(17,303)	(5,832)
Aggregate net pension liability	430,993	1,149,131	712,895	2,293,019
Total OPEB liability	8,614	11,486	5,743	25,843
Deferred inflows - OPEB related	1,488	1,985	993	4,466
Deferred inflows - pension related	(98,049)	(181,446)	(123,532)	(403,027)
Total adjustments	826,493	560,793	398,959	1,786,245
Net cash provided by operating activities	$ 1,176,240	$ 131,377	$ 105,915	$ 1,413,532

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Custodial Funds

The Custodial Funds are used to account for assets held by the City in a custodial capacity for individuals, private organizations, other governments, and/or other funds. The City maintains the following custodial funds for the purposes indicated:

General Deposit Fund - This fund is used to account for all money held as deposits on behalf of others.

Community Facilities Districts - This fund is used to account for the collection of assessments from property owners and for the remittance of such assessments to bondholders as required by the Improvement Bond Act of 1915 and related California State statutes for the Community Facilities District No. 2006-1.

City of Madera
Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2023

	General Deposit Fund	Community Facilities Districts	Total
ASSETS			
Cash and investments	$ 2,499,300	$ 343,174	$ 2,842,474
Accounts receivable, net	-	1,658	1,658
Prepaid items	-	925	925
Restricted cash and investments with fiscal agents	-	48,600	48,600
Total assets	2,499,300	394,357	2,893,657
LIABILITIES			
Accounts payable	$ 16,259	$ -	$ 16,259
Due to City	614,305	-	614,305
Total liabilities	630,564	-	630,564
NET POSITION			
Restricted for:			
Individuals, organizations, and other governments	1,868,736	394,357	2,263,093
Total net position	$ 1,868,736	$ 394,357	$ 2,263,093

City of Madera
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended June 30, 2023

	General Deposit Fund	Community Facilities Districts	Total
ADDITIONS:			
Special assessments for other governments	$ -	$ 184,968	$ 184,968
Investment income (loss)	128,204	3,765	131,969
Total additions	128,204	188,733	316,937
DEDUCTIONS:			
Administration	-	9,780	9,780
Payments on conduit bonds - principal	-	88,740	88,740
Payments on conduit bonds - interest	-	80,916	80,916
Total deductions	-	179,436	179,436
Changes in net position	128,204	9,297	137,501
NET POSITION:			
Beginning of year	1,740,532	385,060	2,125,592
End of year	$ 1,868,736	$ 394,357	$ 2,263,093

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STATISTICAL SECTION

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CITY OF MADERA - STATISTICAL SECTION

This part of the City of Madera's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

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Financial Trends - These schedules contain trend information to help the reader understand how the City of Madera's financial performance and well-being have changed over time**.**

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Sources: Unless otherwise noted, the information in these schedules is derived from the City's annual comprehensive financial reports for the relevant year

City of Madera
Schedule 1
Net Position by Component
Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Years				
	2023	2022	2021	2020	2019
Governmental activities					
Net investment in capital assets,	$ 173,636,768	$ 177,369,996	$ 178,947,614	$ 160,970,918	$ 172,189,172
Restricted	50,277,926	44,524,605	46,349,016	55,679,367	44,311,906
Unrestricted	16,130,158	1,380,440	(9,774,183)	(10,495,207)	(12,968,431)
Total governmental activities net position	$ 240,044,852	$ 223,275,041	$ 215,522,447	$ 206,155,078	$ 203,532,647
Business type activities					
Net investment in capital assets	$ 65,561,102	$ 65,475,770	$ 65,967,085	$ 64,433,636	$ 61,048,060
Restricted	2,579,539	1,794,447	963,474	1,166,101	4,940,553
Unrestricted	43,636,832	41,013,126	33,447,161	26,306,961	17,336,248
Total business type activities net position	$ 111,777,473	$ 108,283,343	$ 100,377,720	$ 91,906,698	$ 83,324,861
Primary government					
Net investment in capital assets	$ 239,197,870	$ 242,845,766	$ 244,914,699	$ 225,404,554	$ 233,237,232
Restricted	52,857,465	46,319,052	47,312,490	56,845,468	49,252,459
Unrestricted	59,766,990	42,393,566	23,672,978	15,811,754	4,367,817
Total primary government net position	$ 351,822,325	$ 331,558,384	$ 315,900,167	$ 298,061,776	$ 286,857,508

City of Madera
Schedule 1
Net Position by Component (Continued)
Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Years				
	2018	2017	2016	2015	2014
Governmental activities					
Net investment in capital assets	$ 176,114,816	$ 178,119,000	$ 178,483,617	$ 182,403,676	$ 185,644,703
Restricted	37,033,179	34,863,951	32,193,071	32,671,232	32,451,846
Unrestricted	(10,128,387)	(9,560,807)	(11,207,039)	(14,435,936)	12,294,870
Total governmental activities net position	$ 203,019,608	$ 203,422,144	$ 199,469,649	$ 200,638,972	$ 230,391,419
Business type activities					
Net investment in capital assets	$ 58,537,120	$ 58,792,617	$ 57,639,498	$ 58,455,927	$ 60,056,090
Restricted	1,125,151	1,076,451	-	-	-
Unrestricted	15,846,498	13,966,875	17,152,594	15,542,964	19,739,870
Total business type activities net position	$ 75,508,769	$ 73,835,943	$ 74,792,092	$ 73,998,891	$ 79,795,960
Primary government					
Net investment in capital assets	$ 234,651,936	$ 236,911,617	$ 236,123,115	$ 240,859,603	$ 245,700,793
Restricted	38,158,330	35,940,402	32,193,071	32,671,232	32,451,846
Unrestricted	5,718,111	4,406,068	5,945,555	1,107,028	32,034,740
Total primary government net position	$ 278,528,377	$ 277,258,087	$ 274,261,741	$ 274,637,863	$ 310,187,379

City of Madera
Schedule 2
Changes in Net Position
Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Years				
	2023	2022	2021	2020	2019
Expenses					
Governmental activities:					
General government	$ 8,709,507	$ 9,503,665	$ 9,700,357	$ 9,574,371	$ 9,703,723
Public protection	19,843,489	21,670,917	18,826,073	20,182,145	18,983,486
Social services	(12,583)	1,061,114	133,639	422,270	330,498
Public ways and facilities	3,690,713	5,320,754	3,741,698	7,369,948	5,478,070
Culture and recreation	4,195,329	5,136,917	5,993,699	4,056,088	4,525,133
Community development	4,670,551	3,158,176	3,509,000	4,654,520	4,492,799
Interest on long-term debt	643,406	671,356	692,894	509,977	210,504
Total governmental activities expenses	41,740,412	46,522,899	42,597,360	46,769,319	43,724,213
Business type activities:					
Water	9,595,209	7,317,498	7,427,430	8,295,137	7,654,315
Sewer	12,320,078	8,737,728	9,216,976	10,038,430	9,924,665
Solid waste	9,379,389	6,146,265	5,758,119	5,875,225	6,056,309
Drainage operations	1,241,082	929,265	943,353	1,110,864	1,149,676
Local transit	3,904,438	3,104,405	2,499,127	2,403,789	2,321,063
Golf course	75,993	85,044	94,635	103,861	120,763
Airport	1,227,634	883,402	787,373	801,043	842,652
Total business type activities expenses	37,743,823	27,203,607	26,727,013	28,628,349	28,069,443
Total primary government expenses	$ 79,484,235	$ 73,726,506	$ 69,324,373	$ 75,397,668	$ 71,793,656
Program Revenues					
Governmental activities:					
Program revenues:					
General government	$ 806,808	$ 951,582	$ 1,174,107	$ 242,424	$ 6,223,401
Public protection	1,654,817	1,583,277	1,906,334	2,492,680	1,498,740
Social services	-	-	-	42,549	45,159
Public ways and facilities	15,013,053	11,479,145	10,910,045	9,246,144	10,385,688
Community development	3,868,158	4,842,711	5,645,305	2,866,097	3,434,002
Culture and recreation	1,225,283	638,302	1,048,539	696,197	941,359
Total governmental activities program revenues	22,568,119	19,495,017	20,684,330	15,586,091	22,528,349
Business type activities:					
Program revenues:					
Water	12,178,109	13,727,980	13,538,219	12,414,215	12,323,836
Sewer	11,734,950	10,921,383	11,352,608	10,797,565	10,352,115
Solid waste	8,288,152	6,096,051	5,890,825	5,982,010	5,890,085
Drainage operations	1,078,836	1,510,375	1,070,277	869,502	938,423
Local transit	3,581,550	2,842,877	2,398,029	5,873,660	4,316,816
Golf course	84,107	74,712	78,053	101,734	95,889
Airport	348,230	442,548	617,608	581,739	579,745
Total business type activities program revenues	37,293,934	35,615,926	34,945,619	36,620,425	34,496,909
Total primary government program revenues	$ 59,862,053	$ 55,110,943	$ 55,629,949	$ 52,206,516	$ 57,025,258
Net (Expense)/Revenue					
Governmental activities	$ (19,172,293)	$ (27,027,882)	$ (21,913,030)	$ (31,183,228)	$ (21,195,864)
Business type activities	(449,889)	8,412,319	8,218,606	7,992,076	6,427,466
Total primary government net expense	$ (19,622,182)	$ (18,615,563)	$ (13,694,424)	$ (23,191,152)	$ (14,768,398)

City of Madera
Schedule 2
Changes in Net Position (Continued)
Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Years				
	2018	2017	2016	2015	2014
Expenses					
Governmental activities:					
General government	$ 8,697,525	$ 7,692,256	$ 8,890,092	$ 11,483,880	$ 11,482,393
Public protection	18,425,675	12,903,321	14,722,091	13,759,629	13,358,929
Social services	346,863	303,015	182,286	331,774	517,537
Public ways and facilities	5,081,612	4,607,237	6,852,731	3,695,605	3,766,236
Culture and recreation	4,744,555	4,421,827	4,451,155	4,335,983	3,814,936
Community development	4,022,163	3,029,515	5,249,438	5,812,948	5,478,644
Interest on long-term debt	74,490	110,856	280,037	258,764	269,845
Total governmental activities expenses	41,392,883	33,068,027	40,627,830	39,678,583	38,688,520
Business type activities:					
Water	9,262,549	10,066,546	5,590,810	5,668,873	4,788,350
Sewer	9,854,304	8,758,885	8,476,744	7,573,475	7,318,263
Solid waste	5,811,095	6,305,944	4,936,291	4,675,782	4,326,840
Drainage operations	887,698	956,287	1,024,498	900,903	933,506
Local transit	2,166,293	2,184,533	2,051,814	1,996,563	1,827,194
Golf course	199,012	115,882	74,596	122,102	66,651
Airport	1,163,134	893,106	852,560	871,796	687,228
Total business type activities expenses	29,344,085	29,281,183	23,007,313	21,809,494	19,948,032
Total primary government expenses	$ 70,736,968	$ 62,349,210	$ 63,635,143	$ 61,488,077	$ 58,636,552
Program Revenues					
Governmental activities:					
Program revenues:					
General government	$ 5,727,717	$ 5,526,628	$ 6,996,758	$ 8,763,455	$ 7,894,884
Public protection	1,268,539	1,160,181	1,414,790	1,558,094	1,820,803
Social services	87,568	82,637	69,314	80,730	111,223
Public ways and facilities	6,320,845	7,164,876	7,865,237	7,432,036	14,609,971
Community development	2,831,560	3,085,754	3,833,881	5,481,186	9,596,690
Culture and recreation	837,220	934,173	1,529,999	996,481	836,826
Total governmental activities program revenues	17,073,449	17,954,249	21,709,979	24,311,982	34,870,397
Business type activities:					
Program revenues:					
Water	11,932,955	9,232,389	7,312,514	5,616,869	5,759,100
Sewer	8,791,285	8,108,977	7,469,167	6,474,652	6,275,667
Solid waste	5,872,152	5,889,675	5,695,241	5,697,468	5,550,361
Drainage operations	692,227	706,793	955,602	686,328	793,149
Local transit	2,263,648	2,297,400	2,811,840	1,870,304	2,191,542
Golf course	100,469	93,797	96,542	117,562	122,494
Airport	1,038,032	1,810,619	551,005	647,283	1,341,754
Total business type activities program revenues	30,690,768	28,139,650	24,891,911	21,110,466	22,034,067
Total primary government program revenues	$ 47,764,217	$ 46,093,899	$ 46,601,890	$ 45,422,448	$ 56,904,464
Net (Expense)/Revenue					
Governmental activities	$ (24,319,434)	$ (15,113,778)	$ (18,917,851)	$ (15,366,601)	$ (3,818,123)
Business type activities	1,346,683	(1,141,533)	1,884,598	(699,028)	2,086,035
Total primary government net expense	$ (22,972,751)	$ (16,255,311)	$ (17,033,253)	$ (16,065,629)	$ (1,732,088)

City of Madera
Schedule 2
Changes in Net Position (Continued)
Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Years				
	2023	2022	2021	2020	2019
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property taxes	$ 13,505,386	$ 12,134,288	$ 11,020,353	$ 11,045,364	$ 4,332,639
Sales and use taxes	19,291,534	19,440,017	16,894,337	15,227,811	13,399,196
Franchises taxes	841,540	763,276	721,028	688,563	649,666
Other taxes	2,281,598	2,462,689	1,813,979	2,019,087	1,964,472
Investment income (loss)	959,461	(1,475,300)	(97,360)	1,247,564	1,910,967
Miscellaneous	980,194	934,376	317,971	1,205,394	829,050
Gain (loss) on sale of capital assets	-	-	35,469	(42,920)	43,791
Transfers	(1,917,609)	521,130	574,622	352,225	275,116
Special items - Transfers of assets	-	-	-	2,062,571	-
Total governmental activities	35,942,104	34,780,476	31,280,399	33,805,659	23,404,897
Business type activities:					
Property taxes	258,727	247,624	237,264	228,943	209,374
Investment income (loss)	679,254	(913,654)	340,816	548,322	407,450
Miscellaneous	1,035,824	680,464	113,658	78,165	76,531
Gain (loss) on sale of capital assets	52,605	-	135,300	86,556	-
Transfers	1,917,609	(521,130)	(574,622)	(352,225)	(275,116)
Total business type activities	3,944,019	(506,696)	252,416	589,761	418,239
Total primary government	$ 39,886,123	$ 34,273,780	$ 31,532,815	$ 34,395,420	$ 23,823,136
Change in Net Position					
Governmental activities	$ 16,769,811	$ 7,752,594	$ 9,367,369	$ 2,622,431	$ 2,209,033
Business type activities	3,494,130	7,905,623	8,471,022	8,581,837	6,845,705
Total primary government	$ 20,263,941	$ 15,658,217	$ 17,838,391	$ 11,204,268	$ 9,054,738

City of Madera
Schedule 2
Changes in Net Position (Continued)
Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Years				
	2018	2017	2016	2015	2014
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property taxes	$ 3,824,185	$ 4,040,067	$ 3,571,669	$ 2,837,432	$ 2,943,796
Sales and use taxes	12,923,918	9,112,909	6,506,004	5,638,847	5,472,283
Transient occupancy taxes	666,238	649,415	678,438	612,474	591,116
Other taxes	1,707,452	1,694,786	2,172,574	2,035,238	1,821,326
Investment earnings	265,581	203,973	603,795	309,988	795,691
Miscellaneous	1,147,727	343,287	580,398	577,213	1,071,486
Gain (loss) on sale of capital assets	-	31,374	16,304	26,983	75,607
Transfers	374,407	172,913	1,718,751	1,065,193	2,538,648
Special items - Transfers of assets	-	-	-	-	-
Total governmental activities	20,909,508	16,248,724	15,847,933	13,103,368	15,309,953
Business type activities:					
Other taxes	182,390	171,878	58,333	70,353	61,049
Investment earnings	68,049	120,594	210,257	262,948	19,076
Miscellaneous	3,956	26,004	34,976	28,170	25,478
Gain (loss) on sale of capital assets	12,990	39,821	4,250	14,476	(11,968)
Transfers	(372,671)	(172,913)	(1,718,751)	(1,065,193)	(2,538,648)
Total business type activities	(105,286)	185,384	(1,410,935)	(689,246)	(2,445,013)
Total primary government	$ 20,804,222	$ 16,434,108	$ 14,436,998	$ 12,414,122	$ 12,864,940
Change in Net Position					
Governmental activities	$ (3,409,926)	$ 1,134,946	$ (3,069,918)	$ (2,263,233)	$ 11,491,830
Business type activities	1,241,397	(956,149)	473,663	(1,388,274)	(358,978)
Total primary government	$ (2,168,529)	$ 178,797	$ (2,596,255)	$ (3,651,507)	$ 11,132,852

City of Madera
Schedule 3
Fund Balances of Governmental Funds
Last Ten Fiscal Years (modified accrual basis of accounting)

	Fiscal Years				
	2023	2022	2021	2020	2019
General Fund					
Nonspendable	$ 141,842	$ 149,510	$ 139,843	$ 249,637	$ 202,901
Restricted	2,365,453	-	-	401,700	4,934,403
Committed	15,130,431	10,903,504	11,194,964	10,292,405	10,483,246
Assigned	15,797,488	16,614,848	13,906,278	6,763,704	5,528,814
Unassigned	12,291,870	10,908,284	5,482,689	7,398,714	3,049,282
Total General Fund	45,727,084	38,576,146	30,723,774	25,106,160	24,198,646
All other Governmental Funds					
Nonspendable	13,131	-	4,010	3,815	27
Restricted	50,277,926	43,876,531	45,692,871	55,277,667	39,377,503
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	(1,927,931)	(1,300,623)	(1,460,591)	(959,555)	-
Total all other Governmental Fund	48,363,126	42,575,908	44,236,290	54,321,927	39,377,530
TOTAL FUND BALANCES	$ 94,090,210	$ 81,152,054	$ 74,960,064	$ 79,428,087	$ 63,576,176

City of Madera
Schedule 3
Fund Balances of Governmental Funds (Continued)
Last Ten Fiscal Years (modified accrual basis of accounting)

	Fiscal Years				
	2018	2017	2016	2015	2014
General Fund					
Nonspendable	$ 601,522	$ 272,102	$ 368,959	$ 258,252	$ 282,184
Restricted	-	-	-	646,823	87,453
Committed	11,574,005	-	-	-	-
Assigned	1,199,518	1,199,518	1,199,518	727,159	1,199,518
Unassigned	4,673,303	13,968,482	12,879,473	12,326,175	11,280,658
Total General Fund	18,048,348	15,440,102	14,447,950	13,958,409	12,849,813
All other Governmental Funds					
Nonspendable	42	-	8,547,157	-	-
Restricted	35,986,212	33,857,600	23,974,874	32,277,375	32,615,786
Committed	-		-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	(231,803)	(221,039)	42,897
Total all other Governmental Fund	35,986,254	33,857,600	32,290,228	32,056,336	32,658,683
TOTAL FUND BALANCES	$ 54,034,602	$ 49,297,702	$ 46,738,178	$ 46,014,745	$ 45,508,496

City of Madera
Schedule 4
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years (modified accrual basis of accounting)

	Fiscal Years				
	2023	2022	2021	2020	2019
Revenues					
Taxes	$ 5,773,982	$ 4,971,690	$ 4,331,022	$ 4,613,254	$ 4,332,639
Sales and use taxes	19,291,534	19,440,017	16,894,337	15,227,811	13,399,196
Other taxes	2,470,829	2,644,500	1,921,747	2,114,190	2,081,211
Use of money and property	1,052,683	(689,229)	323,569	1,378,494	2,078,944
Franchises	841,540	763,276	721,028	688,563	649,666
Licenses, permits and fees	1,502,455	1,174,652	1,555,955	1,106,424	1,322,830
Fines	468,972	436,032	452,319	494,823	591,298
Intergovernmental	19,995,869	17,976,535	17,641,730	13,620,058	16,380,444
Charges for services	5,588,835	4,995,341	5,118,683	4,091,909	3,322,989
Other revenue	1,412,845	1,212,449	578,896	1,235,377	1,048,977
Total revenues	58,399,544	52,925,263	49,539,286	44,570,903	45,208,194
Expenditures					
General government	3,874,775	4,301,922	3,628,480	2,691,729	3,075,710
Public protection	21,617,953	20,383,663	19,854,358	18,393,027	17,196,886
Social services	181,934	45,991	131,881	198,360	192,633
Public ways and facilities	3,800,991	6,072,097	3,319,019	5,957,037	4,233,896
Community development	5,178,403	4,548,230	5,839,428	3,130,348	3,429,815
Culture and recreation	4,687,240	3,237,150	2,796,274	3,300,189	4,006,826
Capital outlay	2,621,252	6,955,986	18,538,217	13,834,273	6,802,125
Debt service:					
Principal	1,074,909	1,034,200	401,700	559,403	633,222
Interest	678,464	709,092	730,344	351,820	52,341
Total expenditures	43,715,921	47,288,331	55,239,701	48,416,186	39,623,454
Culture and recreation					
Excess of revenues over (under) expenditures	14,683,623	5,636,932	(5,700,415)	(3,845,283)	5,584,740
Other financing sources (uses)					
Proceeds from sale of property	33,429	400	513,267	679,580	46,518
Proceeds from issuance of long-term debt	-	-	-	19,432,000	4,005,000
Premium on bond issuance	-	-	-	-	648,613
Cost of issuance	23,636	-	-	(84,752)	(153,613)
Transfers in	4,304,318	3,350,930	5,103,755	15,443,432	2,768,183
Transfers out	(6,106,850)	(2,796,272)	(4,384,630)	(15,773,066)	(2,992,087)
Total other financing sources (uses)	(1,745,467)	555,058	1,232,392	19,697,194	4,322,614
Net change in fund balances	$ 12,938,156	$ 6,191,990	$ (4,468,023)	$ 15,851,911	$ 9,907,354
Debt service as a percentage of non-capital expenditures	4.3%	4.3%	3.1%	2.6%	2.1%

City of Madera
Schedule 4
Changes in Fund Balances of Governmental Funds (Continued)
Last Ten Fiscal Years (modified accrual basis of accounting)

	Fiscal Years				
	2018	2017	2016	2015	2014
Revenues					
Taxes	$ 3,825,921	$ 4,054,503	$ 3,115,740	$ 3,087,520	$ 2,869,599
Sales and used taxes	13,262,908	8,741,373	6,506,004	5,638,847	5,539,847
Other taxes	1,707,452	1,698,487	2,141,433	2,041,961	1,842,002
Use of money and property	392,428	358,735	767,778	463,853	961,315
Franchises	666,238	649,415	678,438	612,474	591,116
Licenses, permits and fees	1,049,103	701,825	646,800	595,255	395,730
Fines	588,584	750,388	935,358	985,169	874,861
Intergovernmental	11,781,034	12,654,660	16,326,841	15,934,329	28,437,678
Charges for services	3,457,257	3,497,588	3,240,452	6,041,361	5,775,536
Other revenue	924,918	632,560	437,305	908,991	1,453,736
Total revenues	37,655,843	33,739,534	34,796,149	36,309,760	48,741,420
Expenditures					
General government	2,106,580	1,796,055	2,959,739	5,123,445	4,797,564
Public protection	16,932,579	14,934,669	14,621,471	13,616,969	13,177,569
Social services	309,121	405,251	357,699	330,062	510,579
Public ways and facilities	3,476,106	3,101,070	3,834,908	2,532,178	3,012,275
Community development	3,800,416	3,831,163	3,392,870	3,425,208	2,814,466
Culture and recreation	3,598,837	3,106,938	5,219,577	5,380,767	4,681,217
Capital outlay	2,519,381	3,143,357	7,073,119	5,255,764	10,925,198
Debt service:					
Principal	1,452,775	568,464	977,512	425,970	415,920
Interest	75,660	113,860	266,431	259,255	270,255
Total expenditures	34,271,455	31,000,827	38,703,326	36,349,618	40,605,043
Excess of revenues over (under) expenditures	3,384,388	2,738,707	(3,907,177)	(39,858)	8,136,377
Other financing sources (uses)					
Proceeds from sale of property	41,691	37,027	9,969	-	-
Proceeds from issuance of long-term debt	895,900	-	-	-	-
Premium on bond issuance	-	-	1,540,065	157,755	-
Cost of issuance	-	-	-	-	-
Transfers in	5,005,541	4,504,230	7,289,955	5,557,426	6,338,959
Transfers out	(5,284,157)	(4,812,845)	(6,109,973)	(5,111,740)	(4,357,470)
Total other financing sources (uses)	658,975	(271,588)	2,730,016	603,441	1,981,489
Net change in fund balances	$ 4,043,363	$ 2,467,119	$ (1,177,161)	$ 563,583	$ 10,117,866
Debt service as a percentage of non-capital expenditures	4.8%	2.4%	3.9%	2.2%	2.3%

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City of Madera
Schedule 5
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years (modified accrual basis of accounting)

Sources of Tax Revenues	Business Licenses	Franchise Fees	Property Tax	Sales Tax [1]	Transient Occupancy	Gas Tax	TOTAL
2022-2023	$ 567,304	$ 1,052,683	$ 5,773,982	$ 19,291,534	$ 1,105,972	$ 2,910,090	$ 30,701,565
2021-2022	566,564	763,276	4,971,690	19,440,017	1,149,939	2,807,345	29,698,831
2020-2021	291,109	721,028	4,331,022	16,894,337	886,017	2,563,059	25,686,572
2019-2020	578,040	688,563	4,613,254	15,227,811	804,286	2,578,121	24,490,075
2018-2019	442,443	649,666	4,332,639	13,399,196	903,124	2,397,464	22,124,532
2017-2018	447,059	666,238	3,824,186	12,934,817	-	1,607,173	19,479,473
2016-2017	426,375	649,415	3,696,995	8,741,373	-	1,145,897	14,660,055
2015-2016	416,806	678,438	3,115,740	6,506,004	-	1,290,623	12,007,611
2014-2015	408,728	612,474	3,087,520	5,638,847	-	-	9,747,569
2013-2014	392,946	591,116	2,869,599	5,539,847	-	4,007,477	13,400,985

NOTES:

1) The City passed "Measure T" allowing an additional increase of 0.50% in the local sales tax rate. This local measure became effective on April 1, 2007 and ends on March 31, 2027. In addition, the City passed "Measure K", an additional 0.50% sales tax increase specifically for public safety in November 2016 with no sunset date.

City of Madera
Schedule 6
Assessed Value of Taxable Property
Last Ten Fiscal Years

CATEGORY	Fiscal Years 2023	2022	2021	2020	2019
Residential	$ 2,760,446,564	$ 2,496,189,868	$ 2,335,164,803	$ 2,201,293,176	$ 2,035,513,239
Commercial	520,965,786	498,301,393	483,155,413	443,426,571	429,900,137
Industrial	186,944,825	169,861,323	174,322,830	178,171,356	179,040,074
Agriculture	15,017,779	14,056,096	13,017,642	13,457,474	12,920,915
Dry Farm	16,137,016	15,746,916	15,306,770	15,019,028	15,391,780
Government	-	-	2,036,417	2,054,539	-
Institutional	1,426,383	1,603,250	1,920,464	1,282,549	1,674,829
Irrigated	1,732,408	1,697,771	1,680,888	1,635,256	1,603,053
Cross Reference	39,530,686	38,833,078	40,913,367	37,692,391	39,817,937
Vacant Land	212,580,116	207,422,925	196,572,803	183,027,173	219,593,087
SBE Non-Unitary	590,440	548,402	548,402	625,460	625,460
Unsecured	306,329,667	305,755,769	307,490,035	287,932,288	280,734,337
Unknown	653,585	643,408	638,191	628,316	1,236,714
TOTALS	4,062,355,255	3,750,660,199	3,572,768,025	3,366,245,577	3,218,051,562
Total Direct Rate	0.13287	0.12699	0.13147	0.13198	0.13281

NOTES:

Exempt values are not included in Total

In 1978 the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1%, based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum of 2%). With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

* Beginning in 2013/14 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas. For the purposes of this report, residual revenue is assumed to be distributed to the City in the same proportions as General Fund revenue.

Source: HdL Coren Cone

City of Madera
Schedule 6
Assessed Value of Taxable Property (Continued)
Last Ten Fiscal Years

CATEGORY	Fiscal Years 2017	2017	2016	2015	2014*
Residential	$ 1,824,835,555	$ 1,824,835,555	$ 1,739,590,175	$ 1,629,686,371	$ 1,518,325,305
Commercial	403,687,826	403,687,826	386,226,705	376,032,631	366,862,480
Industrial	166,063,864	166,063,864	178,416,598	170,784,960	164,018,245
Agriculture	5,275,944	5,275,944	5,153,044	5,042,110	4,791,797
Dry Farm	13,830,501	13,830,501	11,764,375	12,516,645	12,649,078
Government	5,950	5,950	5,861	5,747	5,722
Institutional	1,295,250	1,295,250	1,558,852	1,348,373	1,242,996
Irrigated	1,566,070	1,566,070	1,541,526	1,510,496	1,502,446
Cross Reference	35,511,414	35,511,414	34,716,877	28,515,201	23,735,117
Vacant Land	166,553,864	166,553,864	155,926,515	153,947,112	158,636,497
SBE Non-Unitary	743,768	743,768	743,768	743,768	743,768
Unsecured	221,973,452	221,973,452	201,164,923	200,566,825	191,093,988
Unknown	4,025,707	4,025,707	3,939,930	3,939,713	3,540,012
TOTALS	2,845,369,165	2,845,369,165	2,720,749,149	2,584,639,952	2,447,147,451
Total Direct Rate	0.13243	0.13243	0.13255	0.1328	0.13242

NOTES:

Exempt values are not included in Total

In 1978 the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1%, based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum of 2%). With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

* Beginning in 2013/14 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas. For the purposes of this report, residual revenue is assumed to be distributed to the City in the same proportions as General Fund revenue.

Source: HdL Coren Cone

City of Madera
Schedule 7
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years 1	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2023	$ 4,337,253	$ 4,090,897	94.32%	$ 9,509	$ 4,100,406	94.54%
2022	3,804,550	3,763,833	98.93%	5,281	3,769,114	99.07%
2021	3,591,118	3,582,748	99.77%	-	3,582,748	99.77%
2020	3,409,931	3,394,991	99.56%	4,184	3,399,175	99.68%
2019	3,229,350	3,127,793	96.86%	23,314	3,151,107	97.58%
2018	3,128,370	3,093,867	98.90%	1,000	3,094,867	98.93%
2017	2,933,663	2,917,792	99.46%	(10,357)	2,907,435	99.11%
2016	N/A	N/A	0.00%	-	-	0.00%
2015	N/A	N/A	0.00%	-	-	0.00%
2014	N/A	N/A	0.00%	-	-	0.00%

NOTES:

1) Delinquent tax collections are recorded in the current levy year and the County does not give the detail as to the levy year for delinquent tax collections. Delinquent tax collections do not include interest and penalties.

N/A - Information not available

City of Madera
Schedule 8
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

Fiscal Year Ended June 30,	City of Madera	Madera Unified School District	State Center Community College	County-wide	Total
2023	0.0%	11.4%	2.8%	100.0%	114.3%
2022	0.0%	12.5%	1.8%	100.0%	114.3%
2021	0.0%	12.5%	1.8%	100.0%	114.3%
2020	0.0%	16.5%	2.6%	100.0%	119.1%
2019	0.0%	9.7%	2.3%	100.0%	112.0%
2018	0.0%	10.3%	2.6%	100.0%	112.9%
2017	0.0%	11.4%	0.8%	100.0%	112.2%
2016	0.0%	12.8%	0.8%	100.0%	113.6%
2015	0.0%	7.3%	0.9%	100.0%	108.2%
2014	0.0%	7.9%	1.0%	100.0%	108.8%

Note: The basis for the tax rates is $100 per assessed valuation. Only 1% of the value is taxed.

Source: Madera County Auditor-Controller Tax Rate Book

City of Madera
Schedule 9
Top Ten Principal Property Taxpayers
Fiscal Year 2023 and Ten Years Prior

	2022-2023			2013-2014		
Taxpayer	Rank	Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Rank	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
John Hancock Life Insurance Co.	1	$ 48,146,582	1.17%			
Severn Peanut Company, Inc.	2	$ 24,123,962	0.58%			
David L and Partrica R Berry	3	23,638,496	0.57%	1	23,286,493	0.95%
Evapco, Inc.	4	21,242,462	0.51%			
Sealed Air Corporation	5	20,900,085	0.51%	3	17,751,837	0.72%
Newman Development Group of Madera	6	19,532,017	0.47%	6	15,722,442	0.64%
The Almond Company	7	19,284,010	0.47%			
Crossroads Madera	8	19,137,479	0.46%			
801 N Granada Drive LLC	9	18,985,200	0.46%			
OldCastle Precast Inc	10	17,900,162	0.43%	2	20,859,668	0.85%
Lowes HIW Inc				4	17,725,468	0.72%
Advanced Drainage System				5	16,660,960	0.68%
Berry & Berry, Inc.				7	13,836,594	0.56%
Airport Drive Investment, LLC.				8	13,658,009	0.56%
Eurodrip USA, Inc.				9	13,643,632	0.55%
Color Box, LLC.				10	13,451,501	0.55%
Top Ten Totals		$ 232,890,455	5.64%		$ 166,596,604	6.77%
CITY TOTALS		$ 4,130,257,128			$ 2,459,841,087	

Source: HdL Coren Cone

City of Madera
Schedule 10
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

	GOVERNMENTAL ACTIVITIES							
Fiscal Year	General Obligation Bonds	Redevelopment Bonds [b]	Special Assessment Bonds	Loans Payable	Finance Purchase	Total Primary Government	Percentage of Personal Income [a]	Per Capita [a]
2023	$ -	$ 30,140,000	$ -	$ 299,800	$ 17,834,000	$ 48,273,800	3.57%	$ 737
2022	-	31,580,000	-	414,200	18,644,000	50,638,200	4.24%	769
2021	-	32,970,000	-	525,400	19,432,000	52,927,400	4.43%	804
2020	-	34,295,000	-	633,600	19,595,500	54,524,100	4.71%	824
2019	-	39,862,859	-	738,900	492,602	41,094,361	3.84%	628
2018	-	43,765,850	-	863,554	1,023,325	45,652,729	4.59%	687
2017	-	45,039,358	-	60,088	2,425,766	47,525,212	4.95%	718
2016	-	46,207,821	2,683,119	98,022	3,002,145	51,991,107	5.67%	787
2015	-	47,346,304	2,722,525	661,052	1,874,496	52,604,377	5.82%	803
2014	-	48,439,787	2,756,931	842,091	1,964,615	54,003,424	6.03%	857

NOTES:

a) See Schedule 15 (Demographic and Economic Statistics) for personal income and population data

b) As of February 1, 2012 all redevelopment agencies in California ceased to exist per ABX1 26. The Madera Redevelopment Agencies' obligations were transferred to the Successor Agency.

City of Madera
Schedule 11
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

	GOVERNMENTAL ACTIVITIES					
Fiscal Year	General Obligation Bonds	Redevelopment Bonds [c]	Special Assessment Bonds	Total	Percentage of Taxable Assessed Property Values [a]	Per Capita [b]
2023	-	30,140,000	-	30,140,000	0.74%	$ 460
2022	-	31,580,000	-	31,580,000	0.84%	$ 480
2021	-	32,970,000	-	32,970,000	0.92%	$ 501
2020	-	34,295,000	-	34,295,000	0.91%	$ 518
2019	-	39,862,859	-	39,862,859	1.18%	$ 609
2018	-	43,794,788	-	43,794,788	1.36%	$ 659
2017	-	45,039,358	-	45,039,358	1.51%	$ 680
2016	-	46,231,429	2,683,119	48,914,548	1.72%	$ 740
2015	-	47,379,250	2,722,525	50,101,775	1.84%	$ 765
2014	-	48,459,969	2,756,931	51,216,900	1.98%	$ 813

NOTES:

a) Assessed Value and Actual Value of Taxable Property - provided by HdL, Coren & Cone provided data

b) Demographic and Economic Statistics for personal income and population data - Schedule 15

c) As of February 1, 2012 all redevelopment agencies in California ceased to exist per ABX1 26. The Madera Redevelopment Agencies' obligations were transferred to the Successor Agency.

City of Madera
Schedule 12
Direct and Overlapping Governmental Activities Debt
As of June 30, 2023

2022-23 Assessed Valuation: $4,062,355,255

OVERLAPPING TAX AND ASSESSMENT DEBT:	Debt Outstanding 6/30/2023	% Applicable [1]	City's Share of Debt as of 6/30/23
State Center Community College District	$ 394,910,000	3.768%	$ 14,880,209
Madera Unified School District	155,719,922	51.298%	$ 79,881,206
City of Madera Community Facilities District No. 2006-1	2,068,320	100.000%	$ 2,068,320
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			$ 96,829,733
DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:			
Madera County General Fund Obligations	69,728,679	22.324%	$ 15,566,230
Madera County Board of Education General Fund Obligations	18,898,549	22.324%	4,218,912
Madera Unified School District Certificates of Participation	82,970,000	51.298%	42,561,951
City of Madera General Fund Obligations Direct Debt	21,765,600	100.000%	21,765,600
TOTAL DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT			$ 84,112,694
OVERLAPPING TAX INCREMENT DEBT (Successor Agency):	$ 30,140,000	98.851%	$ 29,793,691
TOTAL DIRECT DEBT			**$ 21,765,600**
TOTAL OVERLAPPING DEBT			$ 188,970,519
COMBINED TOTAL DEBT			**$ 210,736,119**

NOTES:

(1) Percentage of overlapping agency's assessed valuation located within boundaries of the city.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Source: MuniServices, LLC

City of Madera
Schedule 13
Legal Debt Margin Information
Last Ten Fiscal Years

Legal Debt Margin Calculation	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019
Assessed value	$ 4,130,257,128	$ 3,750,660,199	$ 3,750,525,788	$ 3,572,633,614	$ 3,366,111,166
Debt limit (15% of assessed value)	619,538,569	562,599,030	562,578,868	535,895,042	504,916,675
Debt applicable to limit:					
General obligation bonds	-	-	-	-	-
Less: Amount set aside for repayment of general obligation debt	-	-	-	-	-
Total net debt applicable to limit	-	-	-	-	-
Legal Debt Margin	619,538,569	562,599,030	562,578,868	535,895,042	504,916,675
Total debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%

NOTES:

Under State Finance Law, the City's outstanding general obligation debt should not exceed 15% of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

City of Madera
Schedule 13
Legal Debt Margin Information (Continued)
Last Ten Fiscal Years

Legal Debt Margin Calculation	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014
Assessed value	$ 3,214,555,536	$ 2,984,863,745	$ 2,843,541,362	$ 2,717,869,926	$ 2,580,951,334
Debt limit (15% of assessed value)	482,183,330	447,729,562	426,531,204	407,680,489	387,142,700
Debt applicable to limit:					
General obligation bonds	-	-	-	-	-
Less: Amount set aside for repayment of general obligation debt	-	-	-	-	-
Total net debt applicable to limit	-	-	-	-	-
Legal Debt Margin	482,183,330	447,729,562	426,531,204	407,680,489	387,142,700
Total debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%

NOTES:

Under State Finance Law, the City's outstanding general obligation debt should not exceed 15% of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

City of Madera
Schedule 14
Pledged Revenue Coverage
Last Ten Fiscal Years

2015 Water and Wastewater Revenue Bonds

Fiscal Year	Gross Revenues	Net Revenue Available for Debt Service	Debt Service		Coverage
			Principal	Interest	
2023	$ 25,365,131	$ 15,129,771	$ 1,295,000	$ 859,510	7.02
2022	24,441,447	12,898,231	1,250,000	905,760	5.98
2021	23,085,235	11,537,418	1,200,000	950,160	5.37
2020	23,244,181	10,309,898	1,155,000	992,895	4.80
2019	21,434,207	6,380,941	1,120,000	1,034,335	2.96
2018	20,664,801	4,378,989	1,075,000	1,074,110	2.04
2017	17,181,561	1,139,743	1,040,000	1,112,590	0.53
2016	14,673,722	3,883,912	70,000	275,697	11.24
2015	-	-	-	-	-
2014	-	-	-	-	-

2019 Water Refunding Bonds

Fiscal Year	Gross Revenues	Net Revenue Available for Debt Service	Debt Service		Coverage
			Principal	Interest	
2023	$ 13,244,985	$ 8,306,127	$ 435,546	$ 203,439	13.00
2022	13,465,525	7,402,503	418,148	214,592	11.70
2021	12,511,993	6,379,309	409,781	225,466	10.04
2020	12,428,666	6,697,361	374,080	40,336	16
2019	-	-	-	-	-
2018	-	-	-	-	-
2017	-	-	-	-	-
2016	-	-	-	-	-
2015	-	-	-	-	-
2014	-	-	-	-	-

City of Madera
Schedule 14
Pledged Revenue Coverage (Continued)
Last Ten Fiscal Years

Wastewater Loans Payable

Fiscal Year	Gross Revenues	Net Revenue Available for Debt Service	Debt Service		Coverage
			Principal	Interest	
2023	$ 12,120,146	$ 6,823,644	$ 379,000	$ 142,037	13.10
2022	10,792,230	5,495,728	372,000	150,626	10.52
2021	10,573,242	5,158,109	331,996	196,593	9.76
2020	10,823,426	4,645,738	322,295	206,439	8.79
2019	9,776,777	986,633	312,877	215,998	1.87
2018	8,788,389	266,204	303,735	225,278	0.50
2017	8,042,174	613,008	294,860	234,287	1.16
2016	7,407,933	788,484	286,244	243,032	1.49
2015	5,621,814	984,022	277,879	251,522	1.86
2014	6,199,330	491,670	269,760 0	259,764 0	0.93

Successor Agency 2018 Tax Allocation Bonds

Fiscal Year	Special Assessment Collections	Net Revenue Available for Debt Service	Debt Service		Coverage
			Principal	Interest	
2023	$ 3,049,112	$ 2,799,122	$ 1,440,000	$ 1,403,216	0.98
2022	2,871,594	2,621,594	1,390,000	1,461,510	0.92
2021	3,375,855	3,056,710	1,325,000	1,516,309	1.08
2020	2,790,658	598,095	1,215,000	1,563,337	0.22
2019	3,343,667	2,227,379	1,215,000	1,777,468	0.74
2018	3,686,763	2,917,577	1,295,000	2,269,784	0.82
2017	3,879,515	2,780,354	1,250,000	2,323,983	0.78
2016	1,951,305	209,883	1,190,000	2,374,693	0.06
2015	6,218,663	5,727,877	1,140,000	2,427,021	1.61
2014	724,744	444,534	1,095,000 0	2,474,236 0	0.12

City of Madera
Schedule 15
Demographic and Economic Statistics
Last Ten Fiscal Years

Year	Population (1)	Personal Income	Personal Per Capita Income (1)	School Enrollment	Unemployment Rate
2022	65,540	$ 1,352,811,140	$ 20,641	32,161	6.6%
2021	65,843	1,194,391,000	18,139	31,494	9.1%
2020	66,172	1,158,300,000	17,504	32,144	10.9%
2019	65,415	1,069,038,000	16,342	31,925	7.8%
2018	66,419	994,407,000	14,971	31,728	7.7%
2017	66,225	959,263,000	14,484	31,468	7.3%
2016	66,082	917,664,000	13,886	31,077	7.9%
2015	65,474	904,576,000	13,815	30,865	9.1%
2014	63,008	894,966,000	14,204	30,861	9.6%
2013	63,008	895,029,000	14,205	30,478	16.0%

NOTES:

Data provided by HdL, Coren & Cone

[1] Demographic data has a lag because of time to tabulate, 2023 data not available at this time.

Source: MuniServices, LLC
www.cde.ca.gov

City of Madera
Schedule 16
Principal Employers
Fiscal Year 2023 and Ten Years Prior

	2022-2023				2013-2014		
Employer	Employees	Rank	Percentage of Total City Employment	Employer	Employees	Rank	Percentage of Total City Employment
Madera Unified School District	3500	1	7.94%	Madera Unified School District	2139	2	6.22%
State of California	2600	2	5.90%				
County of Madera	1516	3	3.44%	County of Madera	1188	3	3.45%
Wal Mart	350	4	0.79%				
City of Madera	310	5	0.70%	City of Madera	310	7	0.90%
US Government	300	6	0.68%				
Camarena Health	249	7	0.57%				
Community Action Partnership of Madera Co	235	8	0.53%				
Home Depot	170	9	0.39%				
JBT Food Tech	165	10	0.37%	JBT Food Tech	143	8	0.42%
				Valley Children's Healthcare	2500	1	7.27%
				Madera Community Hospital	936	4	2.72%
				Constellation Wines	400	5	1.16%
				Ardagh Group	350	6	1.02%
				Evapco West	140	9	0.41%
				Georgia Pacific Corp	125	10	0.36%
	9395		4.04%		8231		12.99%
Total City Employment			44,063				34,400

Source: 2022-23 data based on City of Madera 2023-24 Budget

Source: California Employment Department or employer provided

(-) No data available.

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City of Madera
Schedule 17
Full-Time Equivalent City Government Employees by Function/Program
Last Ten Fiscal Years (As of June 30)

	Fiscal Years									
FUNCTION/PROGRAM	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Government										
City Attorney	0	0	0	0	2	2	2	2	2	2
City Council	7	7	7	7	7	7	7	7	7	7
City Manager	2.7	3.7	2.7	2.7	1.7	1.95	2.7	0.7	0.7	1
City Clerk	2	2	2	2	2	2	2	2	2	2
Finance	27.6	24.9	27.7	24.89	24.73	23.73	24.5	24.03	24.45	25.48
Information Technology	4	4	4.2	4.17	4.25	4	4	4	4	4
Human Resources	4	4	4	4	4	4	4	4	4	4
Community Development	10.64 1	10.8 1	14.9	18.97	19.59	21.46	21.86	22.13	21.38	21.27
Planning Commissioners	0	0	0	0	0	0	0	0	0	0
Public Safety										
Police Officers-Sworn	76	71	71	70.3	70.01	69.84	60	57.25	57	57
Other Full-Time Employees	32	24	24	24	23.48	23.48	20	20	20	20
Public Works										
Engineering	19.44	19.9	17.9	13.63	14.67	11.21	11.69	11.85	10.74	10.61
Maintenance	28.22	24.7	17.5	34.45	27.33	28.88	29.57	30.97	30.71	34.78
Transit Services	4.75	5.3	1.7	2.7	3.08	3.08	3.38	3.38	2.98	2.98
Airport	1.88	1.9	1.9	2.86	2.88	2.98	2.46	2.46	2.36	2.58
Solid Waste Disposal	7.26	0.7	0.7	1	6.48	8.88	9.02	7.77	6.69	3.38
Storm Drainage	4.69	4.8	4.1	5.45	5.74	4.54	5.19	4.89	5.89	5.45
Waster	20.54	15.1	18.4	22.34	23.08	25.18	20.66	18.66	16.81	14.74
Wastewater/Sewer	18.82	19.7	25.1	24.66	26.29	26.62	20.32	20.07	19.04	17.59
Waste Disposal Recycling	0	0	0	0	1	1.3	1.35	1.3	1.2	0
Successor Agency/RDA	0.5	0.5	0.5	1	1.8	2.3	2.3	2.3	2.59	2.62
Culture & Recreation	53.81	49.1	37.4	47.64	51.42	56.05	61.12	60.9	53.01	45.67
Total	325.85	293.1	282.7	313.76	322.53	330.48	315.12	307.66	294.55	284.15

City of Madera
Schedule 18
Operating Indicators by Function/Program
Last Ten Fiscal Years (As of June 30)

FUNCTION/PROGRAM	Fiscal Years				
	2023	2022	2021	2020	2019
Police					
Physical Arrests	2,317	2,653	1,789	1,829	2,381
Parking Violations	401	541	1,432	2,189	1,417
Traffic Violations	1,854	2,676	2,206	3,385	5,141
Community Development					
Building Permits Issued	3,534	3,010	2,236	1,797	2,202
Building Inspections Performed	17,324	20,369	12,003	12,003	13,322
Planning Permits Issued	367	270	200	153	196
Public Services					
Street Resurfacing (miles)	18	11	16	3	5
Street Light Replacement	203	186	115	86	64
Potholes Filled	1,936	4,836	2,864	2,012	2,341
Waste Water Average Daily Treatment (millions of gallons)	5	5	5	5	5
Transit Route (Service) Miles	283,815	238,887	258,599	317,504	352,476
Transit Passenger Count	84,567	52,164	54,683	95,326	108,535
Parks & Recreation					
Sports Field Participation	775	1,603	360	1,802	1,701
Community Center/Gym/Pool Participation	24,222	14,170	24,728	31,779	38,271
Other Participation	19,629	10,152	86,364	124,062	133,186

NOTES:

N/A - Information not available

Source: Various City Departments

City of Madera
Schedule 18
Operating Indicators by Function/Program
Last Ten Fiscal Years (As of June 30) (Continued)

FUNCTION/PROGRAM	Fiscal Years				
	2018	2017	2016	2015	2014
Police					
Physical Arrests	1,585	1,014	N/A	N/A	N/A
Parking Violations	953	777	N/A	N/A	N/A
Traffic Violations	1,824	2,801	N/A	N/A	N/A
Community Development					
Building Permits Issued	2,390	N/A	N/A	N/A	N/A
Building Inspections Performed	16,106	15,186	N/A	N/A	N/A
Planning Permits Issued	234	211	N/A	N/A	N/A
Public Services					
Street Resurfacing (miles)	6	4	8	5	N/A
Street Light Replacement [a]	92	206	N/A	N/A	N/A
Potholes Filled	2,703	2,542	N/A	N/A	N/A
Waste Water Average Daily Treatment (millions of gallons)	5	5	5	5	5
Transit Route (Service) Miles	140,033	366,788	N/A	N/A	N/A
Transit Passenger Count	143,746	142,991	N/A	N/A	N/A
Parks & Recreation					
Sports Field Participation	N/A	N/A	N/A	N/A	N/A
Community Center/Gym/Pool Participation	N/A	N/A	N/A	N/A	N/A
Other Participation	N/A	N/A	N/A	N/A	N/A

NOTES:

Source: Various City Departments

City of Madera
Schedule 19
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

FUNCTION/PROGRAM	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units (marked)	19	19	41	41	35	35	34	N/A	N/A	N/A
Motorcycle unit	5	5	5	4	4	5	3	N/A	N/A	N/A
K-9 unit	3	3	3	3	3	3	3	N/A	N/A	N/A
Streets										
Streets (miles)	203	199	199	199	160	N/A	N/A	N/A	N/A	N/A
Streetlights	3326	3309	3000	3000	3000	N/A	N/A	N/A	N/A	N/A
Traffic Signals										
CalTrans maintained	16	16	15	15	15	N/A	N/A	N/A	N/A	N/A
City of Madera maintained	35	34	32	29	29	N/A	N/A	N/A	N/A	N/A
Culture & Recreation										
Total Park Acreage	160	160	159	159	151	N/A	N/A	N/A	N/A	N/A
Parks	16	16	15	15	13	N/A	N/A	N/A	N/A	N/A
Baseball Fields	2	2	2	2	2	N/A	N/A	N/A	N/A	N/A
Softball Fields	9	9	9	9	9	N/A	N/A	N/A	N/A	N/A
Soccer Fields	7	7	7	7	7	N/A	N/A	N/A	N/A	N/A
Football Fields	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
Tennis Courts	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
Swimming Pools	3	3	3	3	3	N/A	N/A	N/A	N/A	N/A
Community Centers	3	3	3	3	3	N/A	N/A	N/A	N/A	N/A
Waste Water										
Sanitary Sewers (miles)	375.1	375	375	375	408	0	0	0	0	0
Storm Sewers (miles)	0	0	0	0	0	0	0	0	0	0
Treatment Capacity (millions of gallons/day)	7	0	0	0	0	0	0	0	0	0
Transit Services										
Minibuses										
Fixed Route	11	11	11	11	11	11	11	N/A	N/A	N/A
Dial A Ride	6	6	6	6	6	6	6	N/A	N/A	N/A
Bus Shelters	71	71	71	71	71	71	71	N/A	N/A	N/A

NOTES:

N/A - Information not available

Source: Various City Departments

REPORT TO CITY COUNCIL

Groundwater Sustainability Agency

Approved by:

Keith Helmuth, Department Director

Arnoldo Rodriguez, City Manager

Council Meeting of: April 3, 2024

Agenda Number: E-2

SUBJECT:

Madera Subbasin Joint Groundwater Sustainability Plan (GSP) – Council Update and Consideration of Five-Year Evaluation and Update of the GSP

RECOMMENDATION:

Receive update and provide direction regarding information provided as part of this update to City Council

SUMMARY:

The City of Madera (City) is one of seven agencies that have established a Groundwater Sustainability Agency (GSA) within the boundaries of Madera Groundwater Subbasin (Subbasin) pursuant to the 2014 Sustainable Groundwater Management Act (SGMA). The seven GSAs include the following members:

- City of Madera (City)
- County of Madera (County)
- Madera Irrigation District (MID)
- Madera Water District (MWD)
- Gravelly Ford Water District
- Root Creek Water District
- New Stone Water District (NWSD)

Four GSAs, including the City, County, MID, and MWD, prepared one joint GSP.

The original GSP, prepared in 2020, requires GSAs to achieve groundwater sustainability in a subbasin by 2040. Combined, the original GSP GSAs are responsible for approximately 95 percent of the Subbasin.

The remaining three GSAs, Gravelly Ford Water District GSA, Root Creek Water District GSA and New Stone Water District GSA, each prepared their own individual GSPs, which, when combined with the joint GSP, collectively cover the entire Subbasin as required by SGMA.

The GSAs were required to prepare, adopt and begin implementing the GSP by January 31, 2020. Following the adoption of the GSP in January 2020, the GSAs were required to submit an update to the GSP every five years. Between the initial adoption and the Five-Year Update, annual reports are also required.

DISCUSSION:

Compliance with SGMA

While the GSP was submitted on time, the Department of Water Resources (DWR) did not initiate their review until October 9, 2020 due to the inability of all seven GSAs to enter into a coordination agreement, also required as a part of SGMA. The results of this review which identified four deficiencies in the GSP was sent to the Subbasin Point of Contact in a letter (Letter) dated September 22, 2022.

In the Letter, DWR represented that if the deficiencies were not addressed by March 21, 2023, DWR, after consultation with the State Water Resources Control Board, would determine the GSP to be inadequate. Such a designation had the potential to trigger a state intervention process as outlined in SGMA.

As a result of the Letter, the GSP was revised to address the deficiencies and submitted to DWR through an upload to the SGMA Portal on March 21, 2023. A very general explanation of how the deficiencies were addressed is as follows:

- Coordination
  - Include addendum to the Coordination Agreement in the Revised GSP that addresses sustainability goals and current and projected water balances. An addendum was prepared. Council approved at the draft stage given time constraints.
  - Establish Domestic Well Mitigation MOU – A draft of this MOU is incorporated into the Revised GSP. Council approved at the draft stage given time constraints.

- Chronic Lowering of Groundwater Table – Revised GSP will use Fall 2015 as basis for the Minimum Threshold. This results in minimum thresholds being higher than the original GSP.

- Land Subsidence—The Revised GSP established a maximum rate of subsidence that decreases in 5-year increments, with the initial rates based on the 2014/15 annual rate of subsidence.

- Interconnected Water Surface – The GSP assumes maintaining the historical time of

connection into the future.

As part of the submittal of the Revised GSP, all GSAs that are party to the GSP are expected to adopt the GSP. One GSA, MID, however did not adopt the plan. This resulted in a request for clarification from DWR on April 6, 2023 (See Attachment 1) as the decision by MID raised "significant" questions on the part of the DWR. MIDs decision to not adopt the Revised GSP was explained in a press release (See Attachment 2) stating the MID Board was unable to take action to approve the Revised GSP. The release, prior to DWR's letter explained the MID board's decision to not approve (adopt) was based on their opinion that the Revised GSP did not address concerns that included lowering of groundwater tables, water quality impacts, and domestic well concerns. It reported that the "MID Board of Directors strongly felt the Revised GSP did not address these concerns," and that it "failed to address … very impactful changes and factors."

MID later responded to DWR on April 21, 2023 (Attachment 3). The summary of that letter indicated:

> *"….the MID GSA strongly believes that the State's objectives related to the Sustainable Groundwater Management Act (SGMA) would have been thwarted had the MID GSA elected to approve the submission of a revised plan that (i) did not reflect reality, (ii) were fundamentally inaccurate, and (iii) lacked any mechanism for accountability on the part of its signatory GSAs. Thus, while the MID GSA will continue to fully implement its own obligations under the Revised Joint GSP, the MID GSA cannot adopt the Revised Joint GSP without substantial revision."*

As a result of the GSP not being adopted by all four parties to it and DWRs concerns as expressed in their letter of April 6, 2023, there was some concern by the group that the DWR would declare the revised GSP as inadequate and placing the Subbasin in a situation in which the DWR would intervene in its management. Fortunately, the DWR made a determination on December 21, 2023 (Attachment 4) that all four GSPs when considered collectively as the Plan, are approved. The approval is based on a determination that the Plan conforms to specific requirements of SGMA, is likely to achieve the sustainability goal for the basin covered by the Plan, and whether the Plan adversely affects the ability of an adjacent basin to implement its GSP or impedes achievement of sustainability goals in an adjacent basin.

As part of the approval, a series of corrective actions have been recommended to be addressed in the next evaluation of the plan. It is anticipated these actions will be addressed as part of the upcoming Five-Year Update.

Five-Year Update

As noted previously, the GSAs were required to prepare, adopt and begin implementing the GSP by January 31, 2020. Following the adoption of the GSP in January 2020, the GSAs were required to submit annual reports addressing progress with regard to projects identified in the GSP as well

as any other items that may over time not correspond to the data and other assumptions within the GSP that should be documented. In addition, the GSP shall be updated every five years (Update). The Update must be submitted by the end of January 2025.

As part of this discussion, staff is seeking direction from Council with regard to level of participation into the cost of the Five-Year Update.

It is anticipated the original consultant team that prepared the GSP will also prepare the update. The update will revisit all assumptions, modeling and conclusions of the original GSP. It will also address other items that have been required by the DWR as a result of the approval of the Revised GSP. It is anticipated this Update will commence in the very near future. At present, it appears, given the short time frame between now and the end of January, the County will issue a Notice to Proceed to the consultant even though funding between the four GSPs that are a party to the Update have not yet concluded how the costs will be shared.

As alluded to above, it is anticipated funding for the Update will be provided by the four GSAs that are a party to the GSP. The proposed consultant fee is $438,911. While consultant fees for the original GSP were largely paid by grants, it is not currently anticipated grant funds will be available. As such, the fees would need to be split amongst the four GSAs. Possible funding allocation splits include:

- Split equally or $109,727 per GSA

- Split by GSA acreage
  - City – 3.1% or $13,621 based on 10,100 acres
  - County – 54.6% or $239,786 based on 177,800 acres
  - MID – 41.1% or $180,514 based on 133,850 acres
  - MWD - $1.1% or $4,990 based on 3,700 acres

Depending on perspective, arguments for one or the other can be made. As an example, if the City was required to complete its own initial GSP, annual reports and five-year updates, it might not be practical to assume the costs would be three (3) percent of the cost expended as a joint GSP. Unfortunately, it is not possible to determine what the actual cost might be after the fact without significant effort.

Recent MID Correspondence Regarding Five-Year Update

On March 6, 2024, MID sent a letter to all Madera GSAs (Attachment 5); not just those that are a party to the GSP prepared by City, County, MID, and MWD. The key points of this letter included:

- Recommendation that they participate in the Update on a technical basis only – They would provide any necessary data and information that is required and requested. But, they foresee the remaining GSAs making decisions largely independent of MID.

- They point out other GSAs have hard decisions moving forward as many are now

multiple years behind schedule on projects with negative effects on the aquifer intensifying.

- MID indicates it "is agreeable to approve the Revised GSP to ease process amongst GSAs and State of California".

- MID has conveyed its willingness to drop its lawsuit against Madera County. MID has conveyed this to Madera County but has yet to receive a response. For context see Attachment 5.

Part of the reasoning behind the key points of the letter is that MID has completed most of the projects and programs outlined in the GSP. Additionally, MID is hopeful that their absence from formal participation in the update will remove any roadblocks for other GSAs.

Because MIDs letter left an impression that it might not participate in the cost of the Five-Year Update, MID was contacted to determine their intent. In an email sent to the other GSAs, MID indicated they are proposing that costs be shared based on the effort required for each GSA. The basis for this is that "there will be significantly more time and effort required on behalf of some GSAs based on their progress (or non-progress) than others, who have completed their projects and are well ahead of the implementation schedule"

Based on the discussion above, staff is of the opinion that a split on the basis of acreage or the method proposed by MID that accounts for effort associated with each individual GSA be utilized.

Domestic Well Mitigation

As part of SGMA, GSAs are, to staff's understanding to participate in mitigating impacts to small parcel, residential wells. While details of what would be mitigated in terms of costs, the possible ways to mitigate include allocation to GSAs on the basis of equal division of costs, allocation based on acreage or perhaps a third option wherein the City excludes itself from participation based on its pending completion of projects identified in the GSP. When those projects are complete, the City, in theory, will not play a part in the failure of wells. Additionally, if the City is, in theory, at a point where its water usage is considered sustainable (not using more water than it recharges), it is still in a position wherein agricultural well users may be placing City wells at risk if the water table continues to drop.

It is staff's minimum recommendation that the City only participate in domestic well mitigation in one of the following possible ways:

- Split by percentage of acreage in the Subbasin
- Split by the percentage of impact on the sustainability of the aquifer. The last credible value staff has on this was somewhere around 3 percent based on previous year's impacts. It is anticipated this will, following completion of City projects go to zero unless the Five-Year Update illustrates that impacts by GSA need to be redetermined.

FINANCIAL IMPACT:

It is not anticipated there will be an impact to the City's General Fund as directly related to this report. It is possible that there will be impacts associated due to the cost of the Five-Year Update and domestic well mitigation once those costs have been determined and if they are not found to be applicable to the Water Fund.

ALTERNATIVES:

This report currently seeks input based on various alternatives included within the report itself. Staff is grateful for any other alternatives Council may present.

ATTACHMENTS:

1. DWR Request to MID for Clarification
2. MID Press Release
3. MID Response to DWR
4. DWR Determination
5. MID Letter to All Madera GSAs

Attachment 1

Request to MID for Clarification

DocuSign Envelope ID: 9488661D-E7A8-4C56-B861-97A36D75395A

CALIFORNIA DEPARTMENT OF WATER RESOURCES
SUSTAINABLE GROUNDWATER MANAGEMENT OFFICE
715 P Street | Sacramento, CA 95814 | P.O. Box 942836 | Sacramento, CA 94236-0001

April 6, 2023

Thomas Greci
General Manager
Madera Irrigation District Groundwater Sustainability Agency
12152 Road 28 ¼
Madera, CA 93637
tgreci@madera-id.org

Dear Mr. Greci,

I am requesting clarification on behalf of the Department of Water Resources (Department), Sustainable Groundwater Management Office (SGMO) regarding the recently submitted Revised Madera Subbasin Joint Groundwater Sustainability Plan (GSP) as one of four GSPs for the Madera Subbasin (Basin 5-022.06, hereafter "basin"), which was uploaded to the Sustainable Groundwater Management Act (SGMA) Portal on March 21, 2023. As with the original Madera Subbasin Joint GSP, the revised GSP states that it was prepared by four groundwater sustainability agencies (GSAs): Madera Water District GSA, City of Madera GSA, Madera County GSA, and Madera Irrigation District GSA. However, information uploaded to the SGMA Portal indicates only three GSAs have adopted this plan—the Madera Irrigation District GSA (MID GSA) has apparently not adopted the plan.

SGMO's records indicate that MID GSA adopted the original Joint GSP, submitted to the Department January 31, 2020. On September 22, 2022, the Department determined that the GSPs for the basin were incomplete, including the original Madera Subbasin Joint GSP. SGMO understands the submission of the Revised Joint GSP was intended to be an effort to address the deficiencies identified in the Department's incomplete staff report. The apparent lack of adoption of the Revised Madera Subbasin Joint GSP by MID GSA is not consistent with how the initial GSP was treated and raises significant questions. The resubmitted GSP without MID GSA's adoption adds ambiguity to the January 22, 2020, Madera Subbasin Coordination Agreement and the March 2023 amendment to the Madera Subbasin Coordination Agreement. The Madera Subbasin Coordination Agreement refers to GSPs for each party and specifically references in several places GSPs adopted by each party. The March 21, 2023, First Amendment to The Madera Subbasin Coordination Agreement does not appear to clarify or explain the circumstance of MID GSA not adopting the revised Madera Subbasin Joint GSP.
Furthermore, on March 28, 2023, the MID website contained a news update stating the MID Board was unable to take action on (e.g., adopt) the Revised Madera Subbasin Joint GSP. The release explained the board's refusal to adopt as grounded in concerns about GSP implementation and GSA cooperation in the basin. It reported that the "MID Board of Directors strongly felt the Revised GSP did not address these concerns," and that it "failed to address … very impactful changes and factors."

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The Revised Madera Subbasin Joint GSP states it covers almost 90% of the basin, and MID GSA's jurisdiction covers almost 50% of the basin. SGMA grants certain powers to GSAs to implement SGMA, but only if a GSA adopts and submits a plan to the Department. The failure of MID GSA to adopt the Revised Joint GSP raises significant questions regarding basin management under SGMA, especially in the area covered by MID GSA. Accordingly, SGMO requests written responses to the following questions:

1) Has MID GSA adopted the Revised Madera Subbasin Joint GSP, or intend to adopt this GSP by May 5, 2023? If yes, provide the date of the action and a copy of the resolution, or the date in which MID GSA anticipates adoption to be considered by your board.
2) If MID GSA does not intend to adopt the Revised Madera Subbasin Joint GSP, are you committed to implementing the Revised Madera Subbasin Joint GSP in its entirety as submitted to the Department? If not, what GSP does the MID GSA intend to implement?
3) Please explain who and how lands within the jurisdiction of the MID GSA will be managed under SGMA and specifically identify and discuss the relevance of key documents describing, establishing, and confirming this structure (i.e., plans, cooperation agreements, MOUs, etc.)?

Please provide your written responses by April 21, 2023 (14 days) to me at Paul.Gosselin@water.ca.gov. SGMO will review the information you provide and determine if further clarification or actions are necessary prior to continuing our review of the revised submittal for the basin and issuance of a determination.

Sincerely,

Paul Gosselin

Paul Gosselin
Deputy Director
Sustainable Groundwater Management

cc: John Davids, Madera Subbasin Point of Contact, john@davidsengineering.com
Natalie Stork, State Water Resources Control Board, Natalie.Stork@Waterboards.ca.gov

Attachment 2

MID Press Release

(https://www.facebook.com/MaderaIrrigationDistrict)

NEWS

March 28, 2023

MID Board Unable to Take Action Due to Madera County's Failure to Implement the GSP

After extensive consideration and deliberation, the Madera Irrigation District (MID or District) Board of Directors at its March 21, 2023 Board Meeting declined to take an action on the Revised Joint Groundwater Sustainability Plan (GSP or Plan). No motion was made for approval of the Revised GSP and no vote was taken.

Madera Irrigation District has long voiced concerns over the Joint Groundwater Sustainability Plan that was approved in 2020, and, in particular, the implementation of (and failure to implement) that Plan by the Madera County Groundwater Sustainability Agency. While MID and its landowners have been investing millions of dollars in tangible projects that both reduce demand and enhance recharge over recent years, some other GSAs have not adhered to their commitments in the Plan and the implementation schedule. These delays and actions or inactions by some other GSAs, primarily Madera County GSA—the largest GSA, with the largest groundwater deficit—have significant real-world effects on the Madera Subbasin's groundwater aquifer including the

lowering of groundwater tables, water quality impacts, and domestic well concerns. The MID Board of Directors strongly felt the Revised GSP did not address these concerns.

MID has expressed these views in numerous forums and various platforms over the years, with unfortunately no resolution to date. From dialogue with the GSAs to formally filing a lawsuit against Madera County in Superior Court regarding the implementation of the 2020 Joint Groundwater Sustainability Plan, MID continues to strive to ensure implementation of projects and programs occur as agreed to in the GSP and on a schedule that will actually result in sustainable groundwater for Madera.

On March 21, 2023, MID's Board of Directors did vote to approve the Coordination Agreement for the Madera Subbasin, as MID fully supports coordination efforts that will lead to groundwater sustainability. MID also approved the Domestic Well Memorandum of Understanding, a document that outlines an agreement to develop and fund a domestic well program for the Madera Subbasin. To date, New Stone Water District (NSWD), Gravelly Ford Water District (GFWD), and Root Creek Water District (RCWD) have not approved the Domestic Well Memorandum of Understanding.

"Madera Irrigation District is committed to its landowners, the Madera Subbasin, and sustainability. MID is also committed to meeting its obligations under the GSP and is disappointed in the lack of meaningful action by other GSAs, and specifically the Madera County GSA. Unfortunately, the Revised GSP failed to address these very impactful changes and factors" stated Thomas Greci, General Manager. "As demonstrated through its actions, MID is committed to reducing the adverse consequences of groundwater overdraft. However, MID

cannot approve a plan that does not provide the accountability necessary to ensure other GSAs, including the Madera County GSA, likewise meet their obligations."

Previous Madera Irrigation District Will Provide Water to Its Landowners at No Charge Effective Immediately (https://www.madera-id.org/madera-irrigation-district-will-provide-water-to-its-landowners-at-no-charge-effective-immediately/)

Next MID Sets Water Rate (https://www.madera-id.org/mid-sets-water-rate/)

Why use surface water?

Listen to what MID farmers have to say about surface water usage. Click below to learn more.

MID Surface Water Video (https://youtu.be/MyC3EUF3zjo)

Social Media

(https://www.facebook.com/MaderaIrrigationDistrict)

Attachment 3

MID response to DWR

Phone (559) 673-3514

www.madera-id.org

General Manager
Thomas Greci

Assistant General Manager
Dina Cadenazzi Nolan

Legal Counsel
John P. Kinsey

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MADERA
IRRIGATION DISTRICT

12152 Road 28 1/4
Madera, CA 93637

Board of Directors
Division 1
David Loquaci
Division 2
Tim DaSilva
Division 3
Brian Davis
Division 4
James Erickson
Division 5
Carl Janzen

April 21, 2023

Via US Mail and Email

Paul Gosselin
Department of Water Resources
P.O. Box 942836
Sacramento, CA 94236-0001
Paul.Gosselin@water.ca.gov

Dear Mr. Gosselin,

Thank you for your letter dated April 6, 2023, which concerns Madera Irrigation District Groundwater Sustainability Agency's (MID GSA) decision to take no action on the Revised Madera Subbasin Joint Groundwater Sustainability Plan (Revised Joint GSP). The letter seeks clarification as to why the MID GSA declined to take action on the Revised Joint GSP and seeks further information about the MID GSA's plan for groundwater management going forward. MID GSA strongly supports SGMA's objective of achieving sustainability and welcomes the opportunity to provide further information to the Department of Water Resources (DWR).

Although the Revised Joint GSP addressed issues DWR identified in its September 22, 2022 letter to the GSAs within the Madera Subbasin, MID GSA has determined the Revised Joint GSP is inadequate. Specifically, the Revised Joint GSP failed to address the MID GSA's concern that it provided no accountability for the implementation of the Revised Joint GSP by the other GSAs, which is of particular concern for the Madera County GSA that has by far the largest groundwater deficit and includes the lands most responsible for historic overdraft conditions in the Subbasin. As MID stated in MID's March 28, 2023, Press Release:

> *Madera Irrigation District has long voiced concerns over the Joint Groundwater Sustainability Plan that was approved in 2020, and, in particular, the implementation of (and failure to implement) that Plan by the Madera County Groundwater Sustainability Agency. While MID and its landowners have been investing millions of dollars in tangible projects that both reduce demand and enhance recharge over recent years, some other GSAs have not adhered to their commitments in the Plan and the implementation schedule. These delays and actions or inactions by some other GSAs, primarily Madera County GSA—the largest GSA, with the largest groundwater deficit—have significant real-world effects on the Madera Subbasin's groundwater aquifer including the*

lowering of groundwater tables, water quality impacts, and domestic well concerns. The MID Board of Directors strongly felt the Revised GSP did not address these concerns.

MID has expressed these views in numerous forums and various platforms over the years, with unfortunately no resolution to date. From dialogue with the GSAs to formally filing a lawsuit against Madera County in Superior Court regarding the implementation of the 2020 Joint Groundwater Sustainability Plan, MID continues to strive to ensure implementation of projects and programs occur as agreed to in the GSP and on a schedule that will actually result in sustainable groundwater for Madera.

The MID GSA also sent the attached letter to all Groundwater Sustainability Agencies (GSAs) in the Madera Subbasin on January 5, 2023, outlining concerns preemptively in an attempt to reach resolution, unfortunately no resolution occurred prior to March 21, 2023, nor since.

Below are MID GSA's responses to your questions:

1) *Has MID GSA adopted the Revised Madera Subbasin Joint GSP, or intend to adopt this GSP by May 5, 2023? If yes, provide the date of the action and a copy of the resolution, or the date in which MID GSA anticipates adoption to be considered by your board.*

- No, the MID GSA has not and does not intend to adopt the Revised Joint GSP prior to May 5, 2023 as substantial, meaningful edits related to implementation, or lack thereof, have not been made to the document.

2) *If MID GSA does not intend to adopt the Revised Madera Subbasin Joint GSP, are you committed to implementing the Revised Madera Subbasin Joint GSP in its entirety as submitted to the Department? If not, what GSP does the MID GSA intend to implement?*

- Yes, MID GSA is fully committed to implementing the projects and programs outlined in the Revised Joint GSP and strongly implores other GSAs in the Madera Subbasin to share that commitment. MID GSA has already implemented the vast majority of its projects and programs described in the GSP and is significantly ahead of schedule. MID GSA also notes that while the Madera County GSA has technically adopted the Revised Madera Subbasin Joint GSP, it has conversely demonstrated a complete unwillingness to implement the terms of the Revised Joint GSP that it submitted to DWR. MID GSA strongly believes that action and accountability are far more important than words.

3) *Please explain who and how lands within the jurisdiction of the MID GSA will be managed under SGMA and specifically identify and discuss the relevance of key documents describing, establishing, and confirming this structure (i.e., plans, cooperation agreements, MOUs, etc.)?*

- MID GSA will continue to manage in accordance with the Revised Joint GSP for the Madera Subbasin. The lack of action on the Revised Joint GSP was not due to any intention on the part of MID GSA to avoid its implementation of the Revised Joint GSP; to the contrary, MID GSA's decision was due to (i) its significant concern that other GSAs are actively refusing to take action in accordance with the Revised Joint GSP and (ii) the Revised Joint GSP's lack of accountability for GSAs that seek to avoid their obligations thereunder rendered the plan inadequate.

  Also, please note the MID GSA has approved the Coordination Agreement and a Domestic Well

Memorandum of Understanding, as MID fully supports coordination efforts that will lead to actual groundwater sustainability. In contrast, New Stone Water District (NSWD), Gravelly Ford Water District (GFWD), and Root Creek Water District (RCWD) have not approved the Domestic Well Memorandum of Understanding.

The MID GSA firmly believes that its goals for the Revised Joint GSP are completely in-line with the State of California's goals, including both the Department of Water Resources and the State Water Resource Control Board. The MID GSA's entire objective is to achieve and maintain sustainability for the aquifer we share and rely on. To achieve sustainability all GSAs in the Subbasin must follow the plans which have been agreed to. Unfortunately, to date, that has not occurred. Delays in implementation and actions that allow additional overdrafting of groundwater by other GSAs have created conditions in the Subbasin that warrant modifications to the plan and management objectives.

In short, the MID GSA strongly believes that the State's objectives related to the Sustainable Groundwater Management Act (SGMA) would have been thwarted had the MID GSA elected to approve the submission of a revised plan that (i) did not reflect reality, (ii) were fundamentally inaccurate, and (iii) lacked any mechanism for accountability on the part of its signatory GSAs. Thus, while the MID GSA will continue to fully implement its own obligations under the Revised Joint GSP, the MID GSA cannot adopt the Revised Joint GSP without substantial revision.

Sincerely,

Thomas Greci
General Manager

cc: John Davids, Davids Engineering
Natalie Stork, SWRCB

Attachment 1

Phone (559) 673-3514

www.madera-id.org

General Manager
Thomas Greci

Assistant
General Manager
Dina Cadenazzi Nolan

Legal Counsel
John P. Kinsey

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Division 3
Brian Davis
Division 4
James Erickson
Division 5
Carl Janzen

January 5, 2023

Via US Mail and Email

Stephanie Anagnoson
Madera County
200 W. 4th Street, Suite 3100
Madera, CA 93637

Dear Madera Subbasin Groundwater Sustainability Agencies,

Madera Irrigation District Groundwater Sustainability Agency (MID GSA) understands that you and your consultants are in the process of preparing updates to your Groundwater Sustainability Plan (GSP) to correct deficiencies identifies by the California Department of Water Resources (DWR). We understand those GSPs will be considered for approval by each of the GSAs in late February/March 2023. As the GSAs within the subbasin are completing these updates, the MID GSA feels it is important to set forth its concerns and expectations with respect to the updated GSPs.

First, MID GSA has significant concerns regarding Madera County's "allocation approach." In addition, recent communications from the County related to its "allocation approach" (including the attached) reveal the allocations have been significantly over-assigned. MID GSA has concerns regarding Madera County's reliance on "transitional water" in the initial amount of 90,000 acre-feet/year, since the extraction of "transitional water" is simply further overdraft. Since the approval of the original GSP, Madera County has adopted resolutions increasing the amount of "transitional water" (overdraft) to 113,000 acre-feet/year. MID does not support any such increase. But even if it did, the Joint GSP and associated models would need to be updated to reflect the change from 90,000 acre feet of "transitional water" (overdraft) to 113,000 acre feet of "transitional water" (overdraft). As a result, the Joint GSP is currently inaccurate and the "update" must correct this massive, impactful flaw.

In addition, on December 6, 2022, a preliminary injunction issued on Madera County's Prop 218 GSP fee, Madera County's main funding stream for all GSP projects, including domestic well mitigation. MID has been very concerned about Madera County's timing, progress, and feasibility of their "projects" outlined in the Joint GSP to date and has communicated this concern numerous times over the years. The fact that there is now a lack of funding further exacerbates that concern tremendously. To our knowledge, the Madera County GSA "projects" in the Joint GSP have not been revised to account for this delay in timing, funding, and potential recharge, nor has the associated model. Again, the Joint GSP should be updated to address this issue.

The MID GSA does not believe it would be appropriate for the GSAs within the Madera Subbasin to support and submit "updated" GSPs to DWR that address only certain elements, while the MID GSA's basic concerns are left unaddressed. This is particularly true given that Madera County GSA is the largest GSA in the Madera Subbasin, and these concerns go to the heart of whether the Subbasin can achieve sustainability, avoid adverse impacts, and ultimately be successful.

The MID GSA would be happy to engage in a dialog regarding these issues in the near-term so these issues can be addressed in advance of the March 2023 deadline. Should you have any questions, please do not hesitate to contact me.

Sincerely,



Thomas Greci
General Manager

cc: John Davids

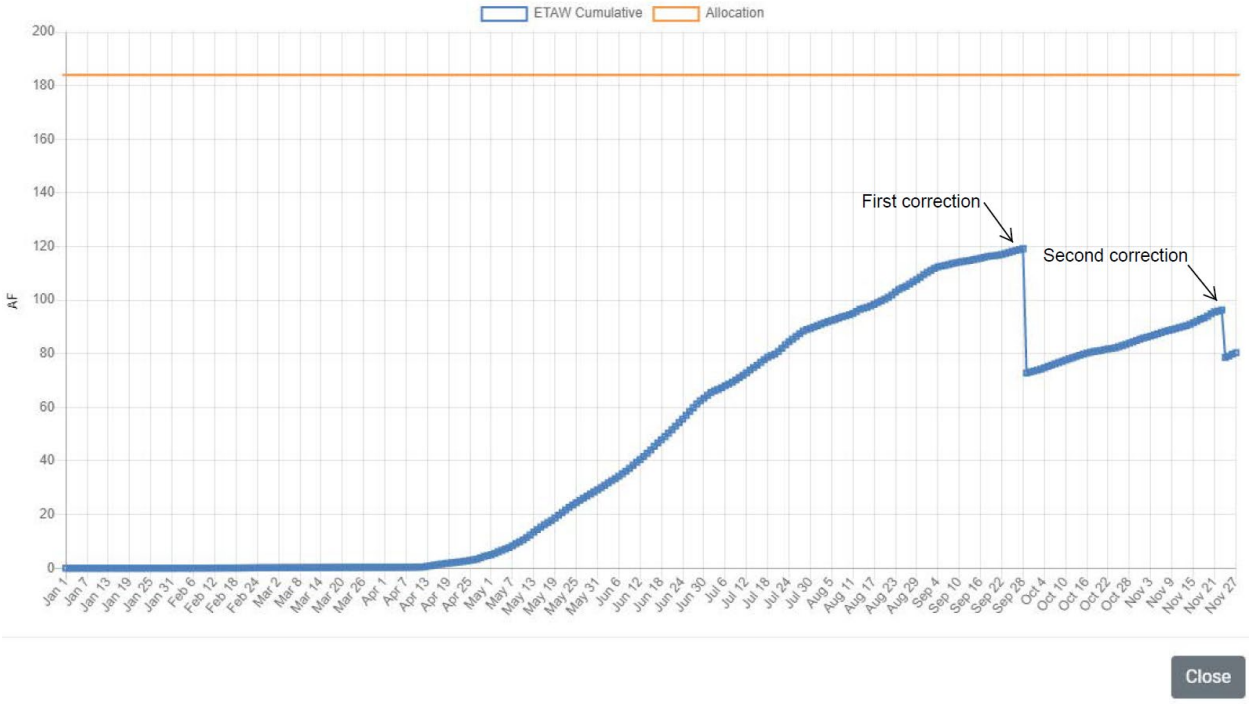
Topic: Second reduction in ETAW

Release Date: 11/28/2022

Contact: etmeasurement@maderacounty.com

Summary

IrriWatch is making a **second** reduction to evapotranspiration of applied water (ETAW) measurements from January 1 through September 30 of 2022 (technical details explained below). Unfortunately, the initial "very hot pixel" reduction performed in late September 2022 to ETAW didn't fully reduce ETAW to appropriate levels for some fields. This second reduction will have the largest impact on parcels with low or no vegetation (*e.g.,* bare soil and fallowed fields). Importantly, ETAW will be automatically set to zero for fallowed fields (*i.e.,* fields not irrigated for the entire year). On November 24, 2022, the second reduction will be seen as an additional sudden decrease in the graph of accumulated ETAW (see example graph below). Pixel-level values will also be adjusted accordingly.



Technical Details

The Surface Energy Balance Algorithm for Land (SEBAL) scales actual ET between the hot and cold pixels of thermal images collected by satellites. Hot pixels have zero ET and cold pixels have an ET rate according to atmospheric demand. The exceptionally hot and dry conditions during the 2022 summer resulted in larger than normal temperature ranges for hot pixels. For the first time, extraordinarily hot

pixels ("extra-hot") were detected. By scaling ET for extra-hot pixels to zero, less hot pixels received some residual ET, even though in actuality these pixels didn't have any ET. These hot pixels are generally surfaces with little or no vegetation such as bare soil, fallowed land, roads, urban areas, etc. Because these hot pixels had little vegetation, Transpiration (T) is zero, so all ET is considered soil Evaporation (E). Consequently, evaporation was overestimated for these hot pixels with low vegetation cover. These over-estimates of E led to an over-estimation of ET and ETAW and were the basis for the first reduction.

Additionally, due to a configuration error in the vegetation cover conversion, fallowed land (*i.e.,* fields not irrigated in 2022) had a minimum vegetation cover of roughly 10 %. Field inspections associated with the verification project revealed these fields to be completely barren despite the reporting of vegetation by IrriWatch. This led to the discovery and correction of the configuration error. However, this configuration error, together with the "extra-hot" pixel issue let to an amount of transpiration (T) attributed to fallowed fields. Initially, fields were designated as fallowed based on the 2018 Department of Water Resources (DWR) land use data. Subsequently, IrriWatch has performed an analysis of satellite imagery from the 2022 irrigation season. Madera County staff have performed field inspections of fields determined to be fallowed from DWR and remote sensing. From these analyses, a final list of fallowed fields has been developed. For these final fallowed fields, ETAW will be set to zero for 2022.

Q & A

Q: How will the correction appear within the IrriWatch portal?

A: IrriWatch is a real time service, and it is impossible to stop the system and run it over again. Instead, a second reduction to ETAW will be applied.

Q: What fields or pixels will be most impacted by this reduction?

A: Hot fields (*i.e.,* pixels with little or no vegetation) and fields identified as fallowed (*i.e.,* not irrigated for all of 2022) will be most impacted.

Q: Will the reduction apply to the entire year?

A: The reduction applies to ETAW data from January 1 to August 31 of 2022 and was applied on November 24, 2022. The real time IrriWatch data does not have the extra-hot pixel effect after September 1.

Q: What will happen to ETAW if I have a field that I didn't irrigation in 2022?

A: ETAW will be set to zero for all fields that have been determined to be fallowed (*i.e.,* not irrigated for all of 2022) via a combination of DWR data, remote sensing from 2022, and field inspections.

Attachment 4

DWR Determination

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CALIFORNIA DEPARTMENT OF WATER RESOURCES
SUSTAINABLE GROUNDWATER MANAGEMENT OFFICE
715 P Street, 8th Floor | Sacramento, CA 95814 | P.O. Box 942836 | Sacramento, CA 94236-0001

December 21, 2023

John Davids
Madera Point of Contact
1772 Picasso Avenue, Suite A
Davis, CA 95618
john@davidsengineering.com

RE: Approved Determination of the Revised Groundwater Sustainability Plans Submitted for the San Joaquin Valley – Madera Subbasin

Dear John Davids,

The Department of Water Resources (Department) has evaluated the four groundwater sustainability plans (GSPs) submitted for the San Joaquin Valley – Madera Subbasin (Subbasin), as well as the materials considered to be part of the required coordination agreement. Collectively, the four GSPs and the coordination agreement are referred to as the Plan for the Subbasin. The Department has evaluated the resubmitted Plan for the Madera Subbasin in response to the Department's incomplete determination on September 22, 2022, and has determined the Plan is approved. The approval is based on recommendations from the Staff Report, included as an exhibit to the attached Statement of Findings, which describes that the Plan has taken sufficient action to correct deficiencies identified by the Department and satisfies the objectives of the Sustainable Groundwater Management Act (SGMA) and substantially complies with the GSP Regulations. The Staff Report also proposes recommended corrective actions that the Department believes will enhance the GSP and facilitate future evaluation by the Department. The Department strongly encourages the recommended corrective actions be given due consideration and suggests incorporating all resulting changes to the GSP in future updates.

Recognizing SGMA sets a long-term horizon for groundwater sustainability agencies (GSAs) to achieve their basin sustainability goals, monitoring progress is fundamental for successful implementation. GSAs are required to evaluate their GSPs at least every five years and whenever the Plan is amended, and to provide a written assessment to the Department. Accordingly, the Department will evaluate approved GSPs and issue an assessment at least every five years. The Department will initiate the first periodic review of the Plan no later than January 31, 2025.

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Please contact Sustainable Groundwater Management staff by emailing sgmps@water.ca.gov if you have any questions related to the Department's assessment or implementation of your GSP.

Thank You,

Paul Gosselin

Paul Gosselin
Deputy Director
Sustainable Groundwater Management

Attachment:

1. Statement of Findings Regarding the Determination of Approval of the San Joaquin Valley – Madera Subbasin Groundwater Sustainability Plans (December 21, 2023)

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STATE OF CALIFORNIA
DEPARTMENT OF WATER RESOURCES

STATEMENT OF FINDINGS REGARDING THE APPROVAL OF THE SAN JOAQUIN VALLEY – MADERA SUBBASIN GROUNDWATER SUSTAINABILITY PLAN

The Department of Water Resources (Department) is required to evaluate whether a submitted groundwater sustainability plan (GSP or Plan) conforms to specific requirements of the Sustainable Groundwater Management Act (SGMA or Act), is likely to achieve the sustainability goal for the basin covered by the Plan, and whether the Plan adversely affects the ability of an adjacent basin to implement its GSP or impedes achievement of sustainability goals in an adjacent basin. (Water Code § 10733.) The Department is directed to issue an assessment of the Plan within two years of its submission. (Water Code § 10733.4.) If a Plan is determined to be Incomplete, the Department identifies deficiencies that preclude approval of the Plan and identifies corrective actions required to make the Plan compliant with SGMA and the GSP Regulations. The groundwater sustainability agency (GSA) has up to 180 days from the date the Department issues its assessment to make the necessary corrections and submit a revised Plan. (23 CCR § 355.2(e)(2)). This Statement of Findings explains the Department's decision regarding the revised Plan submitted by the City of Madera GSA, Madera County GSA, Madera Irrigation District GSA, Madera Water District GSA, Gravelly Ford Water District GSA, New Stone Water District GSA, and Root Creek Water District GSA (GSAs or Agencies) for the San Joaquin Valley – Madera Subbasin (No. 5-022.06) (Subbasin) on March 21, 2023 (2023 Plan).

Department management has discussed the 2023 Plan with staff and has reviewed the Department Staff Report, entitled Sustainable Groundwater Management Program Groundwater Sustainability Plan Assessment Staff Report, attached as Exhibit A, recommending approval of the 2023 Plan. Department management is satisfied that staff have conducted a thorough evaluation and assessment of the 2023 Plan and concurs with staff's recommendation and all the recommended corrective actions. The Department therefore **APPROVES** the 2023 Plan and makes the following findings:

A. The initial Plan for the basin submitted by the GSAs for the Department's evaluation on January 31, 2020 (2020 GSP or 2020 Plan) was determined by Department staff to satisfy the preliminary requirements for Plan review as outlined in § 355.4(a) of the GSP Regulations (23 CCR § 350 et seq.), and Department Staff therefore evaluated the initial Plan.

B. On September 22, 2022, the Department issued a Staff Report and Findings determining the initial 2020 GSP submitted by the Agencies for the basin to be incomplete because the 2020 Plan did not satisfy the requirements of

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SGMA, nor did it substantially comply with the GSP Regulations. At that time, the Department provided corrective actions in the Staff Report that were intended to address the deficiencies that precluded approval. Consistent with the GSP Regulations, the Department provided the Agencies with up to 180 days to address the deficiencies detailed in the Staff Report. On March 21, 2023, within the 180 days provided to remedy the deficiencies identified in the Staff Report related to the Department's initial incomplete determination, the Agencies resubmitted a revised Plan to the Department for evaluation.

When evaluating a revised Plan that was initially determined to be incomplete, the Department reviews the materials (e.g., revised or amended Plan) that were submitted within the 180-day deadline and does not review or rely on materials that were submitted to the Department by the GSAs after the resubmission deadline. Part of the Department's review focuses on how the Agencies have addressed the previously identified deficiencies that precluded approval of the initially submitted Plan. The Department shall find a Plan previously determined to be incomplete to be inadequate if, after consultation with the State Water Resources Control Board, the Agencies have not taken sufficient actions to correct the deficiencies previously identified by the Department. (23 CCR § 355.2(e)(3)(C).) If the Department determines the Agencies have sufficiently addressed those deficiencies, the Department may evaluate other components of the Plan, particularly to assess whether and, if so, how revisions to address deficiencies may have affected other components of a Plan or its likelihood of achieving sustainable groundwater management.

C. The Department's initial Staff Report identified the deficiencies that precluded approval of the initially submitted 2020 Plan. After staff's thorough evaluation of the revised 2023 Plan, the Department makes the following findings regarding the sufficiency of the actions taken by the Agencies to address those deficiencies:

    1. Deficiency 1: The corrective action advised the Agencies to modify several aspects of their respective GSPs to substantially comply with the GSP Regulations in a coordinated manner. The Department found that the initial GSPs did not sufficiently coordinate on data and methodologies, including coordination of the sustainability goal, water budget and sustainable yield, and undesirable results as required by SGMA and the GSP Regulations. The Department also determined that the 2020 Plan's definition of an undesirable result for the chronic lowering of groundwater levels was not consistent with the requirements of SGMA.

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The 2023 Staff Report indicates that the Agencies have taken sufficient actions to correct this deficiency, and it should no longer materially affect the ability of the Agencies to achieve sustainability and the ability of the Department to evaluate the likelihood of the 2023 Plan to achieve sustainability.

2. Deficiency 2: The corrective action advised the Agencies to address several aspects of the 2020 Plan's disclosure, discussion, and analyses of groundwater level sustainable management criteria and potential impacts to groundwater users and uses. The initial 2020 Plan did not establish undesirable results and minimum thresholds for chronic lowering of groundwater levels in a manner substantially compliant with the GSP Regulations. Additionally, the Department found that the Plan did not present sufficient analysis of the effects of minimum thresholds on beneficial uses and users of groundwater in the Subbasin.

   The 2023 Staff Report indicates that the Agencies have taken sufficient actions to correct this deficiency, and it should no longer materially affect the ability of the Agencies to achieve sustainability and the ability of the Department to evaluate the likelihood of the 2023 Plan to achieve sustainability.

3. Deficiency 3: The corrective action advised the Agencies to address several aspects of the 2020 Plan's disclosure, discussion, and analyses of land subsidence sustainable management criteria and potential impacts to groundwater users and uses. The initial Plan did not establish sustainable management criteria for subsidence. The Department determined that the GSAs did not sufficiently demonstrate that undesirable results related to land subsidence are not present and are not likely to occur in the Subbasin.

   The 2023 Staff Report indicates that the Agencies have taken sufficient actions to correct this deficiency, and it should no longer materially affect the ability of the Agencies to achieve sustainability and the ability of the Department to evaluate the likelihood of the 2023 Plan to achieve sustainability.

4. Deficiency 4: The corrective action advised the Agencies to address several aspects of the 2020 Plan's disclosure, discussion, and analyses of interconnected surface water sustainable management criteria and potential impacts to groundwater users and uses. The initial 2020 Plan did not establish sustainable management criteria for interconnected surface water. The Department determined that the GSAs do not sufficiently demonstrate that interconnected surface

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water or undesirable results related to depletions of interconnected surface water are not present and are not likely to occur in the Subbasin.

The 2023 Staff Report indicates that the Agencies have taken sufficient actions to correct this deficiency, and it should no longer materially affect the ability of the Agencies to achieve sustainability and the ability of the Department to evaluate the likelihood of the 2023 Plan to achieve sustainability.

D. The 2023 Plan satisfies the required conditions as outlined in § 355.4(a) of the GSP Regulations (23 CCR § 350 et seq.):

1. The 2020 Plan was submitted within the statutory deadline of January 31, 2022 (Water Code § 10720.7(a); 23 CCR § 355.4(a)(1)), and the 2023 Plan was submitted within 180 days of the Department's Incomplete determination (23 CCR § 355.2(e)(2)).

2. The 2023 Plan is complete, meaning it generally appeared to include the information required by the Act and the GSP Regulations sufficient to warrant a thorough evaluation and issuance of an assessment by the Department. (23 CCR § 355.4(a)(2).)

3. The 2023 Plan, either on its own or in coordination with other Plans, covers the entire Subbasin. (23 CCR § 355.4(a)(3).)

E. The general standards the Department applied in its evaluation and assessment of the Plan are: (1) "conformance" with the specified statutory requirements, (2) "substantial compliance" with the GSP Regulations, (3) whether the Plan is likely to achieve the sustainability goal for the Subbasin within 20 years of the implementation of the Plan, and (4) whether the Plan adversely affects the ability of an adjacent basin to implement its GSP or impedes achievement of sustainability goals in an adjacent basin. (Water Code § 10733.) Application of these standards requires exercise of the Department's expertise, judgment, and discretion when making its determination of whether a Plan should be deemed "approved," "incomplete," or "inadequate."

The statutes and GSP Regulations require Plans to include and address a multitude and wide range of informational and technical components. The Department has observed a diverse array of approaches to addressing these technical and informational components being used by GSAs in different basins throughout the state. The Department does not apply a set formula or criterion that would require a particular outcome based on how a Plan addresses any one of SGMA's numerous informational and technical components. The Department finds that affording flexibility and discretion to

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local GSAs is consistent with the standards identified above; the state policy that sustainable groundwater management is best achieved locally through the development, implementation, and updating of local plans and programs (Water Code § 113); and the Legislature's express intent under SGMA that groundwater basins be managed through the actions of local governmental agencies to the greatest extent feasible, while minimizing state intervention to only when necessary to ensure that local agencies manage groundwater in a sustainable manner. (Water Code § 10720.1(h)). The Department's final determination of a Plan is made based on the entirety of the Plan's contents on a case-by-case basis, considering and weighing factors relevant to the particular Plan and Subbasin under review.

F. In making these findings and Plan determination, the Department also recognized that: (1) it maintains continuing oversight and jurisdiction to ensure the Plan is adequately implemented; (2) the Legislature intended SGMA to be implemented over many years; (3) SGMA provides Plans with 20 years of implementation to achieve the sustainability goal in a Subbasin (with the possibility that the Department may grant GSAs an additional five years upon request if the GSA has made satisfactory progress toward sustainability); and, (4) local agencies acting as GSAs are authorized, but not required, to address undesirable results that occurred prior to enactment of SGMA. (Water Code §§ 10721(r); 10727.2(b); 10733(a); 10733.8.)

G. The 2023 Plan conforms with Water Code §§ 10727.2 and 10727.4, substantially complies with 23 CCR § 355.4, and appears likely to achieve the sustainability goal for the Subbasin. It does not appear at this time that the 2023 Plan will adversely affect the ability of adjacent basins to implement their GSPs or impede achievement of sustainability goals.

    1. The sustainable management criteria and the 2023 Plan's goal to implement a package of projects and management actions that will, by 2040, balance long-term groundwater system inflows and outflows based on a 50-year period representative of average historical hydrologic conditions are sufficiently justified and explained. The 2023 Plan relies on credible information and science to quantify the groundwater conditions that the Plan seeks to avoid and provides an objective way to determine whether the Subbasin is being managed sustainably in accordance with SGMA. (23 CCR § 355.4(b)(1).)

    2. The 2023 Plan demonstrates an understanding of where data gaps exist and has identified areas for improvement of its Plan, including addressing data gaps related to land subsidence and interconnected surface water, refining water budgets, incorporating new information

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into the numerical model, and expanding monitoring networks. (23 CCR § 355.4(b)(2).)

3. The projects and management actions proposed are designed to meet interim milestones and bring groundwater levels back up to minimum thresholds, mitigate overdraft, and operate the Subbasin sustainably. The projects and management actions are reasonable and commensurate with the level of understanding of the Subbasin setting. The projects and management actions described in the Plan provide a feasible approach to achieving the Subbasin's sustainability goal and should provide the GSAs with greater versatility to adapt and respond to changing conditions and future challenges during GSP implementation. (23 CCR § 355.4(b)(3).)

4. The 2023 Plan provides a detailed explanation of how the varied interests of groundwater uses and users in the Subbasin were considered in developing the sustainable management criteria and how those interests, including domestic wells, would be impacted by the chosen minimum thresholds. (23 CCR § 355.4(b)(4).)

5. The 2023 Plan's projects and management actions appear feasible at this time and appear likely to prevent undesirable results and ensure that the Subbasin is operated within its sustainable yield within 20 years. The Department will continue to monitor Plan implementation and reserves the right to change its determination if projects and management actions are not implemented or appear unlikely to prevent undesirable results or achieve sustainability within SGMA timeframes. (23 CCR § 355.4(b)(5).)

6. The 2023 Plan includes a reasonable assessment of overdraft conditions and includes reasonable means to mitigate overdraft. (23 CCR § 355.4(b)(6).)

7. At this time, it does not appear that the 2023 Plan will adversely affect the ability of an adjacent basin to implement its GSP or impede achievement of sustainability goals in an adjacent basin. The Plan states that the Subbasin's GSAs have met with GSAs in adjacent basins to share data and information to ensure that the implementation of the GSPs will not interfere with neighboring basins. The Plan also qualitatively describes how minimum thresholds and measurable objectives may affect an adjacent basin, concluding that the Madera Subbasin Plan will not hinder the ability of an adjacent basin to be sustainable; however, the evaluation is provided without specifics. (23 CCR § 355.4(b)(7).)

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8. A satisfactory coordination agreement has been adopted by all relevant parties. (23 CCR § 355.4(b)(8).)

9. The City of Madera GSA, Madera County GSA, Madera Irrigation District GSA, Madera Water District GSA, Gravelly Ford Water District GSA, New Stone Water District GSA, and Root Creek Water District GSA have historically had a role in water planning and management in the Subbasin. The seven GSAs' history of groundwater management provide a reasonable level of confidence that the GSAs have the legal authority and financial resources necessary to implement the 2023 Plan. (23 CCR § 355.4(b)(9).)

10. Through review of the 2023 Plan and consideration of public comments, the Department determines that the GSAs adequately responded to comments that raised credible technical or policy issues with the Plan, sufficient to warrant approval of the Plan at this time. The Department also notes that the recommended corrective actions included in the Staff Report are important to addressing certain technical or policy issues that were raised and, if not addressed before future, subsequent plan evaluations, may preclude approval of the Plan in those future evaluations. (23 CCR § 355.4(b)(10).)

H. In addition to the grounds listed above, DWR also finds that:

1. The 2023 Plan provides an analysis that documents the expected location and quantity of domestic wells that will experience undesirable results during the GSP implementation period based on future modeled groundwater conditions. Additionally, the Plan describes a domestic well mitigation program that the GSAs will implement to provide assistance to domestic and municipal wells adversely impacted by declining groundwater levels that have occurred since 2015. The Plan describes that the cost of mitigating domestic wells due to lowering groundwater levels is shown to be economically preferable to the costs associated with immediately stabilizing groundwater levels and the resulting impact to the local economy. The Plan's compliance with the requirements of SGMA and substantial compliance with the GSP Regulations supports the state policy regarding the human right to water (Water Code § 106.3). The Department developed its GSP Regulations consistent with and intending to further the policy through implementation of SGMA and the Regulations, primarily by achieving sustainable groundwater management in a basin. By ensuring substantial compliance with the GSP Regulations, the Department has considered the state policy

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regarding the human right to water in its evaluation of the Plan. (23 CCR § 350.4(g).)

2. The 2023 Plan acknowledges and identifies interconnected surface waters within the Subbasin. The GSAs propose interim sustainable management criteria to manage this sustainability indicator and measures to improve understanding and management of interconnected surface water. The GSAs acknowledge, and the Department agrees, many data gaps related to interconnected surface water exist. The GSAs should continue filling data gaps, collecting additional monitoring data, and coordinating with resources agencies and interested parties to understand beneficial uses and users that may be impacted by depletions of interconnected surface water caused by groundwater pumping. Future updates to the Plan should aim to improve the initial sustainable management criteria as more information and improved methodology becomes available.

3. The California Environmental Quality Act (Public Resources Code § 21000 *et seq*.) does not apply to the Department's evaluation and assessment of the Plan.

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Accordingly, the revised 2023 Plan submitted by the Agencies for the San Joaquin Valley – Madera Subbasin is hereby **APPROVED.** The recommended corrective actions identified in the Staff Report will assist the Department's future review of the Plan's implementation for consistency with SGMA and the Department therefore recommends the Agencies address them by the time of the Department's periodic review, which is set to begin on January 31, 2025, as required by Water Code § 10733.8. Failure to address the Department's Recommended Corrective Actions before future, subsequent plan evaluations, may lead to a Plan being determined incomplete or inadequate.

Signed:

Karla Nemeth
_____
Karla Nemeth, Director
Date: December 21, 2023

Exhibit A: Groundwater Sustainability Plan Assessment Staff Report – San Joaquin Valley – Madera Subbasin (December 21, 2023)

State of California
Department of Water Resources
Sustainable Groundwater Management Program
Groundwater Sustainability Plan Assessment
Staff Report

Groundwater Basin Name:	San Joaquin Valley - Madera Subbasin (No. 5-022.06)
Number of GSPs:	4 (see list below)
Number of GSAs:	7 (see list below)
Submittal Type:	Revised Plan in response to Incomplete Determination
Submittal Date:	March 21, 2023
Recommendation:	Approve
Date:	December 21, 2023

On March 21, 2023, multiple groundwater sustainability agencies (GSAs) resubmitted multiple groundwater sustainability plans (GSPs) for the entire Madera Subbasin (Subbasin), which are coordinated pursuant to a required coordination agreement, to the Department of Water Resources (Department) in response to the Department's incomplete determination on September 22, 2022[1] for evaluation and assessment as required by the Sustainable Groundwater Management Act (SGMA) [2] and GSP Regulations.[3] In total, four GSPs have been revised and implemented by seven GSAs. Collectively, all GSPs and the Coordination Agreement are, for evaluation and assessment purposes, treated and referred to as the Plan for the Subbasin. Individually, the GSPs include the following:

- *Gravelly Ford Water District Groundwater Sustainability Plan (Gravelly Ford GSP)* – prepared by the Gravelly Ford Water District GSA.
- *Joint Groundwater Sustainability Plan (Joint GSP)* – prepared jointly by the City of Madera GSA, Madera County GSA, Madera Irrigation District GSA, and Madera Water District GSA.
- *New Stone Water District Groundwater Sustainability Agency Groundwater Sustainability Plan (New Stone GSP)* – prepared by the New Stone Water District GSA.

[1] Water Code § 10733.4(b); 23 CCR § 355.4(a)(4). https://sgma.water.ca.gov/portal/service/gspdocument/download/9363; Water Code § 10733.4(b); 23 CCR § 355.4(a)(4).
[2] Water Code § 10720 *et seq*.
[3] 23 CCR § 350 *et seq*.

- *Root Creek Water District Groundwater Sustainability Agency Groundwater Sustainability Plan (Root Creek GSP)* – prepared by the Root Creek Water District GSA.

After evaluation and assessment, Department staff conclude the GSAs have taken sufficient actions to correct deficiencies identified by the Department; however, Department staff have provided recommended corrective actions which will be required to be addressed by the Plan's next periodic evaluation.

Overall, Department staff believe the Plan contains the required components of a GSP, demonstrates a thorough understanding of the Subbasin based on what appears to be the best available science and information, sets well explained, supported, and reasonable sustainable management criteria to prevent undesirable results as defined in the Plan, and proposes a set of projects and management actions that, if successfully implemented, are likely achieve the sustainability goal defined for the Subbasin.[4] Department staff will continue to monitor and evaluate the Subbasin's progress toward achieving the sustainability goal through Annual Reports and future Periodic Evaluations of the GSP and its implementation.

Based on the reevaluation of the Plan, Department staff recommend the Plan be approved.

This assessment includes six sections:

- **Section 1 – Summary:** Provides an overview of the Department Staff's assessment and recommendations.
- **Section 2 – Evaluation Criteria:** Describes the legislative requirements and the Department's evaluation criteria.
- **Section 3 – Required Conditions:** Describes the submission requirements of a response to an incomplete determination to be evaluated by the Department.
- **Section 4 – Deficiency Evaluation:** Provides an assessment of whether and how the contents included in the GSP submittal addressed the deficiencies identified by the Department in the initial incomplete determination.
- **Section 5 – Plan Evaluation:** Provides a detailed assessment of the contents included in the GSP organized by each Subarticle outlined in the GSP Regulations.
- **Section 6 – Staff Recommendation:** Includes the staff recommendation for the Plan and any recommended corrective actions.

[4] 23 CCR § 354.24.

1 SUMMARY

Department staff recommend approval of the Plan for the Madera Subbasin and have recommended corrective actions designed to address shortcomings of the Plan described in this Staff Report. In the evaluation of the Plan, Department staff concluded that sufficient action was taken to correct the deficiencies; however, Department staff have provided recommended corrective actions which will be required to be address by the Plan's next periodic evaluation.

The GSA has identified areas for improvement of its Plan (e.g., addressing data gaps related to land subsidence and interconnected surface water, refining water budgets, incorporating new information into the numerical model, and expanding monitoring networks). Department staff concur that those items are important and recommend the GSA address them as soon as possible. As mentioned, Department staff have also identified additional recommended corrective actions that the GSA should consider for the next periodic evaluation of the Plan or sooner (see Section 6). Addressing these recommended corrective actions will be important to demonstrate, on an ongoing basis, that implementation of the Plan is likely to achieve the sustainability goal. The recommended corrective actions generally focus on the following:

1. Providing a detailed explanation specifically discussing and identifying Madera Irrigation District GSA's legal, contractual, or other authorities or arrangements to implement its obligations under the Joint GSP in the next periodic evaluation.
2. Continuing efforts to further coordinate the GSPs and groundwater management.
3. Sufficiently describing the effect of chronic lowering of groundwater level interim milestones on other sustainability indicators.
4. Reevaluating the quantitative metrics that constitute undesirable results due to land subsidence and sufficiently describing the effect and extent of land subsidence interim milestones that allow continued subsidence during the GSP implementation period.
5. Describing data gaps in the hydrogeologic conceptual model.
6. Sufficiently detailing the degraded water quality undesirable results and explaining the rationale to allow potential further degradation.

2 EVALUATION CRITERIA

The Department evaluates whether a Plan conforms to the statutory requirements of SGMA[5] and is likely to achieve the basin's sustainability goal,[6] whether evaluating a basin's first Plan,[7] a Plan previously determined incomplete,[8] an amended Plan,[9] or a GSA's periodic update to an approved Plan.[10] To achieve the sustainability goal, each version of the Plan must demonstrate that implementation will lead to sustainable groundwater management, which means the management and use of groundwater in a manner that can be maintained during the planning and implementation horizon without causing undesirable results.[11] The Department is also required to evaluate, on an ongoing basis, whether the Plan will adversely affect the ability of an adjacent basin to implement its groundwater sustainability program or achieve its sustainability goal.[12]

The Plan evaluated in this Staff Report is a revision of the 2020 Plan, which was evaluated by the Department and found to be incomplete. An incomplete Plan is one which Department staff identify as containing one or more deficiencies that preclude its initial approval. Deficiencies may result from supporting information that is insufficiently detailed or analyses that are insufficiently thorough or unreasonable, or where Department staff determine it is unlikely the GSAs in the basin could achieve the sustainability goal under the proposed Plan. After a GSA has been afforded up to 180 days to address the deficiencies and based on the GSA's efforts, the Department can either approve[13] the Plan or determine the Plan inadequate.[14]

The Department's evaluation and assessment of a revised or amended Plan, subsequent to the initial Plan being found to be incomplete, as presented in this Staff Report, continues to follow Article 6 of the GSP Regulations[15] to determine whether the Plan, with revisions or additions prepared by the GSA, complies with SGMA and substantially complies with the GSP Regulations.[16] As stated in the GSP Regulations, "substantial compliance means that the supporting information is sufficiently detailed and the analyses sufficiently thorough and reasonable, in the judgment of the Department, to evaluate the Plan, and the Department determines that any discrepancy would not materially affect the

[5] Water Code §§ 10727.2, 10727.4, 10727.6.
[6] Water Code § 10733; 23 CCR § 354.24.
[7] Water Code § 10720.7.
[8] 23 CCR § 355.2(e)(2).
[9] 23 CCR § 355.10.
[10] 23 CCR § 355.6.
[11] Water Code § 10721(v).
[12] Water Code § 10733(c).
[13] 23 CCR §§ 355.2(e)(1).
[14] 23 CCR §§ 355.2(e)(3).
[15] 23 CCR § 355 *et seq*.
[16] 23 CCR § 350 *et seq*.

ability of the Agency to achieve the sustainability goal for the basin, or the ability of the Department to evaluate the likelihood of the Plan to attain that goal."[17]

The recommendation to approve a Plan previously determined to be incomplete is based on a determination that the GSAs have taken sufficient actions (e.g., amended or revised the Plan) to correct the deficiencies previously identified by the Department that precluded earlier approval.

3 REQUIRED CONDITIONS

For a Plan that the Department determines to be incomplete, the Department identifies corrective actions to address those deficiencies that preclude approval of the Plan as initially submitted. The GSAs in a basin, whether developing a single GSP covering the basin or multiple GSPs, must attempt to address those corrective actions within the time provided, not to exceed 180 days, for the Plan to be evaluated by the Department.

3.1 INCOMPLETE RESUBMITTAL

GSP Regulations specify that the Department shall evaluate a resubmitted GSP in which the GSAs have taken corrective actions within 180 days from the date the Department issued an incomplete determination to address deficiencies.[18]

The Department issued the incomplete determination on September 22, 2022. The GSAs resubmitted their individual GSPs and the Coordination Agreement on March 21, 2023 in compliance with the 180 day deadline. However, the Madera Irrigation District GSA (MID GSA) did not adopt a resolution approving and/or adopting the Revised Joint GSP, which was prepared jointly by MID GSA, the City of Madera GSA, Madera County GSA, and Madera Water District GSA. However, MID GSA did approve the related Coordination Agreement.

MID GSA's failure to adopt the Revised Joint GSP concerned Department staff. Accordingly, on April 6, 2023, the Sustainable Groundwater Management Office sent a letter seeking clarification from MID GSA regarding its failure to adopt the Revised Joint GSP. The MID GSA responded by letter dated April 21, 2023, confirming that "the MID GSA has not and does not intend to adopt the Revised Joint GSP," stating that "MID GSA has determined the Revised Joint GSP is inadequate," and explaining that "the MID GSA cannot adopt the Revised Joint GSP without substantial revision." At the same time, the letter indicated that "[t]he lack of action on the Revised Joint GSP was not due to any intention on the part of MID GSA to avoid its implementation of the Revised Joint GSP," and vowed that "MID GSA will continue to fully implement its own obligations under the Revised Joint GSP."

[17] 23 CCR § 355.4(b).
[18] 23 CCR § 355.4(a)(4).

MID GSA's refusal to adopt the Revised Joint GSP, but its apparent intent to implement its obligations under the Revised Joint GSP, creates a level of inconsistency and uncertainty regarding Plan implementation that continues to concern staff. SGMA provides that a GSA may exercise any of the powers granted by SGMA if the GSA adopts and submits a Plan to the Department. Because of MID GSA's failure to adopt the Revised Joint GSP, it is unclear whether MID GSA has the necessary powers and authorities to implement its obligations under the Revised Joint GSP. In its previous letter, MID GSA claimed it would implement the Plan, but did not provide specific references to existing, non-SGMA authorities granting it the powers to implement the Revised Joint GSP or otherwise explaining how it retained SGMA authorities to do so, or identifying other agreements or entities that had the power and would implement those aspects of the Revised Joint GSP. Without an understanding of these issues, Department staff remain concerned that overall SGMA implementation in the Subbasin may be infeasible or delayed as a result of MID GSA's failure to adopt the Revised Joint GSP. However, Department staff do not believe this issue precludes an approval recommendation at this time, because various components of the overall Subbasin Plan have been and continue to be implemented and staff is not aware of any existing impediment or delay in implementation caused by these circumstances.

Nevertheless, MID GSA is the only GSA of which Department staff are aware that has refused to adopt a GSP that it intends to implement. This novel circumstance continues to be a concern to Department staff. To alleviate those concerns, Department staff provide a recommended corrective action requiring identification and listing of the specific projects and management actions that MID GSA will or may be responsible for implementing under the Revised Joint GSP and a parallel listing and detailed identification and discussion of the legal, contractual, or other authorities or arrangements that MID GSA is relying or will rely upon in adequately implementing the Plan including those projects or management actions to clearly demonstrate the feasibility of all projects and management actions (see Recommended Corrective Action 1) Department staff will closely monitor Plan implementation and may change its recommendation if MID GSA does not provide a satisfactory response addressing these issues in the next periodic evaluation or if it appears that MID GSA's failure to adopt the Revised Joint GSP is preventing or delaying Plan implementation or otherwise impacting the likelihood of the Subbasin to achieve sustainability consistent with SGMA timelines.

4 DEFICIENCY EVALUATION

As stated in Section 355.4 of the GSP Regulations, a basin "shall be sustainably managed within 20 years of the applicable statutory deadline consistent with the objectives of the Act." The Department's assessment is based on a number of related factors including whether the elements of a GSP were developed in the manner required by the GSP Regulations, whether the GSP was developed using appropriate data and methodologies and whether its conclusions are scientifically reasonable, and whether the GSP, through the implementation of clearly defined and technically feasible projects and management actions, is likely to achieve a tenable sustainability goal for the basin.

In its initial incomplete determination, the Department identified deficiencies in the Plan which precluded the Plan's approval in September 2022.[19] In September 2022 the GSAs were given 180 days to take corrective actions to remedy the identified deficiencies. Consistent with the GSP Regulations, Department staff have evaluated the revised 2022 Plan to determine if the GSAs have taken sufficient actions to correct the deficiencies.

4.1 DEFICIENCY 1. THE GSPS HAVE NOT SUFFICIENTLY COORDINATED ON DATA AND METHODOLOGIES INCLUDING COORDINATION OF SUSTAINABILITY GOAL, WATER BUDGET AND SUSTAINABLE YIELD, AND UNDESIRABLE RESULTS AS REQUIRED BY SGMA AND THE GSP REGULATIONS.

4.1.1 Corrective Action 1

As described in the Department's GSP Assessment Staff Report released on September 22, 2022, Department staff determined that the Subbasin's definition of an undesirable result for the chronic lowering of groundwater levels was not consistent with the requirements of SGMA. The Department provided the following corrective actions for the Subbasin to consider and address:

> *The Plan does not provide sufficient explanation to confirm that the GSPs have been developed using the same data and methodologies and that elements of the GSPs have been based upon consistent interpretations of the Subbasin's setting. The GSAs in the Subbasin should modify each of their respective GSPs, as well as any applicable coordination materials, to substantially comply with the GSP Regulations and define sustainable yield and undesirable results, and develop water budgets in a manner that addresses groundwater conditions occurring throughout the Subbasin, not for only the portion of the Subbasin represented by the respective GSPs.*

[19] *Incomplete Determination of the 2020 Groundwater Sustainability Plan for the San Joaquin Valley – Madera Subbasin*, Department of Water Resources, September 22, 2022. https://sgma.water.ca.gov/portal/service/gspdocument/download/9363

4.1.2 Evaluation

To address the identified deficiencies, the GSAs have supplemented portions of each Plan to use consistent data and methodologies. Specifically, the descriptions supporting the sustainability goal, water budgets, and undesirable results have been further detailed or revised. Most of the supplemented material is provided in the Joint GSP and Coordination Agreement and referenced by the other GSPs.

The Department's Incomplete Determination notified the GSAs that the Plan did not present a coordinated sustainability goal in the Coordination Agreement applicable to the entire Subbasin. Instead, each GSP described related, but varied sustainability goals. In response, the GSAs amended the Coordination Agreement to include a sustainability goal that all parties agree to as presented below:

> *The sustainability goal for the Madera Subbasin is to implement a package of projects and management actions that will, by 2040, balance long-term groundwater system inflows and outflows based on a 50-year period representative of average historical hydrologic conditions.*[20]

The Gravelly Ford GSP,[21] New Stone GSP,[22] and Root Creek GSP[23] still contain the varied language describing the sustainability goal that was present in the initial Plan submission; however, the language does not conflict with the overarching sustainability goal definition found in the Coordination Agreement. A detailed assessment of the sustainability goal is provided in Section 5.3.1.

The Department's Incomplete Determination also notified the GSAs that the water budgets presented in each GSP were unclear, used different data, and were difficult to assess. Additionally, the water budget along with an estimate of sustainable yield was not included in the Coordination Agreement as required. In response, the GSAs have amended the GSPs and the Coordination Agreement to include agreed upon water budgets and estimates of sustainable yield. Specifically, the GSPs now all reference historical, current, and projected water budgets[24] developed in February 2018 for the entire Madera Subbasin and developed for the seven subregions representing each GSA. This water budget information was part of the initial Joint GSP submission in 2020 but was not clearly recognized in the other GSPs at the time. A detailed assessment of the water budget is provided in Section 5.2.3.

The GSPs acknowledge that there are still refinements needed to remove discrepancies and further improve the accuracy of the water budgets. The New Stone and Root Creek resubmitted GSPs note that the availability of more specific information and knowledge on the regional scale (i.e., geography, geology, water management practices, familiarity,

[20] Madera Subbasin Coordination Agreement, p. 34.
[21] Gravelly Ford GSP (Redlined), Section 3.1, p. 53.
[22] New Stone GSP (Redlined), Section 4.1, pp. 129-130.
[23] Root Creek GSP (Redlined), Section 4.1, pp. 184-185.
[24] Joint GSP (Resubmitted), Appendix 2.F, pp. 1322-1620; Appendix 6.D, pp. 2012-3335.

and understanding)[25] have been discussed amongst the GSAs and updates to the model will occur during the 2025 evaluation cycle.[26] Department staff encourage these efforts and also recommend the GSAs continue productive coordination and refinement of each GSP to be a cohesive Plan for sustainable groundwater management in the Subbasin (see Recommended Corrective Action 2).

4.1.3 Conclusion

Overall, Department staff believe the GSAs have taken sufficient action to address the identified deficiencies. Staff conclude that the enhanced coordination and addition of a coordinated sustainability goal and water budget with agreed upon estimates of sustainable yield for the Subbasin allows the GSAs to manage the Subbasin as intended by SGMA. However, as highlighted in the recommended corrective actions, the GSP should continue efforts to increase cooperative coordination and alignment of each GSP by the next periodic evaluation. The Plan also provides an agreed upon definition of undesirable results occurring in the Subbasin, which is discussed in Section 4.2.2.1.

4.2 Deficiency 2. The Plan does not establish minimum thresholds for chronic lowering of groundwater levels in a manner substantially compliant with the GSP Regulations.

4.2.1 Corrective Action 2

As described in the Department's GSP Assessment Staff Report released on September 22, 2022, Department staff determined that the GSAs must provide more detailed explanation and justification regarding the selection of the sustainable management criteria for groundwater levels, particularly the undesirable results, the minimum thresholds, and the effects of those criteria on the interests of beneficial uses and users of groundwater. The Department provided the following corrective actions for the Subbasin to consider and address:

1. The GSAs should describe the specific undesirable results they aim to avoid through implementing the Plan. If, for example, significant and unreasonable impacts to domestic wells are a primary management concern for the Subbasin, then the GSAs should sufficiently explain why that effect was selected and what level of impact(s) to those wells the GSAs consider to be significant and unreasonable. In support of its explanation, the GSPs should also clearly discuss and disclose the anticipated impact of operating the Subbasin at conditions protective against those effects on users of domestic wells and all other beneficial uses and users of groundwater in the Subbasin. The discussion should be supported using best available information, such as using State or county information on well completion reports and dry well reports, to analyze the

[25] New Stone GSP (Redlined), Section 3.3, p. 106; Root Creek GSP (Redlined), Section 3.3.3, p. 180.
[26] New Stone GSP (Redlined), Section 3.3.1, p. 107.

locations and quantities of domestic wells and other types of well infrastructure that could be impacted by groundwater management when implementing the Plan.

2. The GSAs should either explain how the existing minimum threshold groundwater levels are consistent with avoiding undesirable results or they should establish minimum thresholds at the representative monitoring wells that account for the specific undesirable results the GSAs aim to avoid. The Plan should include a detailed description of the factors and information considered and the analytic route and rationale the GSAs employed to reach conclusions regarding significant and unreasonable effects constituting undesirable results for groundwater levels and other applicable sustainability indicators.
3. The GSAs need to provide a description of the relationship between established minimum thresholds for all applicable sustainability indicators including how conditions at minimum thresholds avoid undesirable results for each applicable indicator.

4.2.2 Evaluation

To address the identified deficiencies, the GSAs have supplemented portions of the Plan related to the sustainable management criteria for chronic lowering of groundwater levels. Specifically, descriptions supporting the undesirable result, minimum thresholds, measurable objectives, interim milestones, and a domestic well mitigation program have been further detailed or revised. Most of the supplemented material is provided in the Joint GSP and referenced by the other GSPs.

4.2.2.1 Describing Undesirable Results and Potential Effects (1)

The Department's Incomplete Determination notified the GSAs that the Plan incorrectly established undesirable results which were applicable only within each GSP area—without agreement between GSPs—and some of the information provided in each GSP was insufficiently detailed.

In response to the corrective action, the GSAs coordinated to develop agreed-upon undesirable results applicable to the entire Subbasin. The GSPs reference information in the Joint GSP as a basis for developing undesirable results, particularly coordinating on defining when an undesirable result will occur (i.e., the quantitative description of minimum threshold exceedances that cause significant and unreasonable effects). In describing undesirable results, each GSP provides a different level of detail. For example, the Joint GSP describes an undesirable result as "those conditions that: 1) Cause significant financial burden to local agricultural interests or other beneficial uses and users who rely on the Subbasin's groundwater resources, 2) Cause groundwater level conditions at private domestic wells that cannot be mitigated, and 3) Interfere with other sustainability indicators." [27] The Gravelly Ford GSP refers to this information but also, alongside the New Stone GSP and the Root Creek GSP, provides additional description

[27] Joint GSP (Redlined), Section 3.4.1, p. 323.

such as: “Chronic lowering of groundwater levels in the Plan area cause significant and unreasonable declines if they are sufficient in magnitude to lower the rate of production of pre-existing groundwater wells below that necessary to meet the minimum required to support overlying beneficial use where alternative means of obtaining sufficient groundwater resources are not technically or financially feasible.” [28] The varied descriptions presented in each GSP do not conflict and appear to be generally coordinated. All GSPs refer to a domestic well mitigation framework which provides more specific information describing effects on beneficial uses and users.[29]

The Plan states that an undesirable result would occur when “… more than 30 percent of RMS in the Subbasin (including RMS in all four GSP plan areas) [are] exceeding their [minimum thresholds] for the same two consecutive Fall readings.”[30] The Plan further describes that “…implementation of the GSP is designed to avoid undesirable results during the sustainability period (i.e., the “planning and implementation horizon,” per CWC §10721(v)), after 2040.”[31]

As mentioned, the Plan describes details for a domestic well mitigation program,[32] which the GSAs will implement to provide assistance to domestic and municipal wells adversely impacted by declining groundwater levels that have occurred since 2015.[33] The Plan includes supporting information for the mitigation program which document the expected location and quantity of domestic wells that will experience undesirable results during the GSP implementation period. Staff believe the details provided for this framework effectively describe the specific undesirable results the GSAs are trying to avoid. Based on an analysis of 4,822 wells, the GSP documents that up to 1,294 wells,[34] located primarily in the central and eastern portion of the Subbasin,[35] would be impacted due to future modeled groundwater conditions. The total cost to assist impacted wells is estimated to be approximately $39,000,000; however, the Plan describes that the cost of mitigating domestic wells due to lowering groundwater levels is shown to be economically preferable to the costs associated with immediately stabilizing groundwater levels and the resulting impact to the local economy.[36] The GSAs have provided a commitment to this program including a schedule, timeline, and have reported progress in recent Annual Reports. The GSAs expect that the program would be implemented during the GSP

[28] Gravelly Ford GSP (Redlined), Section 3.4.1, p. 60; New Stone GSP (Redlined), Section 4.2.1.1, p. 131; Root Creek GSP (Redlined), Section 4.2.1, p. 186.
[29] Joint GSP (Redlined), Section 3.3.1.1, pp. 294-295; Gravelly Ford GSP (Redlined), Section 3.4.1, p. 60; New Stone GSP (Redlined), Section 4.2.1.2, pp. 132-133; Root Creek GSP (Redlined), Section 4.2.1.1, pp. 187-188.
[30] Joint GSP (Redlined), Section 3.4.1, p. 323.
[31] Joint GSP (Redlined), Section 3.4.1, p. 323.
[32] Joint GSP (Resubmitted), Appendix 3.E, pp. 1904-1918, Appendix 2.G, pp. 1733-1813.
[33] Joint GSP (Redlined), Section 3.3.1.1, p. 294.
[34] Joint GSP (Resubmitted), Appendix 2.G, p. 1762.
[35] Joint GSP (Resubmitted), Appendix 2.G, pp. 1783-1787.
[36] Joint GSP (Resubmitted), Appendix 3.D, p. 1902.

implementation period, no later than 2025; as of March 2023, the GSP states, the GSAs are continuing to develop the program's eligibility criteria and terms.[37]

In addition to the domestic well mitigation program, the Plan includes a suite of over 25 projects and management actions (e.g., demand management, increased recharge, increased surface water supply) which will be utilized to meet interim milestones and bring groundwater levels back up to minimum thresholds, mitigate overdraft, and operate the Subbasin sustainably. At full implementation, by 2040, the projects and actions will provide 215,840 acre-feet per year of annual gross benefit. The estimated capital cost of the projects is over $260,000,000, with an estimated annual operating cost of over $70,000,000; Department staff note that the GSAs have included an estimated economic cost from reduced crop production resulting from demand management in the estimated annual operating cost, which is approximately $54,000,000 per year or over 75% of the total annual cost provided.[38] The implementation schedule and expected benefit of each project was also considered in the modeling scenario used to develop interim milestones.[39] A review of the Annual Reports submitted to the Department shows progress on many of the projects.[40] For example, the GSAs report a cumulative total benefit of over 63,000 acre--feet from projects and management actions to date, with a benefit of 7,300 acre-feet for the latest reported water year.[41] With reporting of active progress toward project implementation, Department staff have increased confidence in the likelihood of the Plan to achieve the sustainability goal of the Subbasin.

Based on the information provided, Department staff think the Plan provides a reasonable description of the potential effects of undesirable results due to lowering of groundwater levels to domestic wells, generally the shallowest wells, and encourage the GSAs to continue development of the domestic well mitigation program and provide progress updates in Annual Reports. The GSAs should continue to progress projects and provide updates of observed benefits to the Department in Annual Reports. Department staff conclude that defining agreed upon undesirable results for the Subbasin and describing the potential effects of planned undesirable results that are likely to occur has sufficiently addressed component 1 of the corrective action.

4.2.2.2 Establishing Minimum Thresholds, Measurable Objectives, and Interim Milestones (2)

The Department's Incomplete Determination notified the GSAs that each Plan's varied descriptions and methods to establish minimum thresholds for chronic lowering of groundwater levels were not provided with sufficient supporting information to allow Department staff to evaluate whether the criteria were reasonable or whether operating

[37] Joint GSP (Redlined), Section 3.3.1.1, p. 295.
[38] Joint GSP (Redlined), Table 4-3, p. 366; Section 4.4.4.5, p. 409.
[39] Joint GSP (Redlined), Section 3.2.1.2, p. 270; Joint GSP, Appendix 6.D, pp. 2323-2326.
[40] Madera Subbasin Annual Reports, https://sgma.water.ca.gov/portal/gspar/submitted.
[41] Joint GSP Water Year 2022 Annual Report, pp. 57-58.

the Subbasin to avoid those thresholds is consistent with avoiding undesirable results—in part due to undesirable results being insufficiently defined in the Plan.

In response to the corrective action, the GSAs revised the chronic lowering of groundwater levels minimum thresholds to be set at the fall 2015 groundwater level measurement recorded at each representative monitoring site.[42] The Plan explains that the groundwater level minimum thresholds based on fall 2015 groundwater levels are consistent with the avoidance of significant and unreasonable impacts to other sustainability indicators.[43] The Plan states that the minimum thresholds will keep groundwater elevations generally above levels that have been experienced in the past, and that impacts to shallow well users and other beneficial users of groundwater will generally not exceed what has historically been experienced in the Subbasin.[44] Furthermore, the Plan explains that minimum thresholds established at fall 2015 groundwater levels are consistent with the avoidance of significant and unreasonable impacts for subsidence, water quality, and depletions of interconnected surface water.[45] The measurable objectives were revised to the fall 2010 groundwater levels which represents Subbasin conditions prior to the 2012 to 2015 drought period.[46]

Department staff believe that establishing minimum thresholds at the fall 2015 groundwater level is a reasonable approach. However, the GSAs intend to allow continued groundwater level declines during the 20-year implementation period based on the GSP's proposed interim milestones. The process to establish interim milestones is described as a "review and evaluation of measured groundwater level data and future projected fluctuations in groundwater levels during the GSP implementation period utilizing the numerical groundwater flow model, which simulated implementation of projects and management actions."[47] As a result, interim milestones were set to levels below minimum thresholds in years 2025, 2030, and 2035, prior to recovering by 2040 due to the implementation of projects and management actions.[48] Interim milestones for 2030 are the lowest groundwater elevations expected to occur during the GSP implementation period. When examining the hydrographs provided, Department staff note the 2030 milestones are frequently below historical lows.[49]

To successfully implement such a management program, GSAs are required to fully and thoroughly describe undesirable results that may occur prior to achieving sustainability, implement necessary projects and management actions to eliminate those undesirable results, and show measurable progress in annual reporting. The GSP provides information detailing how the proposed management of lowering groundwater levels

[42] Joint GSP (Redlined), Section 3.3.1, p. 293.
[43] Joint GSP (Redlined), Section 3.3.1.4, pp. 301-303.
[44] Joint GSP (Redlined), Section 3.3.1, pp. 293-294.
[45] Joint GSP (Redlined), Section 3.3.1.4, pp. 302-303.
[46] Joint GSP (Redlined), Section 3.2.1.1, pp. 269-270.
[47] Joint GSP (Redlined), Section 3.2.1.2, p. 270.
[48] Joint GSP (Redlined), Section 3.2.1.3, p. 271.
[49] Joint GSP (Resubmitted), Appendix 2.E.b, pp. 1243-1380; Gravelly Ford GSP (Redlined), Appendix G, pp. 218-224.

below minimum thresholds for an extended period will affect the interests of beneficial uses and users of groundwater in the Subbasin. As discussed above, during the period when interim milestones exceed minimum thresholds, the GSAs plan to implement a domestic well mitigation program to assist impacted users that effectively manages the effects of the undesirable results that are expected to occur; also, the Plan includes a suite of over 25 projects and management actions which the GSAs have reported progress on implementing in recent Annual Reports.

Based on a review of the information found in the resubmitted Plan and Annual Reports, Department staff conclude that at this time the GSAs have sufficiently addressed component 2 of the corrective action.

4.2.2.3 Describing How Minimum Thresholds Avoid Undesirable Results For Other Sustainability Indicators (3)

The Department's Incomplete Determination notified the GSAs that the GSPs require a description of how conditions at minimum thresholds avoid undesirable results for each applicable indicator.

In response to the corrective action, the GSAs revised the GSPs to include a discussion of the relationship between established minimum thresholds and undesirable results for other sustainability indicators. However, the GSP Regulations require the Department to evaluate whether the minimum thresholds and interim milestones are reasonable[50] and established in a manner to avoid undesirable results for each of the other sustainability indicators.[51] Department staff believe the lower interim milestones have the potential to cause undesirable results related to land subsidence, water quality, and interconnected surface water in the Subbasin. For example, the highest annual rate of subsidence was recorded between December 2012 and July 2014, when groundwater levels were declining to historical lows.[52] The GSAs should consider and disclose their understanding of the correlation between the declining groundwater levels and the maximum historical rate of subsidence while also describing the relationships between groundwater levels and the other applicable sustainability indicators. Department staff are concerned that impacts on other indicators (such as subsidence and water quality) may not recover in the same manner that groundwater levels may. Therefore, the GSAs should analyze how the groundwater levels at interim milestones will avoid causing undesirable results for other sustainability indicators (see Recommended Corrective Action 3).

Based on a review of the information found in the resubmitted Plan, Department staff conclude that the GSAs have taken sufficient action to address component 3 of the corrective action.

[50] 23 CCR § 355.4(b)(1).
[51] 23 CCR § 354.28(b)(2).
[52] New Stone GSP (Redlined), Section 3.2.6.1, p. 99.

4.2.3 Conclusion

At this time, Department staff believe the GSAs have taken sufficient action to address the deficiency identified. Department staff believe that having all the GSPs coordinated and establishing minimum thresholds at 2015 groundwater levels – in conjunction with the implementation of a well mitigation program and the projects and managements actions outlined in the Plan – to be a reasonable means of mitigating overdraft to achieve sustainability by 2040. However, Department staff note the GSAs intend to continue overdraft before 2040 based on the revised interim milestones, which after examining the hydrographs provided, are frequently below historical lows.[53] While SGMA and the GSP Regulations do not preclude undesirable results from occurring during Plan implementation, undesirable results cannot remain or continue after 20 years of Plan implementation. Department staff encourage the GSAs to continue with planning and implementation of the domestic well mitigation program to assist those users and uses of groundwater and other sustainability indicators (e.g., land subsidence, water quality, or interconnected surface water) that may be affected by lowering groundwater levels. The recommended corrective actions should also be considered by the next Periodic Evaluation for further advancement of the sustainable groundwater management in the Subbasin.

4.3 Deficiency 3. The Plan does not develop sustainable management criteria for land subsidence based on best available information and science.

4.3.1 Corrective Action 3

As described in the Department's GSP Assessment Staff Report released on September 22, 2022, Department staff determined that the GSAs do not sufficiently demonstrate that undesirable results related to land subsidence are not present and are not likely to occur in the Subbasin. The Department provided the following corrective actions for the Subbasin to consider and address the following:

1. Clarify and address the currently conflicting information in the Plan regarding what is known, qualified by the level of associated uncertainty, about the existence and impact of land subsidence.

2. The GSP should develop sustainable management criteria based on information in the basin setting and establish a monitoring network to adequately monitor conditions.[54] The basin setting should sufficiently detail the physical setting and characteristics of the Subbasin including descriptions of principal aquifers. the definable bottom of the Subbasin and identify data gaps and uncertainty within the

[53] Joint GSP (Resubmitted), Appendix 2.E.b, pp. 1243-1380; Gravelly Ford GSP (Redlined), Appendix G, pp. 218-224, New Stone GSP (Redlined), Figures 4-2 through 4-7, pp. 145-150; Root Creek GSP (Redlined), Figures 4-2 through 4-7, pp. 196-201.
[54] 23 CCR § 354.26.

hydrogeologic conceptual model. If applicable, data gaps monitoring and steps to fill data gaps before the next periodic assessment should be described.

4.3.2 Evaluation

To address the identified deficiency, the GSAs have supplemented portions of each Plan to develop sustainable management criteria and monitoring for land subsidence. Most of the supplemented material is provided in the Joint GSP and referenced by the other GSPs.

4.3.2.1 Clarifying Conflicting Information in the Plan (1)

The Department's Incomplete Determination notified the GSAs that the GSPs provided conflicting information related to whether significant and unreasonable land subsidence has occurred or will occur in the Subbasin.

In response to the corrective action, the GSPs acknowledge that significant and unreasonable land subsidence has historically occurred during periods with groundwater pumping in excess of the sustainable yield in areas where critical infrastructure exists and in the western areas that overlay the Lower Aquifer, where the Corcoran Clay exists.[55] Additionally, loss of groundwater storage and associated reduction in pore pressures in clay layers in the Lower Aquifer (indicated by lowering groundwater levels) is understood by all parties to lead to conditions that cause or exacerbate land subsidence.[56] Between 1926 and 1972, subsidence resulted in up to 4.0 feet of elevation change within the western portion of the Subbasin.[57] The highest rate of subsidence, also in western portion of the Subbasin, was 0.60 feet per year from December 2012 through July 2014.[58] The Plan also provides various maps documenting the location and extent of subsidence in the Subbasin.[59]

The Plan provides information about infrastructure that is susceptible to subsidence. Specifically, the Joint GSP provides an infrastructure sensitivity assessment of critical infrastructure including roads, railroads, highways, waterways, surface water conveyance structures, agricultural wells, domestic wells, public supply wells, and wastewater infrastructure. The assessment discusses impacts or interference with surface land uses and includes details such as proximity, orientation, and relative vulnerability to adverse effects of land subsidence.[60] Generally, the assessment states that the critical infrastructure were not anticipated to be impacted by future subsidence rates. For example, the GSP identifies the Chowchilla Bypass and the Eastside Bypass as critical infrastructure overlaying the Corcoran Clay, near an area of past documented subsidence; based on annual average subsidence rates from 2011 to 2017, the design profile and freeboard of the bypass will not be impacted by residual subsidence through

[55] Joint GSP (Redlined), Section 3.4.3, p. 325.
[56] Joint GSP (Redlined), Section 3.3.3.7, p. 313.
[57] Gravelly Ford GSP (Redlined), Section 2.2.2, p. 41.
[58] New Stone GSP (Redlined), Section 3.2.6.1, p. 99.
[59] New Stone GSP (Redlined), Figures 3-23 and 3-24, pp. 101-102.
[60] Joint GSP (Resubmitted), Appendix 3.G, pp. 1921-1953.

2026.[61] Additionally, for impacted wells, such as domestic wells, well owners are to be assisted by the domestic well mitigation program.[62] The GSP also states the GSAs are analyzing the potential to couple implementation efforts with the Subsidence Control Measures Agreement that is currently in effect in parts of the Chowchilla Subbasin near the Subbasin boundary.[63]

Based on a review of the information found in the resubmitted Plan, Department staff conclude that the GSAs have addressed component 1 of the corrective action.

4.3.2.2 Developing Sustainable Management Criteria and Monitoring Network (2)

The Department's Incomplete Determination notified the GSAs that the GSPs do not sufficiently demonstrate that undesirable results related to land subsidence are not present and are not likely to occur in the Subbasin.

In response to the corrective action, the GSPs establish revised, coordinated sustainable management criteria for the Subbasin to not allow subsidence once sustainability is achieved in 2040. With that the GSPs amended the minimum thresholds to 0 feet per year (ft/yr).[64] The Plan also identifies a total uncertainty of subsidence to be -0.16 ft/yr, meaning any amount of subsidence less than -0.16 ft/yr would be considered within the uncertainty of measurement and considered 0 ft/yr.[65] The Plan states that this minimum threshold is consistent with the sustainable management criteria for groundwater levels which seeks to keep levels above 2015 conditions by 2040.[66] The GSAs also revised the measurable objective rate to 0 ft/yr.[67] The Plan allows for minimum threshold exceedances throughout the duration of the implementation phase with the proposed interim milestones, which were revised based on two areas: areas of subsidence monitoring and areas of greater subsidence concern.[68] For areas of monitoring, interim milestones are established at -0.20 ft/yr by 2025, -0.13 ft/yr by 2030, -0.07 ft/yr by 2035, and 0 ft/yr by 2040 which are monitored by three survey benchmarks and one continuous GPS station. For areas of concern, interim milestones are established at -0.60 ft/yr by 2025, -0.40 ft/yr by 2030, -0.20 ft/yr by 2035, and 0 ft/yr by 2040 and monitored at three survey benchmarks. The established interim milestones are based on observed data with the highest rates (i.e., milestones to 2025) being slightly higher than actual subsidence rates experienced in the Subbasin between 2011 and 2016.[69] The Plan defines an undesirable result as occurring when "… the average subsidence across 75 percent or

[61] Joint GSP (Resubmitted), Appendix 3.G, p. 1932.
[62] Joint GSP (Resubmitted), Appendix 3.G, p. 1935.
[63] Joint GSP (Resubmitted), Appendix 3.G, p. 1933; Joint GSP (Redlined) Section 3.3.3.7, p. 312.
[64] Joint GSP (Redlined), Section 3.3.3, pp. 310-314.
[65] Joint GSP (Redlined), Section 3.3.3.1, p. 311.
[66] Joint GSP (Redlined), Section 3.3.1.4, p. 301.
[67] Joint GSP (Redlined), Section 3.2.3.1, p. 279.
[68] Joint GSP (Redlined), Section 3.2.3.2, pp. 279-280.
[69] Joint GSP (Redlined), Section 3.2.3.2, p. 280.

more RMS in the Subbasin (including RMS in all four GSP plan areas) exceeds the minimum threshold for two consecutive years."[70]

Department staff have identified areas for improvement in the GSAs' defined undesirable results. Specifically, the quantification of conditions that likely would cause undesirable results as when more than 75 percent of the representative monitoring sites in the Subbasin exceed threshold levels for two consecutive years is unsatisfactory, because the Plan does not explain how this threshold would avoid effects the GSAs have determined to be significant and unreasonable. On the contrary, the values and timing of exceedances appear to be arbitrary. Subsidence is prominent and likely to occur in western portions of the Subbasin in correlation with the presence of the Corcoran Clay. Two of the seven representative monitoring sites are located in that area of the Subbasin; using the current definition, localized subsidence could occur indefinitely without meeting the quantitative criteria for an undesirable result. Furthermore, when considering land subsidence, compacted sediments may not rebound alongside rising groundwater levels due to irreversible changes in the subsurface. Additionally, the Plan establishes two subsidence areas, as mentioned above, which the GSAs do not consider when establishing the quantitative metrics for an undesirable result (i.e., Department staff would expect more stringent metrics in the areas of greater subsidence concern as compared to the subsidence monitoring areas). These criteria should be considered when defining when and where undesirable results occur (see Recommended Corrective Action 4a)

While Department staff are encouraged by the updated sustainable management criteria, the Plan still does not identify a total (i.e., cumulative) amount of subsidence which would be considered significant and unreasonable. The interim milestones established using annual rates would allow for up to 6.5 feet of total subsidence by 2040. This appears inconsistent with the legislative intent of SGMA to avoid or minimize subsidence, and no adequate justification for allowing this amount of additional subsidence is provided in the GSP.[71] Considering the Subbasin has recently experienced subsidence and contains infrastructure that the GSP identifies as susceptible to subsidence, the GSAs should identify and disclose the cumulative amount of subsidence that can occur without causing significant and unreasonable impacts to the beneficial uses and users of groundwater, surface land uses, and property interests, all of which must be clearly defined. In establishing the cumulative amount of potential subsidence that could occur during GSP implementation, the GSAs should consider the conditions necessary to minimize or halt subsidence during GSP implementation and maintain those conditions once sustainability has been achieved on or before 2040. Based on the amount of subsidence anticipated between now and 2025, Department staff believe this does not preclude approval at this time. However, given that the Plan projects minimum threshold exceedances during implementation, which may likely result in undesirable results related to water levels, and the Plan intends for subsidence to be 0 ft/yr only by and after 2040, Department staff

[70] Joint GSP (Redlined), Section 3.4.3, p. 325.
[71] Water Code § 10720.1 (e).

recommend identifying and including a quantitative value for cumulative subsidence for minimum thresholds and other sustainability criteria related to subsidence by the first Periodic Evaluation (see Recommended Corrective Action 4b).

SGMA and the GSP Regulations indicate that for a basin to be sustainably managed, the basin must experience no undesirable results within 20 years of plan implementation and then throughout the planning and implementation horizon. Unlike other indicators, the legislature specifically indicated its intent that SGMA implementation avoid or minimize subsidence.[72] Unlike groundwater levels that may fall and then rise in a basin, subsidence can often be inelastic and permanent. This means that undesirable results from subsidence during plan implementation will likely still exist and persist to 2040 and beyond. For instance, subsidence that occurs during early Plan implementation that causes lasting impacts to infrastructure, like flood control structures, that substantially interferes with the infrastructure's operations and utility in 2040 and beyond, constitutes an undesirable result under SGMA. Department staff believe that the Plan's continued allowance of minimum threshold exceedances during the first 20 years of plan implementation (i.e., allowing further subsidence as a result of water level declines below historic lows at the interim milestones) and potential permanent impacts to surface infrastructure and uses is not consistent with the intent of SGMA to achieve sustainability and to avoid or minimize subsidence. The Plan should consider and provide details describing the current and potentially lasting impacts of subsidence on land uses and groundwater beneficial uses and users as described above in Recommended Corrective Action 4b.

The GSP Regulations require the Department to evaluate whether the minimum thresholds and interim milestones are reasonable[73] and established in a manner to avoid undesirable results for each of the other sustainability indicators.[74] Department staff believe the interim milestones below the minimum threshold have the potential to cause undesirable results related to other sustainability indicators which the GSAs also have a responsibility to avoid. For example, the Plan does not provide a discussion of how the subsidence milestones, that allow for continued subsidence and associated irreversible compaction of aquifer materials, relate to the reduction of groundwater storage or the degradation of water quality sustainability indicators. The GSAs should consider and disclose their understanding of this and other relationships between sustainability indicators. The GSAs should analyze whether or how the land subsidence rates at interim milestones will avoid causing undesirable results for other sustainability indicators (see Recommend Corrective Action 4c).

In the establishment of the minimum thresholds for land subsidence, the Plan describes the application of a level of uncertainty to measurements, claiming that the survey measurements have a vertical accuracy of plus or minus 2.5 centimeters. The Plan

[72] Water Code § 10720.1(e).
[73] 23 CCR § 355.4(b)(1).
[74] 23 CCR § 354.28(b)(2).

proposes adding these uncertainty values so that when two measurements are taken the Agencies consider the total uncertainty in subsidence to be 5 centimeters, which equals approximately -0.16 ft/yr. By this rationale, the Plan assumes that subsidence values less than 0.16 ft/yr are within the uncertainty of measurement and considered to be compliant with the minimum threshold of 0 ft/yr.[75] However, although there may be some uncertainty in subsidence measurements, the uncertainty does not necessarily mean that small measurements of subsidence within that range of uncertainty (or accuracy) should be ignored or mean that no subsidence is occurring. Department staff believe this approach of always rounding any annual subsidence measurements within the range of error to zero every year is inconsistent with standard practices. When multiple measurements are taken at the same location, they are compared to the same baseline measurement and, in turn, have the same single level of uncertainty. While it's understandable to build in an allowance for some level of uncertainty, it appears the Plan allows for the continued subsidence if the measured rate is equal to or less than 0.16 ft/yr. Department staff recommend the Plan revise its application of the level of uncertainty as it relates to subsidence measurements according to standard professional practices (see Recommended Corrective Action 4d).

The Plan acknowledges there are data gaps in assessing subsidence in the Subbasin and provides a workplan[76] which aims to provide sufficient data and analysis to fill data gaps, including enhancing monitoring and understanding relationships between land subsidence and groundwater levels at different depths within the western part of the Subbasin, improving quantification of groundwater pumping within Upper Aquifer and Lower Aquifer, and assessing the adequacy of the sustainable management criteria. Considering the Department provides quarterly updates for monthly InSAR subsidence data covering much of the Subbasin, the GSP should address or explain why the GSAs have decided to not utilize this reliable data source to assess whether management is causing significant and unreasonable effects to surface land uses. Department staff encourage these efforts and also recommend the GSAs take steps to address the recommended corrective actions by the next Periodic Evaluation of the Plan.

Based on a review of the information found in the resubmitted Plan, Department staff conclude that the GSAs have addressed component 2 of the corrective action.

4.3.3 Conclusion

Overall, Department staff believe the GSAs have taken sufficient action to address the deficiency identified. Staff conclude that the zero tolerance for land subsidence minimum thresholds and measurable objectives at the end of the implementation period in 2040 is commensurate with the understanding of SGMA. However, Department staff are concerned with the amount of subsidence that may occur during the implementation period and the potential undesirable results that may cause as a result of permanent impacts to infrastructure and surface land uses. The recommended corrective actions

[75] Joint GSP (Redlined), Section 3.3.3.1, p. 311.
[76] Joint GSP (Resubmitted), Appendix 3.H, pp. 1954-1968.

should be considered by the next Periodic Evaluation to more align with the intent of SGMA to avoid or minimize subsidence.

4.4 Deficiency 4. The Plan does not develop sustainable management criteria for the depletions of interconnected surface water based on best available information and science.

4.4.1 Corrective Action 4

As described in the Department's GSP Assessment Staff Report released on September 22, 2022, Department staff determined that the GSAs do not sufficiently demonstrate that interconnected surface water or undesirable results related to depletions of interconnected surface water are not present and are not likely to occur in the Subbasin. The Department provided the following corrective actions for the Subbasin to consider and address the following:

1. Clarify and address the currently conflicting information in the Plan regarding what is known, qualified by the level of associated uncertainty, about the presence and degree of interconnected surface water and, if applicable, the depletion of that interconnected surface water by groundwater use, including quantities, timing, and locations.[77]

2. If the GSAs cannot provide a sufficient, evidence-based justification for the absence of interconnected surface water, then they should develop sustainable management criteria, as required in the GSP Regulations[78] based on best available information and science. Evaluate and disclose, sufficiently and thoroughly, the potential effects of the Plan's sustainable management criteria for depletion of interconnected surface water on beneficial uses of the interconnected surface water and on groundwater uses and users. Additionally, development of sustainable management criteria must be supported by information in the basin setting and the GSAs must develop a monitoring network capable of collecting sufficient data to support analysis of the quantified spatial and temporal exchanges between surface water and groundwater that can be associated with groundwater pumping.

4.4.2 Evaluation

To address the identified deficiency, the GSAs have supplemented portions of the Plan to describe the basin setting, develop sustainable management criteria and monitoring for depletions of interconnected surface water.

4.4.2.1 Clarifying Conflicting Information in the Plan (1)

The Department's Incomplete Determination notified the GSAs that the GSPs provided conflicting information related to identifying the presence of interconnected surface water in the Subbasin.

[77] 23 CCR §§ 354.28(c)(6)(A-B).
[78] 23 CCR §§ 354.26, 354.28, 354.30.

In response to the corrective action, the GSPs revised the descriptions of groundwater—surface water interactions in the Subbasin, acknowledging that data indicates that the San Joaquin River appears to be in connection with groundwater during some periods and there is at least some potential for regional groundwater pumping to impact groundwater dependent ecosystems (GDEs) with roots extending down 20 to 30 feet along the San Joaquin River.[79]

The method the GSP used to determine the connectivity was to compare the historical regional aquifer groundwater elevations to stream thalweg (deepest portion of stream channel) elevations and assess stream seepage. The comparison of the groundwater levels and stream thalweg suggest the San Joaquin River was likely connected with groundwater from 1958 through 1984, but groundwater was about 10 to 50 feet below the thalweg from 1989 through 2016.[80] While this approach is sufficient to confirm the presence of a hydraulic connection, Department staff note groundwater levels dropping below the thalweg of the San Joaquin River would not be sufficient to prove surface water and groundwater are disconnected. This is because water from the river is still recharging the aquifer and may do so at a rate that would cause mounding in the local water table surrounding the river. The mounding in the water table may enable the river and aquifer to maintain a saturated hydraulic connection when groundwater levels drop well below the bottom of the river. Additionally, stream seepage indicates that during above normal and wet years, such as 2017 and 2019, groundwater is discharged to streams.[81] The GSP states that there are data gaps, and provides a workplan[82] which aims to provide sufficient data and analysis to fill data gaps, including making a more informed determination of whether or not interconnected surface water is present along the San Joaquin River, improving understanding of the relationship between streamflow and regional groundwater pumping, and providing an improved basis for setting sustainable management criteria if it is determined that interconnected surface water conditions exist.[83] At this time, Department staff conclude sufficient action has been taken on this deficiency and believe the GSAs can work with the Department to further efforts on interconnected surface water.

Based on a review of the information found in the resubmitted Plan, Department staff conclude that the GSAs have addressed component 1 of the corrective action.

4.4.2.2 Sustainable Management Criteria and Monitoring Network (2)

The Department's Incomplete Determination notified the GSAs that the GSPs do not sufficiently demonstrate that undesirable results related to depletions of interconnected surface water are not present and are not likely to occur in the Subbasin. Therefore, if the GSAs cannot provide a sufficient, evidence-based justification for the absence of

[79] Joint GSP (Redlined), Section 2.2.2.5, p. 120.
[80] Joint GSP (Redlined), Section 2.2.2.4, p. 118.
[81] Joint GSP (Resubmitted), Figure 2-76, p. 310.
[82] Joint GSP (Resubmitted), Appendix 3.I, pp. 1969-1981
[83] Joint GSP (Resubmitted), Appendix 3.I, p. 1971.

interconnected surface water, then they should develop sustainable management criteria, as required in the GSP Regulations.

In response to the corrective action, the GSPs established interim sustainable management criteria for depletions of interconnected surface water along the San Joaquin River. Specifically, the GSAs define an undesirable result occurring when greater than 30 percent of representative monitoring wells exceed their minimum thresholds for two consecutive five-year rolling averages.[84] Minimum thresholds are defined as the percent of time surface water and groundwater was connected over the historical period of 1989 to 2015. Measurable objectives and interim milestones are the same as minimum thresholds. Monitoring will be conducted annually using three monitoring sites.

The GSAs used a metric called "percent of time connected" to develop the interim sustainable management criteria for depletion of interconnected surface water.[85] In reviewing the information provided in the GSP, Department staff conclude that while developing sustainable management criteria for interconnected surface water is a substantial step forward in addressing the deficiency, the development of sustainable management criteria in the Plan is not consistent with the GSP Regulations. Reporting the percent of time connected does not provide adequate information to describe or evaluate the quantity and timing of depletions of interconnected surface water due to groundwater use, as required by the GSP Regulations.[86] As mentioned in Section 4.4.2.1, the GSAs prepared a work plan outlining an approach to fill these data gaps.[87] The work plan states the GSAs intend to compile and review pertinent existing data and reports, construct and install new monitoring facilities, collect additional field data, and conduct additional technical analysis. The purpose is to make a more informed determination of whether interconnected surface water is present along the San Joaquin River, to improve understanding of the relationships between streamflow, shallow groundwater levels, and regional groundwater pumping.[88] While the work plan states that the GSAs will potentially refine or modify the interim sustainable management criteria, it also indicates that the GSAs will continue using the metric of "percent of time connected" for sustainable management criteria[89] – a metric Department staff conclude is not appropriate in estimating timing and volume of interconnected surface water depletion and evaluating potential impacts to beneficial uses and users. The GSAs proposed to complete most of the tasks in the work plan by 2024 with the intent of including the early results in the first Periodic Evaluation.[90] Department staff are encouraged by the GSA's intent to increase data collection and fieldwork. At this time, Department staff conclude sufficient action has

[84] Joint GSP (Redlined), Section 3.4.5, p. 327.
[85] Joint GSP (Redlined), Section 3.2.5.1, p. 291, Section 3.3.5.1, p. 319.
[86] 23 CCR §§ 354.28(c)(6)(A), 354.28(c)(6)(B).
[87] Joint GSP (Resubmitted), Appendix 3.I, pp. 1969-1981.
[88] Joint GSP (Resubmitted), Appendix 3.I, pp. 1970-1971.
[89] Joint GSP (Resubmitted), Appendix 3.I, p. 1979.
[90] Joint GSP (Resubmitted), Appendix 3.I, p. 1980.

been taken on this deficiency and believe the GSAs can work with the Department to further efforts on interconnected surface water.

Based on a review of the information found in the resubmitted Plan, Department staff conclude that the GSAs have addressed component 2 of the corrective action.

4.4.3 Conclusion

Overall, Department staff believe the GSAs have taken sufficient action to address the deficiency identified.

Department staff understand that quantifying depletions of interconnected surface water from groundwater extractions is a complex task that likely requires developing new, specialized tools, models, and methods to understand local hydrogeologic conditions, interactions, and responses. During the initial review of GSPs, Department staff have observed that most GSAs have struggled with this requirement of SGMA. However, staff believe that most GSAs will more fully comply with regulatory requirements after several years of Plan implementation that includes projects and management actions to address the data gaps and other issues necessary to understand, quantify, and manage depletions of interconnected surface waters. Department staff further advise that at this stage in SGMA implementation GSAs address deficiencies related to interconnected surface water depletion where GSAs are still working to fill data gaps related to interconnected surface water and where these data will be used to inform and establish sustainable management criteria based on timing, volume, and depletion as required by the GSP Regulations.

The Department will continue to support GSAs in this regard by providing, as appropriate, financial and technical assistance to GSAs, including the development of guidance describing appropriate methods and approaches to evaluate the rate, timing, and volume of depletions of interconnected surface water caused by groundwater extractions. Once the Department's guidance related to depletions of interconnected surface water is publicly available, GSAs, where applicable, should consider incorporating appropriate guidance approaches into their future periodic updates to the GSP. GSAs should consider availing themselves of the Department's financial or technical assistance, but in any event must continue to fill data gaps, collect additional monitoring data, and implement strategies to better understand and manage depletions of interconnected surface water caused by groundwater extractions and define segments of interconnectivity and timing within their jurisdictional area. Furthermore, GSAs should coordinate with local, state, and federal resources agencies as well as interested parties to better understand the full suite of beneficial uses and users that may be impacted by pumping induced surface water depletion.

5 PLAN EVALUATION

As stated in Section 355.4 of the GSP Regulations, a basin "shall be sustainably managed within 20 years of the applicable statutory deadline consistent with the objectives of the Act." The Department's assessment is based on a number of related factors including whether the elements of a GSP were developed in the manner required by the GSP Regulations, whether the GSP was developed using appropriate data and methodologies and whether its conclusions are scientifically reasonable, and whether the GSP, through the implementation of clearly defined and technically feasible projects and management actions, is likely to achieve a tenable sustainability goal for the basin.

The Department staff's evaluation of the likelihood of the Plan to attain the sustainability goal for the Basin is provided below. Department staff consider the information presented in the Plan to satisfy the general requirements of the GSP Regulations.

5.1 ADMINISTRATIVE INFORMATION

The GSP Regulations require each Plan to include administrative information identifying the submitting Agency, describing the plan area, and demonstrating the legal authority and ability of the submitting Agency to develop and implement a Plan for that area.[91]

The Madera Subbasin is bound by the San Joaquin River and Kings Subbasin in the south, Delta-Mendota Subbasin in the west, Chowchilla Subbasin in the north, and the foothills of Sierra Nevada in the east.[92] No adjudicated areas are shown on the maps provided in the GSP.[93] The Subbasin does not have any considerable federal lands or state-owned lands.[94]

The Subbasin is managed by seven groundwater sustainability agencies. Four of those seven groundwater sustainability agencies have developed the Madera Joint Groundwater Sustainability Plan, and the other three groundwater sustainability agencies developed individual groundwater sustainability plans.[95] The four GSPs that cover the entire Madera Subbasin are:

- Madera Joint Groundwater Sustainability Plan (Joint GSP)
- Gravelly Ford Water District Groundwater Sustainability Plan (Gravelly Ford GSP)
- New Stone Water District Groundwater Sustainability Plan (New Stone GSP)

[91] 23 CCR § 354.2 *et seq*.
[92] Joint GSP, Section 2.1, p. 63.
[93] Joint GSP, Section 2.1.1, p. 63, Figure 2-1, p. 64.
[94] Joint GSP, Section 2.1.1, p. 63. Note: Federal land includes primarily rights of way along canals conveying USBR Central Valley Project water. State land includes primarily California Department of Parks and Recreation land along San Joaquin River near Friant, California.
[95] Joint GSP, Table 1-4, p. 56.

- Root Creek Water District Groundwater Sustainability Plan (Root Creek GSP)

The four groundwater sustainability agencies that developed the Joint GSP collectively are:

- Madera County Groundwater Sustainability Agency
- City of Madera Groundwater Sustainability Agency
- Madera Irrigation District Groundwater Sustainability Agency
- Madera Water District Groundwater Sustainability Agency

The Joint GSP plan area represents 94% of the Madera Subbasin.[96] The Joint GSP provides information that is encompassing-of, relevant-to, and reiterated-in the other three groundwater sustainability plans and is often cited by Department staff when referencing information relevant to the entire Subbasin. Collectively, unless otherwise specified, the four GSPs are referred to as the Plan for the Subbasin.

The Gravelly Ford GSP boundaries are contiguous with the Gravelly Ford Water District and contain approximately 8,500 acres comprised of grape vineyards, tree groves, and rural residences.[97] The New Stone GSP boundaries are coterminous with the New Stone Water District boundaries, encompassing approximately 4,200 acres in the northwestern area of the Madera Subbasin. The New Stone Water District consists primarily of agriculture and two landowners.[98] The Root Creek GSP boundaries are the same as the Root Creek Water District boundaries and is located in the southeastern portion of the Madera subbasin—bounded on the south by San Joaquin River—with the majority of the land being used as agriculture.[99]

A map showing the Subbasin and adjacent subbasins is shown in Figure 1 below.

[96] Joint GSP, Table 1-2, p. 42.
[97] Gravelly Ford GSP, Section 1.1.1, p. 6.
[98] New Stone GSP, Executive Summary, p. 12.
[99] Root Creek GSP, Executive Summary, p. 13, Figure 2-5, p. 43.

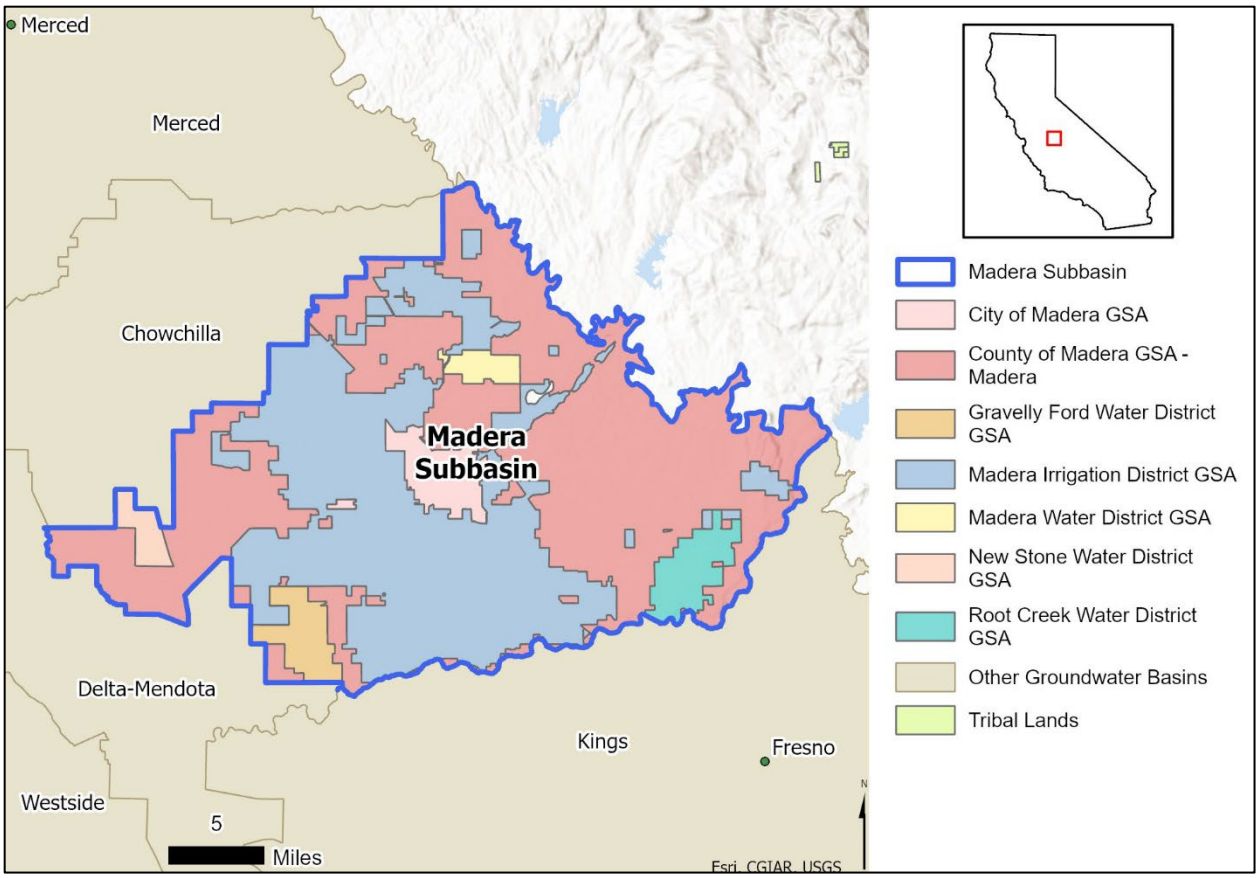


Figure 1. Madera Subbasin Location Map[100]

The land use areas in the Subbasin are broadly classified across three sectors: agricultural (including dairies), urban, and native vegetation.[101] The Plan includes a summary of land use stating irrigated agriculture is the most prominent land use in the Subbasin, covering approximately 213,000 acres.[102] For example, the New Stone GSP states that 100% of land use in the GSP is agricultural.[103] Native vegetation and water surfaces collectively were reported to cover the second highest acreage approximately 100,000 acres.[104] Urban area that includes cities, residential, and semi-agricultural cover approximately 36,000 acres.[105]

The water use source type was not independently presented for the entire Subbasin. For example, the Gravelly Ford GSP states an unquantified, small amount of groundwater pumping occurs for domestic use.[106] Instead, it is reported that the water source type is

[100] Joint GSP, Figure 2-1, p. 64.
[101] Joint GSP, Section 2.1.1, p. 65, Figure 2-2, p. 66.
[102] Joint GSP, Table 2-1, p. 68.
[103] New Stone GSP, Section 2.5.1, p. 38.
[104] Joint GSP, Table 2-1, p. 68.
[105] Joint GSP, Table 2-1, p. 68.
[106] Gravelly Ford GSP, Section 2.1.5, p. 21.

both groundwater and local surface water supplies, but groundwater appears to be the primary water source in the Subbasin.[107]

The Plan includes maps that depict the density of wells (domestic, agricultural, and public supply) by township range and section in Figure 2-5, Figure 2-6, and Figure 2-7 of the Joint GSP prepared from the Department's Well Completion Report Map Application.[108] The highest concentrations of reported domestic wells are centered primarily around the City of Madera and Bonadelle Ranchos-Madera Ranchos in the eastern portion of the Subbasin.[109] Reported irrigation wells are generally less concentrated and more evenly distributed across the Subbasin, though slightly higher concentrations are found in some areas within rural Madera County, Madera Irrigation District, and Root Creek Water District.[110]

The Plan describes existing water resource management programs operating in the Subbasin. The Joint GSP states the local agencies that have formed each of the Subbasin's groundwater sustainability agencies have prepared and adopted several water planning documents in the past, including Madera Integrated Regional Water Management Plan and Madera Regional Groundwater Management Plan. The Subbasin's other local water management plans, federal, state, and regional groundwater and surface water programs were discussed.[111] The Joint GSP states the existing water resource monitoring and management programs constitute a well-developed and broadly distributed system that provides representative data throughout the Subbasin that have been, and will be, incorporated into the Plan as appropriate.[112]

The Plan provides a list of public meetings where the Plan was discussed, including GSA board meetings, Coordination Committee meetings, stakeholder advisory committee meetings, and public workshops.[113] The GSPs include stakeholder communication and engagement plans to assist Subbasin groundwater sustainability agencies in their efforts to develop general and strategic communications to engage stakeholders in groundwater management activities.[114]

The Plan identifies beneficial uses and users of groundwater in the Subbasin. The various stakeholders identified are the general public, private water users, urban and agricultural water users, industrial water users, environmental and ecosystem water uses, tribes, federal lands and integrated regional water management groups.[115] The Plan describes the beneficial uses of groundwater in the Subbasin, which includes irrigation and drinking

[107] Joint GSP, Figure 2-2, p. 66.
[108] Joint GSP, Figures 2-5 through 2-7, pp. 171-173.
[109] Joint GSP, Section 2.1.1, p. 70.
[110] Joint GSP, Section 2.1.1, p. 70.
[111] Joint GSP, Section 2.1.2, pp. 70-77.
[112] Joint GSP, Section 2.1.2, pp. 70-77.
[113] Joint GSP, Section 2.1.5, pp. 83-90, Table A6.C-2, pp. 1768-1779.
[114] Joint GSP, Appendix 2.C.a, pp. 586-638; Gravely Ford GSP, Section 2.1.5, p. 22, New Stone GSP, Section 2.5.3 and 2.5.4, pp.39-40, Root Creek GSP, Section 2.5.3 to 2.5.4, pp. 73-75.
[115] Joint GSP, Table 2-5, pp. 85-86, Table A2.C.a-1, pp. 592-593.

water supply (i.e., municipal, urban, and rural).[116] According to the Joint GSP, each of the seven groundwater sustainable agencies in the Subbasin held regular public meetings, coordination committee meetings, and subbasin wide technical meetings.[117] For example, according to the Root Creek GSP,[118] engagement with the groundwater users occurred at the time of formation of GSAs, development of the draft GSP, finalization of the GSP and engagement will continue for the implementation of the GSP.[119]

Overall, Department staff believe the GSAs have thoroughly described Agency information, plan area, and notice and communication process, in substantial compliance with the GSP Regulations.

5.2 Basin Setting

GSP Regulations require information about the physical setting and characteristics of the basin and current conditions of the basin, including a hydrogeologic conceptual model; a description of historical and current groundwater conditions; and a water budget accounting for total annual volume of groundwater and surface water entering and leaving the basin, including historical, current, and projected water budget conditions.[120]

5.2.1 Hydrogeologic Conceptual Model

The GSP Regulations require a descriptive hydrogeologic conceptual model of the basin that includes a written description supported by cross sections and maps.[121] The hydrogeologic conceptual model is a non-numerical model of the physical setting, characteristics, and processes that govern groundwater occurrence within a basin, and represents a GSA's understanding of the geology and hydrology of the basin that support the geologic assumptions used in developing mathematical models, such as those that allow for quantification of the water budget.[122]

The Plan provides a description of the hydrogeologic conceptual model documented in a 2017 technical memoranda[123] and qualified maps.[124] The Gravelly Ford GSP provided additional descriptions to the hydrogeological conceptual model using a 2018 report titled *Hydrogeologic Conceptual Model and Groundwater Conditions for the Gravelly Ford Water District GSP*,[125] which describes the physical components in the Gravelly Ford

[116] Joint GSP, Section 1, p. 40.
[117] Joint GSP, Section 2.1.5.3, p. 86.
[118] Root Creek GSP, Appendix 2-C, pp. 245-246.
[119] Root Creek GSP, Section 2.5.1, pp. 72-73.
[120] 23 CCR § 354.12 *et seq*.
[121] 23 CCR § 354.12 *et seq*.
[122] DWR Best Management Practices for the Sustainable Management of Groundwater: Hydrogeologic Conceptual Model, December 2016: https://water.ca.gov/-/media/DWR-Website/Web-Pages/Programs/Groundwater-Management/Sustainable-Groundwater-Management/Best-Management-Practices-and-Guidance-Documents/Files/BMP-3-Hydrogeologic-Conceptual-Model_ay_19.pdf.
[123] Joint GSP, Section 2.2.1, pp. 90-96.
[124] Joint GSP, Figures 2-5 through Figure 2-46, pp. 171-211, Appendix 2.D, pp. 1078-1090.
[125] Gravelly Ford GSP, Appendix B, pp. 89-124.

GSP area, including, but not limited to, the principal aquifers,[126] surface water bodies,[127] and primary users of groundwater[128] in the Gravelly Ford GSP area.

The surface geology of the Subbasin is described predominantly as younger and older alluvium with subsurface deposits, from the surface to the bottom of the Subbasin, consisting of alluvium and unconsolidated continental deposits.[129] The Subbasin is depicted to be underlain by crystalline basement complex rocks of the Sierra Nevada.[130]

The lateral boundaries of the Subbasin are described as the hydrogeologic boundary created by the bedrock of the Sierra Nevada to the east; and the political boundaries of the Kings Subbasin to the south, Chowchilla Subbasin to the north, and Delta-Mendota Subbasin to the west.[131]

The Plan describes that the bottom of the Subbasin, throughout most of the Subbasin, is defined by the depth to the base of fresh water (groundwater with conductivity up to 3,000 micromhos per centimeter), except in the eastern portion where it is defined by the depth to basement rock.[132] However, the Plan states that there are wells screened below the defined base of fresh water while explaining these wells will likely have hydraulic connection with the overlying freshwater zone, so they are considered to be part of the Subbasin.[133] For example, cross-sections provided by the Joint GSP depict wells that extend below the bottom of the Subbasin.[134]

The Plan does not explicitly use the term principal aquifers to describe aquifers within the Subbasin, instead the Plan provides a description of aquifer systems present in the Subbasin. The Plan states that the Corcoran Clay underlies the western one-third of the Subbasin[135] and acts as a confining layer separating the upper unconfined aquifer from the lower confined aquifer.[136] The top of Corcoran Clay lies between 200 to 350 feet beneath the New Stone GSP area.[137] The Plan describes that the area outside of the Corcoran Clay, located in the central and eastern portions of the Subbasin, contains discontinuous clay layers interspersed with permeable coarse-grained units and is generally considered to be semi-confined. The semi-confined aquifer is further described as an upper semi-confined aquifer and a lower semi-confined aquifer (at an estimated depth ranging from 200 to 400 feet which generally correlates to the depth of the Corcoran Clay).[138] The Plan states the Subbasin contains areas of perched water. For example,

[126] Gravelly Ford GSP, Appendix B, p. 102.
[127] Gravelly Ford GSP, Appendix B, pp. 96-99.
[128] Gravelly Ford GSP, Appendix B, p. 107.
[129] Joint GSP, Section 2.2.1.1, p. 91.
[130] Joint GSP, Section 2.2.1.1, p. 91, Figure 2-19, p. 184.
[131] Joint GSP, Section 2.2.1.2, p. 91, Figure 2-17, p. 182.
[132] Joint GSP. Section 2.2.1.2. pp. 91-92, Figures 2-24 through 2-34, pp. 189-199.
[133] Joint GSP, Section 2.2.1.2, p. 92.
[134] Joint GSP, Figures 2-24 to 2-34, pp. 189-199.
[135] Joint GSP, Section 2.2.1.3, p. 93.
[136] New Stone GSP, Section 3.1.8, p. 60.
[137] New Stone GSP, Section 3.1.8, p. 60.
[138] Joint GSP, Section 2.2.1.3, pp. 93-94.

the Joint GSP states that the approximate location of the perched aquifers are six miles southeast of the City of Madera and ten miles northwest of the City of Madera; depths range from 3 to 27 feet southeast of the City of Madera, 100 feet within the City of Madera, and 105 to 130 feet northeast of Madera. Other sites with perched groundwater are believed to exist, but locations and depths are uncertain due to limited data.[139]

Department staff find that the Plan introduces uncertainty in the hydrogeologic conceptual model by identifying several aquifers in the Subbasin, but not directly defining any of these aquifers as principal aquifer(s). Additional details are provided below.

- The Plan identifies formations (i.e., Modesto, Riverbank, and Turlock Lake Formation - which contains the Corcoran Clay)[140] of the Subbasin but does not associate them with principal aquifer(s).
- The Plan describes the lateral and vertical boundaries of the Subbasin[141] but does not provide details that describe the lateral and vertical boundaries by principal aquifer. Also, the GSP does not provide sufficient details to support that east of the Corcoran Clay, the upper regional aquifer is semi-confined, instead of unconfined.
- The Plan does not provide a map depicting the source and point of delivery for imported waters.
- The Plan provides a description of water quality for total dissolved solids, nitrate, and arsenic along with maps of concentrations within the Subbasin.[142] None of the water quality data is identified by principal aquifer, although some of the data is identified by different aquifer descriptions such as upper, lower, shallow wells and deep wells.[143]

The Plan provides cross-sections that provide sufficient information to depict the major stratigraphic and structural features in the Subbasin. Physical characteristics of the Subbasin are depicted on various maps and figures. The cross-sections depict the base of freshwater, top of crystalline basement complex of the Sierra Nevada along the eastern portion of the Subbasin. Also shown is the upper aquifer and lower aquifer separated by the Corcoran Clay. Additionally, the GSP describes that east of the Corcoran Clay extent, the aquifer system is considered to consist of an upper semi-confined aquifer and a lower semi-confined aquifer;[144] however, the cross-sections show unconfined groundwater levels in the areas identified in the GSP as semiconfined.

The Plan does not explicitly identify data gaps and uncertainty concerning the hydrogeologic conceptual model as required by the GSP Regulations.[145] Department staff believe that a discussion regarding data gaps and uncertainty in the hydrogeologic

[139] Joint GSP, Section 2.2.2.1, p. 98.
[140] Joint GSP, Section 2.2.1.1, p. 91; Root Creek GSP, Section 3.1.2, p. 76.
[141] Joint GSP, Section 2.2.1.2, p. 91.
[142] Joint GSP, Section 2.2.2.3, pp. 102-104.
[143] Joint GSP, Appendix 2.E., pp. 1267-1321.
[144] Joint GSP, Section 2.2.1.1, p. 95.
[145] 23 CCR § 354.14(b)(5).

conceptual model, and plans to address data gaps is necessary, as lack of data and understanding of the physical characteristics of the subbasin may limit sustainable groundwater management (see Recommended Corrective Action 5).

5.2.2 Groundwater Conditions

The GSP Regulations require a written description of historical and current groundwater conditions for each of the six sustainability indicators and groundwater dependent ecosystems.[146]

Groundwater levels are currently declining across much of the Subbasin in both the unconfined and lower aquifer zones.[147] The current conditions are a continuation of historical trends of declining groundwater levels across much of the Subbasin that have been observed for at least the past 30 years.[148] In total, more than 500 hydrographs are included in the Plan covering varying timelines over the last 100 years. Hydrographs included in the Plan show two measurements per year over the well's entire period of record with the timeline beginning in 1945 or 1920.[149]

The Subbasin is also losing groundwater storage and has been since at least 1988 based on information provided in the Plan.[150] The Joint GSP includes a summary of various studies which utilized different specific yield values to estimate the total volume of groundwater storage loss ranging between 1,891,308 acre-feet to 3,073,376 acre-feet for the period 1988 to 2014 and 2,809,149 acre-feet to 4,564,868 acre-feet for the period 1988 to 2016.[151] This equates to an annual storage loss of 73,000 to 163,000 acre-feet per year since 1988. [152] The range in change in groundwater storage conditions result from five different specific yield estimates that vary from 5% to 12% for the Subbasin. The Joint GSP includes a summary table (Table 2-8) showing the total change of storage over two time periods: 1988 to 2014 and 1988 to 2016 based on five different specific yield values.[153]

The Plan identifies nitrate, total dissolved solid (TDS), and arsenic as the current key water quality constituents in the Subbasin. These three constituents were highlighted because they "have greater potential for presenting broader regional groundwater quality concerns extending beyond localized or site-specific contamination cases and are likely to reflect a range of potential contamination sources."[154] The New Stone GSP also states that salinity, chloride, specific conductance, and pesticides are constituents being detected in areas in the district; however, data available within and near the district indicates that levels of these constituents are generally below respective maximum

[146] 23 CCR § 354.16 (a-f).
[147] Joint GSP, Section 2.2.2.1, pp. 97-100.
[148] Joint GSP, Figures 2-56 and 2-57, pp. 221-222.
[149] Joint GSP, Appendix 2.E.b, pp. 1129-1266.
[150] Joint GSP, Section 2.2.2.2, p. 101.
[151] Joint GSP, Section 2.2.2.2, pp. 101-102, Table 2-8, p. 102.
[152] Joint GSP, Section 2.2.2.2, pp. 101-102, Table 2-8, p. 102.
[153] Joint GSP, Table 2-8, p. 102.
[154] Joint GSP, Section 2.2.2.3, p. 102.

contaminant limits (MCLs) for drinking water. [155] The Root Creek GSP also included an evaluation of other constituents historically present in the GSP area, and states that the evaluation of historical results indicate that the area generally has acceptable groundwater quality for agricultural use and drinking water.[156] The Plan includes more than 50 maps displaying chemical concentrations for the key water quality constituents and other chemicals.[157]

Land subsidence has occurred and continues to occur in the Subbasin. The Joint GSP includes a written description detailing land subsidence over three time periods: 1926 to 1970, 2007-2011, and 2015-2017. [158] The discussion in the GSP focuses on the northwestern portion of the Subbasin where 1 to 2 feet of land subsidence occurred between 1926 and 1970, 0.5 to 1.0 feet occurred between 2007 and 2011, and 1.0 to 1.5 feet between 2015 and 2017.[159] The New Stone GSP states the subsiding area near El Nido is approximately 25 miles in diameter and its outer reach extends to the Plan area and the western area of the Subbasin.[160] United States Bureau of Reclamation monitoring point 1007R located on the western boundary of Plan area has indicated an annual subsidence rate ranging from 0.09 to 0.60 feet per year since December 2011 with the highest annual rate occurring from December 2012 through July 2014.[161] The Plan includes maps displaying both historical and current land subsidence.[162] Department staff provide information relevant to this in Section 4.3.

Interconnected surface water potentially exists in localized areas along the San Joaquin River within the Subbasin based on an analysis of comparing groundwater levels to the stream thalweg.[163] Based on this analysis, there were also additional portions of the San Joaquin River that were connected with groundwater historically (from 1958 to 1984) but may no longer be connected due to declining groundwater levels.[164] The Joint GSP states characterization of hydrogeologic conditions related to the potential for interconnected surface water is currently based on very limited data and, therefore, additional data collection and analyses are needed to update and refine the understanding of how surface water and GDEs may (or may not) be connected to the regional aquifers where groundwater pumping occurs.[165] Department staff provide information relevant to this in Section 4.4.

[155] New Stone GSP, Section 3.2.5, pp. 77-79.
[156] Root Creek GSP, Section 3.2.6, pp. 120-125.
[157] Joint GSP, Appendix 2.E, pp. 1268-1321; Root Creek GSP, Figures 3-27 through 3-29, pp. 121-123.
[158] Joint GSP, Section 2.2.2.4, p. 105.
[159] Joint GSP, Section 2.2.2.4, p. 105, Figures 2-67 through 2-70, pp. 232-235.
[160] New Stone GSP, Section 3.2.6.1, p. 82.
[161] New Stone GSP, Section 3.2.6.1, p. 82.
[162] New Stone GSP, Figures 3-23 and 3-24, pp. 84-85.
[163] Joint GSP (Redline), Section 2.2.2.5, p. 118.
[164] Joint GSP, Section 2.2.2.5, p. 105.
[165] Joint GSP (Redline), Section 2.2.2.5, p. 121.

The Plan identifies four areas within the Subbasin as "Potential GDE Units".[166] The Joint GSP includes a technical memorandum that provides additional information about each of the four Potential GDE Areas including a series of maps, identification of potential GDE species, and a description of GDE conditions in the Subbasin.[167]

Overall, the Plan sufficiently describes the historical and current groundwater conditions throughout the Subbasin and the information included in the Plan substantially complies with the requirements outlined in the GSP Regulations.

5.2.3 Water Budget

GSP Regulations require a water budget for the basin that provides an accounting and assessment of the total annual volume of groundwater and surface water entering and leaving the basin, including historical, current, and projected water budget conditions, and the change in the volume of water stored, as applicable.

The seven GSAs in the Subbasin use the data and analysis provided in the Technical Memorandum: Data Collection and Analysis (Davids engineering and Luhdorff & Scalmanini Consulting Engineers, July 2017) and the Draft Preliminary Basin Boundary Water Budget (Davids engineering and Luhdorff & Scalmanini Consulting Engineers, February 2018).[168] These documents were used to develop the Subbasin's water budget.[169] The water budget described in the Joint GSP presents a water budget for the entire Plan area, including annual water budget information for Gravelly Ford GSP, New Stone GSP, and Root Creek GSP; the Gravelly Ford GSP, New Stone GSP, and Root Creek GSP also reference the water budget information in the Joint GSP.[170] Detailed information is provided for all seven GSAs in Appendix 6.D of the Joint GSP.[171] An assessment of the information is provided below.

The water budgets contain a surface water system and a groundwater system (referred to as accounting centers) for the entire Subbasin. The Plan clearly lists the inflow, outflow, and change in storage components for each accounting center.[172] This framework is applied to the current, historical, and projected budgets.

The period 1989-2014 is used as the base period for both the historical and current water budget and represents average hydrologic conditions based on cumulative departure from mean precipitation.[173] The average annual change in storage is calculated as -34,200 acre-feet per year[174] for the historical budget. The overdraft estimate for the current water budget is -93,276 acre-feet, calculated using an average of historical

[166] Joint GSP, Section 2.2.2.6, p. 107.
[167] Joint GSP, Appendix 2.B, pp. 518-584.
[168] Madera Subbasin Coordination Agreement, p. 12.
[169] Joint GSP, Section 2.2.3.1, p. 114.
[170] Joint GSP, Appendix 2.F, pp. 1322-1620.
[171] Joint GSP, Appendix 6.D, pp. 2012-2175.
[172] Joint GSP, Table 2-10, p. 117.
[173] Joint GSP, Section 2.2.3.2, pp. 122-123, Figures 2-81 and 2-82, p. 124.
[174] Joint GSP, Table 2-26, p. 159.

hydrologic conditions from 1989-2014 with 2015 land use data.[175] The information presented indicates that change in storage is positive only during wet years at a volume of 122,900 acre-feet. All other years indicate decreases in storage ranging from -82,700 to -230,400 acre-feet.[176]

Sustainable yield is calculated for the historical and projected water budgets.[177] As reported in the Plan, the historical sustainable yield for the Subbasin is 437,300 acre-feet per year.[178] The projected sustainable yield for the Subbasin is 439,300 acre-feet per year with a lower bound of 329,500 acre-feet per year and upper bound of 549,100 acre-feet per year.[179] The projected sustainable yield was calculated only for the sustainability period 2040-2090 with the reasoning that ongoing projects and demand management during the implementation period (2020-2039) will continually shift sustainable yield as project efficacy is evaluated.[180] The similarity of historical and projected sustainable yields suggests the sustainable yield during the implementation period would not differ appreciably from these estimates.

Department staff conclude the historical, current, and projected water budgets included in the Plan substantially comply with the requirements outlined in the GSP Regulations. The GSP provides the required historical, current, and future accounting and assessment of the total annual volume of groundwater and surface water entering and leaving the Subbasin including an estimate of the sustainable yield of the Subbasin and projected future water demands.

5.2.4 Management Areas

The GSP Regulations provide the option for one or more management areas to be defined within a basin if the GSA has determined that the creation of the management areas will facilitate implementation of the Plan. Management areas may define different minimum thresholds and be operated to different measurable objectives, provided that undesirable results are defined consistently throughout the basin.[181]

No management areas were designated per the information provided in the Plan.

5.3 Sustainable Management Criteria

The GSP Regulations require each Plan to include a sustainability goal for the basin and to characterize and establish undesirable results, minimum thresholds, and measurable objectives for each applicable sustainability indicator, as appropriate. The GSP Regulations require each Plan to define conditions that constitute sustainable groundwater management for the basin including the process by which the GSA

[175] Joint GSP, Table 2-30, p. 163.
[176] Joint GSP, Table 2-33, p. 165.
[177] Joint GSP, Section 2.2.3.4, pp. 166-167.
[178] Joint GSP, Table 2-34, p. 167.
[179] Joint GSP, Table 2-35, p. 168.
[180] Joint GSP, Section 2.2.3.4, p. 167.
[181] 23 CCR § 345.20.

characterizes undesirable results and establishes minimum thresholds and measurable objectives for each applicable sustainability indicator.[182]

5.3.1 Sustainability Goal

The GSAs establish a sustainability goal for the Subbasin in the Coordination Agreement which is to "…implement a package of projects and management actions that will, by 2040, balance long-term groundwater system inflows and outflows based on a 50-year period representative of average historical hydrologic conditions."[183] The Joint GSP explains that during the 20-year implementation period a combination of recharge projects, replacing groundwater use with surface water, and demand reduction management actions are planned. These efforts will "increase groundwater inflows and decrease groundwater outflows to bring the groundwater system into balance by 2040 and will allow its operation to remain sustainable over a 50-year period representing average hydrologic conditions."[184]

Each GSP also provides additional specific information describing the goal for each GSP area. For example, the Gravelly Ford GSP describes the sustainability goal for the Subbasin as "…to minimize the listed undesirable results throughout the Subbasin by providing a Gravelly Ford GSP water supply that supports current cultivated acreage in the Plan area by developing an expanded surface water irrigation and recharge program, and groundwater monitoring and land elevation measurement program."[185] The New Stone GSP states that "[t]he goal for the GSP is to provide a tool for managing groundwater, basin-wide, on a long-term basis and to meet measurable objectives for each indicator by maintaining a sustainable yield, thus avoiding undesirable results."[186] The Root Creek GSP explains that the sustainability goal is to work collectively with the other GSAs within the Subbasin to "sustainably manage the groundwater resources of the basin while maintaining openness to the public and stakeholders such that local citizenry has a voice in the outcome."[187] Additionally, the goal of the Root Creek GSP is to "immediately reduce and eventually eliminate systematic overdraft within the [GSP] area.[188] While, specifying how each GSP will support the Subbasin sustainability goal within its' GSP area is an appropriate level of detail for each GSP, Department staff recommend the GSAs continue to coordinate and align this portion of each GSP to provide a more cohesive definition between the specific GSP goal and the sustainability goal for the Subbasin (see Recommended Corrective Action 2).

[182] 23 CCR § 354.22 *et seq*.
[183] Madera Subbasin Coordination Agreement, p. 34.
[184] Joint GSP, Section 3.1.2, p. 244.
[185] Gravelly Ford GSP, Section 3.1, p. 48.
[186] New Stone GSP, Section 4.1, p. 110.
[187] Root Creek GSP, Section 4.1, p. 157.
[188] Root Creek GSP, Section 1.2, p. 17.

5.3.2 Sustainability Indicators

Sustainability indicators are defined as any of the effects caused by groundwater conditions occurring throughout the basin that, when significant and unreasonable, cause undesirable results.[189] Sustainability indicators thus correspond with the six undesirable results – chronic lowering of groundwater levels indicating a significant and unreasonable depletion of supply if continued over the planning and implementation horizon, significant and unreasonable reduction of groundwater storage, significant and unreasonable seawater intrusion, significant and unreasonable degraded water quality, including the migration of contaminant plumes that impair water supplies, land subsidence that substantially interferes with surface land uses, and depletions of interconnected surface water that have significant and unreasonable adverse impacts on beneficial uses of the surface water[190] – but refer to groundwater conditions that are not, in and of themselves, significant and unreasonable. Rather, sustainability indicators refer to the effects caused by changing groundwater conditions that are monitored, and for which criteria in the form of minimum thresholds are established by the agency to define when the effect becomes significant and unreasonable, producing an undesirable result.

The following subsections consolidate three facets of sustainable management criteria: undesirable results, minimum thresholds, and measurable objectives. Information, as presented in the Plan, pertaining to the processes and criteria relied upon to define undesirable results applicable to the basin, as quantified through the establishment of minimum thresholds, are addressed for each sustainability indicator. However, a GSA is not required to establish criteria for undesirable results that the GSA can demonstrate are not present and are not likely to occur in a basin.[191]

5.3.2.1 Chronic Lowering of Groundwater Levels

The GSP Regulations require the minimum threshold for chronic lowering of groundwater levels to be the groundwater elevation indicating a depletion of supply at a given location that may lead to undesirable results.[192]

In the September 2022 Incomplete Determination, the Department identified deficiencies related to the sustainable management criteria for the chronic lowering of groundwater levels. The GSAs revised this portion of the Plan, and Department staff evaluate this sustainability indicator in Section 4.2 of this Staff Report. As presented above, Department staff concluded that the GSAs took sufficient action to correct this deficiency to warrant approving the Plan, but staff also provided recommended corrective actions based on the changes the Agencies have made to the sustainable management criteria for this sustainability indicator to further improve management during Plan implementation.

[189] 23 CCR § 351(ah).
[190] Water Code § 10721(x).
[191] 23 CCR § 354.26(d).
[192] 23 CCR § 354.28(c)(1).

5.3.2.2 Reduction of Groundwater Storage

The GSP Regulations require the minimum threshold for the reduction of groundwater storage to be a total volume of groundwater that can be withdrawn from the basin without causing conditions that may lead to undesirable results. Minimum thresholds for reduction of groundwater storage shall be supported by the basin's sustainable yield, calculated based on the basin's historical trends, water year type, and projected water use.[193]

The Plan states groundwater levels act as a proxy for the groundwater storage sustainability indicator and the sustainable management criteria for reduction in groundwater storage are the same as those established for chronic lowering of groundwater levels.[194] Department staff will evaluate and compare the groundwater level conditions and reduction of storage in Annual Reports submitted to the Department. Department staff expect the information will be reported on a per aquifer basis given the groundwater level monitoring network identifies which aquifer the representative monitoring site is monitoring.

5.3.2.3 Seawater Intrusion

The GSP Regulations require the minimum threshold for seawater intrusion to be defined by a chloride concentration isocontour for each principal aquifer where seawater intrusion may lead to undesirable results.[195]

As stated in the Plan, seawater intrusion sustainability criteria are not applicable to the Subbasin, because it is located more than 70 miles inland and hydraulically disconnected from the ocean.[196]

5.3.2.4 Degraded Water Quality

The GSP Regulations require the minimum threshold for degraded water quality to be the degradation of water quality, including the migration of contaminant plumes that impair water supplies or other indicator of water quality as determined by the Agency that may lead to undesirable results. The minimum thresholds shall be based on the number of supply wells, a volume of water, or a location of an isocontour that exceeds concentrations of constituents determined by the Agency to be of concern for the basin. In setting minimum thresholds for degraded water quality, the Agency shall consider local, state, and federal water quality standards applicable to the basin.[197]

The GSP states that "an undesirable result for degraded groundwater quality occurs when groundwater quality exceeds an established MCL and minimum threshold for arsenic, nitrate, or TDS [total dissolved solids] for a significant duration of time and at a significant number of representative monitoring sites and is the direct result of projects or management actions undertaken as part of the GSP implementation." [198] More

[193] 23 CCR § 354.28(c)(2).
[194] Joint GSP, Section 3.4.2, pp. 277-278.
[195] 23 CCR § 354.28(c)(3).
[196] Joint GSP, Section 3.2.6, p. 259.
[197] 23 CCR § 354.28(c)(4).
[198] Joint GSP, Section 3.4.4, p. 279.

specifically, a "significant duration of time" is defined as "a three-year monitoring period" and a "significant number of representative monitoring sites" is defined as "greater than 10 percent of representative groundwater quality monitoring wells exceeding a minimum threshold for a given constituent."[199] This definition is overly narrow. SGMA specifies that the significant and unreasonable effects are those "caused by groundwater conditions occurring throughout the basin" not just from groundwater management activities. By solely focusing on water quality impacts caused directly by the GSAs implementing an action, the GSP does not define undesirable results for degraded water quality in accordance with the SGMA. SGMA's definition of undesirable results includes "significant and unreasonable degraded water quality, including the migration of contaminant plumes that impair water supplies."[200] As currently defined in the Plan, if, for instance, a minimum threshold exceedance occurs because of mobilization of naturally occurring constituents or migration of a contaminant plume to supply wells caused by groundwater pumping in the Subbasin, but the GSAs have not determined this to be a result of a project or management action, the GSAs would not identify this as an undesirable result. Staff consider this to be inconsistent with the intent of SGMA, which requires GSAs to ensure management of groundwater conditions in the Subbasin, including any action taken by the GSAs, will not significantly and unreasonably degrade water quality. Therefore, degraded water quality caused by groundwater pumping, changes in groundwater levels, changes in the direction of groundwater flow, or changes in horizontal or vertical movement of groundwater within the Subbasin should be considered in the assessment of undesirable results in the Subbasin. Department staff recommend the GSAs revise the definition of their overly-narrow definition of undesirable results such that groundwater pumping and other factors, whether due to action or inaction of the GSAs with respect to Subbasin management, is considered and not excluded in the undesirable result definition (see Recommended Corrective Action 6a).[201]

Significant and unreasonable degradation of water quality is defined as "when beneficial uses for groundwater are adversely impacted by constituent concentrations increasing to levels above the drinking water MCLs for one of the key constituents of interest …due to implementation of a GSP project or management action."[202] Though the definition provided appears to consider specific effects of degradation of groundwater quality, the GSP does not provide details that explain how the GSAs determined what "adversely impacted by constituent concentrations" means. Additionally, the GSP does not provide descriptions, supported by analysis, of the potential effects on the beneficial uses and users of groundwater, on land uses and property interests, and other potential effects that may occur or are occurring from undesirable results. The GSAs should update the definition of undesirable results to include specific scenarios the GSAs are trying to avoid (e.g., additional cost to domestic well users for well treatment, decrease in water available

[199] Joint GSP, Section 3.4.4, p. 279.
[200] Water Code § 10721(x).
[201] 23 CCR § 354.26 (b)(2).
[202] Joint GSP, Section 3.4.4, p. 279.

for certain beneficial uses, etc.). Department staff recommend that the GSAs refine the definition to better describe the specific significant and unreasonable effects related to degraded water quality the GSAs are managing to avoid (see Recommended Corrective Action 6b).

The GSP provides a description of potential causes of an undesirable result, limited to direct effects of GSP projects or management actions, such as localized pumping clusters (which would particularly affect areas prone to elevated arsenic concentrations occurring at greater pumping water level depths)[203] and groundwater recharge which particularly affect areas of actively or formerly cultivated lands where high residual concentrations of nutrients, especially nitrogen, may exist.[204]

The GSP establishes the minimum thresholds for degraded water quality at the "[maximum contaminant level (MCLs)] for drinking water for identified key constituents (10 mg/L for nitrate as nitrogen; 500 mg/L for TDS; 10 ug/L for arsenic) or when existing or historical concentrations for the key constituents already exceed the MCL, the minimum threshold is set at the recent concentration plus 20 percent."[205] Measurable objectives are set at current constituent concentrations.[206] However, the GSP does not identify which wells have had exceedances in the past or provide the current constituent concentrations in the Plan. The GSP also states "significant and unreasonable degradation of water quality occurs when beneficial uses for groundwater are adversely impacted by constituent concentrations increasing to levels above the drinking water MCLs,"[207] but the GSP does not explain or justify setting minimum thresholds at 20 percent above MCLs, or demonstrate that these increased levels would not adversely impact beneficial uses and users of water. Department staff are not aware of specific concerns regarding degraded water quality that warrant immediate action based on what is provided in the Plan; however, staff believe the GSAs should identify the exact minimum threshold values what will be used and justify how establishing minimum thresholds at the higher of either MCLs or existing concentrations plus 20 percent does not constitute significant and unreasonable effects as defined by the GSP (i.e., "when beneficial uses for groundwater are adversely impacted by constituent concentrations) (see Recommended Corrective Action 6c).

5.3.2.5 Land Subsidence

SGMA defines the undesirable result for subsidence to be significant and unreasonable land subsidence that substantially interferes with surface land uses, caused by groundwater conditions occurring throughout the basin.[208] The GSP Regulations require the minimum threshold for land subsidence to be the rate and extent of subsidence that

[203] Joint GSP, Section 3.4.4, pp. 279-280.
[204] Joint GSP, Section 3.4.4, p. 280.
[205] Joint GSP, Section 3.3.4, p. 271.
[206] Joint GSP, Section 3.4.2.1, p. 253.
[207] Joint GSP, Section 3.4.4, p. 271.
[208] Water Code § 10721(x)(5).

substantially interferes with surface land uses and may lead to undesirable results.[209] Minimum thresholds for subsidence shall be supported by the identification of land uses and property interests that have been affected or are likely to be affected by land subsidence in the basin, including an explanation of how the Agency has determined and considered those uses and interests, and the Agency's rationale for establishing minimum thresholds in light of those effects and maps and graphs showing the extent and rate of land subsidence in the basin that defines the minimum threshold and measurable objectives.[210]

In the September 2022 Incomplete Determination, the Department identified deficiencies related to the sustainable management criteria for land subsidence. The GSAs revised this portion of the Plan and Department staff provide evaluation for this sustainability indicator in Section 4.3 of this Staff Report. As presented above, Department staff concluded the GSAs had taken sufficient actions to correct the deficiencies and provided additional recommended corrective actions based on the changes the Agencies have made to the sustainable management criteria for this sustainability indicator to further improve basin management as the Plan is implemented.

5.3.2.6 Depletions of Interconnected Surface Water

SGMA defines undesirable results for the depletion of interconnected surface water as those that have significant and unreasonable adverse impacts on beneficial uses of surface water and are caused by groundwater conditions occurring throughout the basin.[211] The GSP Regulations require that a Plan identify the presence of interconnected surface water systems in the basin and estimate the quantity and timing of depletions of those systems.[212] The GSP Regulations further require that minimum thresholds be set based on the rate or volume of surface water depletions caused by groundwater use, supported by information including the location, quantity, and timing of depletions, that adversely impact beneficial uses of the surface water and may lead to undesirable results.[213]

In the September 2022 Incomplete Determination, the Department identified deficiencies related to the sustainable management criteria of depletions of interconnected surface water. The GSAs revised this portion of the Plan and Department staff provide evaluation for this sustainability indicator in Section 4.4 of this Staff Report. As presented above, Department staff concluded the GSAs had taken sufficient actions to correct the deficiencies and provided additional recommended corrective actions based on the changes the Agencies have made to the sustainable management criteria for this sustainability indicator.

[209] 23 CCR § 354.28(c)(5).
[210] 23 CCR §§ 354.28(c)(5)(A-B).
[211] Water Code § 10721(x)(6).
[212] 23 CCR § 354.16(f).
[213] 23 CCR § 354.28(c)(6).

5.4 MONITORING NETWORK

The GSP Regulations describe the monitoring network that must be developed for each basin including monitoring objectives, monitoring protocols, and data reporting requirements. Collecting monitoring data of sufficient quality and quantity is necessary for the successful implementation of a groundwater sustainability plan. The GSP Regulations require a monitoring network of sufficient quality, frequency, and distribution to characterize groundwater and related surface water conditions in the basin and evaluate changing conditions that occur through implementation of the Plan.[214] Specifically, a monitoring network must be able to monitor impacts to beneficial uses and users,[215] monitor changes in groundwater conditions relative to measurable objectives and minimum thresholds,[216] capture seasonal low and high conditions,[217] include required information such as location and well construction, and include maps and tables clearly showing the monitoring site type, location and frequency.[218] Department staff encourage GSAs to collect monitoring data as specified in the GSP, fill data gaps identified in the GSP prior to the first 5 year update,[219] update monitoring network information as needed, follow monitoring best management practices,[220] and submit all monitoring data to the Department's Monitoring Network Module immediately after collection including any additional groundwater monitoring data that is collected within the Plan area that is used for groundwater management decisions. Staff note that if GSAs do not fill their identified data gaps, the GSA's basin understanding may not represent the best available science for use to monitor basin conditions.

Each GSP identifies a distinct monitoring network that measures groundwater elevations for assessment of chronic lowering of groundwater levels. The Joint GSP identifies 37 monitoring wells with 11 wells in the Upper Aquifer, 22 wells in the Lower Aquifer, and four composite wells screened in both aquifers.[221] The Joint GSP acknowledges the spatial coverage of the monitoring network for the Upper Aquifer is limited to the southwestern portion of the GSP area.[222] The Gravelly Ford GSP states that two different groups of wells are currently being used for monitoring chronic lowering of groundwater levels; one with a network of 24 wells and another network of four wells from outside the GSP area to compare future measurements.[223] However, the Gravelly Ford GSP does not specify which aquifer the wells are monitoring. The New Stone GSP monitoring network includes six monitoring wells comprised of three California Groundwater Elevation Monitoring Program (CASGEM) monitoring sites and three district wells that will

[214] 23 CCR § 354.32.
[215] 23 CCR § 354.34(b)(2).
[216] 23 CCR § 354.34(b)(3).
[217] 23 CCR § 354.34(c)(1)(B).
[218] 23 CCR §§ 354.34(g)-(h).
[219] 23 CCR § 354.38(d).
[220] Department of Water Resources, 2016, Best Management Practices and Guidance Documents.
[221] Joint GSP, Section 3.5.1, p. 281.
[222] Joint GSP, Section 3.5.1, p. 282.
[223] Gravelly Ford GSP, Section 3.5.1, pp. 57-58.

be monitoring the unconfined aquifer and confined aquifer respectively.[224] The Root Creek GSP states that the GSA will use the five wells in the monitoring network within the single aquifer that underlies the GSP area.[225]

The Plan proposes to use groundwater levels and the groundwater level monitoring network as a proxy for the loss of groundwater in storage monitoring network because changes in groundwater storage are directly dependent on changes in groundwater levels.[226]

The groundwater quality monitoring network in the Joint GSP consists of 12 monitoring sites selected from the GSP groundwater level monitoring network.[227] Of these wells, two are screened in the Upper Aquifer, eight in the Lower Aquifer, and two are composite wells screened in both.[228] Additionally, two domestic wells from the Irrigated Lands Regulatory Program, and thirteen public supply wells with ongoing monitoring conducted by other entities are also part of the representative monitoring sites but the GSP does not identify which aquifers the wells are completed in.[229] The Gravelly Ford GSP states groundwater quality samples will be collected from 24 wells throughout the district and the samples will be collected once a year.[230] The New Stone GSP states the GSA will use the three district wells that monitor the confined aquifer.[231] The Root Creek GSP states that degraded water quality will be monitored from 17 sites throughout the GSA's area of the Subbasin which includes municipal wells, monitoring wells associated with the Riverstone wastewater treatment plant, agricultural wells used in the GSP, and wells associated with CASGEM.[232] The Plan states that several agencies monitor and regulate water quality in the Subbasin and the GSAs will collect and review the data published by these agencies, which include the Regional Water Quality Control Board, Environmental Protection Agency, Department of Toxic Substance Control, Madera County, United States Geological Survey, and State Water Resources Control Board.[233]

The land subsidence monitoring network in the Joint GSP is comprised of six benchmark survey points monitored by the United States Bureau of Reclamation as part of the San Joaquin River Restoration Program (SJRRP) and one continuous GPS station monitored by UNAVCO as part of the Plate Boundary Observatory Project.[234] Two of the benchmark survey points are underlaid by the Corcoran Clay, where subsidence is of most concern. Representative monitoring site 1007R, a benchmark survey point which is located on the

[224] New Stone GSP, Section 5.2.1, pp. 133-134.
[225] Root Creek GSP, Section 5.2.1, p. 191.
[226] Joint GSP, Section 3.5.1.2, p. 286; Gravelly Ford GSP, Section 3.5, p. 59; New Stone GSP, Section 5.3.1, p. 138; Root Creek GSP, p. 196.
[227] Joint GSP, Section 3.5.1.4, p. 287.
[228] Joint GSP, Figure 3-2, p. 300.
[229] Joint GSP, Section 3.5.1.4, p. 287.
[230] Gravelly Ford GSP, Section 3.5.1, p. 58.
[231] New Stone GSP, Section 5.5.1, p. 139, Figure 5-1, p. 137.
[232] Root Creek GSP, Section 5.4.1, pp. 199-201.
[233] Root Creek GSP, Section 5.4.1, p. 199.
[234] Joint GSP (Redlined), Section 3.2.3.2, p. 279, Figure 3-10, p. 360.

western edge of the New Stone GSP area, has reported the most severe rate of recent subsidence in the Subbasin.[235] The Plan states that all SJRRP and UNAVCO sites will be used to monitor for subsidence in the area and monitoring stations outside the Subbasin will be used to provide regional context. The Root Creek GSP also provides a list of subsidence monitoring done by other agencies such as USGS, DWR, USACE which will be used to verify the Plan's monitoring network.[236] The Gravelly Ford GSP subsidence monitoring program will be expanded by the district to include observations on all the 24 monitoring sites in the GSP area, at a period of three to five years, with some wells observing the Lower Aquifer.[237] See Section 4.3.2 for further evaluation of the Plans sustainable management criteria and monitoring network for land subsidence.

Interconnected surface water is evaluated by monitoring groundwater levels at three wells[238] screened in the Upper Aquifer near the San Joaquin River. The Joint GSP explains the representative monitoring sites include a combination of irrigation and monitoring wells with data representing surface water-groundwater interconnection trends from 1989.[239] Streamflow data from gaging stations is also collected and will be used in future studies and evaluations of interconnected surface water, including generating data to better estimate groundwater basin conditions related to interconnected surface water[240] (also see Section 4.4.2).

The description of the monitoring in the Plan substantially complies with the requirements outlined in the GSP Regulations. Overall, the Plan describes in sufficient detail a monitoring network that promotes the collection of data of sufficient quality, frequency, and distribution to characterize groundwater and related surface water conditions in the Subbasin and evaluate changing conditions that occur through Plan implementation. The GSP provides a good explanation for the conclusion that the monitoring network is supported by the best available information and data and is designed to ensure adequate coverage of sustainability indicators. The Plan also describes existing data gaps and the steps that will be taken to fill data gaps and improve the monitoring network. Department staff consider the information presented in the Plan as satisfying the general requirements of the GSP Regulations regarding monitoring networks, but also provide recommended corrective actions related to managing and monitoring land subsidence (see Recommended Corrective Action 4).

[235] New Stone GSP (Redlined), Section 3.2.6.1, p. 99, Figure 5-2, p. 185.
[236] Root Creek GSP (Redlined), Section 5.5.1, pp. 266-267, Section 5.5.3, p. 268.
[237] Gravelly Ford GSP (Redlined), Section 3.5.1, p. 76, Section 3.5.4.2, p. 77.
[238] Joint GSP (Redlined), Figure 3-4, p. 352, Section 3.5.1.5, p. 336.
[239] Joint GSP (Redlined), Section 3.5.1.5, p. 336, Section 3.2.5, p. 288.
[240] Joint GSP (Redlined), Section 3.5.1.5, p. 336.

5.5 PROJECTS AND MANAGEMENT ACTIONS

The GSP Regulations require a description of the projects and management actions the GSAs have determined will achieve the sustainability goal for the basin, including projects and management actions to respond to changing conditions in the basin.[241]

The Plan lays out the projects which were selected by the GSAs to achieve the Subbasin sustainability goal by 2040.[242] Generally, the projects are supply augmentation (i.e., recharge or conveyance enhancement) projects which source water from flood releases, Section 215 water, bypass flows, or water purchases. While the total cost of project implementation is not provided, the estimated costs provided in each individual GSP total to over $270,000,000 in capital costs and over $70,000,000 in annual costs; Department staff note that the GSAs have also included an estimated economic cost from reduced crop production resulting from demand management in the estimated annual operating cost, which is approximately $54,000,000 per year or over 75% of the total.[243] Many of the projects are currently being implemented, having been initiated by past efforts, or will be implemented by 2040. The total expected benefit is 215,840 acre-feet per year[244] at full implementation with the majority of the benefit deriving from a demand management program led by the Madera County GSA which will conserve 90,000 acre-feet per year. Madera County determined that projects were unlikely to generate enough benefit to offset the estimated current and projected future overdraft conditions and decided to implement a management action to gradually reduce groundwater pumping over the GSP implementation period.[245] The demand management effort started in 2020 with 2% demand reduction per year until 2025. Starting in 2026, the demand reduction increases to a 6% reduction rate until 2040.[246]

Since the submission of the Plan in 2020, the GSAs have provided Annual Reports to the Department that provide updates on progress, a brief overview of these efforts from Water Year 2019 to Water Year 2022 is provided in each revised GSP. A review of the Annual Reports submitted shows progress on a majority of the projects and enhancements of monitoring networks, which now collect more land subsidence, water quality, and groundwater level data; the GSAs also report efforts being made to collect more interconnected surface water data.[247]

A review of the projects presented in each GSP is provided below.

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[241] 23 CCR § 354.44 et seq.
[242] Joint GSP (Redlined), Section 4, pp. 361-431; Gravelly Ford GSP (Redlined), Section 4, pp. 83-37; Root Creek GSP (Redlined), Section 6, pp. 309-327; New Stone GSP (Redlined), Section 6, pp. 189-199.
[243] Joint GSP, Table 4-3, p. 312, Section 4.4.4.5, p. 352.
[244] Joint GSP, Tables 4-1 and 4-2, pp. 310-311.
[245] Joint GSP, Section 4.4.4, p. 347.
[246] Joint GSP, Section 4.4.4.2, p. 348.
[247] Joint GSP Water Year 2022 Annual Report, Table 7-1, pp. 56-57; Gravelly Ford GSP Water Year 2022 Annual Report, Section 2.4.3, pp. 18-19; New Stone GSP Water Year 2022 Annual Report, Section 3.1.2, p. 10; Root Creek GSP Water Year 2022 Annual Report, p. 26.

The Joint GSP describes each project and management action proposed by Madera Water District GSA, Madera Irrigation District GSA, City of Madera GSA, and Madera County GSA.[248] They are:

Madera Water District GSA

1. Surface Water Purchase Program

Madera Irrigation District GSA

1. Groundwater Recharge Basins
2. On-Farm Recharge (Flood-MAR)
3. Madera Irrigation District System Improvements and Programs
4. Madera Ranch Annexation

The City of Madera GSA

1. Berry Basin for groundwater recharge
2. The City of Madera Metering and Volumetric Billing program.

Madera County GSA

1. Water Purchase for Direct or In-Lieu Recharge (starts in 2025)
2. Import and Recharge of Millerton Flood Releases (Flood-MAR) (starts in 2025)
3. Chowchilla Bypass Flood Water Recharge Basins (starts in 2025)
4. Chowchilla Bypass Flood Water Recharge Basins (starts in 2040)
5. Management Action: Demand Management (starts in 2020)

The Joint GSP provides an estimate for implementing projects and management actions, which totals approximately $193,460,000 in capital costs and $69,550,000 in annual operating costs.[249] As noted above, the GSAs have included an estimated economic cost from reduced crop production resulting from demand management of approximately $54,000,000 per year in the total annual cost.[250] Based on information provided in the Joint GSP resubmittal and the 2022 Annual Report,[251] the GSA reports that a cumulative total benefit of over 63,000 acre-feet from projects and management actions to date, with a benefit of 7,300 acre-feet for the latest reported water year for the GSP area.[252] Demand management is described to potentially utilize a range of options including allocations, a water trading program, or easements to reduce groundwater demand. In 2022, Madera County took steps to develop a demand management study that was intended to result

[248] Joint GSP (Redlined), Section 4, pp. 361-341.
[249] Joint GSP (Redlined), Table 4-3, p. 366.
[250] Joint GSP (Redlined), Section 4.4.4.5, p. 409.
[251] Joint GSP Water Year 2022 Annual Report, Section 7.1, pp. 53-69.
[252] Joint GSP Water Year 2022 Annual Report, Table 7-2, p. 58.

in an acreage-based rate for extraction of groundwater within the GSA area. However, following an injunction issued by the Madera County Superior Court in December 2022, the Madera County GSA was ordered to refrain from imposing or collecting any new fees, rates, or GSP Project Fees enacted under Madera County Resolution 2022-086 against landowners in the Madera Subbasin.[253] Nonetheless, Department staff encourage the GSAs to continue efforts to develop and implement a successful management strategy to reduce groundwater pumping in the Subbasin, since the reduction of groundwater demand, as detailed in the Plan, is an essential part of achieving the sustainability goal for the basin. Department staff will closely monitor and track the implementation of the demand management program; delays in implementation due to litigation or funding are insufficient to justify delays in implementing demand reduction strategies that are needed to sustainably manage the basin.

The Gravelly Ford GSP[254] provides details for two projects which the GSA is currently implementing:

1. Recharge Program: this project is the continuation of the recharge program established by the Gravelly Ford Water District in 1961.
2. Increased Measurement, Sampling and Monitoring: this project is to continue data collection efforts.

The Gravely Ford GSP does not provide an estimate for projects and management actions; the cost of implementing the GSP is estimated to be $961,000.[255] Based on information in the 2022 Annual Report, [256] the GSA reports that a number of measurements (i.e., depth to groundwater) of private agricultural wells in the GSP area were made and the installation of measurement meters has started on those wells to increase data collection; but the GSAs were not able to discharge surface water into the existing recharge basins during the 2022 Water Year.

The New Stone GSP includes a brief description of one project that is “currently being considered by the [New Stone Water] District”[257] which is the:

1. Construct Chowchilla Bypass Turnout, New Canals, and Recharge Basins (Bypass Project)

The Bypass Project is in the “conceptual phase” and implementation will “depend on the availability of land for new recharge basins [which will also determine amount of recharge] and acquiring a source of funding”; the amount of recharge will depend on acres available for recharge facilities but the district has a 15,700 acre-feet appropriative water right. [258] The estimated cost over 20-years for implementing the project is $7,800,000 but no

[253] Joint GSP (Redlined), Section 4.10.5.4, p. 430.
[254] Gravelly Ford GSP, Section 4, pp. 64-66.
[255] Gravelly Ford GSP (Redlined), Section 5.3.1, p. 88.
[256] Gravelly Ford GSP Water Year 2022 Annual Report, Section 2.4.3, p. 18-19.
[257] New Stone GSP, Section 6.2, pp. 151-157.
[258] New Stone GSP, Section 6.2.1.2 through 6.2.1.6, pp. 152-153.

schedule is provided.[259] Management actions will be enacted "[i]f basin overdraft isn't mitigated"[260] and the GSP doesn't provide related cost of implementation or schedule estimates. Based on information in the 2022 Annual Report,[261] the GSA did not provide substantial updates on the project or management action progress for the 2022 Water Year—but the GSA did report three new wells were added to the monitoring network.

The Root Creek GSP[262] includes brief descriptions of three projects:

1. Expansion of the In-Lieu Pipeline (to fully utilize surface water allocations)
2. Intentional Recharge Projects
3. Agricultural Land Conversion (Development of Riverstone)
4. Monitoring Well Program – Interconnected Surface Water

The Root Creek GSP provides project cost estimates and projects 2 and 3 are currently being implemented. Additionally, though management actions are referenced,[263] no specific details are provided; the GSP references the continuation of programs that were enacted prior to SGMA related to the use and sustainable management of groundwater.[264] During 2022, the GSP states, a benefit of 4,500 acre-feet was realized from projects for the GSP area.[265]

The Plan adequately describes proposed projects and management actions in a manner that is generally consistent and substantially complies with the GSP Regulations.[266] The projects and management actions, which focus largely on recharge or conveyance projects and demand management, are directly related to the sustainable management criteria and present a generally feasible approach to achieving the sustainability goal of the Subbasin.

As projects and management actions are implemented, the Department expects that progress be included in Annual Reports and any addition or removal of project and management actions be documented in Periodic Evaluations.

5.6 Consideration of Adjacent Basins/Subbasins

SGMA requires the Department to "…evaluate whether a groundwater sustainability plan adversely affects the ability of an adjacent basin to implement their groundwater sustainability plan or impedes achievement of sustainability goals in an adjacent basin."[267] Furthermore, the GSP Regulations state that minimum thresholds defined in each GSP

[259] New Stone GSP, Table 7-3, p. 160.
[260] New Stone GSP, Section 6.3, p. 154.
[261] New Stone GSP Water Year 2022 Annual Report, Section 3.1, pp. 10-11.
[262] Root Creek GSP, Section 6.1 through 6.4, pp. 212-226.
[263] Root Creek GSP, Table 6-1, p. 213.
[264] Root Creek GSP, Section 6.5, p. 226.
[265] Root Creek GSP (Redlined), Section 6.7, pp. 326-327.
[266] 23 CCR §§ 354.44 (a), 354.44 (b), 354.44 (c), 354.44 (d).
[267] Water Code § 10733(c).

be designed to avoid causing undesirable results in adjacent basins or affecting the ability of adjacent basins to achieve sustainability goals.[268]

The Madera Subbasin has three adjacent basins; the Kings Subbasin, Delta-Mendota Subbasin, and the Chowchilla Subbasin, are all high-priority and required to be managed under a GSP. The Delta-Mendota Subbasin and Chowchilla Subbasins are critically overdrafted and currently have inadequate plans which the Department has referred to the State Water Resources Control Board under Chapter 11 of SGMA. The Kings Subbasin is to the south of the Madera Subbasin bordering the south bank of the San Joaquin River. The Kings Subbasin is designated critically overdrafted and the Kings Subbasin Plan has been approved by the Department.

The Plan states that the Madera Subbasin GSAs have met multiple times with GSAs in adjacent subbasins to ensure that implementation of the Madera Subbasin GSPs will not interfere with the ability of adjacent subbasins to also achieve sustainable groundwater management; however, further details are not provided in the Plan.[269] The Plan also qualitatively describes how minimum thresholds and measurable objectives may affect an adjacent basin, concluding that the Madera Subbasin Plan will not hinder the ability of an adjacent basin to be sustainable;[270] however, the evaluation is provided without specifics.

Based on information available at this time, Department staff have insufficient evidence to conclude that groundwater management in the Madera Subbasin will adversely affect the implementation of a plan or impede achievement of sustainability goals in an adjacent basin. Department staff encourage the GSAs to evaluate whether their Plan adversely affects the ability of an adjacent basin to implement their groundwater sustainability plan or impedes achievement of sustainability goals in an adjacent basin. Department staff will continue to review periodic evaluations to the Plan and Annual Reports to assess whether implementation of the Madera Subbasin GSP is likely to impact adjacent basins.

5.7 Consideration of Climate Change And Future Conditions

The GSP Regulations require a GSA to consider future conditions and project how future water use may change due to multiple factors including climate change.[271]

Since the GSP was adopted and submitted, climate change conditions have advanced faster and more dramatically. It is anticipated that the hotter, dryer conditions will result in a loss of 10% of California's water supply. As California adapts to a hotter, drier climate, GSAs should be preparing for these changing conditions as they work to sustainably manage groundwater within their jurisdictional areas. Specifically, the Department

[268] 23 CCR § 354.28(b)(3).
[269] Joint GSP (Redlined), Executive Summary, p. 25.
[270] Joint GSP (Redlined), Section 3.2.1.4, p. 277, Section 3.2.2.4, p. 278, Section 3.2.4.4, p. 285, Section 3.2.5.4, p. 291, Section 3.3.1.5, p. 304, Section 3.3.2.3, p. 309, Section 3.3.3.3, p. 312, Section 3.3.4.3, p. 318, Section 3.3.5.3, p. 319.
[271] 23 CCR § 354.18.

encourages the GSAs to explore how the proposed groundwater level thresholds have been established in consideration of groundwater level conditions in the Subbasin based on current and future drought conditions. The Department encourages the GSAs to also explore how groundwater level data from the existing monitoring network will be used to make progress towards sustainable management of the Subbasin given increasing aridification and effects of climate change, such as prolonged drought. Lastly, the Department encourages the GSAs to continually coordinate with the appropriate groundwater users, including but not limited to domestic well owners and state small water systems, and the appropriate overlying county jurisdictions developing drought plans and establishing local drought task forces [272] to evaluate how the GSAs' groundwater management strategy aligns with drought planning, response, and mitigation efforts within the Subbasin.

[272] Water Code § 10609.50.

6 STAFF RECOMMENDATION

Department staff believe sufficient action has been taken by the GSAs to the deficiencies identified. Department staff recommend approval of the Plan with the required and recommended corrective actions listed below. The Plan conforms with Water Code Sections 10727.2 and 10727.4 of SGMA and substantially complies with the GSP Regulations. Implementation of the Plan will likely achieve the sustainability goal for the Madera Subbasin. The GSAs have identified several areas for improvement of its Plan and Department staff concur that those items are important and should be addressed as soon as possible. Department staff have also identified additional recommended corrective actions that should be considered by the GSAs for the first periodic assessment of its GSP. Addressing these recommended corrective actions will be important to demonstrate that implementation of the Plan is likely to achieve the sustainability goal. The recommended corrective actions include:

RECOMMENDED CORRECTIVE ACTION 1

Considering MID GSA has yet to adopt the Plan, by the first periodic evaluation, MID GSA should identify and list the specific projects and management actions that MID GSA will or may be responsible for implementing under the Revised Joint GSP and provide a parallel listing and detailed identification and discussion of the legal, contractual, or other authorities or arrangements that MID GSA is relying or will rely upon in adequately implementing the Plan including those projects or management actions to clearly demonstrate the feasibility of MID GSA implementing all projects and management actions.

RECOMMENDED CORRECTIVE ACTION 2

While the GSAs have established a framework for coordination of multiple GSPs that could serve as a basis to achieve Subbasin sustainability, it is vital that the GSAs continue their efforts to improve coordination and eliminate any remaining areas of disagreement that could delay Plan implementation or affect the likelihood of achieving sustainability. For example, the GSA should come to a consensus regarding the data and methods utilized to develop refined future water budgets for the entire Subbasin, and agreement regarding the availability and use of more detailed data as it becomes available from each GSP area. These efforts should be done with the ultimate goal that the contents of each GSP should represent a component of a cohesive, unified Plan that will achieve the sustainability goal in the Subbasin consistent with SGMA timelines and not be an isolated document only for a specific GSP area.

RECOMMENDED CORRECTIVE ACTION 3

The GSAs should revise the GSPs to include a discussion of the relationship between the management criteria for chronic lowering of groundwater levels and the other

sustainability indicators, including an explanation of how the criteria, including interim milestones, were established to avoid undesirable results for each of the other sustainability indicators.

RECOMMENDED CORRECTIVE ACTION 4

Department staff recommend the following as it relates to land subsidence:

a. The GSAs should refine the description of undesirable results to clearly describe the significant and unreasonable conditions the GSAs are managing the Subbasin to avoid, as it relates to land subsidence. More specifically, the GSAs should reevaluate the quantitative metrics that define an undesirable result for subsidence. The reevaluation should consider localized subsidence conditions and the irreversibility of continued inelastic subsidence, especially in the area deemed of "greater subsidence concern." This is to say that the current quantitative metrics (i.e., 75 percent of the representative monitoring sites in the Subbasin exceed threshold levels for two consecutive years across the entire Subbasin) would not minimize or avoid inelastic subsidence in the most susceptible areas of the Subbasin – predominantly in the north-northwestern portion of the Subbasin which are describe as the areas of greater subsidence concern.

b. The GSAs should identify the cumulative amount of subsidence that, if exceeded, would substantially interfere with groundwater and land surface beneficial uses and users in the Subbasin. The Plan should explain how the rate and extent of any future subsidence permitted in the Subbasin may interfere with surface land uses. The Plan should also include additional details describing measures that consider and disclose the current and potentially lasting impacts of subsidence on land uses and groundwater beneficial uses and users.

   Additionally, the GSAs should provide specific details and schedule for projects or management actions that will be implemented to minimize or eliminate subsidence. The projects or management actions must be supported by best available information and science[273] and consider the level of uncertainty associated with the Subbasin.[274]

c. The GSAs should revise the GSPs to include a discussion of the relationship between the management criteria for land subsidence and the other sustainability indicators, including an explanation of how criteria, including interim milestones, were established to avoid undesirable results for each of the other sustainability indicators.

d. The GSAs should reevaluate or eliminate the application of the level of uncertainty as it relates to subsidence measurements according to standard professional practices. Establishment of sustainable management criteria should not allow for

[273] 23 CCR § 354.44 (c).
[274] 23 CCR § 354.44 (d).

subsidence in perpetuity based on the error of measurement. The GSAs should also consider incorporation of remotely sensed subsidence data (i.e., InSAR data) made available by the Department on an ongoing basis to monitor for subsidence in conjunction with the representative monitoring sites. For reference, the statewide vertical displacement measurements provided via the InSAR data present an error of 0.1 foot.

RECOMMENDED CORRECTIVE ACTION 5

The GSA should provide a discussion of the uncertainty concerning the hydrogeologic conceptual model and a description of hydrogeologic conceptual model data gaps.[275] For example, the GSP should include revisions to identify how many wells are completed below the bottom of the Subbasin, the amount of water that is extracted from these wells, and a description of changes to groundwater storage calculations for the Subbasin based on best available information.

RECOMMENDED CORRECTIVE ACTION 6

The GSAs must provide more detailed explanation and justification regarding the selection of the sustainable management criteria for degradation of water quality. Department staff recommend the GSAs consider and address the following:

a. The GSAs should revise the definition of undesirable results so that exceedances of minimum thresholds caused by groundwater extraction are considered in the assessment of undesirable results in the Subbasin.

b. The GSAs should provide a clear definition of what the Plan considers an undesirable result for degraded water quality by describing conditions that it would consider to be significant or unreasonable. For example, the Plan should—in addition to qualitative descriptions—quantify the specific potential effects to beneficial users and uses from undesirable results using best available data and science. This definition should be supported by information described in the basin setting, and other data or models as appropriate, as required by the GSP Regulations.[276]

c. The GSAs should identify which minimum threshold values—either the MCL or existing concentration plus 20 percent—will be used at which representative monitoring sites. Also, the GSAs should justify how establishing minimum thresholds at the higher of either MCLs or existing concentrations plus 20 percent does not constitute significant and unreasonable effects as defined by the GSP (i.e., “when beneficial uses for groundwater are adversely impacted by constituent concentrations).

[275] 23 CCR § 354.14(b)(5).
[276] 23 CCR § 354.26 (b)(1).

Attachment 5

MID Letter to All GSAs

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March 6, 2024

Via U.S. Mail and Email

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Dear Madera Subbasin GSAs,

As you are aware, Madera Irrigation District Groundwater Sustainability Agency (MID GSA) has completed virtually all of its projects and programs outlined in the Groundwater Sustainability Plan (GSP). The MID GSA is 16 years ahead of schedule, which equates to compounding benefits to its groundwater balance and the aquifer.

Given the status of the MID GSA projects and programs, in combination with the status of the other Madera Subbasin GSAs projects and programs (or lack thereof) and the current mindset of others as described in the "Madera Subbasin Stakeholder Assessment", the MID GSA recommends that its participation on the 5-Year Update be on a technical basis only for required information and outreach.

The MID GSA will happily provide any data and information that is required and requested. However, most discussions and changes that will be required for the 5-Year update do not involve the MID GSA, because, again, the MID GSAs has completed its commitments ahead of schedule, significantly benefiting the aquifer. Other GSAs will have to make hard decisions and changes regarding their projects and programs as many are now multiple years behind schedule with intensifying negative effects on the aquifer. It is clear from the "Madera Subbasin Stakeholder Assessment" and other actions that some GSAs in the Madera Subbasin do not appreciate nor want MID's input that comes from 100+ years of water management experience in Madera County.

As MID has conveyed many times before, the MID GSA will gladly participate in a Domestic Well Mitigation Program and provide funding at a rate proportionate to its overdraft in comparison to the other GSAs in the Madera Subbasin. When the other six (6) GSAs in the Madera Subbasin are ready to have those discussions, please let us know. MID is also always willing to participate in other joint programs that will benefit the Madera Subbasin.

As those individuals who live in the Madera Subbasin and will feel the results of the actions/inactions of the GSAs, we truly wish success of the GSAs. We hope that this 5-Year Update gives GSAs a chance to reflect on their progress and their capabilities to hopefully make informed, realistic decisions for the future that can be successfully accomplished.

The MID GSA is even willing to take further actions to effectuate this ambitious thinking. Although the Revised Joint Groundwater Sustainability Plan for the Madera Subbasin is flawed and does not reflect reality, the MID GSA is agreeable to approve the Revised Joint Groundwater Sustainability Plan in an effort to ease the process amongst the GSAs and State of California. Additionally, because the County has repeatedly used MID's SGMA lawsuit as justification for its lack of meaningful progress, MID has conveyed its willingness to drop its lawsuit against Madera County, Case No. MCV086277. MID has conveyed this to Madera County but has yet to receive a response.

MID and the MID GSA sincerely hope that these actions remove all perceived roadblocks and encumbrances, and that other GSAs in the Madera Subbasin can finally make real progress on the implementation projects and programs they committed to over four (4) years ago.

Sincerely,

James Erickson
President

Carl Janzen
Vice President

Tim DaSilva
Director

Brian Davis
Director

David Loquaci
Director

REPORT TO CITY COUNCIL

Approved by:

Joseph Hebert

Joseph Hebert, Parks & Community Services Director

Arnoldo Rodriguez

Arnoldo Rodriguez, City Manager

Council Meeting of: April 3, 2024

Agenda Number: E-3

SUBJECT:

Madera Municipal Golf Course Update 2024

RECOMMENDATION:

City Council to receive an information report on the status of the Madera Municipal Golf Course and provide direction as appropriate

SUMMARY:

During the June 21, 2023, City Council meeting, Council approved a Ninth Amendment to the Madera Municipal Golf Course and Management Lease Agreement with SGM Inc. dba Sierra Golf Management, Inc. (SGM). This amendment extended the existing lease agreement by an additional five years through June 30, 2028, ensuring the continued partnership in the management of the Madera Municipal Golf Course.

SGM has provided an update to staff, recapping 2023 and updating on what is new for 2024 at the Golf Course.

DISCUSSION:

The following text in *italics* provides highlights as provided by SGM.

> *Long-time golf professional Ron Goering has moved on to another facility leaving the way for a new manager and former assistant Tanner Matteson to take over as Head Golf Professional. He brings a fresh set of eyes and newer practices to lead the golf course through the coming years. Tanner has worked in the golf industry for 12 years in both the private and public sectors of the industry. Tanner's knowledge of golf and SGM policy and*

procedures will continue to help create a lasting experience for residents and guests in the years to come.

Golf remained strong through 2023 with only a slight correction from the Covid push that all golf courses received in 2020.

- *Rounds played in 2023: 36,068*
- *Rounds played in 2022: 34,955*
- *Rounds played in 2021: 35,188*

Golf continues to gain in popularity in many segments of the population. This is a national trend and Madera Municipal Golf Course is following right along. New marketing strategies have shown that we can stay in the eye of our residents and guests while offering them an experience that is tough to beat for the condition and price of the facility. Even with the harsh winter in early 2023, the golf course saw the play increase and continue to be strong which benefits both SGM and the City of Madera.

<u>2023 - Golf Course Conditions</u>

Superintendent, Jeremy Jordan, has done a superb job with course conditions and building a solid team of maintenance employees. Just like all businesses in California, one of the biggest challenges is human resources and finding employees who are not only qualified but willing to work. We continue to increase wages and find new ways to incentivize employees. Now that we have entered into a new agreement with the City this will allow us to hire better employees knowing that there is a longer timeline.

In 2023 we had excessive rainfall in the early part of the year which translated to snowpack in the Sierras. This was a gift that enabled the Madera Irrigation District the ability to fill the water feature between the 5th and 6th hole which has sat empty through many years of drought. We also were able to use surface water from the district throughout the entire irrigation season which meant we were not pumping groundwater from our wells to fill ponds and irrigate.

In 2023 we had the USGA visit the golf course and give recommendations on course playability and turf health. One of our major issues was weed infestation and a lack of proper pre-emergents being applied. We have increased our annual chemical budget and at the time of this report, we have made 2 chemical applications with a 3rd coming in the next week.

As always, this time of year our thoughts turn to our water needs. At the time of this report, we do not have a percentage, price, or amount allocated to us yet, but early indications are that we will be receiving district water for our irrigation needs.

<u>2023 - Food and Beverage</u>

In early 2023 we entered into a sublease agreement with Sugar Pine Smokehouse (Sugar Pine) that has benefited not only the golf course but the community, as their beloved local eatery found a new home at the golf course. They have done a great job of creating a community feeling around the course with outside events and entertainment for the residents of Madera. Sugar Pine came in and invested time and money into getting the building where it needs to be to be successful. Some of the projects they tackled:

- *Air conditioning units*
- *Walk-in coolers and kitchen appliances*
- *Fixed bathroom plumbing and refreshed the restrooms.*
- *Added new patio furniture.*

Sugar Pine has become a great partner for SGM and the City of Madera here at the golf course. We look forward to seeing them succeed with us as we make the Madera Municipal Golf Course a great experience for all Madera residents and out-of-town guests.

SGM 2024 Upcoming News

- *Non-Golf Event – Farm Show on the driving range*
- *Remodel of restrooms*
- *Central heating to control room temperature for guests and community members*
- *USGA site*

Golf Course Maintenance and Operations Progress

In addition to the broader initiatives outlined in this report, it is important to highlight the significant progress made internally towards the maintenance and operations of the golf course during Fiscal Year 2023/2024. The following achievements underscore our commitment to enhancing recreational amenities for our residents:

- *Golf Course Advisory Committee Inauguration*: Parks & Community Services Director, Joseph Hebert, serves as one of the City-appointed representatives on the Golf Course Advisory Committee. Under his leadership, the committee held its inaugural monthly meeting on August 21, 2023, marking a pivotal step towards collaborative decision-making and strategic planning.

- *Employee Appreciation Day*: The city proudly utilized the golf course as a venue for an Employee Appreciation Day, demonstrating our commitment to fostering a positive work environment and recognizing the contributions of hardworking city employees.

- *Financial Support*: The city received $50,000 from SGM and Sugar Pine, with each party contributing $25,000 towards a capital improvement fund. These funds play a vital role in ensuring the continued enhancement and sustainability of the golf course facilities.

- *Debt Reduction*: A final payment of approximately $164,000 was made towards the city's construction of the golf course financed debt, reflecting our steadfast dedication to fiscal responsibility and prudent financial management.

- As a significant milestone, the city officially assumed ownership of the golf course, with the exception of an annual payment of approximately $64,000 to the Airport. This payment is made in recognition of a portion of the golf course being property owned by the Airport.

City 2024 Upcoming

- New Contract Document
- City hosted 4th of July Golf Tournament
- City hosted Fishing Derby events

FINANCIAL IMPACT:

This is an informational report only. No financial impact is associated with the presentation of this information.

ALTERNATIVES:

This report is for informational purposes only.

ATTACHMENTS:

None.