REGULAR MEETING OF THE MADERA CITY COUNCIL

205 W. 4th Street, Madera, California 93637

NOTICE AND AGENDA

Wednesday, August 17, 2022 **Council Chambers**
6:00 p.m. **City Hall**

The Council Chambers will be open to the public. This meeting will also be available for public viewing and participation through Zoom. Members of the public may also observe the live streamed meeting on the City's website at www.madera.gov/live. Members of the public may comment on agenda items at the meeting or remotely through an electronic meeting via phone by dialing (669) 900-6833 enter ID: 842 7019 8960#. Comments will also be accepted via email at citycouncilpubliccomment@madera.gov or by regular mail at 205 W. 4th Street, Madera, CA 93637.

CALL TO ORDER:

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

INVOCATION: Mayor Pro Tem Anita Evans

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 Recognizing Old Timers' Week
2. Madera Ford's Annual Backpack Giveaway – Certificates of Recognition

INTRODUCTIONS: None

A. WORKSHOP:

A-1 Workshop on the Annual Operating Budget and Capital Improvement Program for Fiscal Year 2022/23

Recommendation: No action required (Report by Kingsley Okereke)

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 – 4/20/22, 4/20/22s

Recommendation: Approve the City Council Minutes of the April 20, 2022 Regular Meeting and Special Meeting (Report by Alicia Gonzales)

B-2 Informational Report on Register of Audited Demands for July 23, 2022 to August 5, 2022

Recommendation: No Action Required (Report by Kingsley Okereke)

B-3 Informational Report on Personnel Activity

Recommendation: No Action Required (Report by Wendy Silva)

B-4 Remote City Council Meetings Under Brown Act Requirements (Assembly Bill 361)

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

B-5 Preparation of a Development Impact Fee Program Update

Recommendation: Adopt a Resolution Approving Amendment No. 2 to Agreement with Colgan Consulting Corporation for Professional Services Related to the Preparation of a Development Impact Fee Program Update in the amount of $16,500 (Report by Keith Helmuth)

B-6 2022 Old Timers Day Parade and Booths in the Park Event Entries

Recommendation: Approve a Minute Order Authorizing the City Manager to execute documents for any City entries in the Old Timers Day Parade and related Booths in the Park event scheduled September 24, 2022 (Report by Alicia Gonzales)

C. PUBLIC HEARINGS:

C-1 Public Hearing to Consider the Proposed Annexation of Property within the Vineyard Estates Phase III-A Subdivision into City of Madera Landscape Maintenance District Zone of Benefit 27B

Recommendation: Adopt a Resolution Approving Annexation No. 2022-04 for Annexation of Vineyard Estates Phase III-A Subdivision (Tract No. 21-S-02) into Zone of Benefit 27B, Confirming the Diagram and Assessment for City of Madera Landscape Maintenance District (LMD) Zone of Benefit 27B for FY 2023/24; and Authorizing the City Clerk to File the Diagram and Assessment with the Madera County Auditor (Report by Keith Helmuth)

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

D-1 Consultant Services Agreement with Mark Thomas for Grant Preparation Services for Yosemite Avenue Street Improvements

Recommendation: Adopt a Resolution Approving a Consultant Services Agreement with Mark Thomas in the amount of $98,600 for Grant Preparation Services for the Yosemite Avenue Street Improvements, City Project R-95 (Report by Keith Helmuth)

D-2 Agreement with Provost & Pritchard Consulting Group Inc. for Engineering Design Services for Water Main Replacement under the Fresno River

Recommendation: Adopt a Resolution Approving an Agreement with Provost & Pritchard Consulting Group Inc. for $115,800 for Professional Engineering Design Services for Completion of the Water Main Replacement under the Fresno River, Project W-00009 (Report by Keith Helmuth)

D-3 Agreement for Memorial Monuments at Centennial Park and Rotary Park

Recommendation: Adopt a Resolution Awarding Contract to David J. Boyle Electric Shop LLC, under IFB 202223-03 for Memorial Monuments at Centennial Park and Rotary Park, estimated at $14,520 and approving a Construction Services Agreement (Report by Joseph Hebert)

D-4 Initiation of Proceedings for the Annexation of Tract 21-S-02/TSM2019-03 Pecan Square Subdivision into Community Facilities District 2005-1

Recommendation:

1) Adopt a Resolution Adopting a Boundary Map Showing the Territory Proposed for Annexation to Community Facilities District No. 2005-01; and

2) Adopt a Resolution Declaring the Its Intention to Annex Territory (Tract 21-S-02/TSM2019-03 Subdivision) to Community Facilities District No. 2005-01 (Public Services), to Authorize Levy of Special Taxes Therein, and Setting Public Hearing (Annexation No. 11) (Report by Will Tackett)

D-5 Initiation of Proceedings for the Annexation of Tract 21-S-01/TSM2020-02 Crown Tozer Subdivision into Community Facilities District 2005-1

Recommendation:

1) Adopt a Resolution Adopting a Boundary Map Showing the Territory Proposed for Annexation to Community Facilities District No. 2005-01; and

2) Adopt a Resolution Declaring Its Intention to Annex Territory (Tract 21-S-01/TSM2020-01 Subdivision) to the Community Facilities District No. 2005-01 (Public Services), to Authorize the Levy of Special Taxes Therein, and Setting Public Hearing (Annexation No. 12) (Report by Will Tackett)

D-6 Corrections to Attachments to Resolution Nos. 22-101, 22-102, and 22-103 for Water, Sewer, and Solid Waste Utility Rates

Recommendation:

1) Adopt a Resolution Correcting Attachment A to Resolution No. 22-101 relating to monthly rates to be charged for water services furnished by City for a five-year period; and

2) Adopt a Resolution Correcting Attachment A to Resolution No. 22-102 relating to monthly rates to be charged for sewer services furnished by City for a five-year period; and

3) Adopt a Resolution Correcting Attachment A to Resolution No. 22-101 relating to monthly rates to be charged for solid waste services furnished by City for a five-year period (Report by Kingsley Okereke)

E. ADMINISTRATIVE REPORTS:

E-1 City Council review with the City External Auditor, the Annual Audit Results, and Acceptance of the Fiscal Year 2020/21 Annual Comprehensive Financial Report (ACFR)

Recommendation: Review and Accept the FY 2020/21 Annual Financial Audit and Recommendations and the Prepared ACFR (Report by Kingsley Okereke)

E-2 Direction regarding annual commemoration of Juneteenth in the City of Madera

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

F. COUNCILMEMBER REPORTS/ANNOUNCEMENTS/FUTURE AGENDA ITEMS:

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

G. CLOSED SESSION:

G-1 Liability Claim pursuant to Section 54956.95
Agency Claimed Against: City of Madera
Claimant: Brian Mata

ADJOURNMENT:

UPCOMING MEETING DATES:

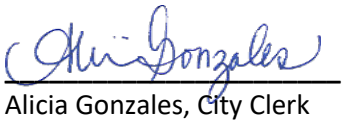
- Wednesday, September 21, 2022
- Wednesday, October 5, 2022

- Please silence or turn off cell phones and electronic devices while the meeting is in session.
- Regular meetings of the Madera City Council are held the 1st and 3rd Wednesday of each month at 6:00 p.m. in the Council Chambers at City Hall.
- A complete agenda packet is available on the City's website and in the City Clerk's Office at least 72 hours prior to a Regular Meeting and 24 hours prior to a Special Meeting. A hard copy of any agenda

report may be requested by contacting the City Clerk's Office at (559) 661-5405 or by email at cityclerkinfo@madera.gov .

- The meeting room is accessible to the physically disabled, and the services of a translator can be made available. Request for additional accommodations for the disabled, signers, assistive listening devices, or translators needed to assist participation in this public meeting should be made at least seventy-two (72) hours prior to the meeting. Please call the Human Resources Office at (559) 661-5401. Those who are hearing impaired may call 711 or 1-800-735-2929 for TTY Relay Service.
- Questions regarding the meeting agenda or conduct of the meeting, please contact the City Clerk's Office at (559) 661-5405.
- Para asistencia en español sobre este aviso, por favor llame al (559) 661-5405.

I, Alicia Gonzales, City Clerk for the City of Madera, declare under penalty of perjury that I posted the above agenda for the Regular Meeting of the Madera City Council for August 17, 2022, near the front entrances of City Hall and on the City's website www.madera.gov at 6:00 p.m. on August 12, 2022.



Alicia Gonzales, City Clerk

REPORT TO CITY COUNCIL

Council Meeting of: August 17, 2022

Agenda Number: A-1

Kingsley Okereke, Interim Finance Director

Arnoldo Rodriguez, City Manager

SUBJECT:

Workshop on the Annual Operating Budget and Capital Improvement Program for Fiscal Year 2022/23

RECOMMENDATION:

No action required.

DISCUSSION:

Council may recall that as part of the City's budget process, staff conducted a couple of workshops pertaining to the City's Budget. More specifically, Council held workshops on:

- June 20, 2022 - to discuss proposed CIP for FY 2022/23 through FY 2026/27
- August 3, 2022 - to present proposed Operating budget for FY 2022/23

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

This item is intended to serve as an overview of the FY 2022/23 Budget. It is anticipated that Council will conduct a Special Meeting on Wednesday, August 24, 2022 for formal action.

SUMMARY OF PROPOSED BUDGET:

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

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

GENERAL FUND& MEASURE K

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

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

Measure K:

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

The following table identifies the City proposed FY2022/23General Operating Budget.

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

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

ENTERPRISE FUNDS

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

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

OVERALL BUDGET

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

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

KEY ASSUMPTIONS

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

1. Economic Climate

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

2. Revenue

   - Sales tax projections is based on HDL estimates (including Measure K).

- Property tax projections include basic 2% adjustment per Proposition 13.
- Other general and special revenues projection include 2% to 3% upward adjustment.
- Utility Rates/Charges estimates were based on 2021 Rate Study and the Prop 218. approved rate adjustments approved by the City Council on July 20, 2022.
- In preparing the budget, staff estimated major city revenues as indicated below:
    - Projected Retail Sales & Use Tax: $12.3 million
    - Measure K: $6.6 million
    - Transient Occupancy Tax (hotel tax): $980k
    - Property tax in-lieu (c. 2004): $7.1 million
    - Property tax: $4.2 million
    - Business license revenue: $511k

3. Expenditures/Expenses

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

4. Balancing the Budge

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

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

5. Budgeted Positions

The proposed budget includes all approved existing positions and new positions requests with reasonable assumptions and adjustments as to hire date for positions currently vacant.

As the year progresses, staffing will be regularly reviewed and analyzed for needed adjustments. Any requests for additional positions will be subject to Council consideration and approval. The new positions requests included in the proposed budget are outlined in Table 3.

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

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

6. Health Care for Vacant Positions

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

7. Planned Promotions

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

8. Employee Compensation

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

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

9. Measure K

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

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

- Measure K Stabilization Fund

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

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

10. Fire Engine Replacement Fund

Additionally, the Council approved a fire engine replacement reserve with annual allocation of $200,000. As of June 30, 2022, the reserve fund has a balance of $248,540. The proposed FY2022/23 budget recommends increased allocation of $490,000 annually going forward. Table 6 provides a summary.

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

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

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

11. Debt

The total city outstanding debt including utility debts is $60.87 million as of June 30, 2022. The proposed FY2022/23 budget include appropriations for the related debt service payment of $5,420,130 in the various funds**.**

Exhibit A

CITY OF MADERA BUDGET – FISCAL YEAR 2022/2023

CITYWIDE SUMMARY OF REVENUES, EXPENSES, AND CAPITAL EXPENDITURES

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



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The City of MADERA

FISCAL YEAR

2022-2023

BUDGET

OF THE CITY OF MADERA

DEPARTMENT OF FINANCE

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

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FY | 2022/2023

Operating Budget &
Capital Improvement Program

City Council

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

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City Council Members

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

Executive Management

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

Department Directors

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

Financial Budget Support Staff

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

Letter from the City Manager



Executive Summary:

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

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

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

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

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

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

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

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

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

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

Consequently, this budget is designed to:

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

Budget Overview

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

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

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

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

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

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

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

Presenting a Balanced Budget

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

Several items worth highlighting:

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

American Rescue Plan

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

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

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

Safe and Clean Initiative

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

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

Looking Ahead

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

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

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

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

Respectfully submitted,



Arnoldo Rodriguez
City Manager



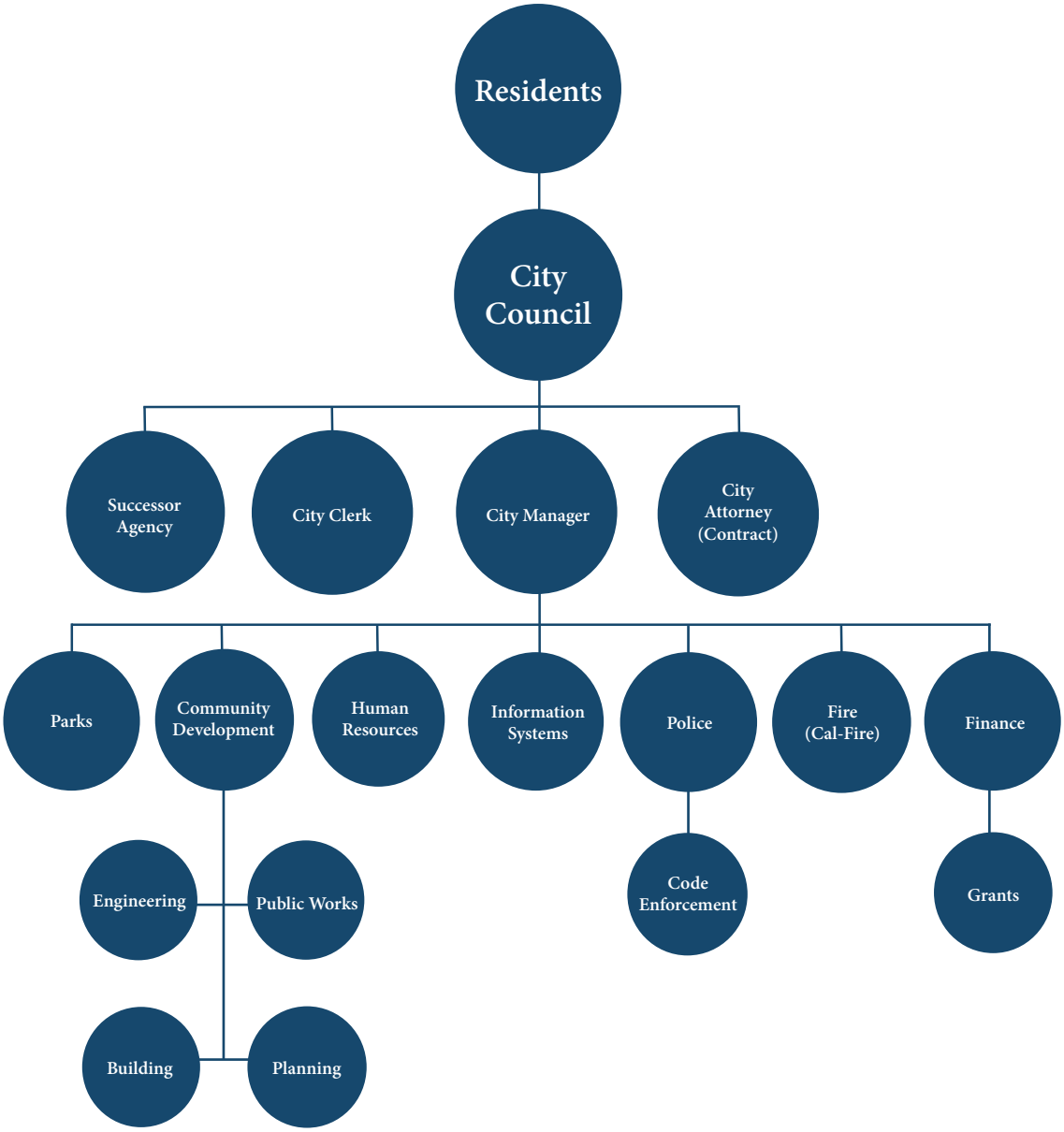
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Organizational Chart



Boards & Commissions

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

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

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

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

General Description of Boards / Committees / Commissions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Madera City Map

"The Heart of California"



Madera at a Glance

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



Madera, California

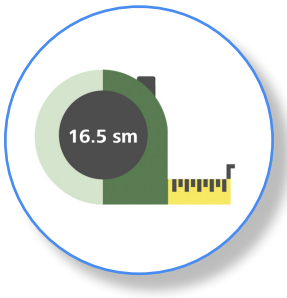
The City of Madera is located in California's stunning Central Valley. Featuring a balanced climate that serves as the perfect host to some of the nation's finest agricultural operations, Madera is also within close proximity to cherished world treasures such as Yosemite National Park, the Sierra Nevada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

Located in Madera County

Established in 1907



Population:
~66,000



Location Size:
~16.5 sq. miles

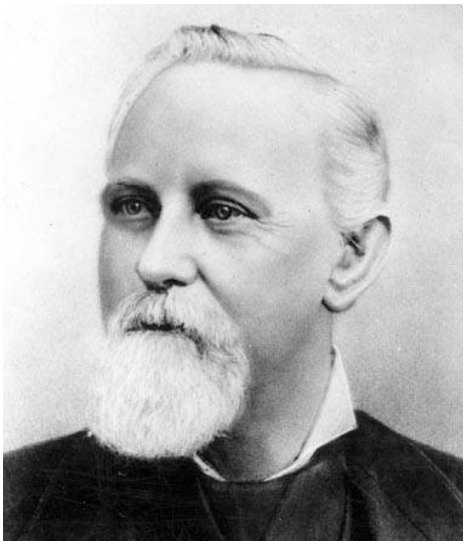


Median Income:
$45,163



The Early History of Madera

Source: Madera Chamber of Commerce



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



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

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

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

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

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

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

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

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

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

Madera Residents

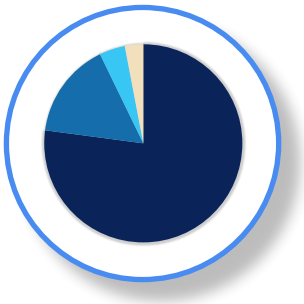
Source: Madera Chamber of Commerce and California Demographics



Average Age

28.8

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



Diversity

77.1%

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



Education

58.1%

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



Language

62.7%

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

Madera Home & Family

Sources: United States Census Bureau QuickFacts



$224,100

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



18,122

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



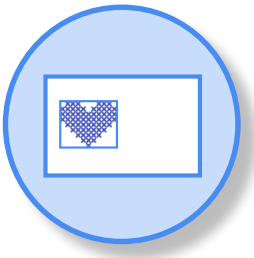
3.56

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



48.5%

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



89.4%

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

Madera Climate

Sources: National Weather Service and Madera Chamber of Commerce

Min/Max
63 / 96

Min/Max
36/54

Average Warmest Month:
July

Average Coolest Month:
December

Average Annual Rainfall

12.23 inches

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

Madera Transportation

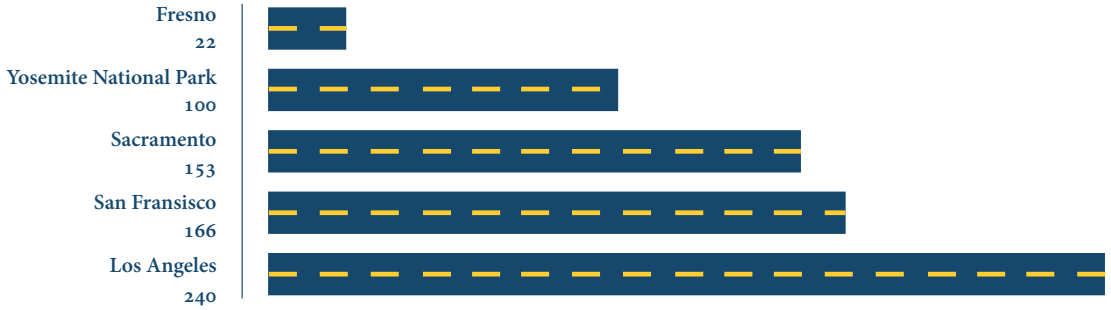
Sources: Madera Chamber of Commerce and Madera.gov

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

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

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

Number of Miles to Other Major California Destinations



Local Government

Council-Manager

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

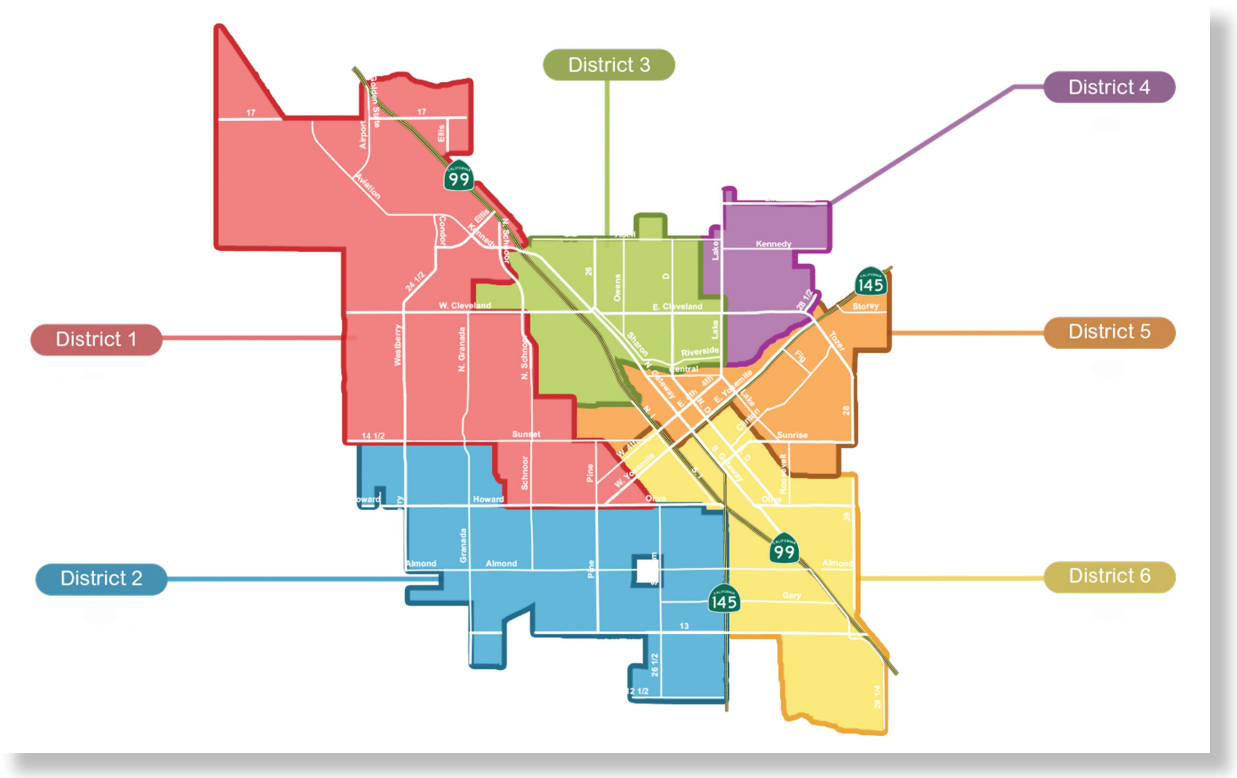
Districts

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

General Law City

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

The Six City Council Districts of Madera



View a detailed district map at madera.gov/districts

Madera Parks



10 Parks

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



21 Slides

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



3 Pools

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



159 Acres

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

Madera Infrastructure



199 Miles of City Streets

This is based on reports from the Public Works department.



19 Water Wells

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



200 Miles of Waterline

With an additional 175 miles of sewer line.



3,000 Streetlights

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

Madera Police



39 Police Vehicles

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



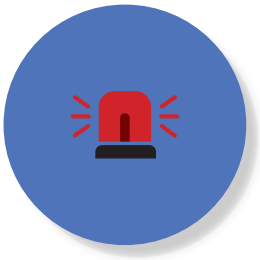
71 Sworn Officers

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



3 K-9 Units

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



60,432 Events

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

CalFire - Madera



3 Fire Stations

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



5 Fire Engines

The Fire Department also has one ladder truck.



375 Fires Mitigated

during FY 21/22.



19 Fire fighters

Recruitment efforts are still in effect to add more.



3,228 Calls for Service

Calls occurred during FY 21/22.

Madera Economics

20,369 Inspections Conducted

Inspections were conducted by the Building Department.

3,021 Business Licenses

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

172 Single Family Residential

Permits were issued in FY 21/22.

3,010 Building Permits

Permits were issued during FY 21/22 fiscal year.



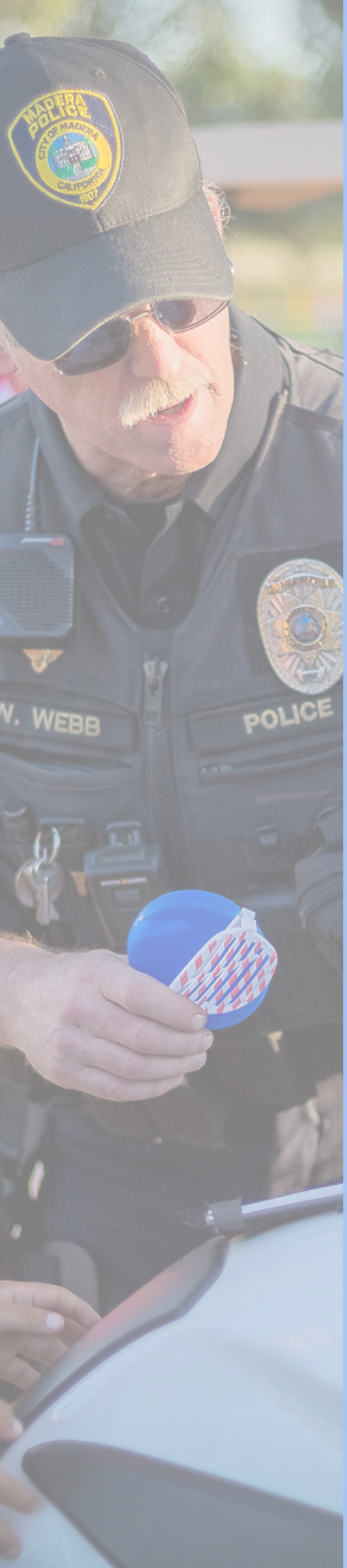
Major Employers of Madera

Top Employers in the City for 2022 by Number of Employees

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

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

Source: Data provided by the Madera County Economic Development Commission



2022/23 BUDGET OVERVIEW

Key Budget Assumptions & Changes Assumptions

Budget Process

Basis of Accounting & Budgeting

Level of Budgetary Control

Financial Budget Policies

Employee Salary & Benefits

Employees By Department

Key Budget Assumptions & Changes

Defining the 2022/23 Starting Point

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

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

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

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

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

Revenue Forecast during uncertain times

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

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

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

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

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

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

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

Projected Revenues

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

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

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

Increased Expenses

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

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

Balancing the Budget

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

Budgeted Positions

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

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

Reclassifying Positions

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

Planned Promotions

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

Employee Compensation

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

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

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

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

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

Measure K

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

This budget recognizes the following:

- Operations and Maintenance expenses for Fire Station 58.

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

- Police staff salaries and benefits

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

Measure K Stabilization Fund

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

Fire Engine Replacement Fund

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

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

Debt

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

Budget Process

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

Budget Basics

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

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

Department Personnel Begins Projections

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

Mid-year Budget Review

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

Preliminary Enterprise Fund Review

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

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

Other Funds Review

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

Public Input on Spending Priorities

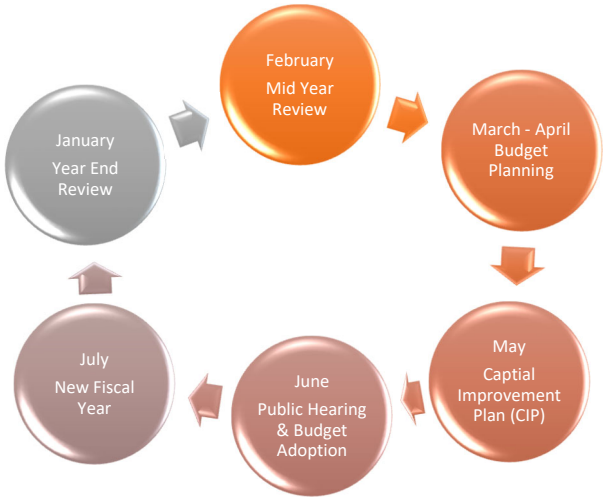
A public hearing is held at a Council meeting regarding the Community Development Block Grant (CDBG). The public is encouraged to provide input regarding how funds are to be allocated.

Preliminary Budget to City Council

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

Final Budget Approval

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



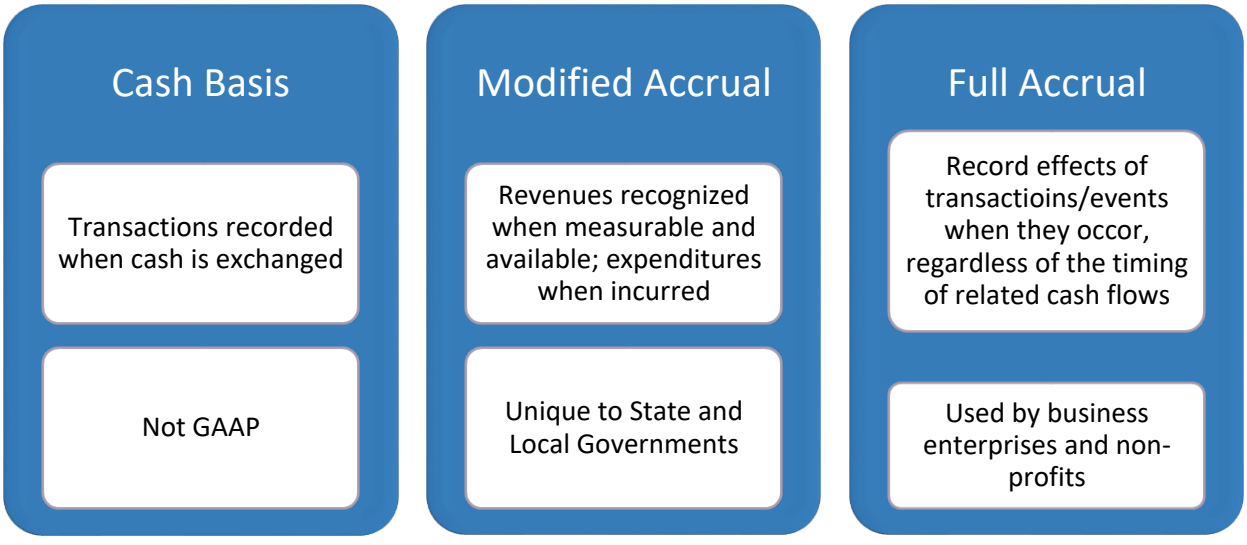
Basis of Accounting & Budgeting

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

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

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

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

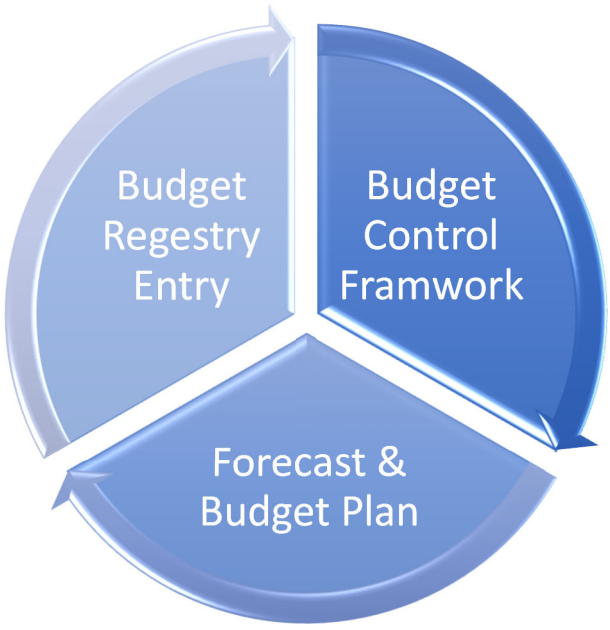


Level of Budgetary Control

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

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

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



Financial Budget Policies

Budgeting

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

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

Projected revenues will be sufficient to support projected expenditures.

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

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

Accounting & Financial Reporting

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

Reserves

- The City will maintain the General Fund Contingency reserves at a level of at least 30 percent of the general fund operating expenditures in order to protect essential service programs and funding requirements during periods of economic downturn or other unforeseen major costs not covered by the Contingency Reserve.
- The City will establish an account to accumulate funds to be used for payment of accrued employee benefits for retired and separated employees. The level of this reserve will be established based upon an annual projection of employee retirements.
- Self-insurance reserves will be maintained at a level consistent with professional actuarial review recommendations.

Capital Planning

- The City will develop and annually update a long-term Capital Improvement Plan (CIP) for the purpose of planning, scheduling, and financing capital projects as determined and approved by the City Council.
- The CIP will be a five-year plan and will include major on-going maintenance and rehabilitation costs to existing capital assets (land, land improvements, infrastructure, and equipment), as well as the costs of new facilities and improvements.

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

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

Revenue

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

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

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

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

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

Debt Management

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

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

Employee Salary & Benefits

Employee Salary & Benefits Summary

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

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

Management and part-time employees are unrepresented.

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

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

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

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

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

Citywide FTE Count

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

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

FTE by Expensing Org

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

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

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CITYWIDE SUMMARIES

Citywide Revenues

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

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

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

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

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

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

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

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

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

Citywide Expenses

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

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

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

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

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

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

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

Projected Fund Balance

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

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

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

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



GENERAL FUND SUMMARIES

Major Revenue Sources

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

Sales & Use Tax

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

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

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

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

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

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

Secured Property Tax

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

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

Transient Occupancy Tax

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

Franchise Fees

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

Engineering Fees, Projects, and Transfers In

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

Interfund Charges (Administration and Overhead)

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

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

Police Fees and Contracts

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

Development-related revenues

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

Business License Tax

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

Grants

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

Revenues & Expenditures Summaries

General Fund (1020)

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

General Fund (1020)

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

General Fund (1020)

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

General Fund - Grants (1021)

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

Measure K Sales Tax - Police (1025)

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

Measure K Sales Tax - Fire (1026)

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

General Fund - LEA Tire Grant (1081)

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

General Fund - Ins Reserve (1090)

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

General Fund - Ins Reserve (1090)

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

Payroll Clearing Fund (1700)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Expenditures by Organizational Unit

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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GENERAL FUND DEPARTMENTS

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

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City Council



Santos Garcia
Mayor



Cece Gallegos
Councilmember District 1



Jose Rodriguez
Councilmember District 2



Steve Montes
Councilmember District 3



Anita Evans
Councilmember District 4



Elsa Mejia
Councilmember District 5



Artemio Villegas
Councilmember District 6

Department Summary

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

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

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

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

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

Responsibility

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

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

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

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

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

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

Objectives

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

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

Department Fund Summary

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

The proposed budget includes the following expenses:

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

Department Staffing & Structure

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

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

City Clerk



Department Summary

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

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

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

Responsibility

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

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

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

- Agendas
- Meeting minutes
- Resolutions
- Ordinances
- Agreements

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

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

Key Accomplishments

Overview of accomplishments:

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

Goals & Performance Measures

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

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

Department Staffing & Structure

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

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

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City Manager



Department Summary

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

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

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

Responsibility

Provides the organizational support and leadership necessary to:

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

Key Accomplishments

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

Played an instrumental role in:

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

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

Growing our community by:

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

Goals & Performance Measures

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

Department Fund Summary

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

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

The following is a summary of each:

City Manager's Office

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

Central Administration

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

Community Promotion

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

Department Staffing & Structure

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

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

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

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

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

Finance Department



Department Summary

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

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

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

Responsibility

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

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

Key Accomplishments

Overview of accomplishments in FY 2021/22:

Finance:

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

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

Purchasing:

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

Fleet:

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

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

Utility Billing:

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

Goals & Performance Measures

Finance:

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

Fleet:

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

Department Fund Summary

The Finance Department is responsible for the following areas:

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

The following is a summary of each:

Budget

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

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

Accounting

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

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

Utility Billing

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

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

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

Purchasing

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

Fleet

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

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

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

Grants

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

Budget Summary

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

Department Staffing & Structure

Please refer to the organization chart.

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

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

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

(10201215)

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

Payroll Clearing (RDA PR)

(17000000)

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

Human Resources



Department Summary

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

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

The Human Resources Department administers two separate budgets:

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

Responsibility

The Human Resources Department focuses on:

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

Key Accomplishments

Overview of accomplishments in FY 2021/22:

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

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



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

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

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

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

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

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

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

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

Goals & Performance Measures

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

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

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

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

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

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

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

implementing an employee intranet site in coordination with Communications staff.

Department Fund Summary

Human Resources

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

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

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

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

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

Risk Management

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

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

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

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

Department Staffing & Structure

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

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

(10901510)

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

Police Department



Department Summary

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

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

The Department consists of the following divisions:

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

Responsibility

The Police Department is tasked with:

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

Key Accomplishments

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

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

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

Goals & Performance Measures

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

Department Fund Summary

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

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

The following is a summary of each:

PD Operations

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

Measure K- Police

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

Community Corrections Partnership

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

School Policing

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

PD Housing Authority

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

Supplemental Law Enforcement Services Funds (SLESF)

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

Justice Assistance Grant (JAG)

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

Tobacco Law Enforcement Grant

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

Animal Control

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

Code Enforcement

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

Selective Traffic Enforcement Program (STEP)

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

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

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

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

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

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

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

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

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

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

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

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

(10252000)

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

Tire Amnesty Grant

(10814460)

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

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Fire Department



Department Summary

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

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

The Fire Department provides the following services:

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



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

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

Responsibility

The Fire Department:

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

Key Accomplishments

Overview of accomplishments in FY 2021/22:

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



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

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

Goals & Performance Measures

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

Department Fund Summary

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

Department Staffing & Structure

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

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

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

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Public Works Department



Department Summary

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

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

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

Public Works is composed of the following Divisions:

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

- Facilities and Electrical
- Administration
    - Airports

Responsibility

Streets and Storm Drainage

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

Water and Sewer

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

Wastewater Treatment

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

Facilities and Electrical

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

- 196 Solar Street Lights
- 40 traffic signals

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

Administration (including the Airport)

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

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

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

Key Accomplishments

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

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

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

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

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

Goals & Performance Measures

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

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

Department Fund Summary

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

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

The following is a summary of each:

Streets/Graffiti

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

Water Fund

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

Sewer Fund

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

Airport Fund

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

Drainage Fund

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

Solid Waste and Recycling Fund

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

Facilities

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

Budget Summary

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

Department Staffing & Structure

Refer to organizational chart.

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

(10203010)

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

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

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

Planning Department



Department Summary

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

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

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

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

Responsibility

The Planning Department is responsible for three distinct planning disciplines:

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

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

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

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

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

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

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

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

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

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

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

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

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

Key Accomplishments

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

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

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

Overview of entitlement accomplishments in FY 2021/22:

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

Entitlement Approvals Included:

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

Active Planning Projects:

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

Non-entitlement project tasks:

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

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

Goals & Performance Measures

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

Department Staffing & Structure

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

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

Building Department



Department Summary

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

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

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

Responsibility

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

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

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

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

The Permitting Process

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

Key Accomplishments

Overview of accomplishments in FY 2021/22:

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

Notable projects include:

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

Goals & Performance Measures

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

Annual Inspections

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

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

Department Fund Summary

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

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

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

Engineering Department



Department Summary

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

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

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

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

Responsibility

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

Some of the department's functions include:

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

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

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

Key Accomplishments

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

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

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

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

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

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

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

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

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

Managing design and construction of multiple pedestrian facilities including:

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

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

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

Goals & Performance Measures

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

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

Department Fund Summary

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

The budget is comprised of multiple funds including:

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

Department Staffing & Structure

The department is currently budgeted with:

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

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

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

Parks & Community Services Department



Department Summary

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

- Administration
- Recreation & Community Services
- Parks Maintenance

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

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

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

Responsibility

Administration:

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

Recreation & Community Services:

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

Parks Maintenance:

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

Key Accomplishments

Overview of accomplishments in FY 2021/22:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Goals & Performance Measures

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

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

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

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

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

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

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

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

Department Fund Summary

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

The current budget reflects the following assumptions regarding programming:

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

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

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

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

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

Department Staffing & Structure

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

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

Administration

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

Aquatics

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

Community & Recreation Centers

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



ENTERPRISE FUNDS

Revenues & Expenses by Organization

Water
Sewer
Solid Waste
Drainage
Airport
Public Transit
Golf

Enterprise Funds Operating Budget Overview

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

Water Fund

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

Sewer Fund

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

Solid Waste Fund

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

Drainage Fund

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

Airport Fund

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

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

Golf Course Fund

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

Local Transit Fund

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

Expense Summaries

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Water

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

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

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

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

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

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

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

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

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

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

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Sewer

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

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

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

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

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

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
48-Refunds						
4659-Refunds and Reimbursements	-	-	-	14,960	-	-
Total 48-Refunds	$0	$0	$0	$14,960	$0	$0
Total Revenues	$0	$0	$0	$14,960	$0	$0
50-Salaries & Benefits						
5000-Salaries / Full-Time	158	-	818,388	695,938	695,938	734,844
5005-Salaries / Part-time	5,992	2,790	6,172	-	-	-
5100-Salaries / Overtime	15,375	22,222	20,000	48,540	48,540	35,000
5105-Salaries - Leave Payout	4,488	978	36,170	12,370	12,370	-
5110-Salaries/Uniform Pay	3,700	2,700	1,900	2,763	2,763	2,700
5300-Public Employees Retirement Sy	81,983	82,371	94,579	78,537	78,537	78,936
5302-Long Term Disability Insurance	-	-	2,348	1,868	1,868	1,937
5303-Life Insurance Premiums	-	-	765	630	630	698
5304-Workers Compensation Insurance	75,338	73,785	75,452	76,681	76,681	72,211
5305-Medicare Tax- Employer's Share	11,502	10,988	12,709	11,644	11,644	11,647
5306-Unfunded Accrued Liability	123,466	143,447	161,371	158,078	158,078	170,487
5307-Deferred Comp/Part-Time	225	-	231	-	-	-
5308-Deferred Compensation/Full-tim	7	-	33,527	27,861	27,861	31,068
5309-Unemployment Insurance	3,097	1,743	2,189	1,753	1,753	1,558
5310-Section 125 Benefit Allow.	196,101	154,668	166,643	136,381	136,381	171,920
6580-OPEB Obligation Expense	6,075	-	-	-	-	-
6779-Pension Expense-GASB 68	77,382	-	-	-	-	-
Total 50-Salaries & Benefits	$1,380,250	$1,221,911	$1,432,444	$1,253,044	$1,253,044	$1,313,006
53-Materials & Services						
6401-Gas and Electric Utilities	1,381,536	706,262	724,501	432,076	450,000	725,000
6402-Telephone & Fax Charges	21,355	3,443	10,000	3,445	3,500	3,492
6405-Copier Lease/Paper Charges	-	-	-	-	-	475
6412-Advertising/Other	2,238	-	2,272	3,297	3,500	-
6416-Office Supplies/Expendable	1,484	2,511	1,507	751	800	1,500
6420-Mileage Reimbursements	-	129	-	295	295	-
6425-Vehicle Fuel, Supplies & Maint	12,169	6,948	12,351	21,691	22,000	22,992
6440-Contracted Services	303,292	347,543	368,126	381,764	368,000	401,000
6515-Taxes and Assessments	45,441	51,321	52,000	50,398	52,000	52,000
6530-Conference/Training/Ed	4,659	6,868	4,729	8,502	8,500	7,500
6532-Maintenance/Other Supplies	282,897	192,033	427,976	469,616	270,000	430,000
Total 53-Materials & Services	$2,055,071	$1,317,058	$1,603,462	$1,359,749	$1,178,595	$1,643,959
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	187,597	180,641	187,597	187,597	187,597	187,597
6902-Interfund Chg Central Supply	1,686	916	1,686	1,879	1,879	-
6903-Interfund Chg Cost Distrib	-	80,703	-	-	-	80,703
6904-Interfund Chg Admin OH	365,815	339,651	365,815	339,651	365,815	339,651
6907-Interfund Chg Vehicle Replace	76,330	70,708	80,617	80,617	80,617	80,034
6908-Interfund Chg Vehicle Maint.	61,657	64,251	70,016	70,016	70,016	60,286
6918-Interfund Chg Comp Maint	27,293	26,810	27,293	27,293	27,293	70,760
6920-Interfund Chg Computer Replace	5,821	5,821	5,821	5,821	5,821	18,912
6923-Interfund Chg Software	1,441	613	1,441	-	1,441	-
6924-Interfund Chg Motor Rental	1,189	-	5,671	5,671	5,671	6,199
Total 54-Interfund Charges	$728,829	$770,114	$745,957	$718,545	$746,150	$844,142
58-Special Payments						
6560-Liability / Property Insurance	274,528	319,806	434,935	461,095	461,095	543,519
Total 58-Special Payments	$274,528	$319,806	$434,935	$461,095	$461,095	$543,519
61-Depreciation						
6600-Depreciation / Replacement	23,113	23,113	-	-	-	-
Total 61-Depreciation	$23,113	$23,113	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
8210-Transfers Out/Debt Service	46,055	110,011	46,055	46,055	46,055	89,757

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
8220-Transfers Out - Insurance Rese	-	26,269	26,795	26,795	26,795	27,330
8260-Transfer-Out CIP	-	-	279,252	-	-	-
Total 63-Transfer Out	$46,055	$136,280	$352,102	$72,850	$72,850	$117,087
Total Expenses	$4,507,846	$3,788,282	$4,568,900	$3,865,283	$3,711,734	$4,461,713
Total 20403410-WWT Plant Net Surplus/	**($4,507,846)**	**($3,788,282)**	**($4,568,900)**	**($3,850,323)**	**($3,711,734)**	**($4,461,713)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
46-Non-Cash Capital Con						
4320-Capital Contribution	205,060	3,280	1,448	-	-	-
Total 46-Non-Cash Capital Con	$205,060	$3,280	$1,448	$0	$0	$0
Total Revenues	$205,060	$3,280	$1,448	$0	$0	$0
60-Capital Outlay						
6602-Capitalized Asset Contra Accou	(5,094,281)	-	-	-	-	-
6603-CIP Offset	4,137,870	(4,384)	-	-	-	-
6804-Infrastructure Study	91,428	75,022	144,673	61,408	-	-
7030-Facilities And Improvements	-	-	352,626	305,983	13,243	84,433
7050-Construction/Infrastructure	383,767	52,467	5,383,537	767,346	163,000	1,448,138
Total 60-Capital Outlay	$259,351	$131,229	$5,880,836	$842,989	$176,243	$1,532,571
61-Depreciation						
6600-Depreciation / Replacement	2,329,275	2,402,666	-	-	-	-
Total 61-Depreciation	$2,329,275	$2,402,666	$0	$0	$0	$0
63-Transfer Out						
8260-Transfer-Out CIP	33,070	4,618	33,070	-	-	-
Total 63-Transfer Out	$33,070	$4,618	$33,070	$0	$0	$0
Total Expenses	$2,621,696	$2,538,513	$5,913,906	$842,989	$176,243	$1,532,571
Total 20403420-Sewer Capital Outlay Net	**($2,416,636)**	**($2,535,233)**	**($5,912,458)**	**($842,989)**	**($176,243)**	**($1,532,571)**

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	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
49-Transfers In						
4355-Transfer-In	250,000	250,000	250,000	250,000	250,000	250,000
Total 49-Transfers In	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000
Total Revenues	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000
58-Special Payments						
6448-Bond/Loan Admin Fees	24,179	23,545	12,514	3,910	4,000	-
6449-Bond Cost of Issuance Fees	-	92,618	-	-	-	-
8000-Interest Expense	1,115,187	1,120,954	995,336	1,793,927	1,794,000	944,049
8001-Principal Payment	-	9,653	1,537,000	15,000	15,000	1,589,000
Total 58-Special Payments	$1,139,366	$1,246,770	$2,544,850	$1,812,837	$1,813,000	$2,533,049
61-Depreciation						
6601-Amortization	(19,504)	(19,504)	-	(19,504)	19,505	-
Total 61-Depreciation	($19,504)	($19,504)	$0	($19,504)	$19,505	$0
Total Expenses	$1,119,862	$1,227,266	$2,544,850	$1,793,333	$1,832,505	$2,533,049
Total 20403430-WWTP Bond Admin Net	**($869,862)**	**($977,266)**	**($2,294,850)**	**($1,543,333)**	**($1,582,505)**	**($2,283,049)**

(20410000)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
34-Interest						
4162-Interest Income	-	1,583	-	1,090	814	814
Total 34-Interest	$0	$1,583	$0	$1,090	$814	$814
Total Revenues	$0	$1,583	$0	$1,090	$814	$814
Total 20410000-Sewer Rate Stabalization Net	**$0**	**$1,583**	**$0**	**$1,090**	**$814**	**$814**

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Solid Waste

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
48-Refunds						
4659-Refunds and Reimbursements	-	-	210	-	-	-
Total 48-Refunds	$0	$0	$210	$0	$0	$0
Total Revenues	$0	$0	$210	$0	$0	$0
50-Salaries & Benefits						
5000-Salaries / Full-Time	121,072	135,055	132,253	124,615	124,615	136,599
5005-Salaries / Part-time	10,433	11,304	5,629	5,130	5,130	4,011
5100-Salaries / Overtime	104	359	-	720	720	-
5105-Salaries - Leave Payout	545	2,021	373	901	901	-
5110-Salaries/Uniform Pay	-	63	63	-	-	63
5200-Salaries - Auto & Expense Allo	30	67	68	15	15	-
5300-Public Employees Retirement Sy	14,899	18,134	16,392	15,212	15,212	15,825
5301-Health Insurance Benefits	-	-	-	394	394	-
5302-Long Term Disability Insurance	390	438	437	334	334	358
5303-Life Insurance Premiums	156	177	170	149	149	184
5304-Workers Compensation Insurance	13,032	15,228	12,411	14,053	14,053	14,191
5305-Medicare Tax- Employer's Share	1,974	2,242	2,084	2,028	2,028	2,157
5306-Unfunded Accrued Liability	22,805	34,071	29,806	30,256	30,256	32,754
5307-Deferred Comp/Part-Time	398	208	410	-	-	-
5308-Deferred Compensation/Full-tim	4,691	5,185	5,015	4,784	4,784	5,552
5309-Unemployment Insurance	632	587	472	468	468	386
5310-Section 125 Benefit Allow.	45,129	42,486	37,012	43,090	43,090	53,465
6779-Pension Expense-GASB 68	14,059	8,307	-	-	-	-
Total 50-Salaries & Benefits	$250,349	$275,932	$242,595	$242,149	$242,149	$265,545
53-Materials & Services						
6402-Telephone & Fax Charges	3,401	4,220	3,452	4,248	4,400	4,236
6405-Copier Lease/Paper Charges	-	-	-	-	-	875
6411-Advertising/Bids and Notices	37	232	38	56	56	-
6416-Office Supplies/Expendable	2,694	1,000	2,500	1,438	1,600	2,500
6418-Postage / Other Mailing Charge	17,182	18,925	17,439	21,301	22,000	22,900
6425-Vehicle Fuel, Supplies & Maint	538	71	546	-	-	125
6426-Equipment Fuel/Supplies/Mtnc	-	-	-	128	128	-
6440-Contracted Services	27,691	12,393	53,600	18,454	20,000	36,200
6451-Bank Service Charges	13,847	6,786	14,263	7,089	7,300	5,000
6530-Conference/Training/Ed	-	-	-	-	-	650
6532-Maintenance/Other Supplies	-	-	-	548	548	-
6561-Miscellaneous Expenses	-	84	-	-	-	-
Total 53-Materials & Services	$65,464	$43,711	$91,838	$53,262	$56,032	$72,486
54-Interfund Charges						
6902-Interfund Chg Central Supply	4	-	4	-	-	-
6903-Interfund Chg Cost Distrib	-	18,166	-	-	-	18,165
6904-Interfund Chg Admin OH	19,977	18,548	19,977	18,548	18,548	18,548
6918-Interfund Chg Comp Maint	16,905	16,606	16,905	16,905	16,905	17,463
6920-Interfund Chg Computer Replace	3,743	3,743	3,743	3,743	3,743	4,667
6924-Interfund Chg Motor Rental	286	1,485	334	334	334	358
Total 54-Interfund Charges	$40,915	$58,548	$40,963	$39,530	$39,530	$59,201
58-Special Payments						
6562-Retiree Insurance Premiums	-	-	1,210	838	838	-
Total 58-Special Payments	$0	$0	$1,210	$838	$838	$0
62-Other Nonoperating E						
6450-Bad Debt Expense	51,960	(24,027)	-	-	-	-
Total 62-Other Nonoperating E	$51,960	($24,027)	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-

(47601235)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
8220-Transfers Out - Insurance Rese	-	4,695	4,789	4,789	4,789	4,885
Total 63-Transfer Out	$0	$4,695	$4,789	$4,789	$4,789	$4,885
Total Expenses	$408,688	$358,859	$381,395	$340,568	$343,338	$402,117
Total 47601235-Utility Billing/Garbage Net	**($408,688)**	**($358,859)**	**($381,185)**	**($340,568)**	**($343,338)**	**($402,117)**

(47603600)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
32-Fines & Forfeiture						
4208-Late Payment/Other Penalty	65,439	(2)	65,767	-	-	-
Total 32-Fines & Forfeiture	$65,439	($2)	$65,767	$0	$0	$0
33-Charges for Services						
4209-Disposal Collection Fees	5,449,471	5,467,842	7,000,000	5,675,527	5,675,527	6,734,653
4649-Admin Fees	64,635	85,493	30,000	27,986	27,986	27,986
Total 33-Charges for Services	$5,514,106	$5,553,335	$7,030,000	$5,703,513	$5,703,513	$6,762,639
34-Interest						
4162-Interest Income	38,479	19,022	16,259	8,835	7,915	7,915
Total 34-Interest	$38,479	$19,022	$16,259	$8,835	$7,915	$7,915
47-Gains & Proceeds						
4671-Sale of Real and Personal Prop	2,720	-	-	-	-	-
Total 47-Gains & Proceeds	$2,720	$0	$0	$0	$0	$0
48-Refunds						
4682-Collection Recovery	1,254	326	806	-	-	-
Total 48-Refunds	$1,254	$326	$806	$0	$0	$0
Total Revenues	$5,621,998	$5,572,681	$7,112,832	$5,712,348	$5,711,428	$6,770,554
50-Salaries & Benefits						
5000-Salaries / Full-Time	31,431	34,924	58,235	35,084	35,084	66,204
5005-Salaries / Part-time	4,400	-	4,532	-	-	-
5100-Salaries / Overtime	3	25	-	328	328	-
5105-Salaries - Leave Payout	-	-	17,455	-	-	-
5200-Salaries - Auto & Expense Allo	-	-	-	-	-	-
5300-Public Employees Retirement Sy	4,023	4,219	6,795	4,348	4,348	7,384
5302-Long Term Disability Insurance	98	110	150	105	105	153
5303-Life Insurance Premiums	40	44	54	40	40	62
5304-Workers Compensation Insurance	3,537	3,575	5,242	3,465	3,465	6,281
5305-Medicare Tax- Employer's Share	531	525	863	520	520	980
5306-Unfunded Accrued Liability	6,213	7,359	8,120	8,897	8,897	9,660
5307-Deferred Comp/Part-Time	165	-	170	-	-	-
5308-Deferred Compensation/Full-tim	947	966	2,029	1,032	1,032	1,199
5309-Unemployment Insurance	168	96	139	81	81	131
5310-Section 125 Benefit Allow.	7,452	8,297	9,383	8,084	8,084	13,773
6779-Pension Expense-GASB 68	3,796	-	-	-	-	-
Total 50-Salaries & Benefits	$62,804	$60,140	$113,167	$61,984	$61,984	$105,827
53-Materials & Services						
6401-Gas and Electric Utilities	12,602	7,046	10,313	3,970	5,000	10,000
6402-Telephone & Fax Charges	1,600	1,184	1,624	1,087	1,200	1,092
6405-Copier Lease/Paper Charges	-	-	-	-	-	785
6412-Advertising/Other	10,711	10,368	10,872	11,405	11,500	11,500
6416-Office Supplies/Expendable	347	256	353	54	350	350
6440-Contracted Services	4,376,300	4,365,545	4,449,651	4,814,592	4,814,500	4,446,945
6451-Bank Service Charges	8	-	8	-	-	-
Total 53-Materials & Services	$4,401,568	$4,384,399	$4,472,821	$4,831,108	$4,832,550	$4,470,672
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	26,339	23,620	26,339	26,339	26,339	26,339
6903-Interfund Chg Cost Distrib	4,327	13,515	4,327	4,327	4,327	8,325
6904-Interfund Chg Admin OH	243,939	226,492	243,939	226,492	243,939	226,492
6907-Interfund Chg Vehicle Replace	-	10,717	-	-	-	-
6908-Interfund Chg Vehicle Maint.	-	12,200	-	-	-	-
6909-Interfund Chg Route/Roll-Off	108,150	108,150	108,150	108,150	108,150	-
6918-Interfund Chg Comp Maint	16,441	16,150	16,441	16,441	16,441	15,001
6920-Interfund Chg Computer Replace	-	3,623	-	-	-	4,009
6923-Interfund Chg Software	482	205	482	-	-	-
Total 54-Interfund Charges	$399,678	$414,672	$399,678	$381,749	$399,196	$280,166

(47603600)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
58-Special Payments						
6560-Liability / Property Insurance	16,694	19,448	26,449	28,040	28,040	33,052
Total 58-Special Payments	$16,694	$19,448	$26,449	$28,040	$28,040	$33,052
60-Capital Outlay						
7000-Vehicles and Equipment	-	-	67,591	-	-	-
Total 60-Capital Outlay	$0	$0	$67,591	$0	$0	$0
61-Depreciation						
6600-Depreciation / Replacement	3,044	-	-	-	-	-
Total 61-Depreciation	$3,044	$0	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	593,857	593,857	593,857	593,857	593,857	770,288
8210-Transfers Out/Debt Service	1,212	2,807	1,212	1,212	1,212	1,132
8220-Transfers Out - Insurance Rese	-	4,373	4,460	4,460	4,460	4,550
Total 63-Transfer Out	$595,069	$601,037	$599,529	$599,529	$599,529	$775,970
Total Expenses	$5,478,857	$5,479,696	$5,679,235	$5,902,410	$5,921,299	$5,665,687
Total 47603600-Solid Waste Disposal Net	**$143,141**	**$92,985**	**$1,433,597**	**($190,062)**	**($209,871)**	**$1,104,867**

(47603620)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
49-Transfers In						
4355-Transfer-In	-	-	-	-	-	67,311
Total 49-Transfers In	$0	$0	$0	$0	$0	$67,311
Total Revenues	$0	$0	$0	$0	$0	$67,311
53-Materials & Services						
6402-Telephone & Fax Charges	47	-	48	-	48	45
6416-Office Supplies/Expendable	-	-	-	1,804	1,804	-
6440-Contracted Services	58	3,834	59	-	-	-
Total 53-Materials & Services	$105	$3,834	$107	$1,804	$1,852	$45
Total Expenses	$105	$3,834	$107	$1,804	$1,852	$45
Total 47603620-Solid Waste Recycling Net	**($105)**	**($3,834)**	**($107)**	**($1,804)**	**($1,852)**	**$67,266**

(47603630)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
32-Fines & Forfeiture						
4208-Late Payment/Other Penalty	5,676	(1)	5,704	-	-	5,704
Total 32-Fines & Forfeiture	$5,676	($1)	$5,704	$0	$0	$5,704
33-Charges for Services						
4256-Street Sweeping Fees	444,881	406,637	450,000	409,824	409,824	450,000
Total 33-Charges for Services	$444,881	$406,637	$450,000	$409,824	$409,824	$450,000
48-Refunds						
4682-Collection Recovery	79	41	165	-	-	-
Total 48-Refunds	$79	$41	$165	$0	$0	$0
49-Transfers In						
4355-Transfer-In	-	50,000	-	-	-	50,000
Total 49-Transfers In	$0	$50,000	$0	$0	$0	$50,000
Total Revenues	$450,636	$456,677	$455,869	$409,824	$409,824	$505,704
50-Salaries & Benefits						
5000-Salaries / Full-Time	155,419	128,826	167,436	156,946	155,972	181,309
5005-Salaries / Part-time	9,320	-	9,600	-	-	-
5100-Salaries / Overtime	12,559	3,052	11,250	16,353	16,353	15,000
5105-Salaries - Leave Payout	5,694	-	1,087	8,204	8,204	-
5110-Salaries/Uniform Pay	800	800	801	800	800	801
5300-Public Employees Retirement Sy	20,505	20,122	22,216	19,697	19,698	21,920
5302-Long Term Disability Insurance	-	6	556	480	480	529
5303-Life Insurance Premiums	-	2	225	222	222	243
5304-Workers Compensation Insurance	18,182	13,491	16,082	17,797	17,697	17,704
5305-Medicare Tax- Employer's Share	13	18	2,745	2,924	2,910	3,092
5306-Unfunded Accrued Liability	33,790	39,148	44,164	41,982	41,982	45,498
5307-Deferred Comp/Part-Time	350	-	360	-	-	-
5308-Deferred Compensation/Full-tim	-	66	6,755	6,135	6,135	7,264
5309-Unemployment Insurance	609	445	594	471	472	511
5310-Section 125 Benefit Allow.	35,975	31,889	32,329	23,794	23,794	26,038
6779-Pension Expense-GASB 68	19,349	-	-	-	-	-
Total 50-Salaries & Benefits	$322,569	$247,980	$316,200	$295,805	$294,719	$319,909
53-Materials & Services						
6402-Telephone & Fax Charges	31	6	31	6	10	144
6412-Advertising/Other	-	112	-	-	-	-
6425-Vehicle Fuel, Supplies & Maint	25,781	26,318	30,000	44,582	45,000	47,257
6440-Contracted Services	8,862	19,672	-	21,416	20,000	-
6532-Maintenance/Other Supplies	15,406	6,354	15,000	12,825	14,000	25,000
Total 53-Materials & Services	$50,080	$52,462	$45,031	$78,829	$79,010	$72,401
54-Interfund Charges						
6903-Interfund Chg Cost Distrib	-	17,424	-	-	-	17,424
6904-Interfund Chg Admin OH	20,623	19,148	20,623	19,148	19,148	19,148
6907-Interfund Chg Vehicle Replace	92,617	91,404	82,617	82,617	82,617	106,617
6908-Interfund Chg Vehicle Maint.	70,035	74,705	72,857	72,857	72,857	73,341
Total 54-Interfund Charges	$183,275	$202,681	$176,097	$174,622	$174,622	$216,530
58-Special Payments						
6560-Liability / Property Insurance	4,637	5,402	7,347	7,789	7,789	9,181
Total 58-Special Payments	$4,637	$5,402	$7,347	$7,789	$7,789	$9,181
60-Capital Outlay						
7000-Vehicles and Equipment	-	-	-	-	-	-
Total 60-Capital Outlay	$0	$0	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-

(47603630)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
8220-Transfers Out - Insurance Rese	-	5,084	5,186	5,186	5,186	5,289
Total 63-Transfer Out	$0	$5,084	$5,186	$5,186	$5,186	$5,289
Total Expenses	$560,561	$513,609	$549,861	$562,231	$561,326	$623,310
Total 47603630-Street Cleaning Net Surplus/	**($109,925)**	**($56,932)**	**($93,992)**	**($152,407)**	**($151,502)**	**($117,606)**

(47603640)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
36-Federal Grants						
4434-Grants	16,543	16,349	16,593	16,662	16,662	16,349
Total 36-Federal Grants	$16,543	$16,349	$16,593	$16,662	$16,662	$16,349
Total Revenues	$16,543	$16,349	$16,593	$16,662	$16,662	$16,349
53-Materials & Services						
6412-Advertising/Other	16,583	44	23,672	16,543	16,543	16,349
Total 53-Materials & Services	$16,583	$44	$23,672	$16,543	$16,543	$16,349
Total Expenses	$16,583	$44	$23,672	$16,543	$16,543	$16,349
Total 47603640-Beverage Container Recycling	**($40)**	**$16,305**	**($7,079)**	**$119**	**$119**	**$0**

(47603730)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
49-Transfers In						
4355-Transfer-In	-	-	-	-	-	109,120
Total 49-Transfers In	$0	$0	$0	$0	$0	$109,120
Total Revenues	$0	$0	$0	$0	$0	$109,120
50-Salaries & Benefits						
5000-Salaries / Full-Time	345	5,585	12,812	13,031	13,031	19,171
5100-Salaries / Overtime	-	-	-	298	299	-
5105-Salaries - Leave Payout	-	273	-	-	-	-
5110-Salaries/Uniform Pay	-	-	125	125	125	125
5300-Public Employees Retirement Sy	34	584	1,289	1,235	1,235	1,811
5302-Long Term Disability Insurance	-	20	86	-	-	-
5303-Life Insurance Premiums	1	9	25	15	15	22
5304-Workers Compensation Insurance	34	599	1,153	1,210	1,210	1,786
5305-Medicare Tax- Employer's Share	5	88	180	203	203	295
5306-Unfunded Accrued Liability	-	-	-	-	-	2,213
5308-Deferred Compensation/Full-tim	14	235	538	516	516	863
5309-Unemployment Insurance	10	104	87	128	129	73
5310-Section 125 Benefit Allow.	-	1,032	3,097	3,067	3,067	5,521
6779-Pension Expense-GASB 68	32	-	-	-	-	-
Total 50-Salaries & Benefits	$475	$8,529	$19,392	$19,828	$19,830	$31,880
53-Materials & Services						
6440-Contracted Services	5,026	3,708	5,101	3,056	5,842	5,000
Total 53-Materials & Services	$5,026	$3,708	$5,101	$3,056	$5,842	$5,000
54-Interfund Charges						
6903-Interfund Chg Cost Distrib	-	655	-	-	-	655
Total 54-Interfund Charges	$0	$655	$0	$0	$0	$655
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
8220-Transfers Out - Insurance Rese	-	1,138	1,161	1,161	1,161	1,184
Total 63-Transfer Out	$0	$1,138	$1,161	$1,161	$1,161	$1,184
Total Expenses	$5,501	$14,030	$25,654	$24,045	$26,833	$38,719
Total 47603730-Tire Clean Up Net Surplus/	**($5,501)**	**($14,030)**	**($25,654)**	**($24,045)**	**($26,833)**	**$70,401**



Drainage

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
46-Non-Cash Capital Con						
4320-Capital Contribution	-	204,270	5,425	-	-	-
Total 46-Non-Cash Capital Con	$0	$204,270	$5,425	$0	$0	$0
Total Revenues	$0	$204,270	$5,425	$0	$0	$0
60-Capital Outlay						
7050-Construction/Infrastructure	45,231	889	-	-	-	-
Total 60-Capital Outlay	$45,231	$889	$0	$0	$0	$0
61-Depreciation						
6600-Depreciation / Replacement	324,829	328,915	-	-	-	-
Total 61-Depreciation	$324,829	$328,915	$0	$0	$0	$0
Total Expenses	$370,060	$329,804	$0	$0	$0	$0
Total 45003040-Drainage Capital Outlay Net	**($370,060)**	**($125,534)**	**$5,425**	**$0**	**$0**	**$0**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
32-Fines & Forfeiture						
4208-Late Payment/Other Penalty	7,137	-	7,173	-	-	7,000
Total 32-Fines & Forfeiture	$7,137	$0	$7,173	$0	$0	$7,000
33-Charges for Services						
4210-Drainage User Fees	692,365	696,007	700,000	724,218	724,218	725,000
Total 33-Charges for Services	$692,365	$696,007	$700,000	$724,218	$724,218	$725,000
34-Interest						
4162-Interest Income	9,194	6,810	2,270	5,480	4,006	4,000
Total 34-Interest	$9,194	$6,810	$2,270	$5,480	$4,006	$4,000
40-Interfund Charges						
4346-Interfund Chg Cost Distributio	170,000	170,000	170,000	170,009	170,009	170,009
Total 40-Interfund Charges	$170,000	$170,000	$170,000	$170,009	$170,009	$170,009
47-Gains & Proceeds						
4671-Sale of Real and Personal Prop	25,980	-	-	-	-	-
Total 47-Gains & Proceeds	$25,980	$0	$0	$0	$0	$0
48-Refunds						
4682-Collection Recovery	113	56	78	-	-	-
Total 48-Refunds	$113	$56	$78	$0	$0	$0
Total Revenues	$904,789	$872,873	$879,521	$899,707	$898,233	$906,009
53-Materials & Services						
6451-Bank Service Charges	-	-	-	343	309	-
Total 53-Materials & Services	$0	$0	$0	$343	$309	$0
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	49,750	47,905	49,750	49,750	49,750	49,750
6904-Interfund Chg Admin OH	2,084	1,935	2,084	1,935	2,084	1,935
Total 54-Interfund Charges	$51,834	$49,840	$51,834	$51,685	$51,834	$51,685
61-Depreciation						
6600-Depreciation / Replacement	589	589	-	-	-	-
Total 61-Depreciation	$589	$589	$0	$0	$0	$0
62-Other Nonoperating E						
6450-Bad Debt Expense	3,256	(1,849)	-	-	-	-
Total 62-Other Nonoperating E	$3,256	($1,849)	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	45,000	45,000	45,000	45,000	45,000	45,000
Total 63-Transfer Out	$45,000	$45,000	$45,000	$45,000	$45,000	$45,000
Total Expenses	$100,679	$93,580	$96,834	$97,028	$97,143	$96,685
Total 45003080-Drainage Operations Net	**$804,110**	**$779,293**	**$782,687**	**$802,679**	**$801,090**	**$809,324**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
50-Salaries & Benefits						
5000-Salaries / Full-Time	210,035	164,959	232,154	184,530	184,530	245,841
5005-Salaries / Part-time	4,400	-	4,532	322	322	-
5100-Salaries / Overtime	4,750	5,779	6,000	10,917	1,097	6,000
5105-Salaries - Leave Payout	10,182	400	1,451	-	-	-
5110-Salaries/Uniform Pay	1,265	790	890	940	940	1,056
5200-Salaries - Auto & Expense Allo	-	-	-	-	-	-
5300-Public Employees Retirement Sy	28,302	20,362	26,672	20,489	20,490	25,795
5302-Long Term Disability Insurance	747	526	754	477	477	574
5303-Life Insurance Premiums	346	274	341	258	259	316
5304-Workers Compensation Insurance	22,751	17,508	21,434	19,057	19,057	23,820
5305-Medicare Tax- Employer's Share	3,478	2,658	3,657	3,102	3,102	3,890
5306-Unfunded Accrued Liability	44,874	34,556	58,650	39,180	39,180	42,375
5307-Deferred Comp/Part-Time	165	-	170	-	-	-
5308-Deferred Compensation/Full-tim	8,781	6,763	9,677	7,438	7,438	9,720
5309-Unemployment Insurance	1,173	648	876	651	652	724
5310-Section 125 Benefit Allow.	70,393	38,994	46,747	51,095	51,095	76,433
6779-Pension Expense-GASB 68	26,706	3,907	-	-	-	-
Total 50-Salaries & Benefits	$438,348	$298,124	$414,005	$338,456	$328,639	$436,544
53-Materials & Services						
6401-Gas and Electric Utilities	50,378	35,666	39,064	26,077	29,225	38,000
6425-Vehicle Fuel, Supplies & Maint	8,204	6,320	8,327	9,536	9,800	10,108
6440-Contracted Services	23,581	62,060	32,963	78,315	80,000	30,000
6515-Taxes and Assessments	22,133	23,260	22,465	26,498	26,498	27,000
6532-Maintenance/Other Supplies	27,655	9,600	30,000	17,486	22,000	22,000
Total 53-Materials & Services	$131,951	$136,906	$132,819	$157,912	$167,523	$127,108
54-Interfund Charges						
6902-Interfund Chg Central Supply	34	-	34	76	76	-
6903-Interfund Chg Cost Distrib	-	19,559	-	-	-	19,559
6904-Interfund Chg Admin OH	38,271	35,534	38,271	35,534	38,271	35,534
6907-Interfund Chg Vehicle Replace	16,853	12,031	22,434	22,434	22,434	23,234
6908-Interfund Chg Vehicle Maint.	28,729	32,978	34,360	34,360	34,360	34,844
6918-Interfund Chg Comp Maint	11,697	11,490	11,697	11,697	11,697	18,397
6920-Interfund Chg Computer Replace	2,649	2,649	2,649	2,649	2,649	4,917
6923-Interfund Chg Software	482	205	482	-	-	-
Total 54-Interfund Charges	$98,715	$114,446	$109,927	$106,750	$109,487	$136,485
61-Depreciation						
6600-Depreciation / Replacement	15,493	15,493	-	-	-	-
Total 61-Depreciation	$15,493	$15,493	$0	$0	$0	$0
62-Other Nonoperating E						
6450-Bad Debt Expense	618	-	-	-	-	-
Total 62-Other Nonoperating E	$618	$0	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
8210-Transfers Out/Debt Service	4,909	14,207	4,909	4,909	4,909	7,514
8220-Transfers Out - Insurance Rese	-	8,244	8,408	8,408	8,408	8,577
Total 63-Transfer Out	$4,909	$22,451	$13,317	$13,317	$13,317	$16,091
Total Expenses	$690,034	$587,420	$670,068	$616,435	$618,966	$716,228
Total 45003090-Drainage Flood Control Net	**($690,034)**	**($587,420)**	**($670,068)**	**($616,435)**	**($618,966)**	**($716,228)**



Airport

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
30-Taxes						
4002-Current Unsecured Property Tax	136,902	140,016	137,587	121,210	121,210	130,000
Total 30-Taxes	$136,902	$140,016	$137,587	$121,210	$121,210	$130,000
33-Charges for Services						
4158-User Fees	1,500	1,500	750	1,500	1,500	1,500
4161-F.B.O. Fuel Flowage Fees	7,640	8,060	7,324	9,377	9,377	10,000
Total 33-Charges for Services	$9,140	$9,560	$8,074	$10,877	$10,877	$11,500
34-Interest						
4162-Interest Income	18,166	12,314	4,025	9,100	6,711	7,000
Total 34-Interest	$18,166	$12,314	$4,025	$9,100	$6,711	$7,000
41-Rental Income						
4150-Facility Rental Revenue	17,180	17,530	17,266	16,830	16,830	17,000
4151-Lease/Agricultural	228,146	171,318	229,286	178,881	178,881	180,000
4152-Lease/Airport Land Area	145,036	155,523	145,761	150,426	150,426	150,000
4155-Pan Am Center Rents	177,715	179,090	178,604	181,020	181,020	180,000
4177-Tiedown Rentals	4,103	4,032	4,124	4,360	4,360	4,500
Total 41-Rental Income	$572,180	$527,493	$575,041	$531,517	$531,517	$531,500
48-Refunds						
4240-Utility Reimbursement	420	120	60	120	120	120
4659-Refunds and Reimbursements	3,833	4,632	-	-	-	-
Total 48-Refunds	$4,253	$4,752	$60	$120	$120	$120
Total Revenues	$740,641	$694,135	$724,787	$672,824	$670,435	$680,120
50-Salaries & Benefits						
5000-Salaries / Full-Time	75,037	62,786	74,623	65,994	65,994	77,620
5005-Salaries / Part-time	9,603	18,231	14,841	17,925	17,926	15,440
5100-Salaries / Overtime	6	132	500	452	452	500
5105-Salaries - Leave Payout	1,427	-	40	-	-	-
5110-Salaries/Uniform Pay	500	250	250	250	250	250
5300-Public Employees Retirement Sy	8,834	7,938	9,669	11,216	11,216	12,310
5302-Long Term Disability Insurance	271	218	234	215	216	270
5303-Life Insurance Premiums	147	96	97	91	91	109
5304-Workers Compensation Insurance	8,493	8,301	8,097	8,257	8,258	8,841
5305-Medicare Tax- Employer's Share	1,272	1,168	1,361	1,264	1,265	1,471
5306-Unfunded Accrued Liability	13,315	14,385	17,402	21,540	21,540	23,169
5307-Deferred Comp/Part-Time	360	679	557	108	108	-
5308-Deferred Compensation/Full-tim	3,081	2,590	3,134	2,700	2,700	3,103
5309-Unemployment Insurance	733	456	420	481	481	394
5310-Section 125 Benefit Allow.	31,474	26,804	27,351	20,174	20,174	33,068
6779-Pension Expense-GASB 68	8,335	1,523	-	-	-	-
Total 50-Salaries & Benefits	$162,888	$145,557	$158,576	$150,667	$150,671	$176,545
53-Materials & Services						
6401-Gas and Electric Utilities	30,264	22,978	24,148	21,004	21,000	25,000
6402-Telephone & Fax Charges	6,619	9,189	6,719	8,132	8,200	4,548
6405-Copier Lease/Paper Charges	-	-	-	-	-	475
6412-Advertising/Other	112	-	2,400	2,350	2,400	-
6416-Office Supplies/Expendable	89	187	91	61	91	100
6418-Postage / Other Mailing Charge	74	-	75	-	75	50
6425-Vehicle Fuel, Supplies & Maint	4,759	4,061	4,830	3,021	4,830	3,202
6440-Contracted Services	34,966	53,118	10,000	40,226	45,000	17,050
6515-Taxes and Assessments	16,430	17,359	16,677	21,004	21,004	25,000
6530-Conference/Training/Ed	1,700	288	1,726	1,237	1,236	1,800
6532-Maintenance/Other Supplies	8,274	12,099	12,600	66,449	62,000	15,000
Total 53-Materials & Services	$103,287	$119,279	$79,266	$163,484	$165,836	$92,225
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	21,765	20,958	21,765	21,765	21,765	21,765
6902-Interfund Chg Central Supply	853	382	853	860	860	-

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
6903-Interfund Chg Cost Distrib	-	9,438	-	-	-	9,438
6904-Interfund Chg Admin OH	74,613	69,276	74,613	69,276	74,613	69,277
6907-Interfund Chg Vehicle Replace	11,917	11,917	18,050	18,050	18,050	17,983
6908-Interfund Chg Vehicle Maint.	17,797	19,166	22,987	22,987	22,987	23,311
6918-Interfund Chg Comp Maint	12,754	12,528	12,754	12,754	12,754	11,322
6920-Interfund Chg Computer Replace	2,747	2,747	2,747	2,747	2,747	3,026
6923-Interfund Chg Software	482	205	482	-	482	-
Total 54-Interfund Charges	$142,928	$146,617	$154,251	$148,439	$154,258	$156,122
58-Special Payments						
6560-Liability / Property Insurance	75,720	80,207	109,081	113,716	113,716	134,043
6570-Settlements	-	-	-	25,000	25,000	-
6800-Developer Reimbursement	-	-	35,000	-	-	-
8000-Interest Expense	(135)	1,696	2,541	2,123	2,123	1,300
8001-Principal Payment	-	-	25,939	-	25,939	27,180
Total 58-Special Payments	$75,585	$81,903	$172,561	$140,839	$166,778	$162,523
61-Depreciation						
6600-Depreciation / Replacement	308,871	299,490	-	-	-	-
Total 61-Depreciation	$308,871	$299,490	$0	$0	$0	$0
62-Other Nonoperating E						
6450-Bad Debt Expense	7,347	(5,472)	-	5,625	5,625	-
Total 62-Other Nonoperating E	$7,347	($5,472)	$0	$5,625	$5,625	$0
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
8210-Transfers Out/Debt Service	6,313	15,051	6,313	6,313	6,313	14,127
8220-Transfers Out - Insurance Rese	-	3,407	3,475	3,475	3,475	3,545
Total 63-Transfer Out	$6,313	$18,458	$9,788	$9,788	$9,788	$17,672
Total Expenses	$807,219	$805,832	$574,442	$618,842	$652,956	$605,087
Total 20503270-Airport Operations Net	**($66,578)**	**($111,697)**	**$150,345**	**$53,982**	**$17,479**	**$75,033**

(20503510)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
36-Federal Grants						
4450-Federal Aviation Airport Grant	-	80,436	59,000	74,004	67,341	-
Total 36-Federal Grants	$0	$80,436	$59,000	$74,004	$67,341	$0
37-State Grants						
4419-CalTrans Aeronautic Grant	-	-	-	17,038	17,038	40,000
Total 37-State Grants	$0	$0	$0	$17,038	$17,038	$40,000
Total Revenues	$0	$80,436	$59,000	$91,042	$84,379	$40,000
60-Capital Outlay						
6602-Capitalized Asset Contra Accou	-	(60,067)	-	-	-	-
7000-Vehicles and Equipment	-	60,067	-	-	-	-
7030-Facilities And Improvements	-	-	1,087,000	113,504	83,000	-
Total 60-Capital Outlay	$0	$0	$1,087,000	$113,505	$83,000	$0
63-Transfer Out						
8260-Transfer-Out CIP	-	-	36,779	-	-	-
Total 63-Transfer Out	$0	$0	$36,779	$0	$0	$0
Total Expenses	$0	$0	$1,123,779	$113,505	$83,000	$0
Total 20503510-Airport Capital Projects Net	**$0**	**$80,436**	**($1,064,779)**	**($22,463)**	**$1,379**	**$40,000**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
34-Interest						
4162-Interest Income	1,881	1,115	593	768	593	593
Total 34-Interest	$1,881	$1,115	$593	$768	$593	$593
Total Revenues	$1,881	$1,115	$593	$768	$593	$593
Total 21500000-Airport Development Net	**$1,881**	**$1,115**	**$593**	**$768**	**$593**	**$593**

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Transit

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
31-Licenses & Permits						
4239-Ticket Sales	38,637	-	15,000	-	-	-
Total 31-Licenses & Permits	$38,637	$0	$15,000	$0	$0	$0
34-Interest						
4162-Interest Income	2,780	768	930	469	930	930
Total 34-Interest	$2,780	$768	$930	$469	$930	$930
36-Federal Grants						
4423-Federal Grant Sec 5307	447,171	572,414	500,000	982,766	982,766	257,500
Total 36-Federal Grants	$447,171	$572,414	$500,000	$982,766	$982,766	$257,500
37-State Grants						
4425-State Transit Assistance - Cit	301,840	80,834	232,052	71,014	71,014	314,010
Total 37-State Grants	$301,840	$80,834	$232,052	$71,014	$71,014	$314,010
38-Local Grnt &Donation						
4424-Local Transportation Allocatio	197,503	-	300,000	-	-	200,000
4426-Local Transportation Allocatio	-	-	-	-	-	-
Total 38-Local Grnt &Donation	$197,503	$0	$300,000	$0	$0	$200,000
40-Interfund Charges						
4354-Interfund Salary & Bene Reimb	-	-	-	6,353	6,353	-
Total 40-Interfund Charges	$0	$0	$0	$6,353	$6,353	$0
47-Gains & Proceeds						
4750-Gain on Sale of Real Property	-	135,300	-	-	-	-
Total 47-Gains & Proceeds	$0	$135,300	$0	$0	$0	$0
48-Refunds						
4650-Deposits Short/Over	(4,127)	-	-	-	-	-
Total 48-Refunds	($4,127)	$0	$0	$0	$0	$0
Total Revenues	$983,804	$789,316	$1,047,982	$1,060,602	$1,061,063	$772,440
50-Salaries & Benefits						
5000-Salaries / Full-Time	63,574	83,038	167,655	149,140	149,140	159,140
5005-Salaries / Part-time	-	-	7,238	-	-	-
5100-Salaries / Overtime	627	61	10,000	95	95	10,000
5105-Salaries - Leave Payout	51	-	-	4,082	4,082	-
5110-Salaries/Uniform Pay	573	573	298	573	573	298
5200-Salaries - Auto & Expense Allo	-	1	-	20	20	-
5300-Public Employees Retirement Sy	9,390	10,755	19,855	17,951	17,951	17,987
5302-Long Term Disability Insurance	222	270	496	435	436	409
5303-Life Insurance Premiums	59	80	149	128	128	154
5304-Workers Compensation Insurance	6,373	8,501	15,657	15,046	15,046	15,583
5305-Medicare Tax- Employer's Share	988	1,295	2,650	2,400	2,400	2,583
5306-Unfunded Accrued Liability	15,592	19,284	20,379	35,922	35,922	38,876
5308-Deferred Compensation/Full-tim	2,614	3,258	5,272	5,909	5,909	6,998
5309-Unemployment Insurance	178	341	507	369	370	354
5310-Section 125 Benefit Allow.	10,471	11,155	10,869	29,623	29,623	39,868
6779-Pension Expense-GASB 68	8,860	2,063	-	-	-	-
Total 50-Salaries & Benefits	$119,572	$140,675	$261,025	$261,693	$261,695	$292,250
53-Materials & Services						
6402-Telephone & Fax Charges	-	-	-	-	-	2,400
6405-Copier Lease/Paper Charges	-	-	-	-	-	1,350
6412-Advertising/Other	1,382	913	1,500	680	1,200	1,200
6416-Office Supplies/Expendable	1,163	1,519	1,200	1,152	1,500	1,000
6418-Postage / Other Mailing Charge	15	1	125	44	125	150
6425-Vehicle Fuel, Supplies & Maint	77,174	70,365	80,000	76,011	80,000	85,000
6440-Contracted Services	522,787	302,964	601,560	505,243	600,444	650,000
6520-Ticket Purchases	3,420	1,191	3,000	-	-	1,500

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
6530-Conference/Training/Ed	1,865	485	3,250	325	500	2,400
Total 53-Materials & Services	$609,343	$377,854	$690,635	$583,455	$683,769	$745,000
54-Interfund Charges						
6902-Interfund Chg Central Supply	3,789	5,958	3,789	6,090	6,200	-
6903-Interfund Chg Cost Distrib	185,187	181,722	185,187	185,187	185,187	194,031
6904-Interfund Chg Admin OH	43,305	40,208	43,305	40,208	43,305	40,208
6918-Interfund Chg Comp Maint	4,515	4,435	4,515	4,515	4,515	4,812
6920-Interfund Chg Computer Replace	1,045	1,045	1,045	1,045	1,045	1,286
Total 54-Interfund Charges	$237,841	$233,368	$237,841	$237,045	$240,252	$240,337
60-Capital Outlay						
6602-Capitalized Asset Contra Accou	(102,223)	-	-	-	-	-
Total 60-Capital Outlay	($102,223)	$0	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	28,500	(1)	28,500	28,500	28,500	28,500
8220-Transfers Out - Insurance Rese	-	2,261	2,306	2,306	2,306	2,352
Total 63-Transfer Out	$28,500	$2,260	$30,806	$30,806	$30,806	$30,852
Total Expenses	$893,033	$754,157	$1,220,307	$1,112,999	$1,216,522	$1,308,439
Total 21285290-Transportation- Dial-A-Ride	**$90,771**	**$35,159**	**($172,325)**	**($52,397)**	**($155,459)**	**($535,999)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
36-Federal Grants						
4421-Grant/FTA Section 5339	-	-	161,386	-	-	-
Total 36-Federal Grants	$0	$0	$161,386	$0	$0	$0
38-Local Grnt &Donation						
4424-Local Transportation Allocatio	-	-	28,480	-	-	55,000
Total 38-Local Grnt &Donation	$0	$0	$28,480	$0	$0	$55,000
Total Revenues	$0	$0	$189,866	$0	$0	$55,000
60-Capital Outlay						
6603-CIP Offset	101,789	-	-	-	-	-
7000-Vehicles and Equipment	-	-	189,866	-	-	-
Total 60-Capital Outlay	$101,789	$0	$189,866	$0	$0	$0
61-Depreciation						
6600-Depreciation / Replacement	8,519	17,037	-	-	-	-
Total 61-Depreciation	$8,519	$17,037	$0	$0	$0	$0
Total Expenses	$110,308	$17,037	$189,866	$0	$0	$0
Total 21285490-Dial-A-Ride Capital Outlay Net	**($110,308)**	**($17,037)**	**$0**	**$0**	**$0**	**$55,000**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
31-Licenses & Permits						
4239-Ticket Sales	81,501	-	15,000	-	-	-
Total 31-Licenses & Permits	$81,501	$0	$15,000	$0	$0	$0
36-Federal Grants						
4421-Grant/FTA Section 5339	-	-	161,386	-	898,649	82,230
4423-Federal Grant Sec 5307	568,058	1,235,137	750,000	1,446,648	1,446,648	257,500
Total 36-Federal Grants	$568,058	$1,235,137	$911,386	$1,446,648	$2,345,297	$339,730
37-State Grants						
4425-State Transit Assistance - Cit	288,690	92,137	232,051	79,627	79,627	314,010
Total 37-State Grants	$288,690	$92,137	$232,051	$79,627	$79,627	$314,010
38-Local Grnt &Donation						
4424-Local Transportation Allocatio	331,036	-	300,000	-	-	200,000
Total 38-Local Grnt &Donation	$331,036	$0	$300,000	$0	$0	$200,000
40-Interfund Charges						
4354-Interfund Salary & Bene Reimb	-	-	-	6,353	6,353	-
Total 40-Interfund Charges	$0	$0	$0	$6,353	$6,353	$0
48-Refunds						
4650-Deposits Short/Over	1,060	-	-	-	-	-
Total 48-Refunds	$1,060	$0	$0	$0	$0	$0
Total Revenues	$1,270,345	$1,327,274	$1,458,437	$1,532,628	$2,431,277	$853,740
50-Salaries & Benefits						
5000-Salaries / Full-Time	-	-	167,655	149,261	149,126	159,140
5005-Salaries / Part-time	-	-	7,238	-	-	-
5100-Salaries / Overtime	12,039	19,250	10,000	19,649	19,650	10,000
5105-Salaries - Leave Payout	51	-	-	4,082	4,082	-
5110-Salaries/Uniform Pay	573	573	298	573	573	298
5200-Salaries - Auto & Expense Allo	-	1	-	20	20	-
5300-Public Employees Retirement Sy	-	-	19,854	17,966	17,951	17,990
5302-Long Term Disability Insurance	-	-	496	436	436	409
5303-Life Insurance Premiums	67	93	149	141	141	156
5304-Workers Compensation Insurance	7,490	10,464	15,656	16,971	16,957	15,580
5305-Medicare Tax- Employer's Share	-	-	2,652	2,622	2,620	2,584
5306-Unfunded Accrued Liability	15,592	19,284	20,379	35,953	35,953	38,908
5308-Deferred Compensation/Full-tim	-	-	5,275	5,915	5,909	6,994
5309-Unemployment Insurance	226	380	505	404	404	352
5310-Section 125 Benefit Allow.	10,471	11,155	10,869	29,623	29,624	39,868
6779-Pension Expense-GASB 68	8,860	2,063	-	-	-	-
Total 50-Salaries & Benefits	$132,281	$162,118	$261,026	$283,616	$283,446	$292,279
53-Materials & Services						
6402-Telephone & Fax Charges	-	-	-	-	-	2,400
6405-Copier Lease/Paper Charges	-	-	-	-	-	1,350
6412-Advertising/Other	2,104	247	2,136	421	2,000	1,200
6416-Office Supplies/Expendable	1,115	1,569	1,200	1,334	1,400	1,000
6418-Postage / Other Mailing Charge	9	52	125	-	-	150
6425-Vehicle Fuel, Supplies & Maint	83,813	80,615	98,964	101,975	102,000	100,000
6440-Contracted Services	-	-	810,000	856,746	858,444	889,000
6520-Ticket Purchases	3,195	433	3,000	-	-	1,500
6530-Conference/Training/Ed	1,933	485	3,250	325	325	2,400
6532-Maintenance/Other Supplies	540	14,887	20,000	98,268	98,585	100,000
Total 53-Materials & Services	$875,803	$924,004	$938,675	$1,059,069	$1,062,754	$1,099,000
54-Interfund Charges						
6902-Interfund Chg Central Supply	3,754	7,860	3,754	5,108	5,200	-
6903-Interfund Chg Cost Distrib	185,187	183,110	185,187	185,187	185,187	195,419
6904-Interfund Chg Admin OH	52,248	48,511	52,248	48,511	48,511	48,511
6918-Interfund Chg Comp Maint	4,515	4,435	4,515	4,515	4,515	4,812

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
6920-Interfund Chg Computer Replace	1,045	1,045	1,045	1,045	1,045	1,286
Total 54-Interfund Charges	$246,749	$244,961	$246,749	$244,366	$244,458	$250,028
61-Depreciation						
6600-Depreciation / Replacement	558	558	-	-	-	-
Total 61-Depreciation	$558	$558	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	28,500	-	28,500	28,500	28,500	28,500
8220-Transfers Out - Insurance Rese	-	2,261	2,306	2,306	2,306	2,352
Total 63-Transfer Out	$28,500	$2,261	$30,806	$30,806	$30,806	$30,852
Total Expenses	$1,283,891	$1,333,902	$1,477,256	$1,617,857	$1,621,464	$1,672,159
Total 21295300-Transportation - Fixed Route	**($13,546)**	**($6,628)**	**($18,819)**	**($85,229)**	**$809,813**	**($818,419)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
37-State Grants						
4265-State of Good Repair	-	-	360,329	9,311	9,311	553,500
Total 37-State Grants	$0	$0	$360,329	$9,311	$9,311	$553,500
Total Revenues	$0	$0	$360,329	$9,311	$9,311	$553,500
60-Capital Outlay						
7030-Facilities And Improvements	-	-	360,329	36,958	9,312	351,717
Total 60-Capital Outlay	$0	$0	$360,329	$36,958	$9,312	$351,717
Total Expenses	$0	$0	$360,329	$36,958	$9,312	$351,717
Total 21295425-SB1-State of Good Repair Net	**$0**	**$0**	**$0**	**($27,647)**	**($1)**	**$201,783**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
34-Interest						
4162-Interest Income	-	-	127	-	-	-
Total 34-Interest	$0	$0	$127	$0	$0	$0
37-State Grants						
4266-Low Carbon Transit Op Prog	-	-	411,154	21,490	21,490	522,907
Total 37-State Grants	$0	$0	$411,154	$21,490	$21,490	$522,907
Total Revenues	$0	$0	$411,281	$21,490	$21,490	$522,907
60-Capital Outlay						
7030-Facilities And Improvements	-	-	411,154	35,479	21,490	-
Total 60-Capital Outlay	$0	$0	$411,154	$35,479	$21,490	$0
Total Expenses	$0	$0	$411,154	$35,479	$21,490	$0
Total 21295491-Low Carbon Transit Operation	**$0**	**$0**	**$127**	**($13,989)**	**$0**	**$522,907**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
36-Federal Grants						
4421-Grant/FTA Section 5339	279,383	-	-	-	-	-
4423-Federal Grant Sec 5307	2,483,206	334,894	2,090,656	-	-	-
Total 36-Federal Grants	$2,762,589	$334,894	$2,090,656	$0	$0	$0
46-Non-Cash Capital Con						
4320-Capital Contribution	298,731	82,613	71,585	-	-	-
Total 46-Non-Cash Capital Con	$298,731	$82,613	$71,585	$0	$0	$0
Total Revenues	$3,061,320	$417,507	$2,162,241	$0	$0	$0
60-Capital Outlay						
6602-Capitalized Asset Contra Accou	(673,647)	(330,452)	-	-	-	-
6603-CIP Offset	100,681	-	-	-	-	-
7000-Vehicles and Equipment	673,167	334,894	-	-	-	-
7030-Facilities And Improvements	2,089,406	(16,428)	33,200	66,400	-	-
Total 60-Capital Outlay	$2,189,607	($11,986)	$33,200	$33,200	$0	$0
61-Depreciation						
6600-Depreciation / Replacement	123,626	260,479	-	-	-	-
Total 61-Depreciation	$123,626	$260,479	$0	$0	$0	$0
Total Expenses	$2,313,233	$248,493	$33,200	$33,200	$0	$0
Total 21295500-MAX - Capital Outlay Net	**$748,087**	**$169,014**	**$2,129,041**	**($33,200)**	**$0**	**$0**

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	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
34-Interest						
4162-Interest Income	-	-	451	-	-	-
Total 34-Interest	$0	$0	$451	$0	$0	$0
Total Revenues	$0	$0	$451	$0	$0	$0
58-Special Payments						
6448-Bond/Loan Admin Fees	(2,000)	-	11,122	-	-	-
6449-Bond Cost of Issuance Fees	-	-	20,768	-	-	-
8000-Interest Expense	39,778	30,551	22,590	20,962	22,590	12,744
8001-Principal Payment	-	-	306,200	-	306,200	316,100
Total 58-Special Payments	$37,778	$30,551	$360,680	$20,962	$328,790	$328,844
Total Expenses	$37,778	$30,551	$360,680	$20,962	$328,790	$328,844
Total 20606299-Golf Course Debt Service Net	**($37,778)**	**($30,551)**	**($360,229)**	**($20,962)**	**($328,790)**	**($328,844)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
33-Charges for Services						
4213-Green Fee User Charges	65,900	58,004	60,000	54,742	54,742	60,000
Total 33-Charges for Services	$65,900	$58,004	$60,000	$54,742	$54,742	$60,000
41-Rental Income						
4169-Rents/ Pro Shop	35,834	20,049	20,000	20,016	20,016	20,000
Total 41-Rental Income	$35,834	$20,049	$20,000	$20,016	$20,016	$20,000
49-Transfers In						
4355-Transfer-In	298,151	298,804	298,151	298,151	298,151	298,804
Total 49-Transfers In	$298,151	$298,804	$298,151	$298,151	$298,151	$298,804
Total Revenues	$399,885	$376,857	$378,151	$372,909	$372,909	$378,804
54-Interfund Charges						
6921-Interfund Chg Land Rent	64,083	64,083	64,083	64,083	64,083	-
Total 54-Interfund Charges	$64,083	$64,083	$64,083	$64,083	$64,083	$0
60-Capital Outlay						
7000-Vehicles and Equipment	-	-	17,568	-	-	17,568
Total 60-Capital Outlay	$0	$0	$17,568	$0	$0	$17,568
Total Expenses	$64,083	$64,083	$81,651	$64,083	$64,083	$17,568
Total 20606290-Golf Operations Net Surplus/	**$335,802**	**$312,774**	**$296,500**	**$308,826**	**$308,826**	**$361,236**

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SPECIAL REVENUE FUNDS

Revenues & Expenses by Organization

Development Impact Fees
State Gas Tax
Measure T
Business Improvement District
Park Development
Parking District
Federal Aid Urban Grant
Local Transportation
Landscaping Assessment
Supplemental Law
Intermodal
Residential Rehab Housing
Low-Moderate Income Housing
Community Facilities Districts (CFD)

Special Revenue Funds Budget Overview

Special Revenue Funds are established to track and report monies that must be expended for specified purposes. The following is a summary of the various accounts that collectively make up the Special Revenue Funds:

Special Gas Tax

This fund goes toward public works and transportation for street maintenance. Gas tax revenues for streets and roads are received from multiple sources monthly from the State Controller's Office. Funds are transferred to the Streets Department through the annual budget process to support the streets operations and projects.

Regional Surface Transportation Program (RSTP) Exchange

This fund provides flexible funding for projects to preserve and improve Federal-Aid highway, bridge, and tunnel projects on public roads, pedestrian and bicycle infrastructure, and intercity passenger projects. Funds are received as reimbursement for costs incurred.

State Transportation Improvement Program (STIP)

A multi-year capital improvement program of transportation projects on and off the State Highway System. Funds are programmed within the Madera County region to prioritize regional projects. There are currently no projects scheduled to receive STIP funds.

Proposition 1B LPP

State Program created by the Road Repair and Accountability Act of 2017 (Senate Bill (SB) 1) to provide funding to local and regional transportation agencies that have sought and received voter approved taxes (i.e. Measure T) and enacted fees for Road Maintenance and Rehabilitation (RMRA) projects. Projects require a 50 percent local match. Funds are received as reimbursement for costs incurred.

Road Maintenance & Rehabilitation Account (RMRA)

Utilized to address road maintenance, rehabilitation, and critical safety projects, this fund was created by the Road Repair and Accountability Act of 2017, SB 1. These funds are received monthly from the state.

Measure A

A ½ cent sales tax for local transportation projects collected from 1990 to 2005. The remaining fund balance has been designated for a specific project.

Measure T

Current ½ cent sales tax for local transportation projects and programs. It is a 20-year program that sunsets in 2027 that funds highway and road capital projects designed to improve traffic safety; relieve congestion; enhanced street maintenance; environmental enhancement through transportation projects; transit improvements; and leverage other state and federal funds. Funds are received quarterly from Madera County.

San Joaquin Valley Air Pollution Control District (SJVAPCD) REMOVE II Grant

This grant provides funding for projects consistent with the goals of the SJVAPCD.

Transportation

Prop 1B Public Transportation Modernization, Improvement and Service Enhancement Account (PTMISEA)

This program is aimed at transit modernization and improvement and service enhancement. This program is currently being used to fund a portion of the transit facility. Funds are received as reimbursement for costs incurred.

Low Carbon Transit Operations Program (LCTOP)

This program provides funding to be used by transit operators to reduce greenhouse emissions. The City has utilized these funds to improve transit stop amenities.

Local Transportation Fund (LTF)

This program is to fund Public Transportation including planning and program activities, pedestrian and bicycle facilities, community transit services, and bus and rail projects. Additionally, LTF may be used for construction and maintenance of local streets and roads. It is a component of the Transportation Development Act (TDA).

Sustainable Communities Grant

Grant program created to maintain and integrate multi-modal transportation, also from the Road Repair and Accountability Act of 2017, SB 1.

Parks

Housing Related Parks Program (HRPP) Grant

Grant funding for the creation and renovation of parks and community recreation facilities.

Tire Derived Products (TDP) Grant

This grant is administered by California Department of Resources Recycling and Recovery (CalRecycle) to promote markets for recycled-content products derived from waste tires generated in California and decrease the adverse environmental impacts created by unlawful disposal and stockpiling of waste tires.

Chukchansi Grant

This grant is currently funding one project in the CIP Program.

Development Impact Fees (DIF)

There is a Local Fee imposed on new development to fund the city's capital facilities. Revenues depend on development activity. Funds are collected during the permitting process and deposited into multiple assigned accounts, each having a specific purpose.

Special Districts

Parking District Operations

Established by the city, this fund supports the acquisition, construction, installation or maintenance of parking facilities, street lighting, refuse receptacles, benches, parks, or fountains in the downtown area. The city serves as the fiscal agent and participants are billed quarterly. Currently, funds are used to pay for a part-time parking enforcement officer, refuse collection, gardening services, and a portion of the crow abatement program.

Business Improvement District

Established by the city, this program supports activities, and promotes events and tourism within the Business Improvement District. The city serves as the fiscal agent and participants are billed quarterly. The city remits the funds to the Madera Downtown Association quarterly, less expenses it incurs.

Community Facilities Districts (CFD)

CFD 2005-1 Special Tax for city services and CFD 2006-1 Special Tax for debt service on infrastructure improvements. CFD 2006-01 applies to a single subdivision.

Landscape Maintenance Districts (LMD)

Funding for landscaping in 80 defined zones within the city. Special assessments are prepared in accordance with the Streets and Highway Code.

Federal Aid

Active Transportation Program (ATP)

State program that consolidates existing Federal and State transportation programs, including Transportation Alternatives Program (TAP), Bicycle Transportation Account (BTA), and State Safe Routes to School (SR2S) into a single program. Currently, there are no new projects funded through this program. Previously, ATP funds were utilized for one CIP project (PK-00008). Funds are received as reimbursement for costs incurred.

Bridge Preventive Maintenance Program (BPMP)

Intended to maintain existing inventory of bridges and is currently funding one CIP project (B-000004). Funds are received as reimbursement for costs incurred.

Congestion Mitigation & Air Quality Program (CMAQ)

Intended to fund transportation projects that will contribute to attainment of national air quality standards. Currently funding many CIP projects. Funds are received as reimbursement for costs incurred.

Highway Safety Improvement Program (HSIP)

Federal aid program available to states for achieving a significant reduction in fatalities and serious injuries on public roads. This program currently funds two CIP projects (R-000031 and R-000066). Funds are received as reimbursement for costs incur.

Housing

Home/CalHome Down Payment Assistance and Program Income

Grant money to assist first-time home buyers with down payment assistance. Funds recaptured from loan payments are deposited into Program Income to be used for further down payment assistance.

CalHome Manufactured Housing Rehabilitation and Program Income

Grant money to assist with the rehabilitation of manufactured housing. Funds recaptured from loan payments are placed into Program Income to be used for further rehab assistance.

Affordable Housing and Sustainable Communities Program (AHSC)

Administered by the Strategic Growth Council and implemented by the Department of Housing and Community Development (HCD), the AHSC Program funds land-use, housing, transportation, and land preservation projects to support infill and compact development that reduce greenhouse gas ("GHG") emissions.

Funding for the AHSC Program is provided from the Greenhouse Gas Reduction Fund (GGRF), an account established to receive Cap-and-Trade auction proceeds.

Law Enforcement Grants

Supplemental Law Enforcement Services Fund (SLESF)

Funds allocated to provide front-line law enforcement services.

Justice Assistance Grant (JAG)

Funds allocated for the purpose of enforcing State and local laws improving the criminal justice system, with an emphasis on preventing violent crime. Grants may provide for personnel, equipment, training, technical assistance, and criminal justice information systems for the more widespread apprehension, prosecution, adjudication, detention, and rehabilitation of persons who violate criminal laws.

Tobacco Law Enforcement Grant

Department of Justice Grant funds to be used for police activities relating to the reduction of illegal sales and marketing of tobacco products to minors.

Expenditures Summaries

Development Impact Fees Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
40800000-Water Develop Impact Fee	-	31,000	-	-		#.0%	#.0%
40810000-Water Pipe Dev Impact Fee	-	42,700	107,500	44,000	(63,500)	-59.1%	.2%
40820000-Water Well Impact Fee	-	-	50,000	646,000	596,000	1192.0%	3.6%
40830000-Waste Water Dev Impact Fee	250,000	250,000	250,000	250,000		.0%	1.4%
40840000-Westberry Ellis Dev Impact Fee	-	47,557	172	144	(28)	-16.3%	.0%
40850000-Rd 28 Sewer Int Dev Impact Fee	4,000	614	4,249	4,205	(44)	-1.0%	.0%
40860000-Develop Impact Fee/Fire	-	-	133,195	-	(133,195)	-100.0%	.0%
40870000-Develop Impact Fee/Police	125,020	125,444	125,192	128,915	3,723	3.0%	.7%
40880000-Develop Impact Fee/Parks	37	7,197	255,988	165,332	(90,656)	-35.4%	.9%
40890000-Develop Imp Fee/Public Works	-	901	366	306	(60)	-16.4%	.0%
40920000-General Government Impact Fee	-	2,397	973	815	(158)	-16.2%	.0%
40930000-Transportation Impact Fee	-	1,094,130	1,677	1,251,404	1,249,727	74521.6	6.9%
40940000-Administrative Services	15,000	18,855	16,565	16,310	(255)	-1.5%	.1%
40950000-Median Island	-	-	20,833	-	(20,833)	-100.0%	.0%
40960000-Arterial/Collector	55,623	580,723	26,912	246	(26,666)	-99.1%	.0%
40970000-Traffic Signal	6,800	822,878	126,365	200,000	73,635	58.3%	1.1%
40980000-Traffic Special Impact Fee	-	518	210	176	(34)	-16.2%	.0%
40990000-Sewer New Req	205,060	-	-	18,871	18,871	#.0%	#.0%
41000000-Sewer NW Quad U/A	-	113,524	81	68	(13)	-16.0%	.0%
41010000-Sewer NE Quad U/A	-	131,000	-	-		#.0%	#.0%
41020000-Sewer SW Quad U/A	-	1,094	532,824	372	(532,452)	-99.9%	.0%
41030000-Sewer SE Quad U/A	-	3,800	289,873	16,992	(272,881)	-94.1%	.1%
41040000-Drainage Dev Imp U/A	99,630	1,675	682	570	(112)	-16.4%	.0%
41050000-Storm Drain NW Quad U/A	-	447	182	152	(30)	-16.5%	.0%
41060000-Storm Drain NE Quad U/A	-	68,210	-	-		#.0%	#.0%
41080000-Storm Drain SE Quad U/A	-	998	3,770,083	70	(3,770,013)	-100.0%	.0%
Total Development Impact Fees	**761,170**	**3,345,662**	**5,713,922**	**2,744,948**	**(2,968,974)**	**-52.0%**	**15%**

State Gas Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
41303310-Gas Tax - Street Maintenance	2,890,722	2,579,295	4,299,192	2,863,866	(1,435,326)	-33.4%	15.8%
41305422-REMOVE II - SJVAPCD	3,889	31,665	4,038	-	(4,038)	-100.0%	.0%
41305424-SB1-LPP (Local Partnership Pro	180,000	-	306,000	200,000	(106,000)	-34.6%	1.1%
41315320-RSTP - Fed Exchange	247,740	577,907	480,001	845,612	365,611	76.2%	4.7%
41500000-Measure A	-	1,226,132	10,868	-	(10,868)	-100.0%	.0%
Total State Gas	**3,322,351**	**4,414,999**	**5,100,099**	**3,909,478**	**(1,190,621)**	**-23.3%**	**22%**

Measure T Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
41514470-Measure T - RTP - Rehab/Recons	744,785	735,137	1,994,937	2,667,126	672,189	33.7%	14.7%
41520000-Measure T- LTP Street Maint.	770,140	586,810	650,401	536,421	(113,980)	-17.5%	3.0%
41530000-Measure T -LTP Suppl Sts.Maint	290,495	347,559	290,495	361,053	70,558	24.3%	2.0%
41540000-Measure T -LTP ADA Compliance	19,824	1,428	20,000	20,000		.0%	.1%
41550000-Measure T -Transit Enhancement	106,848	11,881	17,352	1,800	(15,552)	-89.6%	.0%
41570000-Measure T-Enviro Enhan/Bike/Pe	169,050	141,905	206,495	191,260	(15,235)	-7.4%	1.1%
41580000-Measure T -LTP- Flexible	672	-	-	-		#.0%	#.0%
Total Measure T	**2,101,814**	**1,824,720**	**3,179,680**	**3,777,660**	**597,980**	**18.8%**	**21%**

Business Improvement District Org Lis	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
41600000-Madera Downtown BID	20,086	17,511	26,397	23,801	(2,596)	-9.8%	.1%
Total Business Improvement District	**20,086**	**17,511**	**26,397**	**23,801**	**(2,596)**	**-9.8%**	**0%**

Park Development Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
41096354-Chukchansi Grant	-	-	-	15,059	15,059	#.0%	#.0%
Total Park Development	**-**	**-**	**-**	**15,059**	**15,059**	**#.0%**	**0%**

Parking District Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
41400000-Parking Dist Operations	18,727	37,365	34,742	43,433	8,691	25.0%	.2%
Total Parking District	**18,727**	**37,365**	**34,742**	**43,433**	**8,691**	**25.0%**	**0%**

Fed Aid Urban Grant Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
41705010-Sustainable Community Grant	179,747	-	160,142	-	(160,142)	-100.0%	.0%
41705030-FAU - Parks & Pedestrian Proj	204,317	93,683	-	275,000	275,000	#.0%	#.0%
41705070-FAU CMAQ	741,628	698,507	1,073,557	1,982,782	909,225	84.7%	11.0%
41705080-Highway Safety Improv Program	448,516	895	10,440	-	(10,440)	-100.0%	.0%
41705090-Active Transportation Program	260,020	118,979	493	-	(493)	-100.0%	.0%
41705730-Bridge Preventative Maint.Prog	1,974	5,933	48,729	-	(48,729)	-100.0%	.0%
Total Fed Aid Urban Grant	**1,836,202**	**917,997**	**1,293,361**	**2,257,782**	**964,421**	**74.6%**	**12%**

Local Transportation Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
42005330-Local Transportation- Streets	1,095,769	2,500,749	2,497,544	2,364,040	(133,504)	-5.3%	13.1%
42005410-Local Transportation- Parks	34,366	47,100	264,395	39,000	(225,395)	-85.2%	.2%
42005493-Local Transportation- Transit	153,881	83,622	48,436	61,000	12,564	25.9%	.3%
Total Local Transportation	**1,284,016**	**2,631,471**	**2,810,375**	**2,464,040**	**(346,335)**	**-12.3%**	**14%**

Landscaping Assessment Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
LLMD	428,526	362,464	438,982	406,690	(32,292)	-7.4%	2.2%
Total Landscaping Assessment	**428,526**	**362,464**	**438,982**	**406,690**	**(32,292)**	**-7.4%**	**2%**

Supplemental LAW Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
47700000-Supplemental Law Enforcement	64,423	77,080	65,390	65,386	(4)	.0%	.4%
47800000-Local Law Enforce. Block Grant	8,713	27,865	-	-		#.0%	#.0%
47810000-JAG Grants	-	-	27,829	-	(27,829)	-100.0%	.0%
47810210-OJP BJA FY20 COVID-19	-	96,690	16,884	-	(16,884)	-100.0%	.0%
47900000-DUI Enforcement& Awareness	-	21,136	95,000	32,720	(62,280)	-65.6%	.2%
47910000-Tobacco Law Enforcement Grant	-	200	60,639	106,613	45,974	75.8%	.6%
47920000-OTS-ABC Shoulder Tap Grant	-	-	-	-		#.0%	#.0%
47930000-OTS-STEP DUI Grant	16,185	-	1,703	-	(1,703)	-100.0%	.0%
Total Supplemental LAW	**89,321**	**222,971**	**267,445**	**204,719**	**(62,726)**	**-23.5%**	**1%**

Intermodal Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
41100000-Madera Transit Center	-	1,081	35,000	24,020	(10,980)	-31.4%	.1%
41105492-Prop.1B CalOES	38,997	-	19,511	-	(19,511)	-100.0%	.0%
41108060-Intermodal Building	90,008	112,282	86,207	87,211	1,004	1.2%	.5%
Total Intermodal	**129,005**	**113,363**	**140,718**	**111,231**	**(29,487)**	**-21.0%**	**1%**

Economic Development Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
42500000-Economic Develop Fund U/A	5,329	456,222	3,377	2,324	(1,053)	-31.2%	.0%
Total Economic Development	**5,329**	**456,222**	**3,377**	**2,324**	**(1,053)**	**-31.2%**	**0%**

Residential Rehab Housing Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
43600000-NSP3 Program U/A	-	-	31,151	-	(31,151)	-100.0%	.0%
43800000-Home DAP	3,991	-	4,051	-	(4,051)	-100.0%	.0%
44004430-DAP Program Income	-	377	-	21,656	21,656	#.0%	#.0%
44004432-CalHome MH Rehab	32,336	39,214	86,831	31,596	(55,235)	-63.6%	.2%
44004460-HOME Program Income	38,469	24,588	68,953	62,959	(5,994)	-8.7%	.3%
44004610-CalHOME DAP	-	-	12,775	-	(12,775)	-100.0%	.0%
44004620-CalHOME OOR	-	-	124,523	-	(124,523)	-100.0%	.0%
44004630-CalHome Program Income	8,036	153,298	47,573	1,500	(46,073)	-96.8%	.0%
Total Residential Rehab Housing	**82,832**	**217,477**	**375,857**	**117,711**	**(258,146)**	**-68.7%**	**1%**

Low-Moderate Income Housing Org Lis	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
40200000-Low/Mod Housing Fund	637	947,490	5,723	650	(5,073)	-88.6%	.0%
40210000-AFFORDABLE HOUSING	-	-	250,000	1,686,384	1,436,384	574.6%	9.3%
Total Low-Moderate Income Housing	**637**	**947,490**	**255,723**	**1,687,034**	**1,431,311**	**559.7%**	**9%**

CFD Special Revenue Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
48000000-CFD 2005-1, City-Wide Services	305,183	306,173	305,256	306,303	1,047	.3%	1.7%
48030000-CFD 2012-1, Public Service	9,750	-	9,750	9,750		.0%	.1%
48040000-CFD 2013-1 Madera Family Apt	7,850	10,247	7,850	6,690	(1,160)	-14.8%	.0%
Total CFD Special Revenue	**322,783**	**316,420**	**322,856**	**322,743**	**(113)**	**.0%**	**2%**
Total	**$10,402,799**	**$15,826,132**	**$19,963,534**	**$18,088,653**	**($1,874,881)**	**-9.4%**	**100%**

40800000-Water Develop Impact Fee Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	31,000	-	-		#.0%	#Error
Total 40800000-Water Develop Impact Fee-40800000	**-**	**31,000**	**-**	**-**		**#.0%**	**#Error**

40810000-Water Pipe Dev Impact Fee Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	42,700	107,500	44,000	(63,500)	-59.1%	100.0%
Total 40810000-Water Pipe Dev Impact Fee-40810000	**-**	**42,700**	**107,500**	**44,000**	**(63,500)**	**-59.1%**	**100%**

40820000-Water Well Impact Fee Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	-	50,000	646,000	596,000	1192.0%	100.0%
Total 40820000-Water Well Impact Fee-40820000	**-**	**-**	**50,000**	**646,000**	**596,000**	**1192.0%**	**100%**

40830000-Waste Water Dev Impact Fee Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
63-Transfer Out	250,000	250,000	250,000	250,000		.0%	100.0%
Total 40830000-Waste Water Dev Impact Fee-40830000	**250,000**	**250,000**	**250,000**	**250,000**		**.0%**	**100%**

40840000-Westberry Ellis Dev Impact Fee Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	423	172	144	(28)	-16.3%	100.0%
58-Special Payments	-	47,134	-	-		#.0%	#.0%
Total 40840000-Westberry Ellis Dev Impact Fee-40840000	**-**	**47,557**	**172**	**144**	**(28)**	**-16.3%**	**100%**

40850000-Rd 28 Sewer Int Dev Impact Fee Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	614	249	205	(44)	-17.7%	4.9%
63-Transfer Out	4,000	-	4,000	4,000		.0%	95.1%
Total 40850000-Rd 28 Sewer Int Dev Impact Fee-40850000	**4,000**	**614**	**4,249**	**4,205**	**(44)**	**-1.0%**	**100%**

40860000-Develop Impact Fee/Fire Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	-	133,195	-	(133,195)	-100.0%	#Error
Total 40860000-Develop Impact Fee/Fire-40860000	**-**	**-**	**133,195**	**-**	**(133,195)**	**-100.0%**	**#Error**

40870000-Develop Impact Fee/Police Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	424	172	144	(28)	-16.3%	.1%
63-Transfer Out	125,020	125,020	125,020	128,771	3,751	3.0%	99.9%
Total 40870000-Develop Impact Fee/Police-40870000	**125,020**	**125,444**	**125,192**	**128,915**	**3,723**	**3.0%**	**100%**

40880000-Develop Impact Fee/Parks Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	1,150	467	391	(76)	-16.3%	.2%
60-Capital Outlay	37	6,047	255,521	164,941	(90,580)	-35.4%	99.8%
63-Transfer Out	-	-	-	-		#.0%	#.0%
Total 40880000-Develop Impact Fee/Parks-40880000	**37**	**7,197**	**255,988**	**165,332**	**(90,656)**	**-35.4%**	**100%**

40890000-Develop Imp Fee/Public Works Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	901	366	306	(60)	-16.4%	100.0%
Total 40890000-Develop Imp Fee/Public Works-40890000	**-**	**901**	**366**	**306**	**(60)**	**-16.4%**	**100%**

40920000-General Government Impact Fee Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	2,397	973	815	(158)	-16.2%	100.0%
Total 40920000-General Government Impact Fee-40920000	**-**	**2,397**	**973**	**815**	**(158)**	**-16.2%**	**100%**

40930000-Transportation Impact Fee Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	4,130	1,677	1,404	(273)	-16.3%	.1%
60-Capital Outlay	-	1,090,000	-	1,250,000	1,250,000	#.0%	#.0%
Total 40930000-Transportation Impact Fee-40930000	**-**	**1,094,130**	**1,677**	**1,251,404**	**1,249,727**	**74521.6 %**	**100%**

40940000-Administrative Services Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	3,855	1,565	1,310	(255)	-16.3%	8.0%
63-Transfer Out	15,000	15,000	15,000	15,000		.0%	92.0%
Total 40940000-Administrative Services-40940000	**15,000**	**18,855**	**16,565**	**16,310**	**(255)**	**-1.5%**	**100%**

40950000-Median Island Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
58-Special Payments	-	-	20,833	-	(20,833)	-100.0%	#Error
Total 40950000-Median Island-40950000	**-**	**-**	**20,833**	**-**	**(20,833)**	**-100.0%**	**#Error**

40960000-Arterial/Collector Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	723	293	246	(47)	-16.0%	100.0%
58-Special Payments	55,623	-	26,619	-	(26,619)	-100.0%	.0%
60-Capital Outlay	-	580,000	-	-		#.0%	#.0%
Total 40960000-Arterial/Collector-40960000	**55,623**	**580,723**	**26,912**	**246**	**(26,666)**	**-99.1%**	**100%**

40970000-Traffic Signal Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	6,800	822,878	126,365	200,000	73,635	58.3%	100.0%
Total 40970000-Traffic Signal-40970000	**6,800**	**822,878**	**126,365**	**200,000**	**73,635**	**58.3%**	**100%**

40980000-Traffic Special Impact Fee Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	518	210	176	(34)	-16.2%	100.0%
Total 40980000-Traffic Special Impact Fee-40980000	**-**	**518**	**210**	**176**	**(34)**	**-16.2%**	**100%**

40990000-Sewer New Req Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	205,060	-	-	18,871	18,871	#.0%	#.0%
Total 40990000-Sewer New Req-40990000	**205,060**	**-**	**-**	**18,871**	**18,871**	**#.0%**	**100%**

41000000-Sewer NW Quad U/A Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	199	81	68	(13)	-16.0%	100.0%
58-Special Payments	-	113,325	-	-		#.0%	#.0%
Total 41000000-Sewer NW Quad U/A-41000000	**-**	**113,524**	**81**	**68**	**(13)**	**-16.0%**	**100%**

41010000-Sewer NE Quad U/A Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	131,000	-	-		#.0%	#Error
Total 41010000-Sewer NE Quad U/A-41010000	**-**	**131,000**	**-**	**-**		**#.0%**	**#Error**

41020000-Sewer SW Quad U/A Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	1,094	444	372	(72)	-16.2%	100.0%
60-Capital Outlay	-	-	532,380	-	(532,380)	-100.0%	.0%
Total 41020000-Sewer SW Quad U/A-41020000	**-**	**1,094**	**532,824**	**372**	**(532,452)**	**-99.9%**	**100%**

41030000-Sewer SE Quad U/A Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	520	211	177	(34)	-16.1%	1.0%
60-Capital Outlay	-	3,280	289,662	16,815	(272,847)	-94.2%	99.0%
Total 41030000-Sewer SE Quad U/A-41030000	**-**	**3,800**	**289,873**	**16,992**	**(272,881)**	**-94.1%**	**100%**

41040000-Drainage Dev Imp U/A Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	2	1,675	682	570	(112)	-16.4%	100.0%
58-Special Payments	99,628	-	-	-		#.0%	#.0%
Total 41040000-Drainage Dev Imp U/A-41040000	**99,630**	**1,675**	**682**	**570**	**(112)**	**-16.4%**	**100%**

41050000-Storm Drain NW Quad U/A Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	447	182	152	(30)	-16.5%	100.0%
Total 41050000-Storm Drain NW Quad U/A-41050000	**-**	**447**	**182**	**152**	**(30)**	**-16.5%**	**100%**

41060000-Storm Drain NE Quad U/A Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	68,210	-	-		#.0%	#Error
Total 41060000-Storm Drain NE Quad U/A-41060000	**-**	**68,210**	**-**	**-**		**#.0%**	**#Error**

41080000-Storm Drain SE Quad U/A Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	205	83	70	(13)	-15.7%	100.0%
60-Capital Outlay	-	793	3,770,000	-	(3,770,000)	-100.0%	.0%
Total 41080000-Storm Drain SE Quad U/A-41080000	**-**	**998**	**3,770,083**	**70**	**(3,770,013)**	**-100.0%**	**100%**

41303310-Gas Tax - Street Maintenance Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
54-Interfund Charges	-	690,715	-	-		#.0%	#.0%
60-Capital Outlay	-	56,682	1,408,470	1,100,000	(308,470)	-21.9%	38.4%
63-Transfer Out	2,890,722	1,831,898	2,890,722	1,763,866	(1,126,856)	-39.0%	61.6%
Total 41303310-Gas Tax - Street Maintenance-41303310	**2,890,722**	**2,579,295**	**4,299,192**	**2,863,866**	**(1,435,326)**	**-33.4%**	**100%**

41305422-REMOVE II - SJVAPCD Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	3,889	31,665	4,038	-	(4,038)	-100.0%	#Error
Total 41305422-REMOVE II - SJVAPCD-41305422	**3,889**	**31,665**	**4,038**	**-**	**(4,038)**	**-100.0%**	**#Error**

41305424-SB1-LPP (Local Partnership Pro Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	180,000	-	306,000	200,000	(106,000)	-34.6%	100.0%
Total 41305424-SB1-LPP (Local Partnership Pro-41305424	**180,000**	**-**	**306,000**	**200,000**	**(106,000)**	**-34.6%**	**100%**

41315320-RSTP - Fed Exchange Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	247,740	577,907	480,001	845,612	365,611	76.2%	100.0%
Total 41315320-RSTP - Fed Exchange-41315320	**247,740**	**577,907**	**480,001**	**845,612**	**365,611**	**76.2%**	**100%**

41500000-Measure A Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	1,226,132	10,868	-	(10,868)	-100.0%	#Error
Total 41500000-Measure A-41500000	**-**	**1,226,132**	**10,868**	**-**	**(10,868)**	**-100.0%**	**#Error**

41514470-Measure T - RTP - Rehab/Recons Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	742,441	723,832	1,992,593	2,667,126	674,533	33.9%	100.0%
63-Transfer Out	2,344	11,305	2,344	-	(2,344)	-100.0%	.0%
Total 41514470-Measure T - RTP - Rehab/Recons-41514470	**744,785**	**735,137**	**1,994,937**	**2,667,126**	**672,189**	**33.7%**	**100%**

41520000-Measure T- LTP Street Maint. Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	233,719	70,436	113,980	-	(113,980)	-100.0%	.0%
63-Transfer Out	536,421	516,374	536,421	536,421		.0%	100.0%
Total 41520000-Measure T- LTP Street Maint.-41520000	**770,140**	**586,810**	**650,401**	**536,421**	**(113,980)**	**-17.5%**	**100%**

41530000-Measure T -LTP Suppl Sts.Maint Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	-	-	-		#.0%	#.0%
63-Transfer Out	290,495	347,559	290,495	361,053	70,558	24.3%	100.0%
Total 41530000-Measure T -LTP Suppl Sts.Maint-41530000	**290,495**	**347,559**	**290,495**	**361,053**	**70,558**	**24.3%**	**100%**

41540000-Measure T -LTP ADA Compliance Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	19,824	1,428	20,000	20,000		.0%	100.0%
Total 41540000-Measure T -LTP ADA Compliance-41540000	**19,824**	**1,428**	**20,000**	**20,000**		**.0%**	**100%**

41550000-Measure T -Transit Enhancement Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	348	4,852	1,800	(3,052)	-62.9%	100.0%
60-Capital Outlay	106,848	11,533	12,500	-	(12,500)	-100.0%	.0%
Total 41550000-Measure T -Transit Enhancement-41550000	**106,848**	**11,881**	**17,352**	**1,800**	**(15,552)**	**-89.6%**	**100%**

41570000-Measure T-Enviro Enhan/Bike/Pe Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	169,050	141,905	206,495	191,260	(15,235)	-7.4%	100.0%
Total 41570000-Measure T-Enviro Enhan/Bike/Pe-41570000	**169,050**	**141,905**	**206,495**	**191,260**	**(15,235)**	**-7.4%**	**100%**

41580000-Measure T -LTP- Flexible Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	672	-	-	-		#.0%	#Error
Total 41580000-Measure T -LTP- Flexible-41580000	**672**	**-**	**-**	**-**		**#.0%**	**#Error**

41600000-Madera Downtown BID Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	8	-	8	11	3	37.5%	.0%
54-Interfund Charges	1,389	1,290	1,389	1,290	(99)	-7.1%	5.4%
55-Functional Expenses	18,689	16,221	25,000	22,500	(2,500)	-10.0%	94.5%
Total 41600000-Madera Downtown BID-41600000	**20,086**	**17,511**	**26,397**	**23,801**	**(2,596)**	**-9.8%**	**100%**

41096354-Chukchansi Grant Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	-	-	15,059	15,059	#.0%	#.0%
Total 41096354-Chukchansi Grant-41096354	**-**	**-**	**-**	**15,059**	**15,059**	**#.0%**	**100%**

41400000-Parking Dist Operations Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	2,327	11,081	16,716	17,211	495	3.0%	39.6%
53-Materials & Services	13,447	14,533	14,762	15,000	238	1.6%	34.5%
54-Interfund Charges	2,361	2,192	2,361	2,192	(169)	-7.2%	5.0%
63-Transfer Out	592	9,559	903	9,030	8,127	900.0%	20.8%
Total 41400000-Parking Dist Operations-41400000	**18,727**	**37,365**	**34,742**	**43,433**	**8,691**	**25.0%**	**100%**

41705010-Sustainable Community Grant Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	157,776	-	160,142	-	(160,142)	-100.0%	#Error
60-Capital Outlay	21,971	-	-	-		#.0%	#Error
Total 41705010-Sustainable Community Grant-41705010	**179,747**	**-**	**160,142**	**-**	**(160,142)**	**-100.0%**	**#Error**

41705030-FAU - Parks & Pedestrian Proj Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	204,317	93,683	-	275,000	275,000	#.0%	#.0%
Total 41705030-FAU - Parks & Pedestrian Proj-41705030	**204,317**	**93,683**	**-**	**275,000**	**275,000**	**#.0%**	**100%**

41705070-FAU CMAQ Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	741,628	698,507	1,073,557	1,982,782	909,225	84.7%	100.0%
Total 41705070-FAU CMAQ-41705070	**741,628**	**698,507**	**1,073,557**	**1,982,782**	**909,225**	**84.7%**	**100%**

41705080-Highway Safety Improv Program Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	448,516	895	10,440	-	(10,440)	-100.0%	#Error
Total 41705080-Highway Safety Improv Program-41705080	**448,516**	**895**	**10,440**	**-**	**(10,440)**	**-100.0%**	**#Error**

41705090-Active Transportation Program Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	260,020	118,979	493	-	(493)	-100.0%	#Error
Total 41705090-Active Transportation Program-41705090	**260,020**	**118,979**	**493**	**-**	**(493)**	**-100.0%**	**#Error**

41705730-Bridge Preventative Maint.Prog Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	1,974	5,933	48,729	-	(48,729)	-100.0%	#Error
Total 41705730-Bridge Preventative Maint.Prog-41705730	**1,974**	**5,933**	**48,729**	**-**	**(48,729)**	**-100.0%**	**#Error**

42005330-Local Transportation-Streets Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	583,769	1,988,749	1,985,544	1,852,040	(133,504)	-6.7%	78.3%
63-Transfer Out	512,000	512,000	512,000	512,000		.0%	21.7%
Total 42005330-Local Transportation-Streets-42005330	**1,095,769**	**2,500,749**	**2,497,544**	**2,364,040**	**(133,504)**	**-5.3%**	**100%**

42005410-Local Transportation- Parks Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	34,366	47,100	264,395	39,000	(225,395)	-85.2%	100.0%
Total 42005410-Local Transportation- Parks-42005410	**34,366**	**47,100**	**264,395**	**39,000**	**(225,395)**	**-85.2%**	**100%**

42005493-Local Transportation- Transit Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	1,009	12,956	-	(12,956)	-100.0%	.0%
60-Capital Outlay	153,881	82,613	35,480	61,000	25,520	71.9%	100.0%
Total 42005493-Local Transportation-Transit-42005493	**153,881**	**83,622**	**48,436**	**61,000**	**12,564**	**25.9%**	**100%**

LLMD Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	25,535	13,521	33,862	8,726	(25,136)	-74.2%	2.1%
54-Interfund Charges	402,314	346,397	402,314	396,543	(5,771)	-1.4%	97.5%
58-Special Payments	-	-	2,129	-	(2,129)	-100.0%	.0%
63-Transfer Out	677	2,546	677	1,421	744	109.9%	.3%
Total LLMD-LLMD	**428,526**	**362,464**	**438,982**	**406,690**	**(32,292)**	**-7.4%**	**100%**

47700000-Supplemental Law Enforcement Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	64,423	76,080	65,390	65,386	(4)	.0%	100.0%
55-Functional Expenses	-	1,000	-	-		#.0%	#.0%
Total 47700000-Supplemental Law Enforcement-47700000	**64,423**	**77,080**	**65,390**	**65,386**	**(4)**	**.0%**	**100%**

47800000-Local Law Enforce. Block Grant Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
58-Special Payments	8,713	7,487	-	-		#.0%	#Error
60-Capital Outlay	-	20,378	-	-		#.0%	#Error
Total 47800000-Local Law Enforce. Block Grant-47800000	**8,713**	**27,865**	**-**	**-**		**#.0%**	**#Error**

47810000-JAG Grants Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	-	27,829	-	(27,829)	-100.0%	#Error
Total 47810000-JAG Grants-47810000	**-**	**-**	**27,829**	**-**	**(27,829)**	**-100.0%**	**#Error**

47810210-OJP BJA FY20 COVID-19 Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	-	80,581	16,884	-	(16,884)	-100.0%	#Error
60-Capital Outlay	-	16,109	-	-		#.0%	#Error
Total 47810210-OJP BJA FY20 COVID-19-47810210	**-**	**96,690**	**16,884**	**-**	**(16,884)**	**-100.0%**	**#Error**

47900000-DUI Enforcement& Awareness Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	-	(4,012)	73,920	16,662	(57,258)	-77.5%	50.9%
53-Materials & Services	-	5,401	11,080	6,139	(4,941)	-44.6%	18.8%
60-Capital Outlay	-	19,747	10,000	9,919	(81)	-.8%	30.3%
Total 47900000-DUI Enforcement& Awareness-47900000	**-**	**21,136**	**95,000**	**32,720**	**(62,280)**	**-65.6%**	**100%**

47910000-Tobacco Law Enforcement Grant Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	-	-	59,914	106,341	46,427	77.5%	99.7%
53-Materials & Services	-	200	725	272	(453)	-62.5%	.3%
Total 47910000-Tobacco Law Enforcement Grant-47910000	**-**	**200**	**60,639**	**106,613**	**45,974**	**75.8%**	**100%**

47920000-OTS-ABC Shoulder Tap Grant Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	-	-	-	-		#.0%	#Error
Total 47920000-OTS-ABC Shoulder Tap Grant-47920000	**-**	**-**	**-**	**-**		**#.0%**	**#Error**

47930000-OTS-STEP DUI Grant Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	16,185	-	1,703	-	(1,703)	-100.0%	#Error
Total 47930000-OTS-STEP DUI Grant-47930000	**16,185**	**-**	**1,703**	**-**	**(1,703)**	**-100.0%**	**#Error**

41100000-Madera Transit Center Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	1,081	35,000	24,020	(10,980)	-31.4%	100.0%
Total 41100000-Madera Transit Center-41100000	**-**	**1,081**	**35,000**	**24,020**	**(10,980)**	**-31.4%**	**100%**

41105492-Prop.1B CalOES Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	38,997	-	19,511	-	(19,511)	-100.0%	#Error
Total 41105492-Prop.1B CalOES-41105492	**38,997**	**-**	**19,511**	**-**	**(19,511)**	**-100.0%**	**#Error**

41108060-Intermodal Building Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	7,606	11,452	7,901	13,023	5,122	64.8%	14.9%
53-Materials & Services	39,516	49,758	34,087	26,832	(7,255)	-21.3%	30.8%
54-Interfund Charges	38,944	37,218	38,944	39,358	414	1.1%	45.1%
58-Special Payments	1,855	2,161	2,939	3,672	733	24.9%	4.2%
63-Transfer Out	2,087	11,693	2,336	4,326	1,990	85.2%	5.0%
Total 41108060-Intermodal Building-41108060	**90,008**	**112,282**	**86,207**	**87,211**	**1,004**	**1.2%**	**100%**

42500000-Economic Develop Fund U/A Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	5,329	19,755	3,377	2,324	(1,053)	-31.2%	100.0%
60-Capital Outlay	-	436,467	-	-		#.0%	#.0%
Total 42500000-Economic Develop Fund U/A-42500000	**5,329**	**456,222**	**3,377**	**2,324**	**(1,053)**	**-31.2%**	**100%**

43600000-NSP3 Program U/A Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
55-Functional Expenses	-	-	31,151	-	(31,151)	-100.0%	#Error
Total 43600000-NSP3 Program U/A-43600000	**-**	**-**	**31,151**	**-**	**(31,151)**	**-100.0%**	**#Error**

43800000-Home DAP Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	3,991	-	4,051	-	(4,051)	-100.0%	#Error
55-Functional Expenses	-	-	-	-		#.0%	#Error
Total 43800000-Home DAP-43800000	**3,991**	**-**	**4,051**	**-**	**(4,051)**	**-100.0%**	**#Error**

44004430-DAP Program Income Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	-	377	-	21,656	21,656	#.0%	#.0%
Total 44004430-DAP Program Income-44004430	**-**	**377**	**-**	**21,656**	**21,656**	**#.0%**	**100%**

44004432-CalHome MH Rehab Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	740	-	751	-	(751)	-100.0%	.0%
54-Interfund Charges	31,596	39,214	31,596	31,596		.0%	100.0%
55-Functional Expenses	-	-	54,484	-	(54,484)	-100.0%	.0%
Total 44004432-CalHome MH Rehab-44004432	**32,336**	**39,214**	**86,831**	**31,596**	**(55,235)**	**-63.6%**	**100%**

44004460-HOME Program Income Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	-	169	18,414	14,205	(4,209)	-22.9%	22.6%
53-Materials & Services	3,325	7,909	15,395	13,610	(1,785)	-11.6%	21.6%
54-Interfund Charges	35,144	16,510	35,144	35,144		.0%	55.8%
Total 44004460-HOME Program Income-44004460	**38,469**	**24,588**	**68,953**	**62,959**	**(5,994)**	**-8.7%**	**100%**

44004610-CalHOME DAP Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
55-Functional Expenses	-	-	12,775	-	(12,775)	-100.0%	#Error
Total 44004610-CalHOME DAP-44004610	**-**	**-**	**12,775**	**-**	**(12,775)**	**-100.0%**	**#Error**

44004620-CalHOME OOR Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
55-Functional Expenses	-	-	124,523	-	(124,523)	-100.0%	#Error
Total 44004620-CalHOME OOR-44004620	**-**	**-**	**124,523**	**-**	**(124,523)**	**-100.0%**	**#Error**

44004630-CalHome Program Income Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	-	-	24,692	-	(24,692)	-100.0%	.0%
53-Materials & Services	8,036	153,298	8,156	1,500	(6,656)	-81.6%	100.0%
55-Functional Expenses	-	-	14,725	-	(14,725)	-100.0%	.0%
Total 44004630-CalHome Program Income-44004630	**8,036**	**153,298**	**47,573**	**1,500**	**(46,073)**	**-96.8%**	**100%**

40200000-Low/Mod Housing Fund Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	-	-	627	-	(627)	-100.0%	.0%
53-Materials & Services	94	220	228	-	(228)	-100.0%	.0%
54-Interfund Charges	-	700	-	-		#.0%	#.0%
55-Functional Expenses	-	946,000	4,218	-	(4,218)	-100.0%	.0%
58-Special Payments	543	570	650	650		.0%	100.0%
Total 40200000-Low/Mod Housing Fund-40200000	**637**	**947,490**	**5,723**	**650**	**(5,073)**	**-88.6%**	**100%**

40210000-AFFORDABLE HOUSING Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	-	-	-		#.0%	#.0%
60-Capital Outlay	-	-	250,000	1,686,384	1,436,384	574.6%	100.0%
Total 40210000-AFFORDABLE HOUSING-40210000	**-**	**-**	**250,000**	**1,686,384**	**1,436,384**	**574.6%**	**100%**

48000000-CFD 2005-1, City-Wide Services Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	4,857	5,870	4,930	6,000	1,070	21.7%	2.0%
54-Interfund Charges	326	303	326	303	(23)	-7.1%	.1%
63-Transfer Out	300,000	300,000	300,000	300,000		.0%	97.9%
Total 48000000-CFD 2005-1, City-Wide Services-48000000	**305,183**	**306,173**	**305,256**	**306,303**	**1,047**	**.3%**	**100%**

48030000-CFD 2012-1, Public Service Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
63-Transfer Out	9,750	-	9,750	9,750		.0%	100.0%
Total 48030000-CFD 2012-1, Public Service-48030000	**9,750**	**-**	**9,750**	**9,750**		**.0%**	**100%**

48040000-CFD 2013-1 Madera Family Apt Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
63-Transfer Out	7,850	10,247	7,850	6,690	(1,160)	-14.8%	100.0%
Total 48040000-CFD 2013-1 Madera Family Apt-48040000	**7,850**	**10,247**	**7,850**	**6,690**	**(1,160)**	**-14.8%**	**100%**

CFD Special Tax Refunding Bond

The City issued special tax and assessment bonds on behalf of property owners, pursuant to the Improvement Bond Act of 1915 and the Mello-Roos Community Facilities Act of 1982, to finance the acquisition and construction of certain infrastructure improvements within the assessment districts and community facilities districts.

The City acts solely as an agent for those paying special tax and assessments and remits the amounts collected to the bondholders. The City is acting as an agent and is in no way liable for the special assessment debt and, accordingly, the debt is not recorded in the financial statements.

CFD 2006-1 Special Tax Refunding Bond			
Year	*Principal*	*Interest*	*Total*
2021	79,232	87,352	166,584
2022	84,046	84,225	168,271
2023	88,740	80,916	169,656
2024	98,299	77,334	175,633
2025	107,744	73,389	181,133
2026	117,070	69,083	186,153
2027	121,274	64,519	185,793
2028	130,399	59,700	190,099
2029	144,143	54,442	198,585
2030	152,664	48,758	201,422
2031	161,011	42,751	203,762
2032	174,178	36,332	210,510
2033	187,099	29,414	216,513
2034	194,765	22,101	216,866
2035	212,224	14,307	226,513
2036	224,352	5,947	230,299
2037	43,098	825	43,923
Total	2,320,338	851,396	3,171,734

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Grants Department



Department Summary

The mission of the Grants Department is to provide exceptional grant administration, resources and development to advance the City's vision and mission.

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

Department Functions

- Grants development consists of researching grant opportunities to determine whether the City is eligible and well-positioned to pursue a grant, identifying prospective partnering agencies, and developing grant applications.
- Grants administration includes management of awarded grants, including reporting, budgeting, compliance monitoring, project implementation and grant close-out.
- Project implementation includes ensuring that the obligations under the grants are fulfilled, including project completion.

- The Transit Division operates three fixed routes within the city limits and a curb-to-curb service that extends into specific areas of the county (Dial-A-Ride).

- The Community Development Block Grant (CDBG) program received its annual allocation from the U.S. Department of Housing and Urban Development (HUD) in the amount of $922,011. Funds are then distributed to local entities to carryout projects and services benefiting City residents, which must be consistent with HUD national goals and objectives.

- The housing programs (Down Payment Assistance and Owner-Occupied Rehabilitation) provide interest-free, 30-year deferred-payment loans to qualifying owner-occupied households for first-time homebuyer down-payment assistance or owner-occupied home rehabilitation projects.

Responsibility

The Grants Department provides the administration, resources and support necessary to:

- Coordinate activities with outside agencies, other City departments, boards and commissions, and local officials to support the City's grant funding goals and/or to implement grant funded activities.

- Ensure that the Transit Division's funding and activities align with demand for service, incorporate input provided by the Transit Advisory Board, Council, and priorities identified through the Unmet Transit Needs assessment. Manage entitlement grant program operations ensuring compliance and effective use of program funds.

- Coordinate and facilitate the Block Grant Commission, Transit Advisory Board and Loan Review Committee meetings.

- Release relevant program information to the public through press releases, media advisories, and/or through television or radio programs.

Key Accomplishments

Overview of accomplishments in FY 2021/22:

- Awarded over $10M in total grant funds (combined across all applications submitted) during the 2021-2022 fiscal year in collaborative proposals with other City departments and outside agencies.

- Secured a grant award in the amount of $98K through the State of Good Repairs (SB1) Program for the procurement of security cameras for all transit facilities.

- Secured a grant award in the amount of $165K through the Low Carbon Transit Operations Program (LCTOP) for the procurement of a Madera Metro Paratransit vehicle.

- Transit provided bus transportation services to 52,164 individuals on both fixed routes and Dial-A-Ride services.

- Developed a draft of the Madera Transit Plan, to develop a guide for future transit operations. Began the process of Phase II of the Plan.

- Updated and replaced all Madera Metro Bus Signage with the use of LCTOP funds.

- Closed out three Federal Transit Administration (FTA) grants preciously awarded to the City for transit operation assistance and bus procurement.

- Successfully submitted the National Transit Database NTD annual report.

- Responded effectively to drivers affected by COVID-19. Staff ensured minimal disruption to service despite decreased driver availability.

- Successful completion of the Federal Transit Administration Triennial Review. Maintained elimination of fares during the COVID-19 emergency period to maintain strong safety protocols.

- This safety measure also continued to provide an economic benefit for low-income riders.

- Ensured the City of Madera met the HUD (Office of Housing and Urban Development) Timeliness requirement. Staff developed a HUD Approved Timeliness Action Plan and consequently ensured the drawdown of funds exceeding $700K to meet this requirement.

- Transitioned to an electronic method of CDBG subrecipient reporting. City Data Systems maintains all subrecipient files.

- Secured a $27K Justice Assistance Grant (JAG) for the Police Department for in-car body cameras.

Goals & Performance Measures

Grants

- Fill vacancy for the Administrative Assistant. The Grants department experienced significant staff turnover during the 2021-2022 program year. Developing a new department is critical for the departments continued success.

- Aggressively research new grant opportunities and prepare applications to expand the grants portfolio by diversifying the type of grants that are submitted, to support the development of competitive applications for other City departments; such as Planning, Parks, Engineering, and the Public Works Departments.

- Prepare and submit ongoing applications to support the transit system, CDBG, and to aggressively develop the Grant Department's housing programs.

- Carry out 2020/24 Consolidated Plan, Analysis of Impediments to Fair Housing Choice and 2022/23 Action Plan and ensure their approval by HUD.

- Develop strategies in collaboration with CDBG-funded entities to maintain timeliness of project completion and Federal Guidance compliance.

Housing

- Resume review of wait list applicants and begin processing new loan applications. Utilize HOME and CalHOME program funds and program income to complete down-payment and rehabilitation assistance projects.

- Collaborate with local realtors to develop a marketing plan to enlist new homebuyer and home rehabilitation prospects as funding for projects allows.

Transit

- Continue to monitor and secure federal and state allocation grants as well as competitive grants for revenue sources to sustain and advance transit services.

- Provide contract oversight to ensure the provision of high-quality, cost-effective, and customer-focused transit services.

- Improve outreach and communication with the public regarding transit services availability, and opportunities for engagement.

Department Fund Summary

The Grants Department manages multiple division and program budgets as follows:

General Grants Oversight

This budget will provide the general administration of the City's current grant awards and programs. It will also fund the City's efforts to pursue additional resources and develop new programs.

Transportation Dial-A-Ride

The Dial-A-Ride budget supports a curb-to-curb transportation system that provides service to all locations in the City and in some locations in the county.

Transportation Fixed Route

The fixed route system provides regular transportation within the City from bus stops along predefined routes. The City operates two fixed routes in the City and one to Madera Community College.

Madera Metro Capital Outlay

The Madera Metro Capital Outlay budget provides for the acquisition of long-term assets such as new buses, development of a transit center, bus stop amenities, etc.

CDBG Administration

The Community Development Block Grant provides administration as well as efforts to promote affordable housing, reduce homelessness, and to address impediments to fair housing.

CDBG Public Improvement

The Community Development Block Grant Program provides allocations to City departments or agencies to carryout capital projects identified in the CDBG Annual Action Plan.

CDBG Public Service

The Community Development Block Grant Program provides allocations to City departments or agencies to carryout service projects identified in the CDBG Annual Action Plan.

CalHOME and HOME

This includes grants received from the California Department of Housing and Community Development to carryout housing activities; such as, providing loans for first-time homebuyer down payment assistance or owner-occupied rehabilitation projects.

Parking District Operations

This budget supports the activities carried out by the Parking Enforcement Officer. This non-sworn officer patrols a designated area in downtown and issues citations to motorists who violate our vehicle ordinances.

Department Staffing & Structure

The Grants Department is staffed by a Grants Administrator, two Program Managers (1 vacancy as of January 2022), and a Grant Specialist (vacant), an Intermodal Custodian (PT), and a Maintenance Worker III (PT).

In addition, the department's budgets cover costs for other full-time and part-time personnel to carryout activities associated with the Grants Department's projects, which include two Mechanic III, a Fleet Operations Manager, and an Accountant II.



INTERNAL SERVICE FUNDS

Revenues & Expenses by Organization

Fleet

Facilities

Information Technology

Internal Service Funds Budget Overview

Internal Service Funds are used in governmental accounting to track services provided internally to the organization. The City currently operates three Internal Service Funds:

- Facilities
- Fleet
- Computer Acquisition and Maintenance

Each department in the organization is charged for the services provided by the internal service fund through interfund transfers.

The following is a summary of each:

Facilities:

The Facilities Division provides routine maintenance to the City's buildings, equipment, and facilities. Each internal department is charged a facility fee for the services. Allocations are based on the square footage of the area occupied by the department and a time study of facility personnel.

Fleet Management:

The City maintains a plethora of vehicles. Each department is charged a fee based on number and type of vehicles assigned to the department. Replacement of vehicles is also included based on the number and type of vehicles and useful life estimates for replacement, whereas motor pool charges are based on the prior year's usage.

Worth noting is that fire engines are covered under the City's Fire Engine Replacement program implemented in FY 2019/20. Funds for this program are allocated from Measure K and the City recently purchased its first fire engine under this program. The City expects to receive its engine in FY 2022/23.

Information Services:

Computer services, provided by the City's Information Services Department, are charged based on computer users per department taking into consideration all peripherals, servers, and licenses required to maintain and upgrade the current technology.

Budgets for Internal Service Funds are designed to balance.

The exceptions are both the Fleet and Computer Replacement funds, where money is set aside by department so when vehicles and computers have reached the end of their useful life, funds are available for replacements. Some years will experience greater revenues than expenses and vice versa, which largely depends on the number of vehicles and computers slated to be replaced in that period. Each fund tracks the balances available by department and determines when equipment should be replaced.

Expense Summaries

Fleet Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
30701240-Fleet Maintenance	850,811	764,175	886,178	961,971	75,793	8.6%	17.2%
30701250-Fleet Acquisition	400,891	436,306	1,472,593	1,382,000	(90,593)	-6.2%	24.7%
30701260-Fleet Motor Pool	30,795	32,102	34,476	36,966	2,490	7.2%	.7%
Total Fleet	**1,282,497**	**1,232,583**	**2,393,247**	**2,380,937**	**(12,310)**	**-.5%**	**43%**

Facilites Maintenance Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
30710000-Facilities Maintenance	1,686,827	1,523,345	1,668,450	1,862,834	194,384	11.7%	33.3%
Total Facilites Maintenance	**1,686,827**	**1,523,345**	**1,668,450**	**1,862,834**	**194,384**	**11.7%**	**33%**

Technology Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
30720000-Computer Acquisition/Maint.	1,302,212	1,256,443	1,273,171	1,358,352	85,181	6.7%	24.2%
Total Technology	**1,302,212**	**1,256,443**	**1,273,171**	**1,358,352**	**85,181**	**6.7%**	**24%**
Total	**$4,271,536**	**$4,012,371**	**$5,334,868**	**$5,602,123**	**$267,255**	**5.0%**	**100%**

30701240-Fleet Maintenance Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	444,078	406,295	416,231	456,034	39,803	9.6%	47.4%
53-Materials & Services	177,258	140,911	212,150	236,102	23,952	11.3%	24.5%
54-Interfund Charges	115,467	105,772	115,246	112,221	(3,025)	-2.6%	11.7%
58-Special Payments	77,573	36,942	89,673	99,578	9,905	11.0%	10.4%
60-Capital Outlay	36,435	16,531	45,000	-	(45,000)	-100.0%	.0%
63-Transfer Out	-	57,724	7,878	58,036	50,158	636.7%	6.0%
Total 30701240-Fleet Maintenance-30701240	**850,811**	**764,175**	**886,178**	**961,971**	**75,793**	**8.6%**	**100%**

30701250-Fleet Acquisition Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	400,891	436,306	1,472,593	1,382,000	(90,593)	-6.2%	100.0%
Total 30701250-Fleet Acquisition-30701250	**400,891**	**436,306**	**1,472,593**	**1,382,000**	**(90,593)**	**-6.2%**	**100%**

30701260-Fleet Motor Pool Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	1,477	1,843	1,770	4,047	2,277	128.6%	10.9%
54-Interfund Charges	29,318	30,259	32,706	32,919	213	.7%	89.1%
Total 30701260-Fleet Motor Pool-30701260	**30,795**	**32,102**	**34,476**	**36,966**	**2,490**	**7.2%**	**100%**

30710000-Facilities Maintenance Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	1,004,206	995,485	988,653	1,108,642	119,989	12.1%	59.5%
53-Materials & Services	437,491	227,386	351,928	384,619	32,691	9.3%	20.6%
54-Interfund Charges	169,820	155,741	176,767	195,831	19,064	10.8%	10.5%
55-Functional Expenses	39,987	67,853	100,226	70,000	(30,226)	-30.2%	3.8%
63-Transfer Out	35,323	76,880	50,876	103,742	52,866	103.9%	5.6%
Total 30710000-Facilities Maintenance-30710000	**1,686,827**	**1,523,345**	**1,668,450**	**1,862,834**	**194,384**	**11.7%**	**100%**

30720000-Computer Acquisition/Maint. Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	633,883	599,049	596,035	619,865	23,830	4.0%	45.6%
53-Materials & Services	241,245	249,192	231,076	255,805	24,729	10.7%	18.8%
54-Interfund Charges	113,356	108,093	114,031	78,383	(35,648)	-31.3%	5.8%
60-Capital Outlay	313,728	290,210	321,932	394,000	72,068	22.4%	29.0%
63-Transfer Out	-	9,899	10,097	10,299	202	2.0%	.8%
Total 30720000-Computer Acquisition/Maint.-30720000	**1,302,212**	**1,256,443**	**1,273,171**	**1,358,352**	**85,181**	**6.7%**	**100%**

Fleet



Department Summary

The City's fleet consists of more than 280 vehicles and equipment, with a replacement value of over $8 million, necessary to complete the city's mission of delivering quality and efficient services. The fleet maintenance & replacement programs enable departments to achieve their operational mission in a safe, efficient manner. The fleet maintenance program funds labor, parts, services, fuel and oil necessary to maintain the city's fleet of vehicles and equipment. The fleet maintenance program is funded through charges based on vehicle type and utilization.

The Fleet Services Division is responsible for the acquisition, maintenance, and disposal of all the City's mobile equipment. This includes on-road sedans, pickups, heavy duty vehicles, and Transit buses. Fleet also services the off-road and mobile equipment consisting of tractors, graders, backhoes, portable air compressors, and generators to name a few.

The Fleet Services Division has three funds to accomplish its mission. This consists of Equipment Maintenance which funds the annual cost of maintenance and repairs, Replacement Fund used for purchasing new vehicles and equipment, and the Motor Pool Fund.

The fleet vehicle replacement program is funded through a replacement charge for each vehicle or equipment in service, determined by actual costs of vehicle procurement divided by the expected life of the vehicle. This program funds asset replacement and vehicle outfitting. Cost-effective vehicle procurement is achieved through cooperative purchasing

agreements and bidding processes. Revenue is collected from the sale of retired city fleet assets at auction.

Fleet Services works tirelessly on making improvements in equipment and efficiencies as technology improves and changes. Air quality has regulations that require annual reporting as well as clean air goals that must be met. New regulations are being introduced as well as existing being updated. Fleet must continuously update and adapt our policies and equipment to ensure these are being met.

Staff consists of the Fleet Manager and five mechanics.

Responsibility

It is the responsibility of Fleet to provide the vehicles and equipment the City needs to perform its essential tasks and duties. Safety is a high priority in maintaining the equipment to high standards as well as maintaining maximum up-time to ensure departments can work efficiently.

Equipment purchases are made with the end task in mind to obtain the proper and best fit for the application. The replacement fund charges a pro-rated amount over the life of the equipment to ensure funds are available when the equipment has reached its life expectancy and a replacement is purchased. As funds are collected through Fleet, the department sees a consistent charge annually and the purchases are made with Fleet funds.

Disposal of equipment is done when it has reached its useful life. This is done through a public on-line auction site.

Key Accomplishments

Overview of accomplishments in FY 2021/22:

- Maintained full on-site staffing schedules and hours during COVID
- Completed 1,120 work orders
- Re-purposed surplus Park's landscape trailer into a transport trailer for the Police Department tiny horse, Bubbles
- Certified two Fleet mechanics in compressed natural gas (CNG) tank inspections
- Scheduled for three new 10,000 lb. vehicle lifts that meet current safety standards
- Assisted with upgrade of Public Works wash rack with new pressure washer and vacuum
- Replaced 19 pieces of equipment ensuring that the City maintains an efficient fleet that meets the organization's needs.
- In the process of selling surplus equipment. The proceeds of this are used for future purchases.
- Have met or exceeded air quality regulations requiring turnover of older equipment for cleaner burning vehicles.

Goals & Performance Measures

- Continue to update Fleet equipment to maintain efficiency and better meet our current needs
- Continue to update facility infrastructure
- Auction current surplus vehicles and equipment
- Assist Transit mechanic in obtaining commercial class B license with passenger endorsement by helping find and provide training materials and helping set up required on the road driver training.
- Continue to maintain air quality regulation goals and implement new regulatory policies

Department Staffing & Structure

The Fleet Department has seven budgeted positions consisting of the Manager and five mechanics. One mechanic position is currently vacant due to a retirement.

The mechanics are divided by service area. These consist of one light duty mechanic, one heavy duty mechanic, one Police services mechanic, and two Transit services mechanics.

(30700000)

	Actual 2018/19	Actual 2019/20	Budgeted 2020/21	11Mo Actual 2020/21	Projection 2020/21	Budgeted 2021/22
46-Non-Cash Capital Con						
4320-Capital Contribution	-	4,925	-	-	-	7,719
Total 46-Non-Cash Capital Con	$0	$4,925	$0	$0	$0	$7,719
Total Revenues	$0	$4,925	$0	$0	$0	$7,719
Total 30700000-Fleet Unassigned Net Surplus/	**$0**	**$4,925**	**$0**	**$0**	**$0**	**$7,719**

	Actual 2018/19	Actual 2019/20	Budgeted 2020/21	11Mo Actual 2020/21	Projection 2020/21	Budgeted 2021/22
40-Interfund Charges						
4351-Interfund Chg VehiReplacePool	858,118	815,325	858,118	858,118	858,118	852,244
Total 40-Interfund Charges	$858,118	$815,325	$858,118	$858,118	$858,118	$852,244
48-Refunds						
4657-Miscellaneous Revenue	8,698	13,999	12,000	6,159	12,000	12,000
4659-Refunds and Reimbursements	13,947	49,542	55,000	36,977	55,000	55,000
Total 48-Refunds	$22,645	$63,541	$67,000	$43,136	$67,000	$67,000
49-Transfers In						
4355-Transfer-In	57,000	57,000	57,000	47,500	57,000	57,000
Total 49-Transfers In	$57,000	$57,000	$57,000	$47,500	$57,000	$57,000
Total Revenues	$937,763	$935,866	$982,118	$948,754	$982,118	$976,244
50-Salaries & Benefits						
5000-Salaries / Full-Time	281,508	255,472	227,003	224,151	227,003	232,596
5100-Salaries / Overtime	126	707	-	363	363	-
5105-Salaries - Leave Payout	-	3,072	-	-	-	-
5110-Salaries/Uniform Pay	2,305	2,305	1,755	1,755	1,755	1,755
5300-Public Employees Retirement Sy	84,739	36,813	34,249	33,758	34,249	34,156
5302-Long Term Disability Insurance	-	-	791	777	791	791
5303-Life Insurance Premiums	-	-	261	256	261	250
5304-Workers Compensation Insurance	27,720	25,648	21,587	22,968	21,587	20,933
5305-Medicare Tax- Employer's Share	-	-	3,580	3,540	3,580	3,665
5306-Unfunded Accrued Liability	-	61,232	70,178	66,310	70,178	80,031
5308-Deferred Compensation/Full-tim	11,548	10,401	9,458	9,340	9,458	9,693
5309-Unemployment Insurance	987	987	778	647	778	648
5310-Section 125 Benefit Allow.	41,383	42,128	31,713	31,109	31,713	31,713
6779-Pension Expense-GASB 68	84,078	34,738	84,078	-	84,078	-
Total 50-Salaries & Benefits	$540,072	$478,816	$485,431	$394,974	$485,794	$416,231
53-Materials & Services						
6402-Telephone & Fax Charges	632	542	750	989	922	1,000
6412-Advertising/Other	-	-	225	-	225	-
6415-Publications/Subscriptions	1,175	1,188	4,500	1,248	4,500	2,000
6416-Office Supplies/Expendable	7	8	450	105	450	400
6425-Vehicle Fuel, Supplies & Maint	161,840	144,846	175,000	86,623	175,000	175,000
6427-Major Repair Parts/Supplies	24,701	11,453	13,500	22,635	22,635	13,500
6440-Contracted Services	7,885	7,905	8,500	7,464	8,500	8,500
6530-Conference/Training/Ed	1,152	1,841	2,750	1,010	2,750	2,750
6532-Maintenance/Other Supplies	11,530	9,475	8,585	8,232	8,585	9,000
Total 53-Materials & Services	$208,922	$177,258	$214,260	$128,306	$223,567	$212,150
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	9,980	10,364	9,980	9,980	9,980	10,364
6902-Interfund Chg Central Supply	21,088	21,526	21,197	16,035	21,197	21,580
6904-Interfund Chg Admin OH	61,637	61,637	61,637	57,229	61,637	61,637
6907-Interfund Chg Vehicle Replace	3,667	4,203	3,667	3,667	3,667	4,107
6908-Interfund Chg Vehicle Maint.	6,274	6,752	6,274	6,274	6,274	6,723
6918-Interfund Chg Comp Maint	8,519	8,519	8,519	8,519	8,519	8,519
6920-Interfund Chg Computer Replace	1,834	1,834	1,834	1,834	1,834	1,834
6923-Interfund Chg Software	262	482	262	205	262	482
6924-Interfund Chg Motor Rental	2,029	96	2,029	2,029	2,029	-
Total 54-Interfund Charges	$115,399	$115,467	$115,399	$105,772	$115,399	$115,246
58-Special Payments						
6551-Expense/ Damaged Vehicle Ins	30,582	52,532	50,603	8,976	50,603	50,000
6560-Liability / Property Insurance	21,018	25,041	27,894	29,171	29,171	39,673
Total 58-Special Payments	$51,600	$77,573	$78,497	$37,545	$79,774	$89,673
60-Capital Outlay						
6603-CIP Offset	-	(82,709)	-	-	-	-

	Actual 2018/19	Actual 2019/20	Budgeted 2020/21	11Mo Actual 2020/21	Projection 2020/21	Budgeted 2021/22
7000-Vehicles and Equipment	-	36,435	38,565	22,117	38,565	45,000
Total 60-Capital Outlay	$0	($46,274)	$38,565	$22,117	$38,565	$45,000
63-Transfer Out						
8200-Transfer Out	50,000	-	50,000	41,667	50,000	-
8220-Transfers Out - Insurance Rese	7,724	-	7,724	6,437	7,724	7,878
Total 63-Transfer Out	$57,724	$0	$57,724	$48,104	$57,724	$7,878
Total Expenses	$973,717	$802,840	$989,876	$736,818	$1,000,823	$886,178
Total 30701240-Fleet Maintenance Net	**($35,954)**	**$133,026**	**($7,758)**	**$211,936**	**($18,705)**	**$90,066**

	Actual 2018/19	Actual 2019/20	Budgeted 2020/21	11Mo Actual 2020/21	Projection 2020/21	Budgeted 2021/22
36-Federal Grants						
4422-CMAQ Revenue	220,000	-	-	-	-	-
Total 36-Federal Grants	$220,000	$0	$0	$0	$0	$0
38-Local Grnt &Donation						
4447-SJVAPCD Grant	-	-	100,000	-	100,000	16,800
Total 38-Local Grnt &Donation	$0	$0	$100,000	$0	$100,000	$16,800
40-Interfund Charges						
4351-Interfund Chg VehiReplacePool	812,009	860,347	812,009	818,676	812,009	935,813
Total 40-Interfund Charges	$812,009	$860,347	$812,009	$818,676	$812,009	$935,813
47-Gains & Proceeds						
4671-Sale of Real and Personal Prop	-	19,719	-	-	-	-
Total 47-Gains & Proceeds	$0	$19,719	$0	$0	$0	$0
48-Refunds						
4659-Refunds and Reimbursements	80,000	-	-	-	-	-
Total 48-Refunds	$80,000	$0	$0	$0	$0	$0
Total Revenues	$1,112,009	$880,066	$912,009	$818,676	$912,009	$952,613
60-Capital Outlay						
6602-Capitalized Asset Contra Accou	(1,411,961)	(361,863)	-	-	-	-
6603-CIP Offset	62,543	(30,588)	-	-	-	-
7000-Vehicles and Equipment	1,357,353	400,891	832,422	761,834	832,422	1,411,500
Total 60-Capital Outlay	$7,935	$8,440	$832,422	$629,971	$832,422	$1,411,500
61-Depreciation						
6600-Depreciation / Replacement	468,985	525,347	468,985	-	468,985	-
Total 61-Depreciation	$468,985	$525,347	$468,985	$0	$468,985	$0
Total Expenses	$476,920	$533,787	$1,301,407	$629,971	$1,301,407	$1,411,500
Total 30701250-Fleet Acquisition Net Surplus/	**$635,089**	**$346,279**	**($389,398)**	**$188,705**	**($389,398)**	**($458,887)**

(30701260)

	Actual 2018/19	Actual 2019/20	Budgeted 2020/21	11Mo Actual 2020/21	Projection 2020/21	Budgeted 2021/22
40-Interfund Charges						
4352-Interfund Chg VehiMaint/ICR	32,549	31,759	32,549	32,549	32,549	35,150
Total 40-Interfund Charges	$32,549	$31,759	$32,549	$32,549	$32,549	$35,150
Total Revenues	$32,549	$31,759	$32,549	$32,549	$32,549	$35,150
53-Materials & Services						
6416-Office Supplies/Expendable	-	-	50	-	50	-
6425-Vehicle Fuel, Supplies & Maint	1,355	1,449	1,590	1,361	1,590	1,470
6532-Maintenance/Other Supplies	-	28	300	70	300	300
Total 53-Materials & Services	$1,355	$1,477	$1,940	$1,431	$1,940	$1,770
54-Interfund Charges						
6907-Interfund Chg Vehicle Replace	14,567	14,747	14,567	14,567	14,567	17,547
6908-Interfund Chg Vehicle Maint.	15,692	14,571	15,692	15,692	15,692	15,159
Total 54-Interfund Charges	$30,259	$29,318	$30,259	$30,259	$30,259	$32,706
Total Expenses	$31,614	$30,795	$32,199	$31,690	$32,199	$34,476
Total 30701260-Fleet Motor Pool Net Surplus/	**$935**	**$964**	**$350**	**$859**	**$350**	**$674**

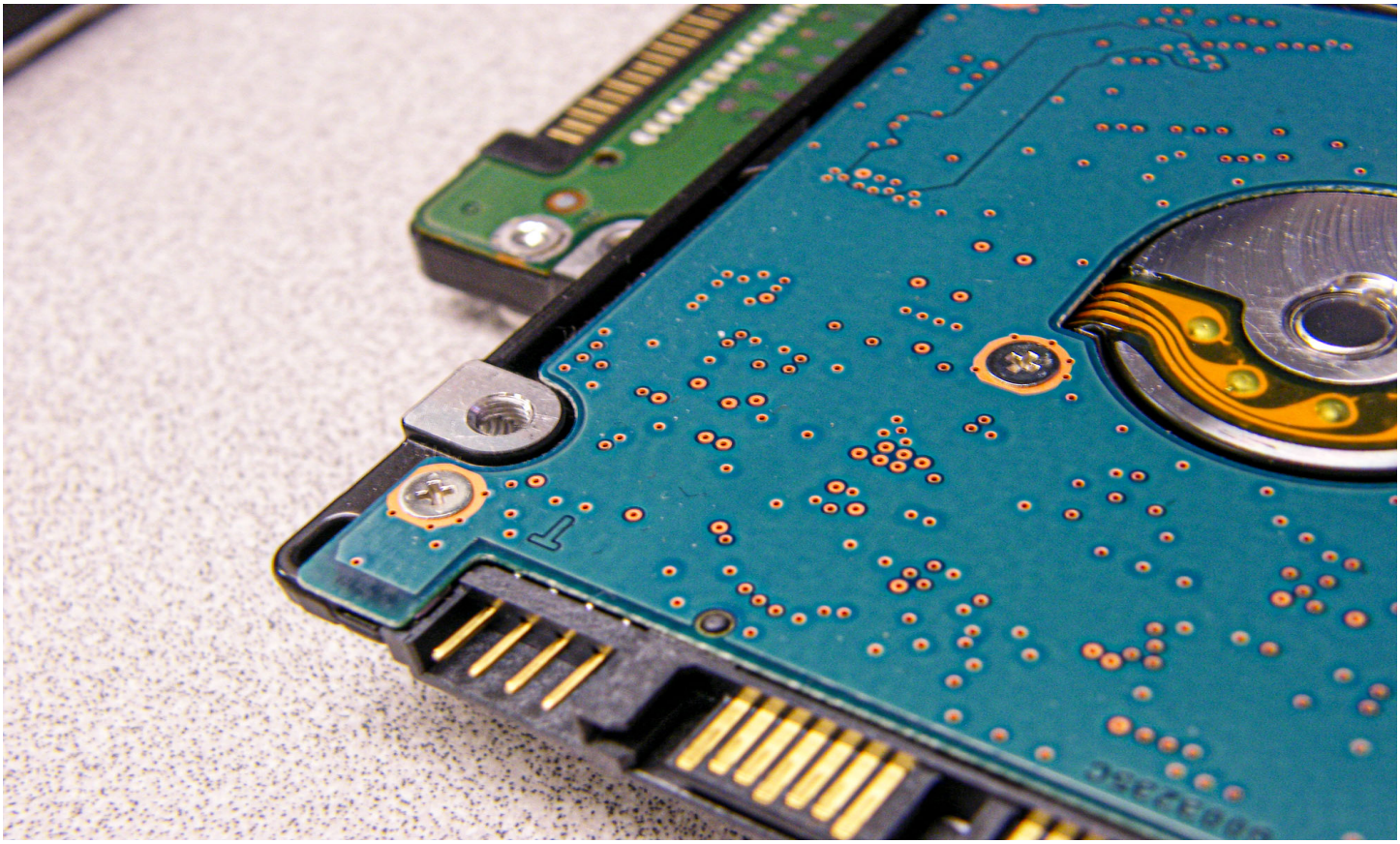
	Actual 2018/19	Actual 2019/20	Budgeted 2020/21	11Mo Actual 2020/21	Projection 2020/21	Budgeted 2021/22
34-Interest						
4162-Interest Income	-	-	-	-	-	978
Total 34-Interest	$0	$0	$0	$0	$0	$978
40-Interfund Charges						
4348-Interfund Chg AdminOH/ICR	988,035	1,026,082	988,035	982,089	988,035	1,026,082
Total 40-Interfund Charges	$988,035	$1,026,082	$988,035	$982,089	$988,035	$1,026,082
48-Refunds						
4659-Refunds and Reimbursements	2,983	50,125	6,681	3,434	6,681	3,340
Total 48-Refunds	$2,983	$50,125	$6,681	$3,434	$6,681	$3,340
49-Transfers In						
4355-Transfer-In	524,892	660,182	690,715	1,675,596	690,715	660,182
Total 49-Transfers In	$524,892	$660,182	$690,715	$1,675,596	$690,715	$660,182
Total Revenues	$1,515,910	$1,736,389	$1,685,431	$2,661,119	$1,685,431	$1,690,582
50-Salaries & Benefits						
5000-Salaries / Full-Time	550,710	565,396	568,726	530,263	568,726	552,716
5005-Salaries / Part-time	-	4,400	-	-	-	4,532
5100-Salaries / Overtime	1,551	722	2,000	845	2,000	2,000
5105-Salaries - Leave Payout	1,711	-	-	2,384	765	-
5110-Salaries/Uniform Pay	2,150	2,150	1,250	2,150	2,150	1,500
5300-Public Employees Retirement Sy	-	-	72,572	68,292	72,572	69,279
5302-Long Term Disability Insurance	1,875	1,824	1,867	1,757	1,867	1,743
5303-Life Insurance Premiums	627	653	683	630	683	581
5304-Workers Compensation Insurance	54,499	56,530	54,275	54,577	54,275	49,923
5305-Medicare Tax- Employer's Share	-	25	8,733	8,187	8,733	8,499
5306-Unfunded Accrued Liability	-	101,248	114,286	120,104	114,286	132,332
5307-Deferred Comp/Part-Time	-	165	-	-	-	170
5308-Deferred Compensation/Full-tim	22,643	22,769	23,327	22,259	23,327	23,213
5309-Unemployment Insurance	1,932	1,953	1,921	1,482	1,921	1,426
5310-Section 125 Benefit Allow.	163,572	168,783	155,271	144,984	155,271	140,739
6779-Pension Expense-GASB 68	149,408	63,243	149,408	-	149,408	-
Total 50-Salaries & Benefits	$1,109,540	$1,067,449	$1,154,319	$957,914	$1,155,984	$988,653
53-Materials & Services						
6401-Gas and Electric Utilities	310,710	364,557	350,000	129,592	350,000	275,950
6402-Telephone & Fax Charges	1,650	2,660	2,200	4,748	4,579	5,000
6416-Office Supplies/Expendable	68	739	300	249	300	400
6425-Vehicle Fuel, Supplies & Maint	8,733	8,303	9,000	4,237	9,000	8,428
6440-Contracted Services	32,558	50,842	35,000	32,930	35,000	51,604
6530-Conference/Training/Ed	1,229	5,083	5,500	918	5,500	5,159
6532-Maintenance/Other Supplies	6,837	5,307	6,500	5,989	6,500	5,387
Total 53-Materials & Services	$361,785	$437,491	$408,500	$178,663	$410,879	$351,928
54-Interfund Charges						
6902-Interfund Chg Central Supply	2,709	3,075	2,709	3,332	2,965	3,075
6903-Interfund Chg Cost Distrib	-	1	-	-	-	1
6904-Interfund Chg Admin OH	83,682	83,682	83,682	77,697	83,682	83,682
6907-Interfund Chg Vehicle Replace	11,700	14,394	11,700	11,700	11,700	15,494
6908-Interfund Chg Vehicle Maint.	18,400	20,902	18,400	18,400	18,400	26,408
6918-Interfund Chg Comp Maint	36,080	36,730	36,080	36,080	36,080	36,730
6920-Interfund Chg Computer Replace	7,816	7,816	7,816	7,816	7,816	7,816
6923-Interfund Chg Software	913	1,682	913	716	913	1,682
6924-Interfund Chg Motor Rental	-	1,538	-	-	-	1,879
Total 54-Interfund Charges	$161,300	$169,820	$161,300	$155,741	$161,556	$176,767
55-Functional Expenses						
6533-Street Signs	48,119	39,987	115,441	96,571	115,441	60,000
Total 55-Functional Expenses	$48,119	$39,987	$115,441	$96,076	$115,441	$60,000

(30710000)

	Actual 2018/19	Actual 2019/20	Budgeted 2020/21	11Mo Actual 2020/21	Projection 2020/21	Budgeted 2021/22
61-Depreciation						
6600-Depreciation / Replacement	1,263	1,263	1,263	-	1,263	-
Total 61-Depreciation	$1,263	$1,263	$1,263	$0	$1,263	$0
63-Transfer Out						
8210-Transfers Out/Debt Service	-	35,323	-	-	-	35,323
8220-Transfers Out - Insurance Rese	15,249	-	15,249	12,708	15,249	15,553
Total 63-Transfer Out	$15,249	$35,323	$15,249	$12,708	$15,249	$50,876
Total Expenses	$1,697,256	$1,751,333	$1,856,072	$1,401,102	$1,860,372	$1,628,224
Total 30710000-Facilities Maintenance Net	**($181,346)**	**($14,944)**	**($170,641)**	**$1,260,017**	**($174,941)**	**$62,358**

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Information Services Department



Department Summary

The Information Services (IS) Department operates under the direct leadership of the City Manager. The IS department centrally manages the City's Information and Technology assets, planning, support, and alignment of the City's technology infrastructure with departmental business needs and requirements.

The mission of IS department is to connect employees within the City government and to connect residents to their government. The department strives to promote the effectiveness and efficiency of government and build stronger connections through reliable and secure infrastructure and applications, responsive service delivery, and greater transparency of information.

Responsibility

The IS department provides the organizational support necessary to:

- Maintain the computer, network, and phone system.
- Build a strong, secure internal network.
- Provide proactive infrastructure planning, replacement, and upgrading.
- Provide high-level technical problem solving and troubleshooting.

- Provide digital resource management and security of those resources.
- Ensure that everyone has the technical resources they need to do their job effectively.
- Provide clear and concise information to the community, via public applications and customer portals.

Hardware maintained by IS:

- 13 Server Rooms
- 85 Servers/Virtual Servers
- 35 Network Switches
- 14 Phone Switches
- 27 Battery Backups
- Five Firewalls
- Three Routers
- 200 Mobile Devices
- 300 Workstations\Tablets
- Two Large Data Storage Clusters
- 250 Desk phones
- 30 Access Points
- 80 Security Cameras

Software maintained by IS:

- Munis enterprise resource planning software
- Microsoft users accounts
- Office 365 accounts
- Adobe PDF enterprise software
- Zoom video communication
- GIS mapping software
- AutoCAD and Engineering software
- System backups
- Virus protection
- Public safety software support
- Network monitoring software
- Multiple department-specific applications

Key Accomplishments

Overview of accomplishments in FY 2021/22:

- Designed and implemented a hybrid virtual City Council meeting system whereby participants can participate both onsite and virtually along with allowing public comment.
- Responded to COVID-19 by deploying Microsoft surface computer kits for home use. This included dual monitors with video conferencing capability and a docking station that will allowing staff to have full functionality at home and at work interchangeably.
- Started the transition of all possible City staff to a transient workforce whereby jobs can be completed from remote locations if necessary and thereby lessen the impact of a future evacuation crisis.
- Built and deployed additional remote camera systems for Police video monitoring that can be deployed at almost any location.
- Refined configuration of a new network monitoring system, critical network tools, and help desk software systems to decrease response times for computer, server, and network issues.
- Implemented Anti-Phishing training for computer users with periodic testing. This reduced the malware exposure rate from approximately 20% to under 1%.
- Started the implementation of the Munis Customer Self Service and Munis Incident Management Portal

to allow the public to interact directly with City departments to pay bills, report issues such as animal control complaints or potholes, and many more features.

- Started the implementation of installing security cameras for Engineering, the Airport, Public Works, and City Hall.
- Replaced the aging Munis cluster hardware with a new improved cluster model and used the old hardware for redundant off-site backups.
- Virtualized four of the City's five Domain Controllers and reduce the amount of hardware required to save upgrade costs.
- Replaced Servers for aging hardware in Public Works, Parks, and the Police Department.
- Added additional software tools for Planning and Engineering to increase staff effectiveness and make remote work more seamless.
- Implemented additional network security measures, including increasing storage backup storage protection, additional firewall monitoring, and reducing network intrusion exposure.
- Supported City departments in all aspects of their technology needs in a timely and effective manner.

Goals & Performance Measures

The following IS Department strategic projects are the main goals for this year (FY 2022/23). They either enable better service delivery citywide, mitigate a potentially critical issue, or create the potential for significant citywide savings.

Information Services plans to achieve the following:

- Finalize the implementation of the Munis Customer Self Service and Munis Incident Management to allow the public to interact directly with City departments to pay bills, report issues such as animal control complaints, potholes, and many more features.
- Finalize the implementation of installing security cameras for Engineering, the Airport, Public Works, and City Hall.
- Upgrade Munis to the latest available software version via their product roadmap, work through any issues, and maintain a current patching schedule going forward.
- Finalize the implementation of a geographic information system server for use with the Munis ERP programs and enable staff to maximize the use of the field worker apps that are part of the new ERP software.
- Implement A.I. Intrusion detection security software to for increased protection from cyberattacks.
- Finalize the transition of all possible City staff to a transient workforce whereby jobs can be completed from remote locations if necessary and thereby lessen the impact of a future evacuation crisis.
- Protect the Wastewater and Water department servers with hardware firewalls for increased security, along with allowing remote view access.
- Explore better securing city buildings with physical keycard access at City Hall.
- Server replacements for aging hardware in Public Works and the Police Department.
- Partial replacement of the aging phone system to a new system the is more computer integrated and will provide better offsite connectivity.
- Continue to add additional security cameras at Public Works, and other City facilities.
- Research and implement the best practices related to information services and innovation in both software and hardware.
- Recommend new technology that will help support the City’s service delivery and communication with the public.
- Continue to support City departments with all aspects of their technology needs in a timely and effective manner.

Department Fund Summary

The Information Services Department is responsible for two distinct budgets:

Computer Operations and Maintenance

The Computer Operations and Maintenance budget provide for servicing and maintenance of all technological equipment owned by the City. All City departments are supported by minimizing costs, maximizing uptime, the regular refreshing of equipment, updating of software, and the use of support tools.

Computer and Equipment Replacement

The Information Systems Computer and Equipment Replacement budget is a fully-funded internal service fund. All current Information Services equipment has been inventoried, assigned a replacement value, and assigned a replacement lifecycle. This will ensure that costs are allocated to departments correctly and that all IS assets will be funded and regularly replaced. A replacement fund is maintained to ensure funds are available when needed. Pro-rated annual contributions are made by the departments to this fund based on capital cost and expected life of the equipment.

Methods of Maximizing City Funds

With the constantly changing nature of technology, it is imperative that the department focuses not only on new technology but on maximizing the actual return of value for expenditures as the technology is implemented.

Information Services are applying the following methods for maximizing value in the 2022/23 FY:

- Repurposing old servers for non-critical applications. (Approximate savings of $50,000)
- Refreshing and repurposing desktops for computer labs and low-use computers. (Approximate savings of $30,000)
- In-house design and buildout of remote camera solution. (Approximate savings of $30,000)
- General In-house design, installation, repair, and upgrades (Approximate savings of $20,000 - $30,000)
- Self-warranties on serviceable and non-critical equipment (Approximate savings of $35,000)
- Reusing the Storage Area Network for fast off-site backups (Approximate savings of $50,000)
- Competitive bidding and individualized quotes (Approximate savings of $100,000 -150,000)
- Routine preventative maintenance (Savings are undeterminable)
- Preventative user phishing training, timely security patches, A.I. Virus Protection, and Firewall configuration updating. (Savings are undeterminable and substantial)
- Timing purchases to stock availability and anticipated market fluctuations. (Approximate savings of $25,000)
- Designed and implementing a hybrid virtual City Council meeting system for a fraction of the cost that other cities are spending for the same functionality. (Approximate savings of $235,000)

Department Staffing & Structure

The Information Services Manager is a department head level position and reports directly to the City Manager. All other members of the Information Services Department report directly to the Information Services Manager. The other positions include two Network Administrators and two Network Technicians.

	Actual 2018/19	Actual 2019/20	Budgeted 2020/21	11Mo Actual 2020/21	Projection 2020/21	Budgeted 2021/22
40-Interfund Charges						
4350-Interfund Chg Computer Replace	1,294,129	1,312,910	1,294,129	1,281,605	1,294,129	1,312,910
Total 40-Interfund Charges	$1,294,129	$1,312,910	$1,294,129	$1,281,605	$1,294,129	$1,312,910
49-Transfers In						
4355-Transfer-In	-	-	-	650,000	-	-
Total 49-Transfers In	$0	$0	$0	$650,000	$0	$0
Total Revenues	$1,294,129	$1,312,910	$1,294,129	$1,931,605	$1,294,129	$1,312,910
50-Salaries & Benefits						
5000-Salaries / Full-Time	371,591	348,122	336,450	335,639	336,450	326,514
5005-Salaries / Part-time	-	12,702	-	-	-	13,084
5100-Salaries / Overtime	2,296	7,577	7,000	2,654	7,000	5,000
5105-Salaries - Leave Payout	9,869	8,705	4,325	277	4,325	4,441
5200-Salaries - Auto & Expense Allo	1,330	891	900	866	900	900
5300-Public Employees Retirement Sy	103,901	42,396	42,440	44,596	42,440	41,907
5302-Long Term Disability Insurance	-	32	1,136	1,107	1,136	1,061
5303-Life Insurance Premiums	-	7	313	305	313	291
5304-Workers Compensation Insurance	38,713	37,259	31,650	34,636	31,650	29,835
5305-Medicare Tax- Employer's Share	5,804	5,649	5,230	5,103	5,230	4,998
5306-Unfunded Accrued Liability	-	67,787	75,374	81,417	75,374	88,598
5307-Deferred Comp/Part-Time	-	458	-	-	-	472
5308-Deferred Compensation/Full-tim	11,229	9,111	8,444	9,119	8,444	8,655
5309-Unemployment Insurance	1,050	1,103	840	744	840	700
5310-Section 125 Benefit Allow.	75,402	80,069	73,356	71,465	73,356	69,579
6779-Pension Expense-GASB 68	103,144	40,942	103,144	-	103,144	-
Total 50-Salaries & Benefits	$725,952	$674,825	$690,602	$587,928	$690,602	$596,035
53-Materials & Services						
6402-Telephone & Fax Charges	16,635	8,088	8,500	9,373	8,718	8,500
6416-Office Supplies/Expendable	635	983	750	65	750	750
6420-Mileage Reimbursements	-	-	350	-	350	-
6425-Vehicle Fuel, Supplies & Maint	9	89	200	96	200	-
6440-Contracted Services	233,893	214,365	239,750	214,064	239,750	214,400
6530-Conference/Training/Ed	4,650	4,954	9,000	6,125	9,000	5,250
6532-Maintenance/Other Supplies	-	10,622	2,000	595	2,000	2,176
Total 53-Materials & Services	$256,624	$241,245	$260,550	$230,318	$260,768	$231,076
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	13,972	14,510	13,972	13,972	13,972	14,510
6902-Interfund Chg Central Supply	-	43	-	-	-	43
6904-Interfund Chg Admin OH	64,485	64,485	64,485	59,873	64,485	64,485
6907-Interfund Chg Vehicle Replace	1,400	1,400	1,400	1,400	1,400	1,867
6908-Interfund Chg Vehicle Maint.	2,033	1,888	2,033	2,033	2,033	1,964
6918-Interfund Chg Comp Maint	21,297	21,681	21,297	21,297	21,297	21,681
6920-Interfund Chg Computer Replace	6,709	6,709	6,709	6,709	6,709	6,709
6923-Interfund Chg Software	1,433	2,640	1,433	1,124	1,433	2,640
6924-Interfund Chg Motor Rental	1,685	-	1,685	1,685	1,685	132
Total 54-Interfund Charges	$113,014	$113,356	$113,014	$108,093	$113,014	$114,031
60-Capital Outlay						
6602-Capitalized Asset Contra Accou	(21,615)	(102,458)	-	-	-	-
7000-Vehicles and Equipment	226,568	206,736	256,073	249,751	325,644	232,000
7025-Software Cost	58,520	104,908	67,850	65,367	72,296	81,600
Total 60-Capital Outlay	$263,473	$211,270	$323,923	$306,046	$397,940	$313,600
61-Depreciation						
6600-Depreciation / Replacement	61,533	76,313	61,533	-	61,533	-
Total 61-Depreciation	$61,533	$76,313	$61,533	$0	$61,533	$0

	Actual 2018/19	Actual 2019/20	Budgeted 2020/21	11Mo Actual 2020/21	Projection 2020/21	Budgeted 2021/22
63-Transfer Out						
8220-Transfers Out - Insurance Rese	9,899	-	9,899	8,249	9,899	10,097
Total 63-Transfer Out	$9,899	$0	$9,899	$8,249	$9,899	$10,097
Total Expenses	$1,430,495	$1,317,009	$1,459,521	$1,240,634	$1,533,756	$1,264,839
Total 30720000-Computer Acquisition/Maint.	**($136,366)**	**($4,099)**	**($165,392)**	**$690,971**	**($239,627)**	**$48,071**



CITY DEBT

Debt Service

The City Council established a Debt Management Policy on October 18, 2017 by adopting Resolution 17-163. The Debt Policy provides guidance in the issuance and management of debt and compliance with Government Code (GC) 8855(i). Consistent with the requirements of GC 8855(i), the policy includes the purpose of the debt, type of debt that may be issued, relation of the debt to the capital improvement plan (if applicable), policy goals and internal control procedures to ensure that the proceeds of the debt issuance will be directed to the intended use.

The policy provides guidance for maintaining sound financial position while designing the debt issuance. The goals of the policy include ensuring flexibility in response to future service demands, changing revenue streams, fluctuations in operating expenses and meeting capital improvement objectives. Long-term debt may be issued to finance or refinance the construction, acquisition, and rehabilitation of capital improvements, equipment, and land. All debt must be approved by the City Council. Short-term debt may be issued for operational cash flow or short-lived assets. The issuance of debt must not constitute an unreasonable burden to taxpayers, ratepayers or constituents.

A summary of the City's debt service obligations due during the fiscal year 2023 and included in this budget is presented Schedule A below. A detailed discussion of each of the related debt obligations are presented in the City's audited Annual Comprehensive Financial Report. A copy can be viewed online at the city website. A hard copy is available at the City Clerk's office in City Hall.

Summary of City Debt Service For Fiscal Year 2023 (Schedule A)

Fund	*Issuance*	*Principal*	*Interest*	*Total*
General Fund	2019 Solar Energy Lease	$810,000	$505,220	$1,315,220
General Fund	2018 Police Facility Loan	$114,400	$10,648	$125,048
General Fund	2019 LRBs (Fire Station)	$145,000	$162,600	$307,600
Total General		**$1,069,400**	**$678,468**	**$1,747,868**
Water Enterprise	2015 Water/Wastewater Refunding Revenue Bonds	$ 85,000	$57,905	$142,905
Water Enterprise	2019 Water Refunding Revenue Bonds	$435,546	$203,439	$638,985
Total Water		**$520,546**	**$261,344**	**$781,890**
Sewer Enterprise	2021 BBVA Loan	$379,000	$142,443	$521,443
Sewer Enterprise	2015 Water/Wastewater Refunding Revenue Bonds	$1,210,000	$801,605	$2,011,605
Total Sewer		**$1,589,000**	**$944,048**	**$2,533,048**

Airport Enterprise	2007 Hangar Loan	$27,180	$1,300	$28,480
Golf Course Enterprise	2018 Commercial Loan	$316,100	$12,744	$328,844
Total Debt Service		**$3,522,227**	**$1,897,904**	**$5,420,130**

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CAPITAL FUNDS & PROJECTS

Street Road CAP Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
70000000-Roads/Streets Capital Project	1,119,222	1,003,500	-	-		#.0%	#.0%
70104300-General Capital Projects	5,514,585	9,366,296	6,159,333	1,315,220	(4,844,113)	-78.6%	100.0%
Total Street Road CAP	**6,633,807**	**10,369,796**	**6,159,333**	**1,315,220**	**(4,844,113)**	**-78.6%**	**100%**

Capital Assets Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
70500000-Water Capital Projects	6,829	28,308	-	-		#.0%	#.0%
71000000-Sewer Capital Projects	32,113	5,405	-	-		#.0%	#.0%
Total Capital Assets	**38,942**	**33,713**	**-**	**-**		**#.0%**	**0%**
Total	**$6,672,749**	**$10,403,509**	**$6,159,333**	**$1,315,220**	**($4,844,113)**	**-78.6%**	**100%**

70000000-Roads/Streets Capital Project Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	1,119,222	1,003,500	-	-		#.0%	#Error
Total 70000000-Roads/Streets Capital Project-70000000	**1,119,222**	**1,003,500**	**-**	**-**		**#.0%**	**#Error**

70104300-General Capital Projects Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
58-Special Payments	310,525	538,266	1,315,353	1,315,220	(133)	.0%	100.0%
60-Capital Outlay	5,204,060	8,828,030	4,843,980	-	(4,843,980)	-100.0%	.0%
Total 70104300-General Capital Projects-70104300	**5,514,585**	**9,366,296**	**6,159,333**	**1,315,220**	**(4,844,113)**	**-78.6%**	**100%**

70500000-Water Capital Projects Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	6,829	28,308	-	-		#.0%	#Error
Total 70500000-Water Capital Projects-70500000	**6,829**	**28,308**	**-**	**-**		**#.0%**	**#Error**

71000000-Sewer Capital Projects Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	32,113	5,405	-	-		#.0%	#Error
Total 71000000-Sewer Capital Projects-71000000	**32,113**	**5,405**	**-**	**-**		**#.0%**	**#Error**

City of Madera, California

Capital Improvement Program

'22/'23 thru '26/'27

PROJECTS BY DEPARTMENT

Department	Project #	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Airport							
AIP-0028 T-Hangar Development Phase 1	*AIP-0028*			0			*0*
AIP-0029 Tee Hangar Development Const-II	*AIP-0029*	0	0	0	0	0	*0*
AIP-0031 Apron & Taxiway Drainage	*AIP-0031*	1,087,000					*1,087,000*
AIP-0034 Commercial Hangar Develp Extend-III	*AIP-0034*			0			*0*
AIP-0040 RUNWAY 12-30 MILL AND FILL	*AIP-0040*		297,000	3,213,000			*3,510,000*
AIP-0042 Taxiway Mill & Fill	*AIP-0042*		297,000				*297,000*
AIP-0043 Airport Layout Plan	*AIP-0043*				125,000		*125,000*
Airport Layout Plan Narrative	*AIP-0045*					110,000	*110,000*
Airport Total		**1,087,000**	**594,000**	**3,213,000**	**125,000**	**110,000**	***5,129,000***
Community Development							
CD-00001 City Hall Relocation & Expansion	*CD-00001*					500,000	*500,000*
Community Development Total						**500,000**	***500,000***
Engineering							
SD-000998 SE Quad Storm Drain Improvements	*SD-000998*					17,500,000	*17,500,000*
SD-000997 NW Quad Storm Drain Improvement	*SD-000997*					7,400,000	*7,400,000*
SD-00017 G St Storm Drain Improvements	*SD-00017*			118,410	51,590	1,361,500	*1,531,500*
S-000999 Reimbursements - Sewer Construction	*S-000999*				100,000		*100,000*
S-000998 Northwest Quad Sewer Improvement	*S-000998*					352,000	*352,000*
S-000997 Northeast Quad Sewer Improvement	*S-000997*					208,602	*208,602*
S-000996 Southeast Quad Sewer Improvement	*S-000996*				455,000		*455,000*
S-000995 Road 28 Sewer Loan Repayment	*S-000995*	4,000	4,000	4,000	4,000	311,676	*327,676*
S-000012 Schnoor Ave Trunk Sewer Rehab	*S-000012*	80,000	525,000				*605,000*
SD-13-PX Retention Basin Land Acquisition	*SD-13-PX*	70,000	40,000	40,000	40,000		*190,000*
R-000094 Sidewalk Improvements Var Locations	*R-000094*	1,477,500	1,294,000				*2,771,500*
SS-00008 2018 Sewer Manhole Project	*SS-00008*	150,000					*150,000*
R-000093 Washington School Sidewalks CMAQ	*R-000093*	376,500					*376,500*
R-000095 Downtown Main Street Plan	*R-000095*	98,600					*98,600*
SS-00010 Airport Lift Station Pumps Replacement	*SS-00010*	180,000					*180,000*
S-STDY-2 Sewer Asset Mgmt Software	*S-STDY-2*	75,000					*75,000*
S-STDY-1 Sewer System Assess/Rehab	*S-STDY-1*	140,563					*140,563*
SS-00015 SEWER LIFT STATION R&R	*SS-00015*	170,000					*170,000*
SS-00014 Avenue 13 Sewer Trunk Main Rehabilitation	*SS-00014*	5,810,000	10,000	10,000	10,000	3,350,000	*9,190,000*
SS-00013 Pecan Ave Parallel Sewer Main	*SS-00013*	1,351,061					*1,351,061*
SS-00006 Fairgrounds Liftstation-VFD	*SS-00006*	630,000					*630,000*
SS-00011 Mainberry Sewer - Howard to Sunset	*SS-00011*	450,000					*450,000*
SD-14-P11 Granada Dr/Ave 12.5 Retention Basin	*SD-14-P11*	100,000					*100,000*
SS-00009 2018 Sewer Repairs	*SS-00009*	1,245,000					*1,245,000*
R-000072 Ave 17/Sharon Blvd Improvements	*R-000072*	5,310,910					*5,310,910*
SS-00007 Airport Lift Station Force Main Study	*SS-00007*	24,000					*24,000*
R-000087 Almond/Pine/Stadium Traffic Study	*R-000087*	120,000					*120,000*
SS-00000 Engineering Support for Sewer Projects	*SS-00000*	29,125	28,500	28,500	28,500	28,500	*143,125*
SD-15-P7 Ellis St/Krohn St Retention Basin	*SD-15-P7*	100,000					*100,000*

Department	Project #	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
SS-00012 Doubletree Sewer - Westberry to Liberty	*SS-00012*	322,875					*322,875*
R-000037 Raymond Rd Shoulder-n/o Cleveland	*R-000037*	88,827	262,300				*351,127*
ALY-0001 Torres Way Alley Paving	*ALY-0001*	219,230					*219,230*
ALY-0003 2021 CMAQ Alley Paving Project	*ALY-0003*	677,950					*677,950*
B-000002 Westberry Bridge Construction	*B-000002*	1,250,000			11,500	200,000	*1,461,500*
B-000004 BPMP Rehab/Repair of 3 Bridges	*B-000004*	230,000					*230,000*
B-000005 Granada Pedestrian Bridge	*B-000005*	245,000	185,000	2,070,000			*2,500,000*
CD-00002 Engineering Front Counter ADA Upgrades	*CD-00002*	25,000					*25,000*
ENG A Federal/State-Local Match	*ENG A*	0	80,000	80,000	80,000	80,000	*320,000*
ENG F CIP Engineering	*ENG F*	559,000	576,000	593,000	611,000	629,000	*2,968,000*
ENG-000C Traffic Warrants	*ENG-000C*	25,000	25,000	25,000	25,000	25,000	*125,000*
ENG-000G Micro-Paver Distress Survey	*ENG-000G*	100,000					*100,000*
MUP-UDII Master Utility Plan Update, II	*MUP-UDII*		1,050,000				*1,050,000*
R-000010 Olive Ave Widening-Gateway to Knox	*R-000010*	7,088,000					*7,088,000*
R-000080 RMRA Seals/Overlays 2022-23	*R-000080*	2,100,000					*2,100,000*
R-000032 UPPR Crossing - Street Approach	*R-000032*	80,000	80,000	80,000	80,000	80,000	*400,000*
R-000084 Pedestrian Facilities, Various Locations	*R-000084*	12,935					*12,935*
R-000041 Concrete Projects - Share Program	*R-000041*	20,000	20,000	20,000	20,000	20,000	*100,000*
R-000046 Lake St Widening-Fourth to Cleveland	*R-000046*			400,000	400,000	7,200,000	*8,000,000*
R-000050 Pine St Reconstr-Howard to Fourth St	*R-000050*	40,000	10,000	540,000			*590,000*
R-000054 Cleveland Ave Widen-Schnoor to SR99	*R-000054*			360,000	4,000,000		*4,360,000*
R-000057 Lake-Fourth-Central Intersection	*R-000057*	1,177,000	15,500				*1,192,500*
R-000058 Schnoor Ave Sidewalk-Sunset to River	*R-000058*	65,000	228,000				*293,000*
R-000060 Storey Rd Shoulder Paving	*R-000060*	305,750	4,500				*310,250*
R-000064 ADA Walkability Sidewalks Program	*R-000064*	80,000	80,000	80,000	80,000	80,000	*400,000*
R-000067 Pecan Ave Shoulder Paving	*R-000067*	131,156	530,900				*662,056*
TS-00023 HOPYQ Intersection Traffic Signals	*TS-00023*	141,500					*141,500*
R-000079 RMRA Seals/Overlays 2021-22	*R-000079*	2,350,000					*2,350,000*
R-000081 2022-23 City Streets 3R & ADA Project	*R-000081*	1,353,000					*1,353,000*
R-000082 Almond Ave Extension - Pine to Stadium	*R-000082*	345,000	200,000	6,100,000			*6,645,000*
R-000031 Contingency / Project Administration	*R-000031*	179,250	183,000	188,000	194,000	200,000	*944,250*
W-PS-001 Ave 17 & Lake Pump Station/Tank	*W-PS-001*	462,000	6,270,000				*6,732,000*
W-000038 Well 27 Rehabilitation	*W-000038*	30,000	289,107				*319,107*
W-000039 2022 Year 2 Pipeline Replacements	*W-000039*		1,100,000				*1,100,000*
W-000040 2021 Year 1 Pipeline Replacements	*W-000040*	725,000					*725,000*
W-GW-001 Water Well 37-Install Pump	*W-GW-001*	1,700,000					*1,700,000*
W-GW-0024 Sharon Blvd. S/O Ave 17 - Well	*W-GW-0024*	1,000,000					*1,000,000*
W-000037 Northeast Water Transmission Main	*W-000037*	430,000	3,025,200				*3,455,200*
W-PNE-04 Lake St Water Main-Ellis to Ave 17	*W-PNE-04*	85,000	615,000				*700,000*
W-000041 2021 Leak Detection CIP	*W-000041*	135,000					*135,000*
W-PSW-45 Almond Ave Water Main, Pine-Stadium	*W-PSW-45*	88,000	188,000				*276,000*
W-STDY-2 Water System Condition Assess/Rehab	*W-STDY-2*	296,000					*296,000*
W-STDY-3 Water Asset Mgmt Software	*W-STDY-3*	150,000					*150,000*
W-T-0001 Water Storage Tank Installation	*W-T-0001*	863,950	9,000,000				*9,863,950*
TS-00022 4th St Traffic Signal Interconnect	*TS-00022*	13,300					*13,300*
S-VI-002 Sewer Main Video Inspection	*S-VI-002*	695,000	150,000	150,000	150,000	150,000	*1,295,000*
W-GW-003 Water Well 36- SR145/Indigo	*W-GW-003*	120,000		2,200,000			*2,320,000*
TS-00034 Granada Dr Pedestrian Improvements	*TS-00034*	126,400					*126,400*
TS-00024 Cleveland/Granada Dr Traffic Signal	*TS-00024*	583,000					*583,000*
W-GW-002 Water Well 35-Ellis w/o Chapin	*W-GW-002*					2,500,000	*2,500,000*
TS-00032 D St/South St Traffic Signal	*TS-00032*	483,000					*483,000*
W-000033 Residential AMR Water Meter Replacements	*W-000033*	964,000	530,000	540,000	550,000		*2,584,000*
TS-00035 LAKE & SHERWOOD TRAFFIC SIGNAL	*TS-00035*	50,000	500,000				*550,000*
W-000000 Engineering Support for Water Projects	*W-000000*	29,125	28,500	28,500	28,500	28,500	*143,125*
W-000003 Water Main Upgrades - Locations 1-12	*W-000003*	950,000					*950,000*
W-000004 Water Main Upgrades - Locations 13-23	*W-000004*	1,515,000					*1,515,000*
W-000032 2018-19 New Water Meter Installations	*W-000032*	1,167,000					*1,167,000*

Department	Project #	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
TS-00030 Miscellaneous Traffic Safety Items	*TS-00030*	20,000	20,000	20,000	20,000	20,000	*100,000*
W-000008 10th St-Water Main Upgrades	*W-000008*	40,000	1,090,000				*1,130,000*
W-000009 Gateway-Riverside River Crossing	*W-000009*	430,000					*430,000*
W-000026 Water Tower Demolition	*W-000026*	512,296					*512,296*
W-000031 Manual Read Water Meter Replacements/AMR	*W-000031*	1,100,000	335,000	335,000	335,000	365,000	*2,470,000*
W-000006 H St-Water Main Upgrades	*W-000006*	40,000	450,000				*490,000*
Engineering Total		**52,006,803**	**29,022,507**	**14,010,410**	**7,274,090**	**42,089,778**	***144,403,588***
Fire Department							
FD-00005 Fire station 57 Upgrades & Improvements	*FD-00005*	42,000	100,000				*142,000*
FD-00004 Fire station 56 Upgrades & Improvements	*FD-00004*	247,200					*247,200*
FD-00006 Fire station 58 Upgrades & Improvements	*FD-00006*	75,000	75,000				*150,000*
Fire Department Total		**364,200**	**175,000**				***539,200***
Parks & Community Services							
PK-00069 South/East Land Acquisition	*PK-00069*				300,000		*300,000*
PK-00077 - FRANK BERGON & PAN AMERICAN IMPROVEMENT	*PK-00077*	25,000					*25,000*
PK-00075 Rotary Park Road Improvements	*PK-00075*	55,000					*55,000*
PK-00074 Parkwood Park Rehabilitation	*PK-00074*	100,000					*100,000*
PK-00073 McNally Park Rehabilitation	*PK-00073*	609,307					*609,307*
PK-00072 Town & Country Park Rehabilitation	*PK-00072*	0	0	0	0		*0*
PK-00071 Town & Country Connectivity Project	*PK-00071*	684,820					*684,820*
PK-00070 Sunset Park Development	*PK-00070*	250,000	300,000				*550,000*
PK-00076 FRESNO RIVER TRAIL CLEANUP	*PK-00076*	832,350					*832,350*
PK-00067 OLIVE PARK	*PK-00067*	267,000	1,723,000				*1,990,000*
PK-00065 Centennial Park Pool Complex Ammenities	*PK-00065*	100,000	50,000				*150,000*
PK-00064 India Park	*PK-00064*	91,913					*91,913*
PK-00058 FRT-Granada to MID, North Bank	*PK-00058*			40,000	156,000		*196,000*
PK-00056 Bike/Ped Path, FRT-Cleveland Ave	*PK-00056*		45,000		339,000		*384,000*
PK-00048 Tulare/Cleveland/Raymond Bike Path	*PK-00048*	675	334,325				*335,000*
PK-00001 Ped/Bike Facilities	*PK-00001*	39,000	39,000	39,000	40,000	50,000	*207,000*
PK-00068 North/West Land Acquisition	*PK-00068*		300,000				*300,000*
PK-00013 Sunrise Rotary Sports Complex	*PK-00013*	80,000	1,510,500				*1,590,500*
Parks & Community Services Total		**3,135,065**	**4,301,825**	**79,000**	**835,000**	**50,000**	***8,400,890***
Police Department							
PD-00001 Police Station Parking Lot	*PD-00001*	393,000					*393,000*
Police Department Total		**393,000**					***393,000***
Public Works							
W-000022 Water Tower Recoating	*W-000022*	690,000					*690,000*
WWTP20-01 WWTP WDR Permit Renewal Project	*WWTP20-01*	250,000					*250,000*
WWTP-0011 Water Treatment Plant Capacity Increase	*WWTP-0011*	0	200,000	3,560,000	2,340,000		*6,100,000*
WWTP-0010 Waste Discharge Permit	*WWTP-0010*	0					*0*
W-000042 Chlorine Analyzers & Generators	*W-000042*	175,000	175,000	175,000	175,000		*700,000*
W-000036 4th/Gateway Line and Valve	*W-000036*	440,000	440,000				*880,000*
W-000029 Downtown Valve Replacement	*W-000029*	340,000					*340,000*
RM-00001 Rtne Maint City Bridges Fresno RVR	*RM-00001*	50,000					*50,000*
PW-2022: PUBLIC WORKS 2022 STREETS DEPT. ACTIVITY	*PW-2022*	2,690,000	2,715,000	2,740,000	2,740,000	2,740,000	*13,625,000*
W-000034 South St Water Tower Exterior Rehab	*W-000034*	1,320,000					*1,320,000*

Department	Project #	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Public Works Total		**5,955,000**	**3,530,000**	**6,475,000**	**5,255,000**	**2,740,000**	***23,955,000***
RDA Successor Agency							
RDA-16-01 Adell St Utility Project	*RDA-16-01*	50,000	1,735,000				*1,785,000*
RDA-16-07 Adelaide Subdivision	*RDA-16-07*		1,598,478				*1,598,478*
RDA-17-02 Yosemite Lot Development	*RDA-17-02*		550,970				*550,970*
RDA-18-02 Adell St Interconnect, Kennedy & Adell	*RDA-18-02*		265,000				*265,000*
RDA Successor Agency Total		**50,000**	**4,149,448**				***4,199,448***
Transit Program							
TRANS-11 Transit Center Charging Station Project	*TRANS-11*		586,785				*586,785*
Trans-10 AHSC Transit Developments	*Trans-10*	177,000	416,000				*593,000*
Transit Program Total		**177,000**	**1,002,785**				***1,179,785***
GRAND TOTAL		**63,168,068**	**42,775,565**	**23,777,410**	**13,489,090**	**45,489,778**	***188,699,911***

Item:	B-1
Minutes for:	04/20/2022
Adopted:	08/17/2022

Minutes of a Special Meeting of the Madera City Council

April 20, 2022 **Council Chambers**
5:55 p.m. **City Hall**

The Council Chambers will be open to the public. This meeting will also be available for public viewing and participation through Zoom. Members of the public may also observe the live streamed meeting on the City's website at www.madera.gov/live. Members of the public may comment on agenda items at the meeting or remotely through an electronic meeting via phone by dialing (669) 900-6833 enter ID: 894 8004 5873#. 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 5:57 p.m.

ROLL CALL:

Present: Mayor Santos Garcia
Mayor Pro Tem Anita Evans, District 4
Councilmember Cece Gallegos, District 1
Councilmember Steve Montes, District 3 - Arrived at 5:58 p.m.
Councilmember Artemio Villegas, District 6

Absent: Councilmember Jose Rodriguez, District 2
Councilmember Elsa Mejia, District 5

Others present were City Manager Arnoldo Rodriguez, City Clerk Alicia Gonzales, Attorney Shannon Chafin, City Engineer Keith Helmuth, Interim Director of Financial Services Anthony Forestiere, Fire Division Chief Matt Watson, Human Resources Director Wendy Silva, Information Services Manager Mark Souders, Interim Parks Director Joseph Hebert, Planning Manager Gary Conte, Police Chief Dino Lawson, and Communication Specialist Joseph Carrello.

INVOCATION: Pam Grewal, Madera Sikh Temple

PLEDGE OF ALLEGIANCE: Mayor Santos Garcia

APPROVAL OF AGENDA:

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

THE MOTION PASSED WITH THE FOLLOWING VOTE:

YES: 5 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER MONTES
MAYOR PRO TEM EVANS
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

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

Fire Division Chief Matt Watson stated on the night of February 26, 2019, the City lost the historic Mace Yosemite Hotel building due to a tragic fire. He presented a plaque to City Manager Arnoldo Rodriguez in recognition of his commitment to ensure that the needs of the citizens and firefighters were met the night of the fire.

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

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

A-1 Consideration of Corrected Water, Sewer, Storm Drainage, and Solid Waste Rate Studies, Date for Proposition 218 Public Hearing and Rescinding Resolution No. 22-38

Recommendation: Adopt a Resolution Accepting the Rate Study Relating to Water, Sewer, Storm Drainage and Solid Waste; Authorizing Required Actions Under Proposition 218; Setting a Proposition 218 Public Hearing Date to Consider Rate Increases; and Rescinding Resolution No. 22-38 (Report by Anthony Forestiere)

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

THE MOTION PASSED WITH THE FOLLOWING VOTE:

YES: 5 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER MONTES
MAYOR PRO TEM EVANS
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

RES 22-43 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, ACCEPTING THE RATE STUDY RELATING TO WATER, SEWER, STORM DRAINAGE AND SOLID WASTE; AUTHORIZING REQUIRED ACTIONS UNDER PROPOSITION 218; SETTING A PROPOSITION 218 PUBLIC HEARING DATE TO CONSIDER RATE INCREASES; AND RESCINDING RESOLUTION NO. 22-38

ADJOURNMENT: The meeting was adjourned at 6:12 p.m.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN
Approval of the minutes is not addressed in the vision or action plans; the requested action is also not in conflict with any of the actions or goals contained in that plan.

ALICIA GONZALES, City Clerk

SANTOS GARCIA, Mayor

Item:	B-1
Minutes for:	04/20/2022
Adopted:	08/17/2022

Minutes of a Regular Meeting of the Madera City Council

April 20, 2022 **Council Chambers**
6:00 p.m. **City Hall**

The Council Chambers will be open to the public. This meeting will also be available for public viewing and participation through Zoom. Members of the public may also observe the live streamed meeting on the City's website at www.madera.gov/live. Members of the public may comment on agenda items at the meeting or remotely through an electronic meeting via phone by dialing (669) 900-6833 enter ID: 894 8004 5873#. 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 6:12 p.m.

ROLL CALL:

Present: Mayor Santos Garcia
Mayor Pro Tem Anita Evans, District 4
Councilmember Cece Gallegos, District 1
Councilmember Steve Montes, District 3
Councilmember Artemio Villegas, District 6

Absent: Councilmember Jose Rodriguez, District 2
Councilmember Elsa Mejia, District 5

Others present were City Manager Arnoldo Rodriguez, City Clerk Alicia Gonzales, City Attorney Hilda Cantu Montoy, Attorney Shannon Chafin, City Engineer Keith Helmuth, Interim Director of Financial Services Anthony Forestiere, Fire Division Chief Matt Watson, Grants Administrator Marcela Zuniga, Human Resources Director Wendy Silva, Information Services Manager Mark Souders, Interim Parks Director Joseph Hebert, Planning Manager Gary Conte, Police Chief Dino Lawson, Interim Public Works Director Dan Foss, Assistant Engineer Alexis Raymundo, Assistant Planner Ricardo Olea, Finance Consultant Vicki Crow, Senior Planner Robert Smith, and Communication Specialist Joseph Carrello.

INVOCATION:

PLEDGE OF ALLEGIANCE:

APPROVAL OF AGENDA:

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

THE MOTION PASSED WITH THE FOLLOWING VOTE:

YES: 5 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER MONTES
MAYOR PRO TEM EVANS
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

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

No Public Comment was presented. Public Comment was closed.

WRITTEN COMMUNICATIONS: None

PRESENTATIONS:

1. American Red Cross: Sound the Alarm Campaign
2. Certificate of Recognition – Matilda Torres High School and Madera South High School HOSA Club
3. Certificate of Recognition - Madera Coalition for Community Justice recognized as the 2022 Nonprofit of the Year for Senate District 12

INTRODUCTIONS: None.

A. WORKSHOP: None.

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

ON MOTION BY COUNCILMEMBER GALLEGOS AND SECONDED BY MAYOR PRO TEM EVANS, THE CONSENT CALENDAR WAS APPROVED 5/0. ITEM B-7 WAS PULLED FROM THE AGENDA FOR DISCUSSION. NOES: NONE. ABSENT: COUNCILMEMBERS RODRIGUEZ AND MEJIA. ABSTAIN: NONE.

THE MOTION PASSED WITH THE FOLLOWING VOTE:

YES: 5 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER MONTES
MAYOR PRO TEM EVANS
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

B-1 Minutes – 9/15/21, 10/6/21, 02/02/22

Recommendation: Approve the City Council Minutes of September 15, 2021, October 6, 2021, and February 2, 2022

B-2 Informational Report on Register of Audited Demands for

Recommendation: No Action Required (Report by Anthony Forestiere)

B-3 Informational Report on Personnel Activity

Recommendation: No Action Required (Report by Wendy Silva)

B-4 Airport Liability Insurance Renewal

Recommendation: Adopt a Minute Order Authorizing the City Manager to execute necessary documents to bind the City's Airport Liability Insurance renewal (Report by Wendy Silva)

B-5 Amending the Municipal Code to Remove the Superseded Section relating to the Appointment Process for Members of the Civil Service Commission

Recommendation: Waive further reading and adopt an ordinance amending §2-2.303 of Title II of the Madera Municipal Code relating to the Civil Service Commission (Report by Wendy Silva)

ORD 989 C.S. AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA AMENDING SECTION 2-2.303 OF TITLE II, CHAPTER 2 OF THE MADERA MUNICIPAL CODE RELATING TO THE CIVIL SERVICE COMMISSION

B-6 Professional Services Agreement with MV Cheng & Associates

Recommendation: Adopt a Resolution Approving a Consulting Services Agreement with MV Cheng & Associates for Interim Director of Financial Services Consulting Services (Report by Wendy Silva)

RES 22-44 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA APPROVING AN AGREEMENT FOR PROFESSIONAL SERVICES BETWEEN THE CITY OF MADERA ANO MV CHENG & ASSOCIATES

B-7 CalRecycle Grant and Payment Programs

Recommendation: Adopt a Resolution Authorizing the Submittal of Application(s) for all CalRecycle Grant and Payment Programs for which the City is eligible (Report by Daniel Foss)

Councilmember Gallegos comments were heard.

ON MOTION BY COUNCILMEMBER GALLEGOS AND SECONDED BY MAYOR PRO TEM EVANS, ITEM B-7 WAS APPROVED 5/0. NOES: NONE. ABSENT: COUNCILMEMBERS RODRIGUEZ AND MEJIA. ABSTAIN: NONE.

THE MOTION PASSED WITH THE FOLLOWING VOTE:

YES: 5 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER MONTES
MAYOR PRO TEM EVANS
COUNCILMEMBER VILLEGAS

MAYOR GARCIA

B-8 Delegation of Authority to receive Federal Funding under the Federal Transit Act Section (FTA) 5339 (49 U.S.C. Section 5339) with the California Department of Transportation

Recommendation: Adopt a Resolution Authorizing the City Manager as the signee to execute all required documentation as it relates to the FTA and Caltrans for the 2022/23 Fiscal Year related to public transit (Report by Anthony Forestiere)

RES 22-46 RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA AUTHORIZING THE FEDERAL FUNDING UNDER FTA SECTION 5311 (49 U.S.C. SECTION 5311) and/or 5339 (49 U.S.C. SECTION 5339) WITH CALIFORNIA DEPARTMENT OF TRANSPORTATION

B-9 Amendment to the Management and Operations Agreement between the City and MV Public Transportation, Inc.

Recommendation: Adopt a Resolution Approving Amendment to No. 4 to the Agreement for Management and Operation of Madera Transit Services Agreement with MV Public Transportation, Inc. relating to Special Services, including the 4th of July Firework Display Show, Parades, Madera District Fair, and the Holiday Light Show (Report by Anthony Forestiere)

RES 22-47 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, APPROVING AMENDMENT NO. 4 TO THE AGREEMENT FOR MANAGEMENT AND OPERATION OF MADERA TRANSIT SERVICES BETWEEN THE CITY OF MADERA AND MV PUBLIC TRANSPORTATION, INC.

B-10 Madera Police Department Flooring Renovation

Recommendation: Adopt a Resolution Awarding Contract to Michael Flooring under IFB 202021-07 for the Madera Police Department flooring renovation project in the amount of $69,900 and approve a Contractor Services Agreement (Report by Dino Lawson)

RES 22-48 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA APPROVING THE CONTRACT AWARD FOR RENOVATION OF EXISTING FLOORING TO POLISHED CONCRETE FLOORING AT THE MADERA POLICE DEPARTMENT, IFB 202021-07, IN THE AMOUNT OF $69,900 TO MICHAEL FLOORING AND AUTHORIZE CONSTRUCTION CONTINGENCIES RELATED TO THE CONTRACT

B-11 Amendment to the City's Utility Service

Recommendation: Adopt a Resolution Amending the City's Utility Services Policy consistent with the State of California Water Resources Control Board Water Arrearages Program (Report by Anthony Forestiere)

RES 22-49 RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA AMENDING THE CITY'S UTILITY SERVICES POLICY CONSISTENT WITH THE STATE OF CALIFORNIA WATER RESOURCES CONTROL BOARD WATER ARREARAGES PROGRAM

B-12 Easement Deeds for Sidewalk Improvements for Maple, Santa Cruz, and Monterey Streets (City Project R-84)

Recommendation: Adopt a Resolution Approving Three Purchase and Sale of Real Property Agreements and Authorizing the City Clerk to prepare the Certificate of Acceptance and Record Three Easement Deeds (APN Nos. 012-093-005, 012-093-013, and 012-097-006) (Report by Keith Helmuth)

RES 22-50 A RESOLUTION OF THE COUNCIL OF THE CITY OF MADERA, CALIFORNIA APPROVING THREE AGREEMENTS FOR PURCHASE AND SALE OF REAL PROPERTY WITH THE PROPERTY OWNERS AND AUTHORIZING THE CITY CLERK TO EXECUTE THE CERTIFICATE OF ACCEPTANCE AND RECORD THE EASEMENT DEEDS FOR THE SIDEWALK IMPROVEMENTS ON MAPLE STREET, SANTA CRUZ STREET AND MONTEREY STREET NEW, CITY PROJECT NO. R-84 (APN NO. 012-093-005, 012-093-013, AND 012-097-006)

B-13 Acceptance of Improvements for La Spezia II Subdivision (Tract No. 19-S-01)

Recommendation: Adopt a Resolution

1) Accepting the Improvements for La Spezia II Subdivision (Tract No. 19-S-01); and
2) Authorizing the Filing of the Notice of Completion for Said Subdivision Improvements; and
3) Authorizing staff to record the Notice of Completion of Subdivision Improvements (Report by Keith Helmuth)

RES 22-51 A RESOLUTION ACCEPTING IMPROVEMENTS FOR LA SPEZIA II SUBDIVISION (TRACT NO. 19-S-01), AUTHORIZING THE FILING OF THE NOTICE OF COMPLETION FOR SAID SUBDIVISION IMPROVEMENTS AND AUTHORIZING STAFF TO RECORD THE NOTICE OF COMPLETION

B-14 Accepting Improvements for La Spezia III Subdivision (Tract No. 19-S-02)

Recommendation: Adopt a Resolution

1) Accepting the Improvements for La Spezia III Subdivision (Tract No. 19-S-02); and
2) Authorizing the Filing of the Notice of Completion for Said Subdivision Improvements; and
3) Authorizing staff to record the Notice of Completion of Subdivision Improvements (Report by Keith Helmuth)

RES 22-52 A RESOLUTION ACCEPTING IMPROVEMENTS FOR LA SPEZIA III SUBDIVISION (TRACT NO. 19-S-02), AUTHORIZING THE FILING OF THE NOTICE OF COMPLETION FOR SAID SUBDIVISION IMPROVEMENTS AND AUTHORIZING STAFF TO RECORD THE NOTICE OF COMPLETION

B-15 Second Reading and Adoption of an Ordinance to Rezone 0.27 acre at 801 South Gateway Drive

Recommendation: Waive full reading and adopt an Ordinance, rezoning approximately 0.27 acres at 801 South Gateway Drive (APN 011-111-005) to C2 - Heavy Commercial zone district (Report by Gary Conte)

ORD 990 C.S. AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MADERA AMENDING THE OFFICIAL CITY OF MADERA ZONING MAP TO REZONE APPROXIMATELY 0.27 ACRES OF PROPERTY LOCATED AT 801 SOUTH GATEWAY DRIVE (APN: 011-111-005) FROM THE I- INDUSTRIAL TO THE C2- HEAVY COMMERCIAL ZONE DISTRICT

C. PUBLIC HEARINGS:

C-1 Villages at Almond Grove Specific Plan: Specific Plan (SP) No. 2017-01 (Adopting the Villages at Almond Grove Specific Plan); General Plan Amendment (GPA) No. 2017-02; Pre-zone/Rezone (REZ) No. 2017-05; Zoning Ordinance/Madera Municipal Code Amendment (OTA) No. 2022-01; Environmental Impact Report (EIR) (SCH #2018081051); and Annexation (ANX) No. 2022-01

Recommendation: Hold a public hearing, and then consider the following:

1. Approve a Resolution Adopting the EIR (SCH #2018081051), that provides for the following:
    a. Adoption of the findings required by CEQA Guidelines, Section 15091;
    b. Certification the Environmental Impact Report (SCH #2018081051) for the proposed The Villages at Almond Grove Specific Plan (a 1,883-Acre Area bounded by Avenue 17 on the north, Road 22 on the west, the Fresno River on the south, and Road 23 and Road 24 on the east), including General Plan Amendment (GPA 2017-02), Pre-Zoning/ Rezoning (REZ 2017-05), Annexation (ANX 2022-01), Zoning Ordinance Text Amendment (OTA 2022-01) as well as the two related Subdivisions (TSMs 2020-02 And 2020-03);
    c. Adoption of the proposed Mitigation Monitoring and Reporting Program, and
    d. Adoption of a Statement of Overriding Considerations, pursuant to the California Environmental Quality Act (CEQA);
2. Adopt a Resolution approving General Plan Amendment (GPA) 2017-02 for the Villages at Almond Grove Specific Plan consistency with the General Plan;
3. Introduce an Ordinance of the City Council of the City of Madera adopting the proposed Villages at Almond Grove Specific Plan (Specific Plan No. 2017-01) by title only, and waive the first full reading;
4. Introduce an Ordinance of the City Council of the City of Madera amending Section 10-3.301 of Chapter 3 of Title 10 of the City Municipal Code and adding Sections 10-3.11.601 through Section 10-3.11.604 of Subchapter 11 of Chapter 3 of Title 10 of the City Municipal Code to provide for Specific Plan Zones (SP) by title only, and waive the first full reading; and
5. Introduce an Ordinance of the City Council of the City of Madera amending the official City of Madera Zoning Map to rezone approximately 1,883 acres within the Villages at Almond Grove Specific Plan, whose location is bounded by Avenue 17 on the north, Road 22 on the west, the Fresno River on the south, and Road 23 and Road 24 on the east,

from Agricultural Rural Exclusive – 40 acres (ARE-40) and Agricultural Rural Exclusive – 42 acres (ARE-20), as well as PD 4500 (Planned Development, one unit per 4,500 square feet of site area) to the Specific Plan (SP) zone district by title only, and waive the first full reading.

6. Consider a report on a Resolution initiating annexation of the Villages at Almond Grove Specific Plan area (Annexation No. 22-01), and consider its adoption at a subsequent meeting (Report by Gary Conte)

Public Comment was heard from Norm Allinder, Christina Beckstead Madera County Farm Bureau, and community member Hank Bennett.

City Council comments were heard.

ON MOTION BY MAYOR GARCIA AND SECONDED BY COUNCILMEMBER GARCIA ITEM C-1, A-D WAS APPROVED 5/0. NOES: NONE. ABSENT: COUNCILMEMBERS RODRIGUEZ AND MEJIA. ABSTAIN: NONE.

THE MOTION PASSED WITH THE FOLLOWING VOTE:

YES: 5 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER MONTES
MAYOR PRO TEM EVANS
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

RES 22-53 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA TO (1) ADOPT THE FINDINGS REQUIRED BY CEQA GUIDELINES, SECTION 15091; (2) CERTIFY THE ENVIRONMENTAL IMPACT REPORT (SCH #2018081051) FOR THE PROPOSED THE VILLAGES AT ALMOND GROVE SPECIFIC PLAN (A 1,883-ACRE AREA BOUNDED BY AVENUE 17 ON THE NORTH, ROAD 22 ON THE WEST, THE FRESNO RIVER ON THE SOUTH, ANO ROAD 23 ANO ROAD 24 ON THE EAST), INCLUDING GENERAL PLAN AMENDMENT (GPA 2017-02), PRE-ZONING/ REZONING (REZ 2017-05), ANNEXATION (2022-01), ZONING ORDINANCE TEXT AMENDMENT (OTA 2022-01) AS WELL AS THE TWO RELATED SUBDIVISIONS (TSMs 2020-02 and 2020-03); (3) ADOPT THE PROPOSED MITIGATION MONITORING AND REPORTING PROGRAM, AND (4)ADOPT A STATEMENT OF OVERRIDING CONSIDERATIONS, PURSUANT TO THE CALIFORNIA ENVIRONMENTAL QUALITY ACT

ON MOTION BY COUNCILMEMBER GALLEGOS AND SECONDED BY MAYOR PRO TEM EVANS C-1, #2 WAS APPROVED 5/0. NOES: NONE. ABSENT: COUNCILMEMBERS RODRIGUEZ AND MEJIA. ABSTAIN: NONE.

THE MOTION PASSED WITH THE FOLLOWING VOTE:

YES: 5 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER MONTES
MAYOR PRO TEM EVANS
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

RES 22-54 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA INITIATIATING ANNEXATION OF THE VILLAGES AT ALMOND GROVE SPECIFIC PLAN AREA (ANNEXATION NO. 22-01)

ON MOTION BY MAYOR PRO TEM EVANS AND SECONDED BY COUNCILMEMBER MONTES C-1, #3 WAS APPROVED 5/0. NOES: NONE. ABSENT: COUNCILMEMBERS RODRIGUEZ AND MEJIA. ABSTAIN: NONE.

THE MOTION PASSED WITH THE FOLLOWING VOTE:

YES: 5 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER MONTES
MAYOR PRO TEM EVANS
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

ON MOTION BY COUNCILMEMBER MONTES AND SECONDED BY COUNCILMEMBER GALLEGOS C-1, #4 WAS APPROVED 5/0. NOES: NONE. ABSENT: COUNCILMEMBERS RODRIGUEZ AND MEJIA. ABSTAIN: NONE.

THE MOTION PASSED WITH THE FOLLOWING VOTE:

YES: 5 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER MONTES
MAYOR PRO TEM EVANS
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

ON MOTION BY COUNCILMEMBER MONTES AND SECONDED BY MAYOR GARCIA C-1, #5 WAS APPROVED 5/0. NOES: NONE. ABSENT: COUNCILMEMBERS RODRIGUEZ AND MEJIA. ABSTAIN: NONE.

THE MOTION PASSED WITH THE FOLLOWING VOTE:

YES: 5 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER MONTES
MAYOR PRO TEM EVANS
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

D. PETITIONS, BIDS, RESOLUTIONS, ORDINANCES, AND AGREEMENTS: None.

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.

Councilwoman Gallegos mentioned Wednesday, April 27th is Denim Day and encouraged all in attendance to wear denim in support of Sexual Assault Awareness.

No other reports were made.

G. CLOSED SESSION: None.

ADJOURNMENT: The meeting was adjourned at 8:00 p.m.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN

Approval of the minutes is not addressed in the vision or action plans; the requested action is also not in conflict with any of the actions or goals contained in that plan.

ALICIA GONZALES, City Clerk

SANTOS GARCIA, Mayor

REPORT TO CITY COUNCIL

Approved by: _____

Department Director

_____

City Manager

Council Meeting of: August 17, 2022

Agenda Number: B-2

SUBJECT:

Informational Report on Register of Audited Demands

RECOMMENDATION:

Review Register of Audited Demands Report for July 23, 2022 to August 5, 2022

SUMMARY:

The Register of Audited Demands for the City covering obligations paid during the period of July 23, 2022 to August 5, 2022 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	33541– 33754	$1,009,180.42

Table 2: *Wire Transfer Summary*		
Description	*Vendor*	*Amount*
Payroll and Taxes	Union Bank	$612,751.94
SDI	EDD	$2,515.25
CalPERS Payment	CalPERS	$127,710.42

DISCUSSION:

Warrant requests are processed weekly based on the adopted Fiscal Year 2021/2022 budget and released for payment every Monday. Each demand has been audited and the Finance Director hereby certifies as to their accuracy and that there were sufficient funds for their payment. Per the request of City Council, we have included the departments from which each of the respective warrants were requested as well as the fund/division description from which they were paid.

FINANCIAL IMPACT:

Demands for payments are made within the constraints of the approved 2021/2022 budget.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

These expenditures were spent considering Strategy 115: Economic Resource Provision: Ensure sufficient economic resources to provide adequate City services and prepare for future growth.

ALTERNATIVES:

Informational only.

ATTACHMENTS:

Register of Audited Demands

CITY OF MADERA

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

August 17, 2022

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
33541	07/27/2022	WWTP	WWTP	TERRAFORM POWER, LLC.	SOLAR ELECTRIC UTILITIES 03/22	$ 19,648.78
33541	07/27/2022	WWTP	WWTP	TERRAFORM POWER, LLC.	SOLAR ELECTRIC UTILITIES 05/22	$ 174,863.64
33542	07/27/2022	ENGINEERING	ENGINEERING	ACRO SERVICE CORPORATION	TEMP SERVICES - ENGINEERING	$ 4,840.55
33542	07/27/2022	PLANNING	PLANNING	ACRO SERVICE CORPORATION	TEMP SERVICES - PLANNING	$ 4,756.48
33542	07/27/2022	PLANNING	PLANNING	ACRO SERVICE CORPORATION	CONSULTING SERVICES - PLANNING	$ 2,025.00
33543	07/27/2022	FINANCE	PAYROLL TRUST	COURT ORDERED DEBT COLLECTIONS	COURT ORDERED DEBT COLLECTION	$ 31.04
33544	07/27/2022	FINANCE	PAYROLL TRUST	CA DEPARTMENT OF CHILD SUPPORT	CHILD SUPPORT DEDUCTIONS	$ 1,035.19
33545	07/27/2022	PD OPS	MEAS K - PD	HARRY D. WILSON INC.	HONDA PIONEER-SERVICE & TIE ROD REPLACEMNT	$ 685.83
33546	07/27/2022	FINANCE	PAYROLL TRUST	MID-MGMT EMPLOYEE GROUP	07/22 MONTHLY DUES	$ 520.00
33547	07/27/2022	GRANTS	LCT OPS	TRILLIUM SOLUTIONS, INC.	CONSULTING SERVICES - RFP DEV & TECH	$ 3,096.00
33548	07/27/2022	PD OPS	TOBACCO LAW ENF	ANDREW J. MEDELLIN	SIGN - CITY PARKS RULES & HOURS	$ 600.00
33549	07/27/2022	CITY ADMIN	FINANCE	MV CHENG & ASSOCIATES, INC.	CONSULTING SVC: INTERIM FINANCE DIRECTOR	$ 21,120.00
33550	07/27/2022	PD OPS	PD OPS	CV FORENSIC NURSING SPECIALISTS	VICTIM EXAM - 22M-04874	$ 1,000.00
33551	07/27/2022	PW ADMIN	WWTP	NICK'S CUSTOM GOLF CARS	WWTP GOLF CART REPAIR	$ 3,870.70
33552	07/27/2022	FINANCE	ANIMAL CONTROL	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 06/16/22-06/30/22	$ 258.27
33552	07/27/2022	FINANCE	BUILDING	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 06/16/22-06/30/22	$ 104.78
33552	07/27/2022	FINANCE	CODE ENF	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 06/16/22-06/30/22	$ 612.99
33552	07/27/2022	FINANCE	DRAINAGE	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 06/16/22-06/30/22	$ 731.93
33552	07/27/2022	FINANCE	ENGINEERING	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 06/16/22-06/30/22	$ 410.38
33552	07/27/2022	FINANCE	FACILITIES MAINT	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 06/16/22-06/30/22	$ 307.44
33552	07/27/2022	FINANCE	FLEET MOTOR POOL	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 06/16/22-06/30/22	$ 254.95
33552	07/27/2022	FINANCE	PARKS	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 06/16/22-06/30/22	$ 3,994.81
33552	07/27/2022	FINANCE	STREETS	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 06/16/22-06/30/22	$ 3,355.00
33552	07/27/2022	FINANCE	SEWER OPS	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 06/16/22-06/30/22	$ 751.54
33552	07/27/2022	FINANCE	STREET CLEANING	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 06/16/22-06/30/22	$ 2,319.42
33552	07/27/2022	FINANCE	TRANS - FIXED	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 06/16/22-06/30/22	$ 2,185.40
33552	07/27/2022	FINANCE	TRANS - DAR	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 06/16/22-06/30/22	$ 1,988.39
33552	07/27/2022	FINANCE	WATER OPS	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 06/16/22-06/30/22	$ 1,248.12
33552	07/27/2022	FINANCE	WATER QUALITY	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 06/16/22-06/30/22	$ 917.61
33552	07/27/2022	FINANCE	WWTP	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 06/16/22-06/30/22	$ 1,037.36
33552	07/27/2022	FINANCE	PD OPS	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 06/16/22-06/30/22	$ 8,596.62
33552	07/27/2022	WWTP	WWTP	VAN DE POL ENTERPRISES, INC.	FUEL WWTP - BULK DIESEL	$ 5,459.28
33553	07/27/2022	PARKS	PARKS ADMIN	SIJ HOLDINGS LLC	RECRUITMENT ADS	$ 1,711.50
33553	07/27/2022	PARKS	PD OPS	SIJ HOLDINGS LLC	RECRUITMENT ADS	$ 494.70

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
33554	07/27/2022	WATER	WATER QUALITY	DELLAVALLE LABORATORY,INC.	WEEKLY SAMPLING	$ 570.00
33555	07/27/2022	FINANCE	AIRPORT OPS	AT&T	06/22 SERVICE 831-000-6408-576	$ 592.74
33555	07/27/2022	FINANCE	BUILDING	AT&T	06/22 SERVICE 831-000-6408-576	$ 120.62
33555	07/27/2022	FINANCE	CITY ATTORNEY	AT&T	06/22 SERVICE 831-000-6408-576	$ 39.29
33555	07/27/2022	FINANCE	CITY CLERK	AT&T	06/22 SERVICE 831-000-6408-576	$ 33.08
33555	07/27/2022	FINANCE	CODE ENF	AT&T	06/22 SERVICE 831-000-6408-576	$ 660.97
33555	07/27/2022	FINANCE	COMM & REC	AT&T	06/22 SERVICE 831-000-6408-576	$ 1,846.45
33555	07/27/2022	FINANCE	COMPUTER MAINT	AT&T	06/22 SERVICE 831-000-6408-576	$ 124.75
33555	07/27/2022	FINANCE	ENGINEERING	AT&T	06/22 SERVICE 831-000-6408-576	$ 277.07
33555	07/27/2022	FINANCE	FINANCE	AT&T	06/22 SERVICE 831-000-6408-576	$ 94.42
33555	07/27/2022	FINANCE	FIRE	AT&T	06/22 SERVICE 831-000-6408-576	$ 1,186.17
33555	07/27/2022	FINANCE	GRANT OVERSIGHT	AT&T	06/22 SERVICE 831-000-6408-576	$ 115.79
33555	07/27/2022	FINANCE	HR/RISK MGT	AT&T	06/22 SERVICE 831-000-6408-576	$ 78.57
33555	07/27/2022	FINANCE	PLANNING	AT&T	06/22 SERVICE 831-000-6408-576	$ 101.32
33555	07/27/2022	FINANCE	UB - GARBAGE	AT&T	06/22 SERVICE 831-000-6408-576	$ 230.20
33555	07/27/2022	FINANCE	UB - SEWER	AT&T	06/22 SERVICE 831-000-6408-576	$ 230.20
33555	07/27/2022	FINANCE	UB - WATER	AT&T	06/22 SERVICE 831-000-6408-576	$ 460.41
33555	07/27/2022	FINANCE	CITY MANAGER	AT&T	06/22 SERVICE 831-000-6408-576	$ 39.29
33555	07/27/2022	FINANCE	PD OPS	AT&T	06/22 SERVICE 831-000-6408-576	$ 660.97
33556	07/27/2022	PD OPS	PD OPS	AT&T	06/22 CALNET 3 SERVICES 9391031566	$ 167.08
33556	07/27/2022	PD OPS	PD OPS	AT&T	06/22 CALNET 3 SERVICES 9391031578	$ 177.09
33557	07/27/2022	FINANCE	BUILDING	AT&T	06/22 FIRSTNET SERVICE 287302656036	$ 49.25
33557	07/27/2022	FINANCE	CITY CLERK	AT&T	06/22 FIRSTNET SERVICE 287302656036	$ 88.44
33557	07/27/2022	FINANCE	CITY COUNCIL	AT&T	06/22 FIRSTNET SERVICE 287302656036	$ 281.68
33557	07/27/2022	FINANCE	CODE ENF	AT&T	06/22 FIRSTNET SERVICE 287302656036	$ 49.25
33557	07/27/2022	FINANCE	COMPUTER MAINT	AT&T	06/22 FIRSTNET SERVICE 287302656036	$ 374.93
33557	07/27/2022	FINANCE	ENGINEERING	AT&T	06/22 FIRSTNET SERVICE 287302656036	$ 197.00
33557	07/27/2022	FINANCE	FACILITIES MAINT	AT&T	06/22 FIRSTNET SERVICE 287302656036	$ 693.48
33557	07/27/2022	FINANCE	FINANCE	AT&T	06/22 FIRSTNET SERVICE 287302656036	$ 98.50
33557	07/27/2022	FINANCE	FLEET MAINT	AT&T	06/22 FIRSTNET SERVICE 287302656036	$ 44.22
33557	07/27/2022	FINANCE	GRANT OVERSIGHT	AT&T	06/22 FIRSTNET SERVICE 287302656036	$ 49.25
33557	07/27/2022	FINANCE	HR/RISK MGT	AT&T	06/22 FIRSTNET SERVICE 287302656036	$ 49.25
33557	07/27/2022	FINANCE	PARKS	AT&T	06/22 FIRSTNET SERVICE 287302656036	$ 49.25
33557	07/27/2022	FINANCE	STREETS	AT&T	06/22 FIRSTNET SERVICE 287302656036	$ 49.25
33557	07/27/2022	FINANCE	UB - GARBAGE	AT&T	06/22 FIRSTNET SERVICE 287302656036	$ 11.05
33557	07/27/2022	FINANCE	UB - SEWER	AT&T	06/22 FIRSTNET SERVICE 287302656036	$ 11.06
33557	07/27/2022	FINANCE	UB - WATER	AT&T	06/22 FIRSTNET SERVICE 287302656036	$ 22.11

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
33557	07/27/2022	FINANCE	WWTP	AT&T	06/22 FIRSTNET SERVICE 287302656036	$ 49.25
33557	07/27/2022	FINANCE	MEAS K - PD	AT&T	06/22 FIRSTNET SERVICE 287302656036	$ 89.49
33557	07/27/2022	FINANCE	CITY MANAGER	AT&T	06/22 FIRSTNET SERVICE 287302656036	$ 49.25
33557	07/27/2022	FINANCE	PD OPS	AT&T	06/22 FIRSTNET SVS 287300735068	$ 40.24
33557	07/27/2022	FINANCE	PD OPS	AT&T	06/22 FIRSTNET SERVICE 287302965625	$ 5,144.55
33558	07/27/2022	GRANTS	TRANSIT CENTER	ARAMARK UNIFORM SERVICES	JANITORIAL CLEANING/MATS - TRANSIT	$ 128.70
33559	07/27/2022	PD OPS	WWTP	CA DEPARTMENT OF JUSTICE	MISCELLANEOUS SERVICES 06/22	$ 292.00
33559	07/27/2022	PD OPS	PD OPS	CA DEPARTMENT OF JUSTICE	06/22 BLOOD ALCOHOL ANALYSIS	$ 1,365.00
33560	07/27/2022	PD OPS	PD OPS	CALIFORNIA FORENSIC INSTITUTE	PRE-EMPLOYMENT EXAM	$ 1,350.00
33561	07/27/2022	FACILITIES	AIRPORT OPS	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - AIRPORT	$ 48.50
33561	07/27/2022	FACILITIES	COMM & REC	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - PAN AM CENTER	$ 135.00
33561	07/27/2022	FACILITIES	COMM & REC	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - FRANK BERGON CENTER	$ 48.50
33561	07/27/2022	FACILITIES	COMM & REC	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - JWYC	$ 250.00
33561	07/27/2022	FACILITIES	COMM & REC	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - PCS YOUTH SERVICES	$ 48.50
33561	07/27/2022	FACILITIES	COMM & REC	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - MILLVIEW SENIOR CENTER	$ 48.50
33561	07/27/2022	FACILITIES	ENGINEERING	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - ENG	$ 48.50
33561	07/27/2022	FACILITIES	ENGINEERING	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - RDA	$ 48.50
33561	07/27/2022	FACILITIES	FIRE	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - FIRE #6	$ 48.50
33561	07/27/2022	FACILITIES	FIRE	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - FIRE #7	$ 48.50
33561	07/27/2022	FACILITIES	INTERMODAL BLDG	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - INTERMODAL	$ 48.50
33561	07/27/2022	FACILITIES	SEWER OPS	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - CITY YARD	$ 48.50
33561	07/27/2022	FACILITIES	UB - WATER	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - CITY HALL FINANCE	$ 145.00
33561	07/27/2022	FACILITIES	WATER OPS	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - PW	$ 48.50
33561	07/27/2022	FACILITIES	WWTP	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - WWTP	$ 48.50
33561	07/27/2022	FACILITIES	PD OPS	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - SIU PD	$ 48.50
33562	07/27/2022	ENGINEERING	ENGINEERING	CA SURVEYING AND DRAFTING SUPPLY	PLOTTER PAPER	$ 134.00
33563	07/27/2022	PURCHASING	AIRPORT OPS	CANON FINANCIAL SERVICES	COPIER LEASE 07/22	$ 36.81
33563	07/27/2022	PURCHASING	BUILDING	CANON FINANCIAL SERVICES	COPIER LEASE 07/22	$ 98.41
33563	07/27/2022	PURCHASING	CITY CLERK	CANON FINANCIAL SERVICES	COPIER LEASE 07/22	$ 255.41
33563	07/27/2022	PURCHASING	CODE ENF	CANON FINANCIAL SERVICES	COPIER LEASE 07/22	$ 1,363.12
33563	07/27/2022	PURCHASING	ENGINEERING	CANON FINANCIAL SERVICES	COPIER LEASE 07/22	$ 81.19
33563	07/27/2022	PURCHASING	FINANCE	CANON FINANCIAL SERVICES	COPIER LEASE 07/22	$ 1,125.32
33563	07/27/2022	PURCHASING	HR/RISK MGT	CANON FINANCIAL SERVICES	COPIER LEASE 07/22	$ 292.22
33563	07/27/2022	PURCHASING	PARKS ADMIN	CANON FINANCIAL SERVICES	COPIER LEASE 07/22	$ 601.51
33563	07/27/2022	PURCHASING	PLANNING	CANON FINANCIAL SERVICES	COPIER LEASE 07/22	$ 113.66
33563	07/27/2022	PURCHASING	SEWER OPS	CANON FINANCIAL SERVICES	COPIER LEASE 07/22	$ 96.83
33563	07/27/2022	PURCHASING	SOLID WASTE	CANON FINANCIAL SERVICES	COPIER LEASE 07/22	$ 96.83

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
33563	07/27/2022	PURCHASING	TRANS - FIXED	CANON FINANCIAL SERVICES	COPIER LEASE 07/22	$ 255.41
33563	07/27/2022	PURCHASING	TRANS - DAR	CANON FINANCIAL SERVICES	COPIER LEASE 07/22	$ 255.41
33563	07/27/2022	PURCHASING	WATER OPS	CANON FINANCIAL SERVICES	COPIER LEASE 07/22	$ 96.83
33563	07/27/2022	PURCHASING	WATER QUALITY	CANON FINANCIAL SERVICES	COPIER LEASE 07/22	$ 32.48
33563	07/27/2022	PURCHASING	WWTP	CANON FINANCIAL SERVICES	COPIER LEASE 07/22	$ 36.81
33563	07/27/2022	PURCHASING	PD OPS	CANON FINANCIAL SERVICES	MPD COPIER 07/22	$ 200.26
33563	07/27/2022	PURCHASING	PD OPS	CANON FINANCIAL SERVICES	COPIER LEASE 07/22	$ 262.78
33564	07/27/2022	FINANCE	PAYROLL TRUST	COLONIAL LIFE & ACCIDENT INSURANCE CO	EE LIFE INSURANCE	$ 789.65
33565	07/27/2022	FINANCE	BUILDING	COMCAST	CITY INTERNET CONNECTION 06/22	$ 63.73
33565	07/27/2022	FINANCE	CITY ATTORNEY	COMCAST	CITY INTERNET CONNECTION 06/22	$ 18.86
33565	07/27/2022	FINANCE	CITY CLERK	COMCAST	CITY INTERNET CONNECTION 06/22	$ 18.92
33565	07/27/2022	FINANCE	CODE ENF	COMCAST	CITY INTERNET CONNECTION 06/22	$ 135.45
33565	07/27/2022	FINANCE	COMM & REC	COMCAST	CITY INTERNET CONNECTION 06/22	$ 90.62
33565	07/27/2022	FINANCE	COMPUTER MAINT	COMCAST	CITY INTERNET CONNECTION 06/22	$ 36.86
33565	07/27/2022	FINANCE	ENGINEERING	COMCAST	CITY INTERNET CONNECTION 06/22	$ 126.49
33565	07/27/2022	FINANCE	FACILITIES MAINT	COMCAST	CITY INTERNET CONNECTION 06/22	$ 27.87
33565	07/27/2022	FINANCE	FINANCE	COMCAST	CITY INTERNET CONNECTION 06/22	$ 99.59
33565	07/27/2022	FINANCE	FLEET MAINT	COMCAST	CITY INTERNET CONNECTION 06/22	$ 18.92
33565	07/27/2022	FINANCE	GRANT OVERSIGHT	COMCAST	CITY INTERNET CONNECTION 06/22	$ 36.86
33565	07/27/2022	FINANCE	HR/RISK MGT	COMCAST	CITY INTERNET CONNECTION 06/22	$ 36.86
33565	07/27/2022	FINANCE	PARKS	COMCAST	CITY INTERNET CONNECTION 06/22	$ 45.77
33565	07/27/2022	FINANCE	PARKS ADMIN	COMCAST	CITY INTERNET CONNECTION 06/22	$ 36.83
33565	07/27/2022	FINANCE	PLANNING	COMCAST	CITY INTERNET CONNECTION 06/22	$ 45.50
33565	07/27/2022	FINANCE	STREETS	COMCAST	CITY INTERNET CONNECTION 06/22	$ 45.80
33565	07/27/2022	FINANCE	RECREATION	COMCAST	CITY INTERNET CONNECTION 06/22	$ 54.77
33565	07/27/2022	FINANCE	SEWER OPS	COMCAST	CITY INTERNET CONNECTION 06/22	$ 32.34
33565	07/27/2022	FINANCE	SOLID WASTE	COMCAST	CITY INTERNET CONNECTION 06/22	$ 36.83
33565	07/27/2022	FINANCE	SR CITIZEN COMM	COMCAST	CITY INTERNET CONNECTION 06/22	$ 36.83
33565	07/27/2022	FINANCE	UB - GARBAGE	COMCAST	CITY INTERNET CONNECTION 06/22	$ 30.11
33565	07/27/2022	FINANCE	UB - SEWER	COMCAST	CITY INTERNET CONNECTION 06/22	$ 30.11
33565	07/27/2022	FINANCE	UB - WATER	COMCAST	CITY INTERNET CONNECTION 06/22	$ 59.25
33565	07/27/2022	FINANCE	WATER OPS	COMCAST	CITY INTERNET CONNECTION 06/22	$ 41.31
33565	07/27/2022	FINANCE	WATER QUALITY	COMCAST	CITY INTERNET CONNECTION 06/22	$ 18.92
33565	07/27/2022	FINANCE	WWTP	COMCAST	CITY INTERNET CONNECTION 06/22	$ 27.87
33565	07/27/2022	FINANCE	CITY MANAGER	COMCAST	CITY INTERNET CONNECTION 06/22	$ 18.86
33565	07/27/2022	FINANCE	PURCHASING	COMCAST	CITY INTERNET CONNECTION 06/22	$ 27.87
33566	07/27/2022	FINANCE	COMPUTER MAINT	COMCAST	06/22 SVS 8155500320322006	$ 92.88

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33567	07/27/2022	HR	HR/RISK MGT	CONCENTRA MEDICAL CENTERS	PRE-EMPLOYMENT PHYSICAL	$ 768.00
33568	07/27/2022	PD OPS	CODE ENF	CORELOGIC INFORMATION SOLUTIONS INC	REALQUEST SERVICES 06/22	$ 175.00
33569	07/27/2022	ENGINEERING	ENGINEERING	DIAMOND COMMUNICATIONS	FIRE ALARM MONITORING - ENG 07/22-09/22	$ 180.00
33569	07/27/2022	FIRE	MEAS K - FIRE	DIAMOND COMMUNICATIONS	FIRE ALARM MONITORING - FIRE 58	$ 35.00
33570	07/27/2022	BUILDING	BUILDING	FIRE SAFETY SOLUTIONS, LLC	FIRE PROTECTION SVS 07/01/22-07/15/22	$ 18,760.00
33571	07/27/2022	PD OPS	MEAS K - PD	LEHR AUTO ELECTRIC	IN CAR CAMERA SYSTEM	$ 1,621.69
33572	07/27/2022	HR	INS/RISK MGT	LIEBERT CASSIDY WHITMORE	LEGAL FEES	$ 2,698.00
33573	07/27/2022	FINANCE	PAYROLL TRUST	M A C E A	07/22 MONTHLY DUES	$ 1,775.00
33574	07/27/2022	FINANCE	WATER CONSERV	CITY OF MADERA	DISHWASHER REBATE - 9394031	$ 200.00
33574	07/27/2022	FINANCE	WATER CONSERV	CITY OF MADERA	DISHWASHER REBATE - 3635008	$ 200.00
33574	07/27/2022	FINANCE	SA ADMIN	CITY OF MADERA	QUARTERLY PARKING ASSESSMENT	$ 454.76
33575	07/27/2022	FINANCE	PAYROLL TRUST	M.C.E.A.	07/22 MONTHLY DUES	$ 290.00
33576	07/27/2022	PD OPS	ANIMAL CONTROL	MADERA COUNTY	ANIMAL SERVICES FY 22/23 2 OF12	$ 13,781.25
33577	07/27/2022	FINANCE	PAYROLL TRUST	M P O A	07/22 MONTHLY DUES	$ 6,874.68
33578	07/27/2022	FINANCE	UB - GARBAGE	MADERA TRIBUNE	PUBLIC HEARING NOTICE - UB RATE INCREASE	$ 266.68
33578	07/27/2022	FINANCE	UB - SEWER	MADERA TRIBUNE	PUBLIC HEARING NOTICE - UB RATE INCREASE	$ 266.66
33578	07/27/2022	FINANCE	UB - WATER	MADERA TRIBUNE	PUBLIC HEARING NOTICE - UB RATE INCREASE	$ 266.66
33578	07/27/2022	HR	HR/RISK MGT	MADERA TRIBUNE	RECRUITMENT AD - CONSTRUCTION INSPECTOR	$ 76.00
33578	07/27/2022	HR	TRANS - FIXED	MADERA TRIBUNE	PUBLIC NOTICE - 4TH OF JULY SHUTTLING	$ 400.00
33579	07/27/2022	PD OPS	CODE ENF	MOTOROLA SOLUTIONS INC.	RADIO UPGRADES - CE	$ 2,525.22
33579	07/27/2022	PD OPS	MEAS K - PD	MOTOROLA SOLUTIONS INC.	RADIO UPGRADES	$ 1,172.74
33580	07/27/2022	FLEET	FLEET MAINT	MUNICIPAL MAINTENANCE EQUIP., INC.	#3002 SWEEPER BLOWER REPAIR	$ 9,687.54
33581	07/27/2022	ENGINEERING	LTF - STREETS	NATIONAL DATA & SURVEYING SERVICES	TRAFFIC COUNTS - LAKE/CLEVELAND	$ 3,195.00
33582	07/27/2022	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	06/22 SERVICE 9787342989-4	$ 115.28
33582	07/27/2022	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	06/22 SERVICE 5207933925-6	$ 56.93
33582	07/27/2022	FINANCE	PARKS	PACIFIC GAS & ELECTRIC	06/22 SERVICE 8675479583-8	$ 42.47
33582	07/27/2022	FINANCE	ZONE 43A	PACIFIC GAS & ELECTRIC	06/22 SERVICE 6948316261-1	$ 14.05
33583	07/27/2022	PD OPS	CODE ENF	PETTY CASH - POLICE DEPT.	PETTY CASH REIMBURSEMENT	$ 313.72
33583	07/27/2022	PD OPS	GENERAL TRUST	PETTY CASH - POLICE DEPT.	PETTY CASH REIMBURSEMENT	$ 428.86
33583	07/27/2022	PD OPS	SUPP LAW ENF	PETTY CASH - POLICE DEPT.	PETTY CASH REIMBURSEMENT	$ 351.61
33583	07/27/2022	PD OPS	MEAS K - PD	PETTY CASH - POLICE DEPT.	PETTY CASH REIMBURSEMENT	$ 88.05
33583	07/27/2022	PD OPS	DUI ENFORCEMENT	PETTY CASH - POLICE DEPT.	PETTY CASH REIMBURSEMENT	$ 171.75
33583	07/27/2022	PD OPS	PD OPS	PETTY CASH - POLICE DEPT.	PETTY CASH REIMBURSEMENT	$ 527.98
33583	07/27/2022	PD OPS	PD OPS	PETTY CASH - POLICE DEPT.	ADDITIONAL CASH REGISTERS	$ 600.00
33584	07/27/2022	PW ADMIN	WATER OPS	PROVOST & PRITCHARD CONSULTING	PROFESSIONAL CONSULTING SERVICES	$ 655.16
33585	07/27/2022	ENGINEERING	WWTP	SPARKLETTS	DRINKING WATER ENGINEERING	$ 64.49
33586	07/27/2022	FINANCE	PAYROLL TRUST	STATE OF CALIFORNIA	FRANCHISE TAX DEDUCTIONS	$ 200.00

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33587	07/27/2022	FACILITIES	FACILITIES MAINT	TESCO CONTROLS, INC.	TRAFFIC SIGNAL BATTERIES	$ 6,754.80
33588	07/27/2022	ENGINEERING	FAU CMAQ	TJKM TRANSPORTATION CONSULTANTS	PROFESSIONAL ENGINEERING SERVICES	$ 3,028.69
33588	07/27/2022	ENGINEERING	FAU CMAQ	TJKM TRANSPORTATION CONSULTANTS	PROFESSIONAL CONSULTING SERVICES	$ 5,030.22
33588	07/27/2022	ENGINEERING	LTF - STREETS	TJKM TRANSPORTATION CONSULTANTS	PROFESSIONAL ENGINEERING SERVICES	$ 410.66
33588	07/27/2022	ENGINEERING	LTF - STREETS	TJKM TRANSPORTATION CONSULTANTS	PROFESSIONAL CONSULTING SERVICES	$ 2,832.83
33589	07/27/2022	PD OPS	PD OPS	TRANSUNION RISK & ALTERNATIVE DATA SOL.	DATABASE ACCESS 06/22	$ 192.00
33590	07/27/2022	FINANCE	AIRPORT OPS	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 2,499.50
33590	07/27/2022	FINANCE	AQUATICS PROGRM	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 3,984.40
33590	07/27/2022	FINANCE	BUILDING	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 1,395.55
33590	07/27/2022	FINANCE	CITY CLERK	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 874.59
33590	07/27/2022	FINANCE	CITY COUNCIL	US BANK CORPORATE PAYMENT SYSTEMS	07/22 CALCARD CHARGES	$ 4,200.00
33590	07/27/2022	FINANCE	CITY COUNCIL	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 641.55
33590	07/27/2022	FINANCE	CODE ENF	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 743.90
33590	07/27/2022	FINANCE	COMM & REC	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 6,180.87
33590	07/27/2022	FINANCE	COMPUTER MAINT	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 3,019.94
33590	07/27/2022	FINANCE	DRAINAGE	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 290.19
33590	07/27/2022	FINANCE	ENGINEERING	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 3,177.03
33590	07/27/2022	FINANCE	FACILITIES MAINT	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 1,975.67
33590	07/27/2022	FINANCE	FINANCE	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 1,491.82
33590	07/27/2022	FINANCE	FIRE	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 13,765.70
33590	07/27/2022	FINANCE	FLEET MAINT	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 14,763.55
33590	07/27/2022	FINANCE	GENERAL FUND	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 10,237.30
33590	07/27/2022	FINANCE	GENERAL TRUST	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 207.41
33590	07/27/2022	FINANCE	HR/RISK MGT	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 19.86
33590	07/27/2022	FINANCE	INS/RISK MGT	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 789.19
33590	07/27/2022	FINANCE	INTERMODAL BLDG	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 111.00
33590	07/27/2022	FINANCE	LMD SERVICES	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 1,004.96
33590	07/27/2022	FINANCE	MEAS K - FIRE	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 5,201.09
33590	07/27/2022	FINANCE	PARKS	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 14,715.99
33590	07/27/2022	FINANCE	PARKS ADMIN	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 1,194.73
33590	07/27/2022	FINANCE	PLANNING	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 1,615.71
33590	07/27/2022	FINANCE	STREETS	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 9,736.24
33590	07/27/2022	FINANCE	RECREATION	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 3,429.69
33590	07/27/2022	FINANCE	SEWER OPS	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 4,319.22
33590	07/27/2022	FINANCE	SPORTS PROGRAMS	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 417.26
33590	07/27/2022	FINANCE	SR CITIZEN COMM	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 31.00
33590	07/27/2022	FINANCE	STREET CLEANING	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 4,091.83

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33590	07/27/2022	FINANCE	SUPP LAW ENF	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 7,046.80
33590	07/27/2022	FINANCE	TRANS - FIXED	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 3,039.22
33590	07/27/2022	FINANCE	TRANS - DAR	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 2,098.64
33590	07/27/2022	FINANCE	UB - GARBAGE	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 161.10
33590	07/27/2022	FINANCE	UB - SEWER	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 161.10
33590	07/27/2022	FINANCE	UB - WATER	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 325.18
33590	07/27/2022	FINANCE	WATER OPS	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 13,537.60
33590	07/27/2022	FINANCE	WATER QUALITY	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 4,664.23
33590	07/27/2022	FINANCE	WWTP	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 11,412.40
33590	07/27/2022	FINANCE	MEAS K - PD	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 337.74
33590	07/27/2022	FINANCE	CITY MANAGER	US BANK CORPORATE PAYMENT SYSTEMS	07/22 CALCARD CHARGES	$ 600.00
33590	07/27/2022	FINANCE	FLEET ACQUISITION	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 975.15
33590	07/27/2022	FINANCE	SPECIAL EVENTS	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 56.93
33590	07/27/2022	FINANCE	PD OPS	US BANK CORPORATE PAYMENT SYSTEMS	06/22 CALCARD CHARGES	$ 2,377.12
33591	07/27/2022	GRANTS	INTERMODAL BLDG	VILLA GARDENING SERVICE INC	INTERMODAL TRANSIT - PRUNING	$ 2,250.00
33592	07/27/2022	FINANCE	PAYROLL TRUST	VANTAGEPOINT TRANSFER AGENTS-457	EE DEFERRED COMP CONTRIBUTIONS	$ 27,748.01
33593	07/27/2022	FINANCE	AIRPORT OPS	VERIZON WIRELESS	CITY CELL PHONE CHARGES 06/11/22-07/10/22	$ 65.54
33593	07/27/2022	FINANCE	BUILDING	VERIZON WIRELESS	CITY CELL PHONE CHARGES 06/11/22-07/10/22	$ 153.15
33593	07/27/2022	FINANCE	CITY COUNCIL	VERIZON WIRELESS	CITY CELL PHONE CHARGES 06/11/22-07/10/22	$ 76.02
33593	07/27/2022	FINANCE	ENGINEERING	VERIZON WIRELESS	CITY CELL PHONE CHARGES 06/11/22-07/10/22	$ 51.05
33593	07/27/2022	FINANCE	FACILITIES MAINT	VERIZON WIRELESS	CITY CELL PHONE CHARGES 06/11/22-07/10/22	$ 51.05
33593	07/27/2022	FINANCE	FIRE	VERIZON WIRELESS	CITY CELL PHONE CHARGES 06/11/22-07/10/22	$ 152.04
33593	07/27/2022	FINANCE	FLEET MAINT	VERIZON WIRELESS	CITY CELL PHONE CHARGES 06/11/22-07/10/22	$ 1.00
33593	07/27/2022	FINANCE	HR/RISK MGT	VERIZON WIRELESS	CITY CELL PHONE CHARGES 06/11/22-07/10/22	$ 38.01
33593	07/27/2022	FINANCE	PARKS	VERIZON WIRELESS	CITY CELL PHONE CHARGES 06/11/22-07/10/22	$ 1.40
33593	07/27/2022	FINANCE	PLANNING	VERIZON WIRELESS	CITY CELL PHONE CHARGES 06/11/22-07/10/22	$ 102.10
33593	07/27/2022	FINANCE	STREETS	VERIZON WIRELESS	CITY CELL PHONE CHARGES 06/11/22-07/10/22	$ 12.63
33593	07/27/2022	FINANCE	SEWER OPS	VERIZON WIRELESS	CITY CELL PHONE CHARGES 06/11/22-07/10/22	$ 5.21
33593	07/27/2022	FINANCE	STREET CLEANING	VERIZON WIRELESS	CITY CELL PHONE CHARGES 06/11/22-07/10/22	$ 0.48
33593	07/27/2022	FINANCE	UB - WATER	VERIZON WIRELESS	CITY CELL PHONE CHARGES 06/11/22-07/10/22	$ 1.46
33593	07/27/2022	FINANCE	WATER OPS	VERIZON WIRELESS	CITY CELL PHONE CHARGES 06/11/22-07/10/22	$ 143.57
33593	07/27/2022	FINANCE	WATER QUALITY	VERIZON WIRELESS	CITY CELL PHONE CHARGES 06/11/22-07/10/22	$ 38.01
33593	07/27/2022	FINANCE	WWTP	VERIZON WIRELESS	CITY CELL PHONE CHARGES 06/11/22-07/10/22	$ 110.91
33593	07/27/2022	FINANCE	MEAS K - PD	VERIZON WIRELESS	CITY CELL PHONE CHARGES 06/11/22-07/10/22	$ 40.88
33593	07/27/2022	FINANCE	CITY MANAGER	VERIZON WIRELESS	CITY CELL PHONE CHARGES 06/11/22-07/10/22	$ 45.88
33593	07/27/2022	FINANCE	PD OPS	VERIZON WIRELESS	CITY CELL PHONE CHARGES 06/11/22-07/10/22	$ 534.99
33594	07/27/2022	ENGINEERING	MEASURE T -LTP ADA	ACQUISITION	RIGHT OF AWAY AQUISITION PER RES 22-74	$ 1,334.00

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33595	07/27/2022	PW ADMIN	WWTP	OTP- REBATES	TURF REPLACEMENT REBATE	$ 3,000.00
33596	07/27/2022	PW ADMIN	WATER CONSERV	OTP- REBATES	TURF REPLACEMENT REBATE	$ 3,000.00
33597	07/27/2022	PW ADMIN	WATER CONSERV	OTP- REBATES	TURF REPLACEMENT REBATE	$ 3,000.00
33598	07/27/2022	PW ADMIN	WWTP	OTP- REBATES	TURF REPLACEMENT REBATE	$ 1,224.00
33599	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PICNIC AREA 1	$ 50.00
33600	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - ROTARY PAVILION	$ 50.00
33601	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - MSR PAVILION	$ 50.00
33602	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PICNIC AREA 1	$ 50.00
33603	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33604	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33605	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - MSR PAVILION	$ 50.00
33606	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - MSR PAVILION	$ 50.00
33607	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - ROTARY PAVILION	$ 50.00
33608	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33609	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC REDWOOD AREA	$ 50.00
33610	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - MSR PAVILION	$ 50.00
33611	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - ROTARY SHELTER #3	$ 50.00
33612	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33613	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33614	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - ROTARY PAVILION	$ 50.00
33615	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PICNIC AREA 2	$ 50.00
33616	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33617	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - ROTARY SHELTER #2	$ 50.00
33618	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33619	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - MSR PAVILION	$ 50.00
33620	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PICNIC AREA 1	$ 50.00
33621	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - ROTARY SHELTER #2	$ 50.00
33621	07/27/2022	PARKS	PARKS	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - ROTARY SHELTER #2	$ 130.00
33622	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33623	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33624	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - ROTARY PAVILION	$ 50.00
33625	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - ROTARY PAVILION	$ 50.00
33626	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33627	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - ROTARY PAVILION	$ 50.00
33628	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - ROTARY PAVILION	$ 50.00
33629	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - MCNALLY SHELTER	$ 50.00
33630	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - MSR PAVILION	$ 50.00

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33631	07/27/2022	PARKS	SPORTS PROGRAMS	OTP- PARKS REFUNDS	REFUND - REGISTERED FOR WRONG PROGRAM	$ 50.00
33632	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PICNIC AREA 1	$ 50.00
33633	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33634	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - ROTARY PAVILION	$ 50.00
33635	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - ROTARY SHELTER #1	$ 50.00
33636	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - MSR PAVILION	$ 50.00
33637	07/27/2022	PARKS	AQUATICS PROGRM	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - POOL	$ 250.00
33637	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - POOL	$ 100.00
33638	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33639	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - ROTARY PAVILION	$ 50.00
33640	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - MSR PAVILION	$ 50.00
33641	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33642	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33643	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - MSR PAVILION	$ 50.00
33644	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33645	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - ROTARY PAVILION	$ 50.00
33646	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33647	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PICNIC AREA 2	$ 50.00
33648	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC AMPHITHEATER	$ 100.00
33649	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33650	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - ROTARY PAVILION	$ 50.00
33651	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33652	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - ROTARY PAVILION	$ 50.00
33653	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - ROTARY PAVILION	$ 50.00
33654	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - ROTARY SHELTER #2	$ 50.00
33654	07/27/2022	PARKS	PARKS	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - ROTARY SHELTER #2	$ 75.00
33655	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33656	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33657	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - MSR PAVILION	$ 50.00
33658	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PICNIC AREA 1	$ 50.00
33659	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - ROTARY PAVILION	$ 50.00
33659	07/27/2022	PARKS	PARKS	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - ROTARY PAVILION	$ 55.00
33660	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33661	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - ROTARY PAVILION	$ 50.00
33662	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33663	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33664	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00

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33665	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PICNIC AREA 1	$ 50.00
33666	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33667	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - MSR PAVILION	$ 50.00
33668	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33669	07/27/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - MCNALLY SHELTER	$ 50.00
33670	07/27/2022	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 2910 FALCON	$ 30.49
33671	07/27/2022	FINANCE	WATER FUND	OTP- UB REFUNDS	DEPOSIT FROM MAIS TO MUNIS	$ 157.92
33672	07/27/2022	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 1216 ADANAC	$ 64.49
33673	07/27/2022	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 1955 INDEPENDENCE	$ 328.38
33674	07/27/2022	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 1955 INDEPENDENCE	$ 60.57
33675	08/02/2022	ENGINEERING	RSTP - FED EX	MOORE TWINING ASSOCIATES, INC	SAMPLING AND SAMPLE PREPARATION SERVICES	$ 4,978.70
33676	08/02/2022	PD OPS	MEAS K - PD	KER'S GAS & LUBE, INC.	06/22 PD CAR WASHES	$ 640.00
33677	08/02/2022	PW ADMIN	STREETS	VALDEZ, JAVIER	PER DIEM - CWEA TRI-STATE SEMINAR	$ 274.75
33678	08/02/2022	WWTP	WWTP	TERRAFORM POWER, LLC.	SOLAR ELECTRIC UTILITIES 03/22	$ 23,032.90
33678	08/02/2022	WWTP	WWTP	TERRAFORM POWER, LLC.	SOLAR ELECTRIC UTILITIES 04/22	$ 20,362.95
33679	08/02/2022	WWTP	WWTP	TERRAFORM POWER, LLC.	SOLAR ELECTRIC UTILITIES 05/22	$ 19,233.11
33679	08/02/2022	WWTP	WWTP	TERRAFORM POWER, LLC.	SOLAR ELECTRIC UTILITIES 06/22	$ 28,477.22
33680	08/02/2022	ENGINEERING	ENGINEERING	ACRO SERVICE CORPORATION	TEMP SERVICES - ENGINEERING	$ 4,800.00
33681	08/02/2022	PW ADMIN	STREETS	HICKMAN, JAMIE	PER DIEM - CWEA TRI-STATE SEMINAR	$ 274.75
33682	08/02/2022	PD OPS	PD OPS	RAUL R. HERRERA JR.	POLYGRAPHS	$ 1,800.00
33683	08/02/2022	PD OPS	PD OPS	CRISCOM PUBLIC RELATIONS, INC.	GRANT RESEARCH & WRITING SERVICES 08/22	$ 4,000.00
33684	08/02/2022	PD OPS	PD OPS	PACIFIC STORAGE COMPANY	SHREDDING SERVICES	$ 1,531.00
33685	08/02/2022	PD OPS	PD OPS	TRILOGY MEDWASTE WEST LLC	REUSABLE TUB - MEDICAL WASTE	$ 153.71
33686	08/02/2022	PARKS	PARKING DIST OPS	ELITE MAINTENANCE AND TREE SERVICE	07/22 DOWNTOWN MAINTENANCE GROUP 1	$ 455.00
33686	08/02/2022	PARKS	PARKS	ELITE MAINTENANCE AND TREE SERVICE	07/22 NON-MEDIAN MAINTENANCE GROUP 2	$ 5,070.00
33686	08/02/2022	PARKS	MEDIAN LANDS	ELITE MAINTENANCE AND TREE SERVICE	07/22 MEDIAN MAINTENANCE GROUP 3	$ 11,215.00
33687	08/02/2022	IS	JAG GRANTS	DELTA WIRELESS, INC.	PD CAMERA	$ 14,196.50
33688	08/02/2022	PD OPS	PD OPS	CINTAS CORPORATION	MEDICAL SUPPLIES	$ 50.37
33689	08/02/2022	PD OPS	CODE ENF	O&E TRANSPORTATION LLC	RIVER CLEAN UP	$ 10,950.00
33690	08/02/2022	PARKS ADMIN	PARKS	JACKRABBIT	RODENT EXTERMINATION MACHINE	$ 21,895.61
33691	08/02/2022	WATER	WATER QUALITY	DELLAVALLE LABORATORY,INC.	WEEKLY SAMPLING	$ 570.00
33691	08/02/2022	WATER	WATER QUALITY	DELLAVALLE LABORATORY,INC.	QUARTERLY SAMPLING	$ 1,165.00
33692	08/02/2022	PW ADMIN	WATER OPS	GARCIA, OSCAR	PER DIEM - CWEA TRI-STATE SEMINAR	$ 274.75
33693	08/02/2022	FINANCE	AIRPORT OPS	AT&T	05/22 SERVICE 831-000-6408-576	$ 592.74
33693	08/02/2022	FINANCE	BUILDING	AT&T	05/22 SERVICE 831-000-6408-576	$ 120.62
33693	08/02/2022	FINANCE	CITY ATTORNEY	AT&T	05/22 SERVICE 831-000-6408-576	$ 39.29
33693	08/02/2022	FINANCE	CITY CLERK	AT&T	05/22 SERVICE 831-000-6408-576	$ 33.08

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33693	08/02/2022	FINANCE	CODE ENF	AT&T	05/22 SERVICE 831-000-6408-576	$ 660.97
33693	08/02/2022	FINANCE	COMM & REC	AT&T	05/22 SERVICE 831-000-6408-576	$ 1,846.45
33693	08/02/2022	FINANCE	COMPUTER MAINT	AT&T	05/22 SERVICE 831-000-6408-576	$ 124.75
33693	08/02/2022	FINANCE	ENGINEERING	AT&T	05/22 SERVICE 831-000-6408-576	$ 277.07
33693	08/02/2022	FINANCE	FINANCE	AT&T	05/22 SERVICE 831-000-6408-576	$ 94.42
33693	08/02/2022	FINANCE	FIRE	AT&T	05/22 SERVICE 831-000-6408-576	$ 1,186.17
33693	08/02/2022	FINANCE	GRANT OVERSIGHT	AT&T	05/22 SERVICE 831-000-6408-576	$ 115.79
33693	08/02/2022	FINANCE	HR/RISK MGT	AT&T	05/22 SERVICE 831-000-6408-576	$ 78.57
33693	08/02/2022	FINANCE	PLANNING	AT&T	05/22 SERVICE 831-000-6408-576	$ 101.32
33693	08/02/2022	FINANCE	UB - GARBAGE	AT&T	05/22 SERVICE 831-000-6408-576	$ 230.20
33693	08/02/2022	FINANCE	UB - SEWER	AT&T	05/22 SERVICE 831-000-6408-576	$ 230.20
33693	08/02/2022	FINANCE	UB - WATER	AT&T	05/22 SERVICE 831-000-6408-576	$ 460.41
33693	08/02/2022	FINANCE	CITY MANAGER	AT&T	05/22 SERVICE 831-000-6408-576	$ 39.29
33693	08/02/2022	FINANCE	PD OPS	AT&T	05/22 SERVICE 831-000-6408-576	$ 660.97
33694	08/02/2022	FINANCE	COMM & REC	AT&T	06/22 CALNET 3 SERVICES 9391026396	$ 259.15
33694	08/02/2022	FINANCE	MEAS K - FIRE	AT&T	06/22 FIRSTNET SVS 9391068734	$ 44.10
33694	08/02/2022	FINANCE	MEAS K - FIRE	AT&T	07/22 CALNET 3 SERVICES 9391068734	$ 48.54
33694	08/02/2022	FINANCE	SEWER OPS	AT&T	07/22 CALNET 3 SERVICES 9391031570	$ 211.65
33694	08/02/2022	FINANCE	SR CITIZEN COMM	AT&T	06/22 CALNET 3 SERVICES 9391026403	$ 26.77
33694	08/02/2022	FINANCE	SR CITIZEN COMM	AT&T	06/22 CALNET 3 SERVICES 9391026398	$ 23.82
33694	08/02/2022	FINANCE	PD OPS	AT&T	05/22 FIRSTNET SVS 9391026401	$ 22.43
33694	08/02/2022	FINANCE	PD OPS	AT&T	07/22 CALNET 3 SERVICES 9391020514	$ 167.08
33694	08/02/2022	FINANCE	PD OPS	AT&T	06/22 CALNET 3 SERVICES 9391026401	$ 23.82
33694	08/02/2022	FINANCE	PD OPS	AT&T	06/22 CALNET 3 SERVICES 9391059143	$ 1,085.52
33695	08/02/2022	PW ADMIN	WATER OPS	BROOKS, ERIC	PER DIEM - CWEA TRI-STATE SEMINAR	$ 274.75
33696	08/02/2022	PW ADMIN	FACILITIES MAINT	CA DEPARTMENT OF TRANSPORTATION	SHARED COST - SIGNAL	$ 273.01
33697	08/02/2022	PD OPS	SUPP LAW ENF	CEDAR VETERINARY HOSPITAL, INC	VETERINARY SERVICES - GUSTAV	$ 579.86
33698	08/02/2022	FINANCE	COMPUTER MAINT	COMCAST	07/22 SVS 8155500320322006	$ 92.88
33699	08/02/2022	WWTP	WWTP	DAHL-BECK ELECTRIC	INFLUENT PUMP REPAIR	$ 43,699.48
33700	08/02/2022	PARKS	COMM & REC	DIAMOND COMMUNICATIONS	FIRE ALARM MONITORING - PAC	$ 36.00
33701	08/02/2022	PD OPS	PD OPS	FRESNO CITY COLLEGE	POLICE ACADEMY REGISTRATION	$ 2,691.00
33702	08/02/2022	PD OPS	PD OPS	J'S COMMUNICATIONS	ANNUAL SERVICE AGREEMENT - Q1	$ 5,025.60
33703	08/02/2022	PD OPS	PD OPS	MADERA UNIFORM & ACCESSORIES	UNIFORM ACCESSORIES	$ 1,815.90
33704	08/02/2022	PW ADMIN	WATER OPS	MATHIES, MICHAEL	PER DIEM - CWEA TRI-STATE SEMINAR	$ 274.75
33705	08/02/2022	FLEET	STREETS	MIDLAND TRACTOR CO,INC.	REPAIR - #220 DIFFERENTIAL	$ 12,324.83
33706	08/02/2022	ENGINEERING	LTF - STREETS	NATIONAL DATA & SURVEYING SERVICES	TRAFFIC COUNTS - SUNRISE & LAKE	$ 864.00
33707	08/02/2022	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	07/22 SERVICE 6690755760-8	$ 99.28

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33707	08/02/2022	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	07/22 SERVICE 1619119913-8	$ 82.77
33707	08/02/2022	FINANCE	WWTP	PACIFIC GAS & ELECTRIC	07/22 SERVICE 1902328695-8	$ 24.64
33708	08/02/2022	FINANCE	HR/RISK MGT	PETTY CASH - FINANCE DEPT.	PETTY CASH REIMBURSEMENT	$ 48.16
33708	08/02/2022	FINANCE	PARKS ADMIN	PETTY CASH - FINANCE DEPT.	PETTY CASH REIMBURSEMENT	$ 50.00
33708	08/02/2022	FINANCE	PLANNING	PETTY CASH - FINANCE DEPT.	PETTY CASH REIMBURSEMENT	$ 21.06
33708	08/02/2022	FINANCE	MEAS K - PD	PETTY CASH - FINANCE DEPT.	PETTY CASH REIMBURSEMENT	$ 50.00
33709	08/02/2022	WWTP	WWTP	POLYDYNE INC.	SLUDGE DEWATERING POLYMER	$ 22,557.15
33710	08/02/2022	PD OPS	PD OPS	PROFORCE	MISC EQUIPMENT	$ 2,413.19
33711	08/02/2022	PW ADMIN	WATER OPS	PROVOST & PRITCHARD CONSULTING	PROFESSIONAL CONSULTING SERVICES	$ 6,314.90
33712	08/02/2022	ENGINEERING	WATER CAPITAL OUTLA	QUAD-KNOPF ENGINEERING	PROFESSIONAL ENGINEERING SERVICES	$ 36,439.42
33713	08/02/2022	PW ADMIN	WATER OPS	ROMERO, ARTURO	PER DIEM - CWEA TRI-STATE SEMINAR	$ 274.75
33714	08/02/2022	PD OPS	PD OPS	RON'S TOWING & ROAD SERVICE	TOWING SERVICES	$ 900.00
33715	08/02/2022	ENGINEERING	CDBG PUB IMPR	SEAL RITE PAVING	CONSTRUCTION SERVICES-SIDEWALK IMPROVEMNT	$ 16,877.02
33716	08/02/2022	PW ADMIN	WATER OPS	SOLIS, OSCAR	PER DIEM - CWEA TRI-STATE SEMINAR	$ 274.75
33717	08/02/2022	PD OPS	MEAS K - PD	STANLEY SECURITY SOLUTIONS	SECURITY SYSTEM REPAIR	$ 3,048.31
33718	08/02/2022	ENGINEERING	ENGINEERING	STRATEGIC INSIGHTS, INC.	CIP SOFTWARE RENEWAL TO OCTOBER 2023	$ 775.00
33718	08/02/2022	FINANCE	ENGINEERING	STRATEGIC INSIGHTS, INC.	CIP SOFTWARE RENEWAL TO OCTOBER 2023	$ 387.50
33719	08/02/2022	HR	TRANSIT CENTER	TECH. MASTER PEST MANAGEMENT	SQUIRREL CONTROL - TRANSIT	$ 150.00
33719	08/02/2022	PARKS	PARKS	TECH. MASTER PEST MANAGEMENT	SQUIRREL CONTROL - MILLVIEW	$ 400.00
33719	08/02/2022	PARKS	PARKS	TECH. MASTER PEST MANAGEMENT	GOPHER CONTROL - LTC	$ 150.00
33720	08/02/2022	PARKS	PARKS	UNITED RENTALS, INC	MISC EQUIPMENT RENTAL - BOOM LIFT	$ 663.16
33721	08/02/2022	PW ADMIN	FACILITIES MAINT	UNDERGROUND SERVICE ALERT	2022 MEMBERSHIP FEE	$ 755.66
33721	08/02/2022	PW ADMIN	STREETS	UNDERGROUND SERVICE ALERT	2022 MEMBERSHIP FEE	$ 755.66
33721	08/02/2022	PW ADMIN	SEWER OPS	UNDERGROUND SERVICE ALERT	2022 MEMBERSHIP FEE	$ 755.66
33721	08/02/2022	PW ADMIN	WATER OPS	UNDERGROUND SERVICE ALERT	2022 MEMBERSHIP FEE	$ 755.67
33721	08/02/2022	PW ADMIN	WATER OPS	UNDERGROUND SERVICE ALERT	CA STATE FEE FOR REGULATORY COSTS	$ 1,170.16
33722	08/02/2022	PW ADMIN	WATER CONSERV	OTP- REBATES	TURF REPLACEMENT REBATE	$ 1,350.00
33723	08/02/2022	BUILDING	BUILDING	BLDING/PLAN REFNDS	REFUND DOUBLE PAYMENT	$ 39.02
33723	08/02/2022	BUILDING	GENERAL FUND	BLDING/PLAN REFNDS	REFUND DOUBLE PAYMENT	$ 1.50
33724	08/02/2022	BUILDING	ADMIN SERVICES	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$ 93.72
33724	08/02/2022	BUILDING	ARTERIAL/COLLECTOR	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$ 1,394.94
33724	08/02/2022	BUILDING	BUILDING	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$ 3,183.97
33724	08/02/2022	BUILDING	DIF/PW	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$ 323.67
33724	08/02/2022	BUILDING	DIF/FIRE	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$ 336.75
33724	08/02/2022	BUILDING	DIF/PARKS	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$ 2,652.57
33724	08/02/2022	BUILDING	DIF/POLICE	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$ 541.63
33724	08/02/2022	BUILDING	DRAINAGE DIF	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$ 1,132.30

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33724	08/02/2022	BUILDING	GENERAL FUND	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$ 1.50
33724	08/02/2022	BUILDING	GENERAL GOV DIF	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$ 231.04
33724	08/02/2022	BUILDING	MEDIAN ISLAND	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$ 387.97
33724	08/02/2022	BUILDING	SEWER NEW REQ	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$ 135.14
33724	08/02/2022	BUILDING	TRAFFIC SIGNAL	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$ 235.40
33724	08/02/2022	BUILDING	TRANSPORTATN DIF	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$ 951.40
33724	08/02/2022	BUILDING	WASTE WATER DIF	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$ 1,314.30
33724	08/02/2022	BUILDING	WATER PIPE DIF	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$ 283.33
33724	08/02/2022	BUILDING	WATER WELL DIF	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$ 562.34
33725	08/02/2022	BUILDING	BUILDING	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$ 39.02
33725	08/02/2022	BUILDING	GENERAL FUND	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$ 1.50
33726	08/02/2022	BUILDING	BUILDING	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$ 39.02
33726	08/02/2022	BUILDING	GENERAL FUND	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$ 1.50
33727	08/02/2022	BUILDING	BUILDING	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$ 809.84
33727	08/02/2022	BUILDING	GENERAL FUND	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$ 6.60
33728	08/02/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33729	08/02/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC REDWOOD AREA	$ 50.00
33730	08/02/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - POOL	$ 100.00
33731	08/02/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - POOL	$ 100.00
33732	08/02/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33733	08/02/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - ROTARY SHELTER #2	$ 50.00
33734	08/02/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - MSR PAVILION	$ 50.00
33735	08/02/2022	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC PAVILION	$ 50.00
33736	08/02/2022	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 427 WEST EL MONTE	$ 149.84
33737	08/02/2022	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 2704 RIVERVIEW	$ 176.40
33738	08/02/2022	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND SUNDANCE	$ 151.25
33739	08/02/2022	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 200 ROOSEVELT	$ 35.69
33740	08/02/2022	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9925510 2910 FALCON	$ 12.49
33740	08/02/2022	UB - WATER	SEWER FUND	OTP- UB REFUNDS	UB 9925510 2910 FALCON	$ 18.00
33741	08/02/2022	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9913627 1434 TOLUCA	$ 240.98
33742	08/02/2022	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9916147 324 PERCY	$ 174.26
33743	08/02/2022	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9918622 604 S D	$ 199.01
33744	08/02/2022	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9915234 3450 BARON	$ 61.77
33745	08/02/2022	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9925611 1426 LINDA MESA	$ 126.04
33746	08/02/2022	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9921985 650 PARK	$ 171.42
33747	08/02/2022	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9919014 1808 JENNINGS	$ 52.74
33748	08/02/2022	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 8352008 128 PARK	$ 924.49

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
33749	08/02/2022	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9924033 1132 N D	$ 64.69
33750	08/02/2022	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9924266 1409 W 5TH	$ 37.19
33751	08/02/2022	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9919191 1267 SAN SEBASTIAN	$ 138.37
33752	08/02/2022	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9924361 709 SHARON	$ 48.56
33753	08/02/2022	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9916430 1248 DIAMOND	$ 557.36
33754	08/04/2022	ENGINEERING	RSTP - FED EX	MID CAL PIPELINE & UTILITIES, INC.	R-10 PHASE 2 - OLIVE AVENUE WIDENING	$ 23,232.64
108	07/25/2022	FINANCE	FINANCE	PITNEY BOWES, INC.	PREPAID POSTAGE REFILL	$ 5,000.00
109	07/27/2022	FINANCE	PAYROLL TRUST	NAVIA BENEFIT SOLUTIONS INC	SECTION 125 PARTICIPANT FEE - JUNE 2022	$ 96.00
110	08/03/2022	FINANCE	PAYROLL TRUST	N.P.C.-ORCHARD TRUST COMPANY	EE DEFERRED COMP CONTRIBUTIONS	$ 8,504.51
111	08/03/2022	FINANCE	PAYROLL TRUST	N.P.C.-ORCHARD TRUST COMPANY	EE DEFERRED COMP CONTRIBUTIONS	$ 3,606.74
			BANK #1 - UNION BANK GENERAL ACCOUNT TOTAL			**$ 1,009,180.42**

REPORT TO CITY COUNCIL

Approved by:

Wendy Silva, Director of Human Resources

Arnoldo Rodriguez, City Manager

Council Meeting of: August 17, 2022

Agenda Number: B-3

SUBJECT:

Informational Report on Personnel Activity

RECOMMENDATION:

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

SUMMARY:

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

DISCUSSION:

The Civil Service Commission met August 2, 2022, and approved eligibility lists for the following classifications:

- Recreation/Community Programs Coordinator
- Water System Worker I
- Construction Inspector II
- Public Safety Dispatcher
- Police Officer Trainee

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

Table 1: New Hires and Re-hires

Name	*Position*	*Department*	*Status**	*Effective Date*
Carlin Taylor	Animal Control Officer	Police Department	FT	7/16/22
Kristi Johnson	Program Manager – Grants	Finance Department	FT	7/18/22

Table 1: New Hires and Re-Hires, continued				
Name	*Position*	*Department*	*Status**	*Effective Date*
Maddyson Salazar	Program Leader I	Parks & Community Services	PT	7/26/22
Will Tackett	Director of Community Development	Community Development	FT	7/29/22
Elisa Perez	Administrative Assistant	Engineering	FT	8/1/22
Jose Navarro	Park Aide	Parks & Community Services	PT	8/8/22

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

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

Table 2: Promotions, Transfers, or Assignment Changes			
Name	*Old Position*	*New Position*	*Effective Date*
Christopher Anaya	Police Corporal	Police Sergeant	7/30/22
Blake Short	Police Officer II	Police Corporal	7/30/22

The following employees separated from employment since our last report.

Table 3: Separations				
Name	*Position*	*Department*	*Status**	*Effective Date*
Sergio Garcia	Park Aide	Parks & Community Services	PT	9/15/21
Francisco Venegas Moreno	Park Aide	Parks & Community Services	PT	9/25/21
Daniel Medina	Park Aide	Parks & Community Services	PT	2/23/22
Antonio Nico	Park Aide	Parks & Community Services	PT	5/18/22
Heath Middleton	Police Officer II	Police Department	FT	7/15/22
Adrian Gomez	Park Aide	Parks & Community Services	PT	7/21/22

Table 3: Separations, continued				
Name	*Position*	*Department*	*Status**	*Effective Date*
Wesly Vasquez	Park Aide	Parks & Community Services	PT	7/22/22
Adam Gonzales	Administrative Analyst I	Public Works	FT	7/29/22
Dominick Delgadillo	Public Works Maintenance Worker I	Public Works – Safe & Clean Team	PT	7/29/22
Kristin Lindlief	Police Officer Trainee	Police Department	FT	8/14/22
Jason Valdez	Police Officer II	Police Department	FT	8/5/22
Matthew Sauceda	Police Officer II	Police Department	FT	8/7/22

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

FINANCIAL IMPACT:

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

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

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

ALTERNATIVES:

This report is for informational purposes only.

ATTACHMENTS:

None

REPORT TO CITY COUNCIL

Approved by:

Arnoldo Rodriguez, City Manager

Council Meeting of: August 17, 2022

Agenda Number: B-4

SUBJECT:

Remote City Council Meetings Under Brown Act Requirements (Assembly Bill 361)

RECOMMENDATION:

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

SUMMARY:

On January 19, 2022, the Council elected to return to remote meetings as permitted under AB 361. Approval of the resolution allows for the remote meeting procedures that the City had been using throughout the COVID-19 pandemic, subject to certain requirements that must be considered as part of the determination (by resolution) to adopt remote meeting protocols.

DISCUSSION:

The City may meet via remote teleconferencing if it adopts a resolution, that makes specific findings in support of conducting remote meetings. The City may extend the authorization in additional 30 day increments for the duration of the declared emergency, or until the Council decides to return to in-person meetings, or otherwise continues to comply with the regular remote meeting requirements of the Brown Act.

Table 1 identifies the differences between standard Brown Act remote teleconferencing and AB 361 teleconferencing. It is noted the City must still provide advance notice of public meetings and must continue to post meeting agendas consistent with the provisions of the Brown Act.

Table 1: *Comparison of Public Meeting requirements (Brown Act vs. AB 361)*	
Brown Act Requirement	*Requirement Under AB 361*
If the legislative body of a local agency elects to use teleconferencing, it shall post agendas at all teleconference locations and conduct teleconference meetings in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the legislative body of a local agency.	▪ Agendas not required to be posted **at all teleconference locations.** ▪ Meeting must still be conducted in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the legislative body of a local agency.
If the legislative body of a local agency elects to use teleconferencing, each teleconference location shall be identified in the notice and agenda of the meeting or proceeding, and each teleconference location shall be accessible to the public.	▪ Agendas are not required to identify each teleconference location in the meeting notice/agenda. ▪ Local agencies are not required to make each teleconference location accessible to the public.
If the legislative body of a local agency elects to use teleconferencing during the teleconferenced meeting, at least a quorum of the members of the legislative body shall participate from locations within the boundaries of the territory over which the local agency exercises jurisdiction.	▪ No requirement to have a quorum of board members participate from within the territorial bounds of the local agency's jurisdiction.
If the legislative body of a local agency elects to use teleconferencing, the agenda shall provide an opportunity for members of the public to address the legislative body directly at each teleconference location.	▪ In each instance in which notice of the time of the teleconferenced meeting is given or the agenda for the meeting is posted, the legislative body shall also give notice of the manner by which members of the public may access the meeting and offer public comment. ▪ The agenda shall identify and include an opportunity for all persons to attend via a call-in option or an internet-based service option. ▪ The legislative body shall allow members of the public to access the meeting, and the agenda shall include an opportunity for members of the public to address the legislative body directly. ▪ In the event of a disruption which prevents the local agency from broadcasting the meeting to members of the public using the call-in option or internet-based service option, or in the

Table 1: *Comparison of Public Meeting requirements (Brown Act vs. AB 361)*	
Brown Act Requirement	*Requirement Under AB 361*
	event of a disruption within the local agency's control which prevents members of the public from offering public comments using the call-in option or internet-based service option, the legislative body shall take no further action on items appearing on the meeting agenda until public access to the meeting via the call-in option or internet-based service option is restored. ▪ Written/remote public comment must be accepted until the point at which the public comment period is formally closed; registration/sign-up to provide/be recognized to provide public comment can only be closed when the public comment period is formally closed.

ATTACHMENTS:

1. Resolution Regarding Remote Teleconference Meetings

RESOLUTION NO. _____

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

WHEREAS, COVID-19 (also known as the "Coronavirus Disease") is a respiratory disease that has spread across the globe, with thousands of confirmed cases in California, including the City of Madera; and

WHEREAS, on January 31, 2020, the United States Secretary of Health and Human Services declared a public health emergency based on the threat caused by COVID-19, and the President of the United States issued a Proclamation Declaring a National Emergency Concerning COVID-19 beginning March 1, 2020; and

WHEREAS, in response to COVID-19, the Governor of the State of California issued a Proclamation of a State of Emergency in response to COVID-19 on March 4, 2020; and

WHEREAS, the City Council of the City of Madera adopted a proclamation of a local emergency related to the COVID-19 virus on March 16, 2020; and

WHEREAS, the City of Madera ("City") is committed to preserving and fostering public access, transparency, observation, and participation in meetings of the City Council and Boards, Commissions, and Standing Committees (hereafter collectively referred to as "legislative bodies;" and

WHEREAS, all meetings of the City Council and legislative bodies are open and public as required by the Ralph M. Brown Act, Government Code sections 54950 – 54963, so that any member of the public may attend, observe, and participate in a meaningful way; and

WHEREAS, Government Section 54953 (b) (3) of the Brown Act allows a local legislative body to hold public meetings by teleconference and to make public meetings accessible telephonically or otherwise electronically to all members of the public seeking to attend and to address the local legislative body, as long as the following requirements are met:

1. Each teleconference location from which a member is participating is noticed on the agenda;

2. Each teleconference location is accessible to the public;

3. Members of the public must be able to address the body at each teleconference location;

4. At least one member of the legislative body must be physically present at the location specified in the meeting agenda; and

5. During teleconference meetings, at least a quorum of the members of the local body must participate from locations within the local body's territorial jurisdiction; and 54953(e) *et seq.*, allows for remote observation and participation in meetings by members of a legislative body and members of the public without compliance with the requirements of Government Code section 54953(b)(3), subject to certain conditions; and

WHEREAS, the initial required condition is a declaration of a state of emergency by the Governor pursuant to the California Emergency Services Act at Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state and within the boundaries of the City, caused by conditions as described in Government Code section 8558; and

WHEREAS, the Governor's Proclamation of a State of Emergency includes area within the jurisdictional boundaries of the City; and

WHEREAS, Government Code Section 54953(e)(3)(A-B) added by AB 361 provides an alternative to having public meetings in accordance with Government Code Section 54953(b)(3) when City Council has reconsidered the circumstances of the COVID-19 state of emergency and that the following circumstances exist:

1. The state of emergency as a result of COVID-19 continues to directly impact the ability of the members of City Council and the members of the City's Boards, Commissions, and Standing Committees to meet safely in person; and

2. The State of California and the County of Madera continue to recommend measures to promote social distancing.

WHEREAS, Government Code Section 54953(e) *et seq.* further requires that state or local officials have imposed or recommended measures to promote social distancing or the legislative body finds that meeting in person would present an imminent risk to the health or safety of attendees; and

WHEREAS, such conditions now exist in the City in that (i) State and Local officials recommend social distancing measures and (ii) emergency conditions evidenced by COVID-19 and its variants create ongoing COVID-19 cases, hospitalizations, and deaths and meeting in person would present imminent risk to health or safety of attendees; and

WHEREAS, the City Council affirms that it will allow for observation and participation by Council Members as well as Board, Commission, and Standing Committee Members and the

public via Zoom in an effort to protect the constitutional and statutory rights of all attendees; and

WHEREAS, Government Code Section 54953 (e)(3) requires that the City Council review the need and make findings for continuing the teleconferencing as authorized by AB 361 at least once every thirty days until the Governor terminates the state of emergency.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA HEREBY RESOLVES AS FOLLOWS:

Section 1. The above recitals are true and correct and are incorporated herein by this reference.

Section 2. The City Council finds that the state of emergency conditions related to COVID- 19 as set forth in the Governor's and City's Proclamations of Emergency and are on-going.

Section 3. The City Council further finds that state and county official recommend social distancing conditions causing imminent risk to attendees as described above exist.

Section 4. The City Council hereby recognizes and affirms the existence and conditions of a state of emergency as proclaimed by the Governor and the City in the City and affirms, authorizes, and proclaims the existence of a local emergency throughout the City.

Section 5. The City Council finds that the state of emergency as a result of COVID-19 continues to directly impact the ability of members of the City Council and the members of the City's Boards, Commissions, and standing committees to meet safely in person and such fact creates an imminent health risk to such members.

Section 6. The City Council hereby authorizes the City Council and all of the Boards, Commissions, and Standing Committees of City to conduct their meetings without compliance with Government Code section 54953(b)(3), and to instead comply with the remote meeting requirements as authorized by Government Code section 54953(e) *et seq*.

Section 7. The City Manager and City Clerk are authorized and directed to take all actions reasonably necessary to carry out the intent and purpose of this Resolution, including, conducting open and public meetings remotely in accordance with Government Code section 54953(e) *et seq.*, and other applicable provisions of the Brown Act, for all City Council meetings, and all Boards, Commissions, and standing committee meetings of the City.

Section 8. This Resolution shall take effect immediately upon its adoption and shall be effective until either (i) September 16, 2022 or (ii) such time as the City Council adopts a Subsequent Resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the City Council and all City legislative bodies may continue to meet remotely, without

compliance with Government Code section 54953(b)(3), but otherwise as permitted by Government Code section 54953(e) *et seq.*

* * *

REPORT TO CITY COUNCIL

Approved by:

Keith Helmuth, City Engineer

Arnoldo Rodriguez, City Manager

Council Meeting of: August 17, 2022

Agenda Number: B-5

SUBJECT:

Preparation of a Development Impact Fee Program Update

RECOMMENDATION:

Adopt a Resolution Approving Amendment No. 2 to Agreement with Colgan Consulting Corporation for Professional Services Related to the Preparation of a Development Impact Fee Program Update in the amount of $16,500

SUMMARY:

As part of a discussion on economic development tools and programs in the spring of 2017, the City Council (Council) approved a professional services contract with Colgan Consulting Corporation (Colgan) to prepare a Development Impact Fee (DIF) Program Report. A professional services contract with a cost of $46,250 was approved at the July 19, 2017 Council meeting. Subsequently Amendment No. 1 to the contract was approved by Council on March 17, 2021 which extended the contract to March 17, 2022. A draft report was prepared by Colgan and provided to the City during that time. Amendment No. 1 expired on March 17, 2022.

Given the passage of time and changes in law, staff requested a new proposal (Proposal) to update and finish the Development Impact Fee Program Report to address items that may require adjustment due to the passage time and recent changes in law. Colgan presented a proposal on July 11, 2022 to staff. Staff has reviewed the Proposal and agrees with scope and fee of $16,500.00.

DISCUSSION:

The basic structure of the DIF program was established through Council action in July of 2003. The program called for annual adjustments to the fees to reflect changes in construction costs for public improvements as identified by the Engineering News Record Construction Cost Index. However, just two adjustments have been approved since 2003 prior to selection of Colgan, the most recent of which was completed in 2007. An update to the fee study was completed in 2010

and reviewed by the Council in early 2011. Due to poor economic conditions, the study was not adopted, and no changes were made to the fee schedule.

As part of a discussion on economic development tools and programs in the spring of 2017, the Council authorized staff to proceed with an update to the DIF Program. A request for proposals was prepared and circulated, resulting in proposals from four firms, each with significant experience in similar work efforts. The submittal by Colgan was identified as the best overall proposal. A professional services agreement with Colgan Consulting Corporation was approved by Council on July 19, 2017.

Colgan completed a draft of the DIF Report (Report) in November of 2018. While this Report was considered complete at the time and ready for consideration by Council, staff has determined that the passage of time since it was originally completed and recent changes in law has resulted in the need to update several items in the draft report.

Once the Amendment is executed, Colgan has indicated that an update to the Report can be completed within three months subject to how quickly data can be provided.

FINANCIAL IMPACT:

Funding for the Amendment is available from the various impact fee revenue accounts. Costs of the Amendment will be funded from accounts in the proportions as that determined for the original agreement. Any remaining scope and unbilled fees from the contract and Amendment No. 1 are included in the Amendment.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

The 2025 Action Plan calls for an update to the impact fee program at least every two years or less. The recommended action is consistent with that direction, as well as with the various strategies which call for the provision of infrastructure to accommodate population growth, and the development of a financial plan to prepare for future growth.

The Report itself calls for fees to be reviewed annually and updated as necessary based on changes in the cost of park land, park improvements and other assets. The Report also recommends that studies be updated entirely every few years. Staff concurs with the recommendation contained within the draft Report.

ALTERNATIVES:

Should Council not to approve this Amendment, Council can direct staff to negotiate with Colgan on any or all terms included within the Colgan's Proposal.

ATTACHMENTS:

1. Resolution for Contract Amendment
2. Amendment No. 2
    a. Exhibit A, Proposal

ATTACHMENT 1

RESOLUTION NO. 22-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, APPROVING AMENDMENT NO. 2 TO AGREEMENT WITH COLGAN CONSULTING CORPORATION FOR PROFESSIONAL SERVICES RELATED TO THE PREPARATION OF A DEVELOPMENT IMPACT FEE PROGRAM UPDATE

WHEREAS, Title X, Chapter 8 of the Madera Municipal Code provides for a Development Impact Fee Program, which allows fees to be levied to mitigate impacts attributable to new development; and

WHEREAS, the Municipal Code requires that the periodic updates of the Fee Program be prepared to reflect changes in construction costs, development schedules, availability of other funds, and other factors; and

WHEREAS, the City entered into an agreement with Colgan Consulting Corporation (Colgan) on July 17, 2017 to prepare an update to the existing Development Impact Fee Program; and

WHEREAS, Colgan completed a draft of a Development Impact Fee Study Report (Report) on November 18, 2018 which has not been adopted; and

WHEREAS, the City approved Amendment No 1 to the agreement with Colgan on March 17, 2021; and

WHEREAS, the City desires to complete the update to the Report to reflect changes in costs, recent changes in law, and other items of relevance that require adjustments given passage of time; and

WHEREAS, Colgan submitted an acceptable scope of work and cost proposal for the desired work; and

WHEREAS, Amendment No. 2 to Agreement is necessary to revise the scope of work, compensation, changes in State law associated with impact fees, and delivery schedule for the DIF Program Report.

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

1. The above recitals are true and correct.

2. The Council approves Amendment No. 2 to Agreement with Colgan Consulting Corporation for Professional Services Related to the preparation of a Development Impact Fee Program Update as set forth in Attachment A to this resolution and incorporated by reference..

3. Council further authorizes extra services of up to 10 percent as approved by the City Engineer.

4. This resolution is effective immediately.

****

ATTACHMENT 2

AMENDMENT NO. 2 TO AGREEMENT WITH COLGAN CONSULTING CORPORATION FOR PROFESSIONAL SERVICES RELATED TO THE PREPARATION OF A DEVELOPMENT IMPACT FEE PROGRAM UPDATE

This Amendment No. 2 to the Agreement with Colgan Consulting for Professional Engineering Services Related to the Preparation of a Development Impact Fee Program Update (hereinafter called "Agreement"), between the City of Madera, a municipal corporation of the State of California, hereinafter called "CITY" and Colgan Consulting Corporation. hereinafter called "CONSULTANT" is entered into this 17th day of March 2021.

R E C I T A L S

WHEREAS, on July 19, 2017, CITY and CONSULTANT entered an Agreement to Prepare a Development Impact Fee Program Report; and

WHEREAS, on March 1, 2017, CITY and CONSULTANT entered an Agreement for Amendment No 1 to Prepare a Development Impact Fee Program Report update, hereinafter called "Amendment No 1"; and

WHEREAS, City has determined that Amendment No 2 is necessary given the passage of time since the original Development Impact Fee Program Report and Amendment No 1; and

WHEREAS, Amendment No. 2 it to complete the scope of work under the original Development Impact Fee Program Report and Amendment No 1, compensation, and delivery schedule for the additional professional services.

A G R E E M E N T

In consideration of the recitals listed above and the mutual obligations of the parties herein, CITY and CONSULTANT agree that the Agreement between CITY and CONSULTANT shall be amended as follows:

SECTION 1. Section 2 of the Agreement shall be amended by adding the following:

2. <u>SCOPE OF WORK</u>:

CONSULTANT shall provide the professional services necessary to update the 2018 Draft Impact Fee Study Report as set forth in EXHIBIT A, "Proposal to Update the 2018

Draft Impact Fee Study Report" (EXHIBIT A), attached hereto and incorporated herein by reference.

CONSULTANT accepts full responsibility for the scope of services provided by himself or any sub-consultants, if found necessary, for delivery of the project. CONSULTANT shall comply with applicable City of Madera design standards and requirements as directed by the CITY and applicable State and Federal requirements.

SECTION 2. Section 5 of the Agreement shall be amended to read as follows:

5. COMPENSATION

The basic fee for work listed in EXHIBIT A, attached hereto and incorporated herein by reference, for the work tasks itemized in the Scope of Services is $16,500.00.

SECTION 3. Section 7 of the Agreement shall be amended to read as follows:

7. EXTRA SERVICES

CITY agrees to pay CONSULTANT for extra services not contemplated hereunder as set forth in the Scope of Services or for such services as may be specifically requested by CITY through the City Engineer in writing and agreed to by CONSULTANT for an agreed to fixed fee or hourly rate of compensation of $150.00 per hour or for necessary expenses over that listed in the Exhibit A, provided, however, the City Engineer's authority under this provision is limited to expenditures not to exceed the amount of two thousand seven dollars ($2,700).

SECTION 4. Section 11, Subsection A of the Agreement shall be amended by adding the following:

11. TIME OF COMPLETION

A. Based on an agreed upon Notice to Proceed date, CONSULTANT shall complete the work listed in EXHIBIT A attached hereto and incorporated by reference within 3 months from the date of this Agreement.

SECTION 5. Section 11, Subsection D of the Agreement shall be amended to read as follows:

D. CONSULTANT shall complete all services required under this Agreement and Amendment 2 to this Agreement and this Agreement shall expire 12 months from full execution of this Amendment.

SECTION 6. Except as set forth in this Amendment No. 2, all other terms and condition in the Agreement shall remain in full force and effect.

In witness whereof, CITY and CONSULTANT have executed this Amendment No. 1 to the Agreement on the date first written above.

CITY OF MADERA	**COLGAN CONSULTING CORPORATION**
By: _____ Santos Garcia, Mayor	By: _____ Joseph Colgan, President
APPROVED AS TO LEGAL FORM	By: _____
By: _____ Hilda Cantu Montoy, City Attorney	Title:_____
	20-1147363 Taxpayer ID Number
ATTEST:	
By: _____ Alicia Gonzales, City Clerk	

EXHIBIT A
Proposal

EXHIBIT A
PROPOSAL

Colgan Consulting Corporation

July 11, 2022

Keith Helmuth, P.E.
City Engineer
City of Madera
428 East Yosemite Avenue
Madera, CA 93638

Subject: Proposal to Complete an Update the 2018 Draft Impact Fee Study Report

Dear Mr. Helmuth:

As you requested, I am submitting this proposal to finalize the update of the final draft impact fee study report that I originally submitted in November 2018. I completed a considerable amount of work on that update in 2021 under Amendment #1 to my Agreement with the City of Madera. However, as you know I was unable to complete the update before my contract with the City expired in March of 2021 because some of the necessary information was not available. In addition, AB 602, which was passed and signed into law late in 2021, established some new requirements that must now be addressed in the update before the impact fee study can be adopted by the City Council.

To briefly review my qualifications, I founded Colgan Consulting Corporation in 2004 after serving for more than 14 years as the principal impact fee consultant for David M. Griffith & Associates (DMG) and for MAXIMUS, Inc. which acquired DMG in 1998. I am the only employee of Colgan Consulting Corporation. For convenience, I may refer to myself in this proposal, but it should be understood that the City would be contracting with my company for this update.

I have specialized in impact fee nexus studies for over 30 years. Since I began work in this field in 1990, I have personally conducted over 150 impact fee studies in six states. Most of that work was done for California clients, but I have also done impact fee studies in Oregon, Utah, Arizona, New Mexico and Florida. I have served three terms on the Board of the National Impact Fee Roundtable (now the Growth and Infrastructure Consortium) and have spoken on impact fees at conferences and seminars nationally. My background also includes ten years working in local government as a planner and planning director.

Over the last few years, I have played a major role in impact fee studies for a number of other agencies including several fire districts and a park district as well as the cities of Rancho Cucamonga, La Quinta, Indio, Orland, Rocklin, Victorville and most recently Chowchilla. All of that work was completed as a subcontractor to NBS Government Finance Group with whom I have an exclusive subcontracting arrangement. However, since my work on the 2018 Madera study predates that relationship, NBS does not object to my contracting directly with the City to complete the Madera study.

Scope of Services. The purpose of the work addressed in this proposal is to finish updating the draft impact fee study prepared in 2018 and to make additional revisions in that report needed to bring it into compliance with amendments to State law contained in

Assembly Bill 602, which passed in 2021. Two key requirements of AB 602 that are now in effect are: (1) that residential impact fees must be charged in proportion to unit size rather than by unit type; and, (2) that an impact fee nexus study must identify the existing level of service for each public facility (addressed in the study), identify the proposed new level of service and include an explanation of why the new level of service is appropriate. Each of these requirements will have to be addressed for most or all of the facilities covered in the impact fee study.

The following paragraphs discuss other work that will be necessary to finish updating the impact fee study. This proposal assumes that the methods used to calculate impact fees in the draft report will not change, but if the City wishes to update lists of existing or proposed facilities or estimated costs for those facilities as part of this update, those changes are covered by this proposal as long as the City provides that information in a form that can be inserted directly into tables in the report.

Chapter 1 – Introduction. Chapter 1 will be revised to address changes in California law since it was last updated.

Chapter 2 – Development Data. Existing development data in Chapter 2 will be updated to 2022 based on population and residential unit data from the California Department of Finance. If the City wishes to revise data on existing non-residential development, that information should be provided in a form that can be entered directly into the relevant tables in Chapter 2. This proposal assumes that there will be no change in the buildout development data used in the impact fee study.

Chapter 3 – Parks and Recreation. This chapter has not been updated since 2018 because information on existing facilities and replacement costs were not available in 2021 due to staff vacancies. This proposal assumes the City will provide information on existing parks, recreation facilities, and park maintenance equipment, including replacement costs, in a form that can be inserted directly into the tables in Chapter 3.

Chapter 4. Police Facilities. This chapter was updated in 2021. If the City wishes to provide updated information on existing facilities, vehicles or equipment, that information should be provided in a form that can be entered directly into the relevant tables in Chapter 4. The calls-for-service factors used to allocate costs in Chapter 4 are based on the original analysis from the 2018 study, which used 2017 data. An updated analysis was done in 2021 using 2020 data but the resulting factors were not used in the 2021 update because some of the results appeared to be skewed by conditions during the COVID lockdown. If the City wants the calls-for-service analysis to be updated again, an additional amount is shown in the cost proposal to cover that work.

Chapter 5. Fire Protection Facilities. This chapter was updated in 2021. If the City wishes to provide updated information on existing facilities, vehicles or equipment, that information should be provided in a form that can be entered directly into the relevant tables in Chapter 5.

Chapter 6. General Government Facilities. This chapter was updated in 2021. If the City wishes to provide updated information on existing facilities or vehicles, that information should be provided in a form that can be entered directly into the relevant tables in Chapter 6.

Chapter 7. Transit. Updates to this chapter were not completed in 2021 but it appears most of the information needed to complete those updates is now available. That information should be provided in a form that can be entered directly into the relevant tables in Chapter 7.

Chapter 8. Water. This chapter was updated in 2021. If the City wishes to provide updated information on facility costs or other data relevant to the analysis, that information should be provided in a form that can be entered directly into the relevant tables in Chapter 8.

Chapter 9. Sewer. Some of the cost information needed to finish updating this chapter was not available in 2021 and decisions are needed about what costs to include in the impact fee calculations.

Chapter 10. Storm Drainage. This chapter was updated in 2021. If the City wishes to provide updated information on facility costs or other data relevant to the analysis, that information should be provided in a form that can be entered directly into the relevant tables in Chapter 8.

Chapter 11. Streets. Cost information needed to finish updating this chapter was not available in 2021 and decisions are needed about what costs to include in the impact fee calculations.

Chapter 12. Implementation. This chapter will be updated to address changes in State law since the previous draft was completed. If desired by the City, an appendix containing a detailed list of transportation improvements and estimated costs used in the calculation of the transportation impact fees will be added to the report. Information to be included in that appendix will be provided by the City.

Impact Fee Comparison. This proposal does not include the cost of updating the impact fee comparison prepared in 2021. However, Colgan Consulting can provide some comparison data from a recently completed study for the City of Chowchilla. That information is now in the public record.

On-site Meetings. This proposal assumes that it will not be necessary for the consultant to attend any on-site meetings to complete the impact fee study update. The cost of attendance at public meetings with the City Council or other groups to present and discuss the updated report are shown as an optional cost in the cost proposal below.

Cost Proposal. The cost of the services described in this proposal are shown below. According to my records, the unused balance on Amendment #1 is $7,825.00.

Update impact fee study report	$12,500.00
Update analysis of police calls for service (optional)	$1,500.00
Subtotal	**$14,000.00**
Time and travel expenses for each on-site public meeting*	$1,250.00
Total Not to Exceed Amount **	**$16,500.00**

* The cost for public meetings attended remotely is $500.00 each.
** Not to exceed amount includes the cost of two on-site public meetings.

Colgan Consulting will submit monthly invoices to the City based on time and expenses charged to this project each month.

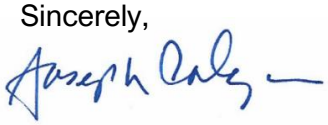
Deliverables. As the update proceeds, preliminary drafts of each chapter will be submitted to the City for review and comment. Once drafts of all chapters have been completed, an administrative draft of the entire report will be submitted for review and comment. A final draft report will then be prepared for review by the City Council and the public. If necessary, any additional revisions will be incorporated into the final report.

All versions of the report will be submitted electronically in .pdf format. Upon completion of the work, the original Word and Excel documents prepared as part of this study will be submitted to the City.

Timeline. The time required to complete the update is expected to be two-to-three months, but that time will depend on how quickly data needed for the update is provided by the departments. For contract purposes, I recommend a term of six months.

This proposal will remain valid for a period of 45 days. As president of Colgan Consulting Corporation, I am authorized to make binding commitments for the company.

Sincerely,



Joseph Colgan
President

REPORT TO CITY COUNCIL

Approved by:

Alicia Gonzales, City Clerk

Arnoldo Rodriguez, City Manager

Council Meeting of: August 17, 2022

Agenda Number: B-6

SUBJECT:

2022 Old Timers Day Parade and Booths in the Park event entries

RECOMMENDATION:

Approve a Minute Order authorizing the City Manager to execute documents necessary for any City entries in the Old Timers Day Parade and related Booths in the Park event scheduled September 24, 2022

SUMMARY:

The City Council and various City departments have traditionally participated in the Old Timers Day Parade. The parade is one of Madera's most historic and longest legacies. This day marks the parade's 91st year of history. In order for the City Council or other City departments to participate in the parade event or booths in the park, applications including hold harmless agreements, must be executed.

DISCUSSION:

The 2022 Madera Old Timers' Day Parade and Booths in the Park event will occur on Saturday, September 24, 2022. The City Council has historically participated in the event, as well as City departments. In order to participate, applications and hold harmless agreements must be executed on behalf of the City and submitted to event organizers. The requested action is to authorize the City Manager to execute any required documentation for these entries on behalf of the City.

FINANCIAL IMPACT:

The parade and park events have various entry fees depending on the type of entry. Cost ranges from $40 to $100 depending on the entry. Funds to pay for the entry fees would come from existing budgeted dollars; there is no request for additional appropriation of funds.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

While this action is not specifically identified in the Vision and Action Plan; it is closely aligned with Strategy 317.4, develop, and encourage gatherings, festivals, and events.

ALTERNATIVES:

The Council may direct staff not to participate in the parade.

ATTACHMENTS:

1. Parade Entry Form and Hold Harmless Agreement
2. Booths in the Park Application and Liability Release and Hold Harmless Agreement

Category of Entries *(SELECT ONE)*

(see parade rules #5 & #6)

Class: 1 Floats
- 1. Commercial
- 2. Youth Groups
- 3. Organizations

Class 2: Military Units
- 1. Drill Teams
- 2. Color Guard

Class 3: Bands
- 1. High School (over 1600 students)
- 2. High School (700-1599)
- 3. High School (100-699)
- 4. Junior High School

Class 4: Drill Teams (Non Military)
- 1. Auxiliary – Jr.
- 2. Auxiliary – Sr.

Class 5: Majorette/Drum Majors
- 1. Majorette, Peewee Group (3 or more)
- 2. Majorette, Single Junior
- 3. Majorette, Single Senior
- 4. Majorette, Jr. Group (3 or more)
- 5. Majorette, Sr. Group (3 or more)
- 6. Drum Major, Junior. High School
- 7. Drum Major, Senior High School

Class 6 Open Class
- 1. Future Horseman (ages 1 - 8) Costume or Western
- 2. Junior Equestrian (ages 9 - 12)

Class 7: Divided Classes (Male & Female)
- 1. Mounted Group
- 2. Color Guard
- 3. Charro/Charra
- 4. Parade Horse or Pony
- 5. Charro/Charra Costume
- 6. Working Horse Western – Jr.
- 7. Working Horse Western – Sr.
- 8. Fancy Dressed Western – Jr.
- 9. Fancy Dressed Western – Sr.
- 10 Plain Western – Jr.
- 11 Plain Western – Sr.
- 12 Novelty – Fiesta (Jr. & Sr.)

Class 8: Hitch Classes
- 1. Horse
- 2. Pony
- 3. Mule

Class 9: Special Groups
- 1. Antique Auto
- 2. Antique Auto Group (3 or more)
- 3. Classic Auto
- 4. Classic Auto Group (3 or more)
- 5. Decorated Auto, Truck, Car, or Boat
- 6. Dune Buggy or 4-Wheel Drive
- 7. Comic
- 8. Street Rods
- 9. Motorcycle
- 10 Old Fire Trucks

Class 10: Youth Groups
- 1. Dance Group
- 2. Performing Gymnastics Group
- 3. Youth Comic
- 4. Scout Troops
- 5. Bike Group/Clubs
- 6. Cheer
- 7. Youth Activities-Other

Class 11: Non-Judged
- 1. Commercial
- 2. Political Individual/Group
- 3. Miscellaneous

Entry Fees:

Political	$100.00
All Others	$45.00
Late Fees (after 9/10/2021)	$20.00

No Entry Fee for Bands

Completed signed application and hold harmless agreement can be mailed or delivered to:

Old Timers' Day Parade
c/o Madera Chamber of Commerce
120 North E Street
Madera, CA 93638

Or email forms to: 559agent@gmail.com

Please make checks payable to:
Madera Downtown Association

PARADE RULES

1. Parade starts at 10:00 a.m. SHARP!
2. Forward motion at all times. Units will be penalized for delay.
3. Maintain approximately 50 ft. between units.
4. NO throwing or distributing of candy or objects to spectators.
5. Junior Units are age 13 and under. (circle)
6. Senior Units are age 14 and older. (circle)
7. Bands should play often along route.
8. Identification numbers are to be placed in view of the judges (facing north).
9. Entries involving vehicles or animals must maintain control of same at all time.
10. Entries may enter in only one category.
11. Only one trophy awarded per entry.
12. Children under the age of 6 may not enter unless accompanied by a person 18 years of age or older.
13. Parade officials reserve the right to discharge any parade participant…
14. All vehicles participating in parade must be insured for liability.

PARADE GOES ON RAIN OR SHINE!

AWARDS CEREMONY

After the parade, and upon judges final tallying of scores, the Awards Ceremony will be held after the parade, at Courthouse Park.

AWARDS

1st, 2nd & 3rd Place categories receive trophies.

Bands: In addition to 1st, 2nd, and 3rd place trophies, the school who places 1st Overall (band, aux., and drum major) will receive $200.00

Equestrian: All will be judged by CAHA judge. The 1st Overall equestrian will receive $150.00, 2nd Overall will receive $100.00 and 3rd Overall will receive $50.00. Trophies will be awarded for all equestrian entries.

Questions ??

Call: 559-474-9901
Email: 559agent@.com

MADERA OLD TIMERS' DAY PARADE

Presented by Madera Downtown Association & Madera Sunrise Rotary

ROTARY INTERNATIONAL

ENTRY FORM

2021 Old Timers' Day Parade
Saturday, September 24, 2022
Entries Close September 14, 2022

City of Madera
Organization Name

Arnoldo Rodriguez
Authorized Representative

Address 205 W. 4th Street

City Madera Zip 93637

Phone 559-661-5405

Email agonzales@madera.gov

# of Participants_____ # of Vehicles_____

Entry Type_____
(ex: Semi-Trailer/Car/Truck/Horses/Float/Harley)

Approx. length of entry_____

Amount Enclosed $_____

My signature certifies the category of entry in which to be judged. In entering this event, I agree to accept the decision of the duly appointed judges. I have read and agree to abide by all rules and regulations of the event. I agree to release the Madera Downtown Association, Madera Sunrise Rotary, and all their associates affiliates with this event from any, and all, responsibility for loss, damage, and/or personal injury to any person or property from any participation in this event. I also confirm that this entry holds a current liability insurance policy to cover event participation.

_____
Signature of Authorized Representative

2022 Old Timers Day Parade

HOLD HARMLESS AGREEMENT

In submitting this application, the Applicant (organization/group name) City of Madera, and its agents and those assigned, agrees to release and hold harmless the, Madera Downtown Association, City of Madera, Madera Sunrise Rotary Club, and their directors, members, employees, volunteers, and other representatives, and to promptly indemnify same, from and against any and all claims, actions, damages, liability of every typed and nature, including all costs and legal expenses incurred by the applicant or any other party, by reason of any activity arising under, or in connection with the applicant's participation in the Old Timers Day Parade including but not limited to loss of life, personal injury, and/or damage to property arising from, or out, of any occurrence, omission, or activity to such participation. In the event Madera Downtown Association, City of Madera, and Madera Sunrise Rotary Club shall be made a party to any litigation by or against the Applicant, then the Applicant shall hold the Madera Downtown Association, City of Madera, and Madera Sunrise Rotary Club harmless and shall pay all cost, expenses and attorney's fees incurred or paid by them in connection with such litigation. In signing below, I verify that in consideration of your acceptance of this entry, I intend to be legally bound myself , my heirs, executors and administrators, waive and release any and all rights I may have against Madera Downtown Association, City of Madera, and Madera Sunrise Rotary Club, and all other associated sponsors, promoters, and agents for any and all injuries suffered by me in conjunction with/and or arising in and out of my traveling to, participate in, and returning from Old Timers Day Parade.

By signing this document, the applicant certifies that they have read, understand and will comply with the Old Timers Day Parade Rules and Regulations. The applicant further certifies that all members participating in the unit identified in the application have been advised of and are knowledgeable of said rules and regulations and have agreed to comply with them. The applicant further agrees to hold harmless, the Madera Downtown Association, City of Madera, Madera Sunrise Rotary Club and its designated representatives, volunteers and sponsors, for all claims, damages and liability arising from any injury associated with the parade in all manner.

THIS HOLD HARMLESS AGREEMENT MUST BE SIGNED OR THE APPLICANT WILL NOT BE ADMITED TO THE PARADE.

I agree to the Hold Harmless Agreement.

_____

SIGNATURE OF AUTHORIZED REPRESENTATIVE TO GIVE CONSENT:

_____

Print Name of AUTHORIZED REPRESENTATIVE TO GIVE CONSENT

Date_____

The Madera Downtown Association & Madera Sunrise Rotary
2022 Old Timers' Day Parade
SATURDAY SEPTEMBER 24, 2022 AT 10:00 A.M.

Entries due by September 14, 2022

Announcers Script Information

Please tell us a little about your entry, your past awards, and other parades you've been involved in. If your entry is a float, please tell us who built it, the name of your sponsors, etc. This information will be read by the parade announcer and will be used in the pre-parade publicity. Please limit your script to 50 words. We will edit your script if necessary.

Your entry will be final when all paperwork; entry form, hold harmless agreement, publicity information sheet, and payment has been submitted. After completion of parade application forms, please make a copy for your records.

Mail or deliver your completed entry form, with payment (Cash, Check, or Credit Card, to):

Madera Old Timers' Day Parade c/o Madera Chamber of Commerce
120 N. E St. Madera, CA 93638
Or email forms to: 559agent@gmail.com

Please contact the parade organizer with any questions
at: 559agent@gmail.com or (559) 474-9901

BOOTHS IN THE PARK

@ Madera County Old Timers' Day Parade

Application Due Date: 09/02/2022

Application: All pages must be completed. *Only and all food vendors must complete the Concessionaire Health Permit Application.*

Event Details:
This year marks the 91st anniversary of the Old Timers' Day Parade! A 14-foot steel beam salvaged from the World Trade Center attacks will lead this year's parade. Following the parade, a groundbreaking ceremony will be held in Courthouse Park, serving as the beam's final resting place. Every year, thousands of people gather in Madera, California for the Old Timers' Day Parade. During and after, our guests like to enjoy the variety of foods and park activities at the Park.

Any club, church, service organization, business, or other organization may apply to participate in Booths in the Park at the Madera County Courthouse Park on Saturday, September 24th, 2022 from 8 am - 3 pm. Booth space will be available for applicants who will be able to sell foods, soft drinks, novelty items, arts and crafts, or distribute approved information.

Fees:
- **Standard booth space:** Forty Dollars ($40.00).
- **Political booths:** Seventy-Five dollars ($75.00).
- **Rain Insurance:** Ten dollars ($10.00). (*if it rains enough to impact the event, your entire fee would be refunded, including the insurance fee)*
- **Food Vendor Operations Food Permit:** One hundred & Twenty Nine dollars ($129)
  - *Non-Profits and Veterans may be exempt from this fee (see the Concessionaire Health Permit application for details)*
- **Checks made payable to *Madera Young Professionals***

Booth Space Details:
- Space location will be assigned approximately one week before the event. All approved applicants will receive a site map validating their location.
- Electrical outlets are limited so most spaces do not have power. These spaces will be prioritized for applicants serving consumable items. (Power is not guaranteed)
- Standard Booth space size is 10 x 10.
  - Exceptions can be made for food vendors.
  - Non-Food vendors may be required to pay for two spaces if the space is needed.

If you have any questions you may call MYP President Saim Mohammad (559)514-4516 or Event Chairman Alex Salazar (559)232-5668. Email: Maderayoungpro@gmail.com

Applicant's Information

Please Complete All Fields Below

Company Name: _____ **Date:** _____ **Time:** _____

Contact Name: _____

Contact Email: _____ **Contact Phone:** _____

Booth Space Type: (Standard or Political)_____

Please Complete All Required Questions Below

Question #1: What will you be selling? (If food or beverage, details of each product are required)

Details: _____

_____

Question #2: Does your booth require we provide you with electricity? (Please explain your need)

Details: _____

_____

Question #3: Will your booth be offering any free items or entertainment items for bye-passers?

Details: _____

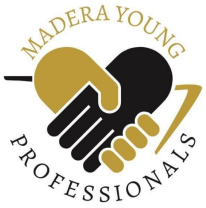
_____

For Internal Use Only

Total Payment Received:

Payment Method: (Check or Venmo):

Date Payment Received:



Madera Young Professionals Liability Release and Hold Harmless Agreement

My signature below confirms that I, _____ (Name), my business/organization, employees, and volunteers hereby release and hold the Madera Young Professionals, its board, and volunteers harmless from any and all claims, suits, actions, damages, and causes of action that may arise on September 24th, 2022 at the Madera Courthouse Park during the Booths in the Park event. I agreed to reserve space at this event with the understanding that it is a public event with no enclosed perimeter and no dedicated security.

Organization Name: _____ Role: _____

Print Signer Name: _____

Signature: _____ Date: _____

REPORT TO CITY COUNCIL

Approved by:

Keith Helmuth, P.E., Department Director

Arnoldo Rodriguez, City Manager

Council Meeting of: August 17, 2022

Agenda Number: C-1

SUBJECT:

Public Hearing to Consider the Proposed Annexation of Property Within the Vineyard Estates Phase III-A Subdivision into City of Madera Landscape Maintenance District Zone of Benefit 27B

RECOMMENDATION:

Adopt Resolution Approving Annexation No. 2022-04 for Annexation of Vineyard Estates Phase III-A Subdivision (Tract No. 21-S-02) into Zone of Benefit 27B, Confirming the Diagram and Assessment for City of Madera Landscape Maintenance District (LMD) Zone of Benefit 27B for Fiscal Year (FY) 2023/24; and Authorizing the City Clerk to File the Diagram and Assessment with the Madera County Auditor

SUMMARY:

This public hearing is for the purpose of annexing Vineyard Estates Phase III-A Subdivision (Tract No. 21-S-02) into the City's LMD. The Property is set forth in the attached resolution for Annexation No. 2022-04 for annexation to Zone of Benefit 27B.

On December 8, 2020, the City's Planning Commission approved Tentative Subdivision Map No. TSM 2020-04 for the Vineyard Estates Phase III-A Subdivision ("Project"). On August 4, 2022, City Council approved a resolution initiating proceedings pursuant to the Landscaping and Lighting Act of 1972 for the annexation of the Property into LMD Zone of Benefit 27B, to review the improvements and assessments for Fiscal Year 2023/24, and Set a Public Hearing. That hearing was set for August 18, 2022. The Proposed Resolution relates to the annexation of Project Property to the LMD Zone of Benefit.

DISCUSSION:

In June of 1991, the City formed the City of Madera Landscape Maintenance District which allowed for individual LMD's to be formed for the purposes of levying assessments against new development for the maintenance of landscaped areas including median islands, certain park strips, frontage road median islands and certain landscaped outlots. Ultimately, the creation of LMD's lead to a greater ability to provide projects that meet the City's goals of more attractive development. In recent years, the City has

taken efforts to halt or slow the growth of zones through annexation of new developments into existing zones where such annexation was logical.

The Final Map for the Project was approved City Council (Council) at the regular meeting of the Council on August 4, 2022. At the same meeting, Council approved a resolution initiating proceedings pursuant to the Landscaping and Lighting Act of 1972 for the annexation of the Property into LMD Zone of Benefit 27B, to review the improvements and assessments for FY 2023/24, and Set a Public Hearing. That hearing was set for August 18, 2022. Annexation of the Project into LMD Zone of Benefit 27B is one component of the project that must be approved prior to recordation of the Final Map.

LMD Zone 27B is responsible for maintenance of certain landscaped areas in the City located along Riverview Drive and Sunset Avenue.

City staff requests Council accept the signed and notarized covenant for Property attached to the resolution.

Annexation of this subdivision into Zone of Benefit 27B represents one of multiple items that must be completed prior to recordation of the Final Map and Improvement Agreement. Those items include:

- Annexation of the Project into LMD Zone of Benefit 27B shall be completed. This being the second meeting of two required to complete the process.
- Annexation of the Project into the City's Community Facilities District (CFD) shall be completed through a separate action to be presented to the Council.
- All taxes will be paid.
- Bonds and insurance requirements will be provided or as part of an encroachment permit application to construct off-site improvements in advance of the approval of the Improvement Agreement.
- Plan Check & Inspection Fee will be provided or as part of an encroachment permit application to construct off-site improvements in advance of the approval of the Improvement Agreement.

The Subdivider, DMP Development Corporation, Inc., A California Corporation has signed a Landowner's Consent for annexation into Zone of Benefit 27B of LMD. Pursuant to the California Environmental Quality Act (CEQA) Guidelines Section 15268(b)(3), approval of final subdivision maps is a ministerial action and is exempt from the requirements of CEQA.

FINANCIAL IMPACT:

Parcels within the subdivision will be responsible for participating in the cost of maintaining existing and proposed landscaping within the subject zone. As such, there are no financial impacts to the General Fund so long as assessments are adjusted in a timely manner.

In addition to the LMD, this Subdivision will also be included in the City's Community Facilities District (CFD) that is processed separately from the LMD. Inclusion in both of these districts in approving this subdivision assists in offsetting any impacts to the City's General Fund.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

Subdivisions are not specifically addressed in the vision or action plans. However, some components are consistent.

Action 134.1: Consider establishment of design/landscape standards for neighborhoods and business construction - *Current landscape design standards have been enforced which aid in the establishment of Well-Planned Neighborhoods and Housing.*

ALTERNATIVES:

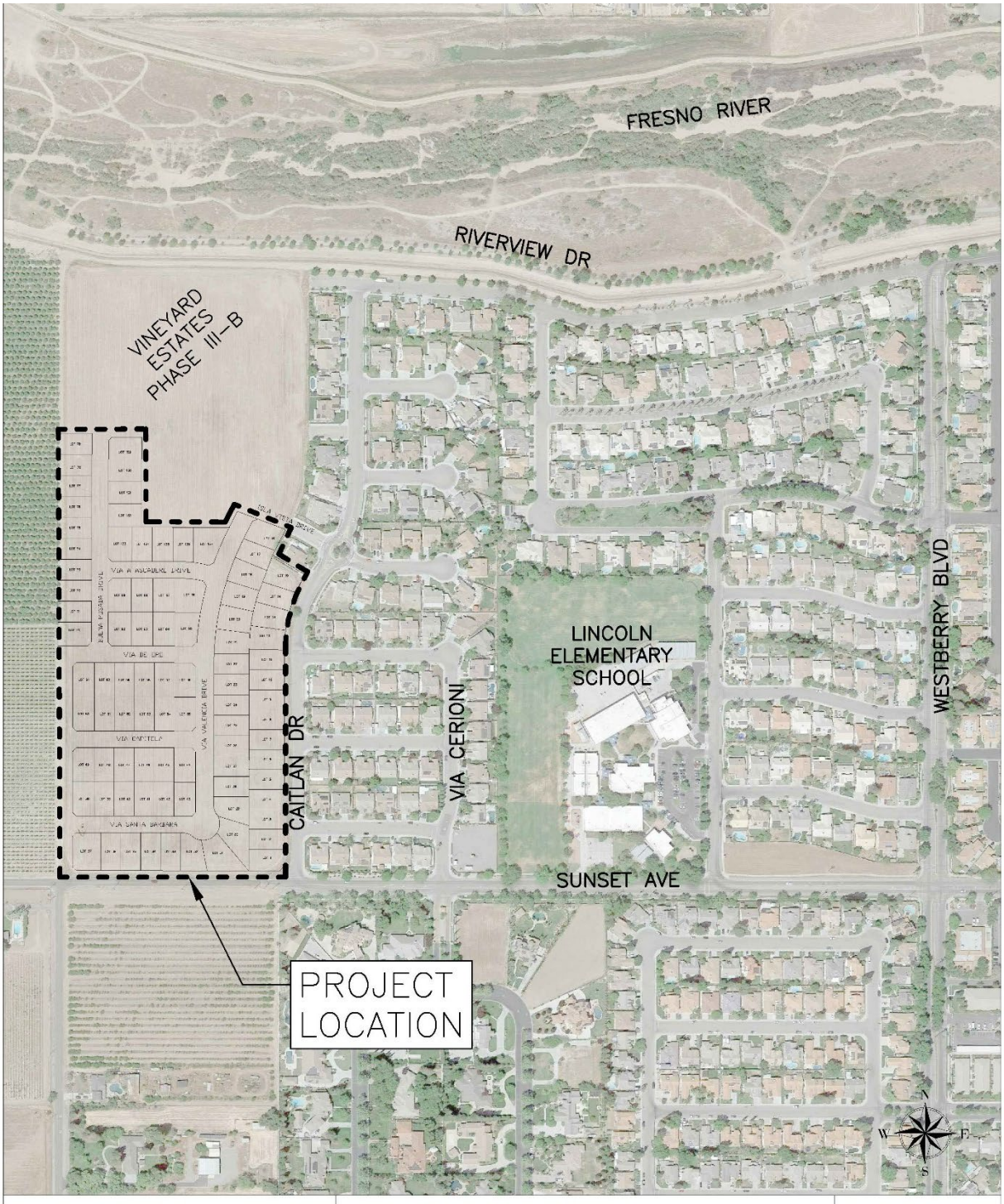
Not adopt resolution approving annexation. If Council does not approve annexation of parcels into the existing LMD zone, it would result in the inability to record the Final Map and for the Subdivider to complete the project. Disapproval will require the Council to make certain findings that specific conditions have not been met.

ATTACHMENTS:

1. Property Location Map
2. Resolution – Approving Annexation, Confirmation of the Diagram, and Assessments for Zone of Benefit 27B
    - Exhibit A – Zone of Benefit 27B Location Map
    - Exhibit B – Property to be Annexed into Zone of Benefit 27B Diagram
    - Exhibit C – Assessment Amounts
    - Exhibit D – Covenant – LMD Zone 27B

Attachment 1

Property Location Map



CITY OF MADERA
ENGINEERING DEPARTMENT
128 E. YOSEMITE
MADERA, CA 93638

VINEYARD ESTATES III-A
TRACT 21-S-02

DR BY: EP
CH BY:
DATE: 5/11/22
SCALE: NTS
SHT 1 OF 1

Attachment 2

Resolution
Approving Annexation, Confirmation of the Diagram, and Assessments for
Zone of Benefit 27B

RESOLUTION NO. 22-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, APPROVING ANNEXATION NO. 2022-04 FOR ANNEXATION OF VINEYARD ESTATES PHASE III-A SUBDIVISION (TRACT NO. 21-S-02) INTO ZONE OF BENEFIT 27B; CONFIRMING THE DIAGRAM AND ASSESSMENT FOR CITY OF MADERA LANDSCAPE MAINTENANCE DISTRICT ZONE OF BENEFIT 27B FOR FISCAL YEAR (FY) 2023/24; AND AUTHORIZING THE CITY CLERK TO FILE THE DIAGRAM AND ASSESSMENT WITH THE MADERA COUNTY AUDITOR

WHEREAS, the City of Madera Landscape Maintenance District (District) was formed by Resolution No. 91-67, approved June 17, 1991, pursuant to Part 2 of Division 15 of the Streets and Highways Code (Landscape and Lighting Act of 1972), herein the "Act"; and

WHEREAS, the recommended assessments for FY 2023/24 will reflect the cost of landscape maintenance provided by the City for said fiscal year; and

WHEREAS, the owner of property proposed to be annexed to Zone of Benefit 27B as described in **Exhibit "A"** and diagramed in **Exhibit "B**" attached hereto and incorporated herein by reference, have consented to said annexation and such annexation may be ordered without notice and hearing or filing of Engineer's Report, or both; and

WHEREAS, the assessment amounts are set forth in **Exhibit "C**"; and

WHEREAS, the property owner has agreed that the annual assessment is proportional to, and no greater than, the special benefit conferred on the property by being annexed into the Landscape Maintenance District.

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

1. The above recitals are true and correct.

2. That the public interest and convenience require that certain property described in Exhibit "A" and as diagrammed in Exhibit "B," both of which are attached hereto and by reference incorporated herein, be annexed to City Landscape Maintenance District as Zone of Benefit 27B for the maintenance and servicing of landscaping facilities.

3. The City Council hereby confirms the diagram and annual assessments and levies the assessments for FY 2023/24 for the same, as identified in Exhibits "A," "B" and "C," and as set forth in Exhibit "D" the Covenant for Landscape Maintenance District Zone of Benefit 27B which are all attached to this resolution.

4. The City Council accepts the Covenant for Landscape Maintenance District Zone of Benefit 27B attached to this resolution as Exhibit "D" and incorporated by reference.

5. Pursuant to Section 22641 of the Streets and Highways Code, the City Clerk is authorized and directed to forthwith file the diagram and assessments with Auditor of Madera County.

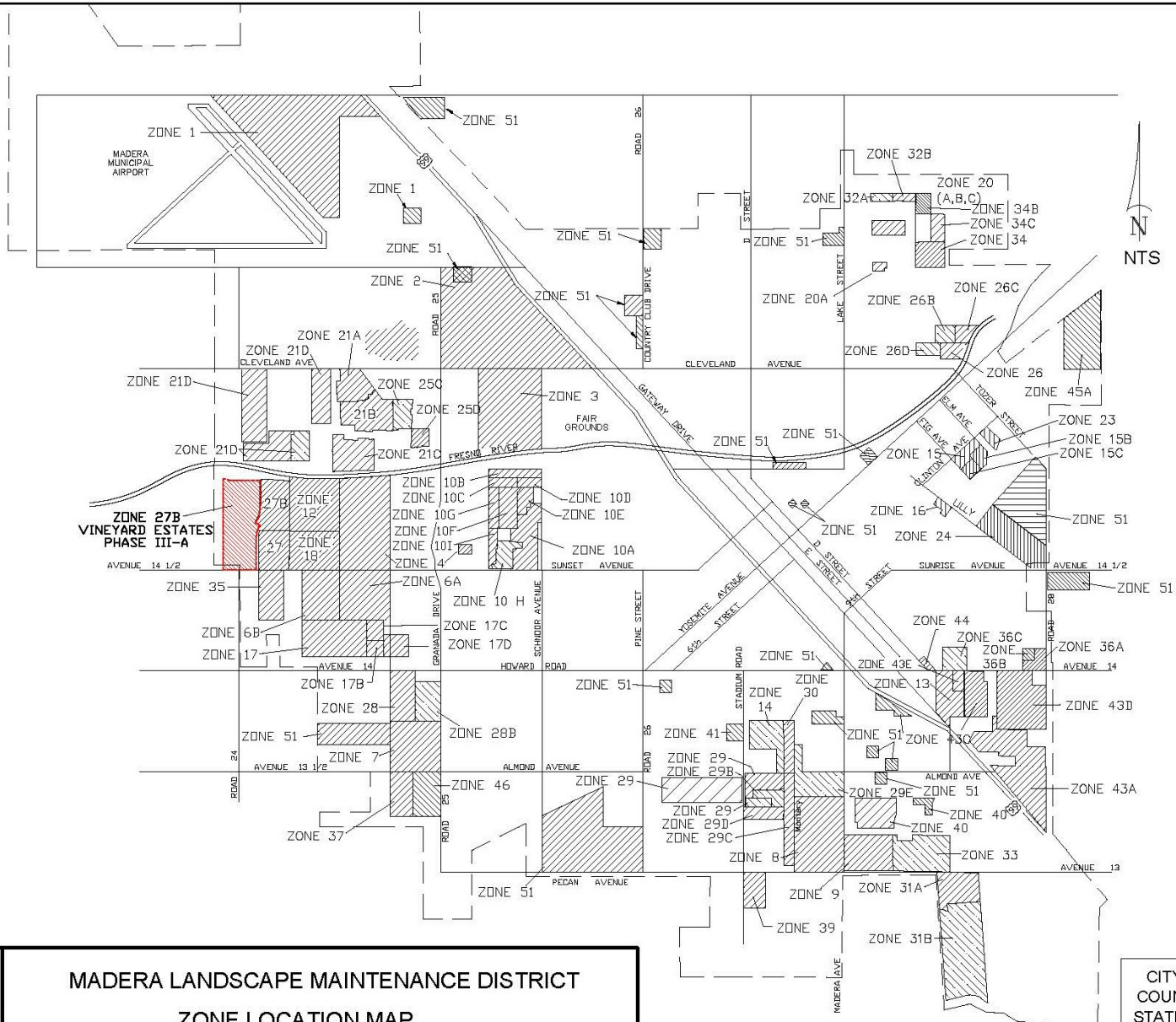
6. The City Engineer and City Clerk are collectively authorized to make any clerical corrections to this resolution and related documents.

7. This resolution is effective immediately upon adoption.

* * * * * * * * * * * * *

Exhibit A

Zone of Benefit 27B Location Map



MADERA LANDSCAPE MAINTENANCE DISTRICT

ZONE LOCATION MAP

CITY OF MADERA
COUNTY OF MADERA
STATE OF CALIFORNIA

REV. MAY 2022

Exhibit B

Property to be Annexed into Zone of Benefit 27B Diagram



SUNSET AVE.

CAITLAN DRIVE

NTS

LEGEND

PARCEL LOT BOUNDARY.

ASSESSOR'S BOUNDARY

1 SUBDIVISION PARCEL NUMBER

ASSESSMENT DIAGRAM
INCLUSION OF VINEYARD ESTATES PHASE III-A SUBDIVISION
INTO MADERA LANDSCAPE MAINTENANCE DISTRICT - ZONE 27B
CITY OF MADERA, COUNTY OF MADERA, STATE OF CALIFORNIA

CITY OF MADERA

VINEYARD ESTATES
PHASE III-A
SUBDIVISION

REV. MAY 2022

Exhibit C

Assessment Amounts (Sheet 1 of 4)

Lot	Owner	Assessment Amount (FY 2023/2024)
1	DMP Development Corporation, Inc., A California Corporation	$ 48.88
2	DMP Development Corporation, Inc., A California Corporation	$ 48.88
3	DMP Development Corporation, Inc., A California Corporation	$ 48.88
4	DMP Development Corporation, Inc., A California Corporation	$ 48.88
5	DMP Development Corporation, Inc., A California Corporation	$ 48.88
6	DMP Development Corporation, Inc., A California Corporation	$ 48.88
7	DMP Development Corporation, Inc., A California Corporation	$ 48.88
8	DMP Development Corporation, Inc., A California Corporation	$ 48.88
9	DMP Development Corporation, Inc., A California Corporation	$ 48.88
10	DMP Development Corporation, Inc., A California Corporation	$ 48.88
11	DMP Development Corporation, Inc., A California Corporation	$ 48.88
12	DMP Development Corporation, Inc., A California Corporation	$ 48.88
13	DMP Development Corporation, Inc., A California Corporation	$ 48.88
14	DMP Development Corporation, Inc., A California Corporation	$ 48.88
15	DMP Development Corporation, Inc., A California Corporation	$ 48.88
16	DMP Development Corporation, Inc., A California Corporation	$ 48.88
17	DMP Development Corporation, Inc., A California Corporation	$ 48.88
18	DMP Development Corporation, Inc., A California Corporation	$ 48.88
19	DMP Development Corporation, Inc., A California Corporation	$ 48.88
20	DMP Development Corporation, Inc., A California Corporation	$ 48.88
21	DMP Development Corporation, Inc., A California Corporation	$ 48.88
22	DMP Development Corporation, Inc., A California Corporation	$ 48.88

Exhibit C

Assessment Amounts (Sheet 2 of 4)

Lot	Owner	Assessment Amount (FY 2023/2024)
23	DMP Development Corporation, Inc., A California Corporation	$ 48.88
24	DMP Development Corporation, Inc., A California Corporation	$ 48.88
25	DMP Development Corporation, Inc., A California Corporation	$ 48.88
26	DMP Development Corporation, Inc., A California Corporation	$ 48.88
27	DMP Development Corporation, Inc., A California Corporation	$ 48.88
28	DMP Development Corporation, Inc., A California Corporation	$ 48.88
29	DMP Development Corporation, Inc., A California Corporation	$ 48.88
30	DMP Development Corporation, Inc., A California Corporation	$ 48.88
31	DMP Development Corporation, Inc., A California Corporation	$ 48.88
32	DMP Development Corporation, Inc., A California Corporation	$ 48.88
33	DMP Development Corporation, Inc., A California Corporation	$ 48.88
34	DMP Development Corporation, Inc., A California Corporation	$ 48.88
35	DMP Development Corporation, Inc., A California Corporation	$ 48.88
36	DMP Development Corporation, Inc., A California Corporation	$ 48.88
37	DMP Development Corporation, Inc., A California Corporation	$ 48.88
38	DMP Development Corporation, Inc., A California Corporation	$ 48.88
39	DMP Development Corporation, Inc., A California Corporation	$ 48.88
40	DMP Development Corporation, Inc., A California Corporation	$ 48.88
41	DMP Development Corporation, Inc., A California Corporation	$ 48.88
42	DMP Development Corporation, Inc., A California Corporation	$ 48.88
43	DMP Development Corporation, Inc., A California Corporation	$ 48.88

Exhibit C

Assessment Amounts (Sheet 3 of 4)

Lot	Owner	Assessment Amount (FY 2023/2024)
44	DMP Development Corporation, Inc., A California Corporation	$ 48.88
45	DMP Development Corporation, Inc., A California Corporation	$ 48.88
46	DMP Development Corporation, Inc., A California Corporation	$ 48.88
47	DMP Development Corporation, Inc., A California Corporation	$ 48.88
48	DMP Development Corporation, Inc., A California Corporation	$ 48.88
49	DMP Development Corporation, Inc., A California Corporation	$ 48.88
50	DMP Development Corporation, Inc., A California Corporation	$ 48.88
51	DMP Development Corporation, Inc., A California Corporation	$ 48.88
52	DMP Development Corporation, Inc., A California Corporation	$ 48.88
53	DMP Development Corporation, Inc., A California Corporation	$ 48.88
54	DMP Development Corporation, Inc., A California Corporation	$ 48.88
55	DMP Development Corporation, Inc., A California Corporation	$ 48.88
56	DMP Development Corporation, Inc., A California Corporation	$ 48.88
57	DMP Development Corporation, Inc., A California Corporation	$ 48.88
58	DMP Development Corporation, Inc., A California Corporation	$ 48.88
59	DMP Development Corporation, Inc., A California Corporation	$ 48.88
60	DMP Development Corporation, Inc., A California Corporation	$ 48.88
61	DMP Development Corporation, Inc., A California Corporation	$ 48.88
62	DMP Development Corporation, Inc., A California Corporation	$ 48.88
63	DMP Development Corporation, Inc., A California Corporation	$ 48.88
64	DMP Development Corporation, Inc., A California Corporation	$ 48.88

Exhibit C

Assessment Amounts (Sheet 4 of 4)

Lot	Owner	Assessment Amount (FY 2023/2024)
65	DMP Development Corporation, Inc., A California Corporation	$ 48.88
66	DMP Development Corporation, Inc., A California Corporation	$ 48.88
67	DMP Development Corporation, Inc., A California Corporation	$ 48.88
68	DMP Development Corporation, Inc., A California Corporation	$ 48.88
69	DMP Development Corporation, Inc., A California Corporation	$ 48.88
70	DMP Development Corporation, Inc., A California Corporation	$ 48.88
71	DMP Development Corporation, Inc., A California Corporation	$ 48.88
72	DMP Development Corporation, Inc., A California Corporation	$ 48.88
73	DMP Development Corporation, Inc., A California Corporation	$ 48.88
74	DMP Development Corporation, Inc., A California Corporation	$ 48.88
75	DMP Development Corporation, Inc., A California Corporation	$ 48.88
76	DMP Development Corporation, Inc., A California Corporation	$ 48.88
77	DMP Development Corporation, Inc., A California Corporation	$ 48.88
78	DMP Development Corporation, Inc., A California Corporation	$ 48.88
79	DMP Development Corporation, Inc., A California Corporation	$ 48.88
80	DMP Development Corporation, Inc., A California Corporation	$ 48.88
81	DMP Development Corporation, Inc., A California Corporation	$ 48.88
82	DMP Development Corporation, Inc., A California Corporation	$ 48.88
83	DMP Development Corporation, Inc., A California Corporation	$ 48.88
84	DMP Development Corporation, Inc., A California Corporation	$ 48.88
85	DMP Development Corporation, Inc., A California Corporation	$ 48.88
86	DMP Development Corporation, Inc., A California Corporation	$ 48.88
87	DMP Development Corporation, Inc., A California Corporation	$ 48.88
88	DMP Development Corporation, Inc., A California Corporation	$ 48.88

Exhibit D

Covenant
LMD Zone 27B

RECORDING REQUESTED BY:
City of Madera
WHEN RECORDED RETURN TO:
City of Madera
205 W. 4th Street
Madera, CA 93637
Attention: City Clerk

Fee Waived per Section 27383 & 27388.1(a)(2)(D) of the Government Code

COVENANT
LANDSCAPE MAINTENANCE DISTRICT

ZONE OF BENEFIT 27B

This covenant and agreement is by and between the City of Madera, a general law city ("City"), and DMP Development Corporation, Inc., A California Corporation ("Covenantor") located at 2001 Howard Road, Ste. 211, Madera, CA 93637, and is effective the date first appearing on the Clerk's Attestation and signature for the City of Madera.

RECITALS

A. Covenantor is the owner and developer of that certain real property in the City of Madera, County of Madera, State of California, hereinafter referred to as "the Subject Property," and more particularly described as:

THE LAND DESCRIBED HEREIN IS SITUATED IN THE STATE OF CALIFORNIA, COUNTY OF MADERA, CITY OF MADERA, DESCRIBED AS FOLLOWS:

A PORTION OF PARCEL 4 OF PARCEL MAP NO. 02-P-03, ACCORDING TO THE MAP THEREOF RECORDED NOVEMBER 4, 2002 IN BOOK 50 OF MAPS, AT PAGES 115 AND 116, MADERA COUNTY RECORDS, DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF SAID PARCEL 4, THENCE SOUTH 00°07'17"WEST, A DISTANCE OF 541.43 FEET, TO THE POINT OF BEGINNING.

THENCE CONTINUING THENCE SOUTH 00°07'17" WEST, A DISTANCE OF 1325.43 FEET;
THENCE SOUTH 89°54'52" EAST, A DISTANCE OF 714.39 FEET;
THENCE NORTH 00°05'08" EAST, A DISTANCE OF 676.96 FEET TO A POINT ON A TANGENT CURVE, CONCAVE SOUTHEASTERLY, HAVING A RADIUS OF 400 FEET;
THENCE NORTHEASTERLY ALONG SAID CURVE AN ARC DISTANCE OF 122.96 FEET THROUGH A CENTRAL ANGLE OF 17°36'46";

THENCE NORTH 89°54’52” WEST, A DISTANCE OF 34.49 FEET TO THE BEGINNING OF A NONTANGENT CURVE, CONCAVE SOUTHEASTERLY, HAVING A RADIUS OF 433.00 FEET, THE INITIAL RADIAL OF WHICH BEARS NORTH 73°40’59” WEST;
THENCE NORTHEASTERLY ALONG SAID CURVE AND ARC DISTANCE OF 113.23 FEET THROUGH A CENTRAL ANGLE OF 14°58’57”;
THENCE NORTH 58°48'01" WEST, A DISTANCE OF 115.00 FEET;
THENCE NORTH 27°01'22" EAST, A DISTANCE OF 140.38 FEET TO THE BEGINNING OF A NONTANGENT CURVE, CONCAVE SOUTHWESTERLY, HAVING A RADIUS OF 327.00 FEET, THE INITIAL RADIAL OF WHICH BEARS NORTH 21°07'59" EAST;
THENCE NORTHWESTERLY ALONG SAID CURVE AN ARC DISTANCE OF 3.03 FEET THROUGH A CENTRAL ANGLE OF 0°31'53";
THENCE NORTH 69°23'55" EAST, A DISTANCE OF 85.65 FEET;
THENCE NORTH 22°20'59" WEST, A DISTANCE OF 16.22 FEET TO THE BEGINNING OF A NONTANGENT CURVE, CONCAVE NORTHWESTERLY, HAVING A RADIUS OF 427.00 FEET, THE INITIAL RADIAL OF WHICH BEARS SOUTH 65°36'03" EAST;
THENCE NORTHEASTERLY ALONG SAID CURVE AN ARC DISTANCE OF 11.14 FEET THROUGH A CENTRAL ANGLE OF 1°29'43";
THENCE NORTH 69°23'55" WEST, A DISTANCE OF 33.37 FEET TO A POINT ON A TANGENT CURVE, CONCAVE SOUTHWESTERLY, HAVING A RADIUS OF 400.00 FEET;
THENCE NORTHWESTERLY ALONG SAID CURVE AN ARC DISTANCE OF 37.76 FEET THROUGH A CENTRAL ANGLE OF 5°24'33";
THENCE SOUTH 15°11‘32” WEST, A DISTANCE OF 25.00 FEET;
THENCE SOUTH 23°26’20” EAST, A DISTANCE OF 16.10 FEET;
THENCE SOUTH 27°01’02” WEST, A DISTANCE OF 92.89 FEET;
THENCE NORTH 89°52’43” WEST, A DISTANCE OF 263.39 FEET;
THENCE NORTH 00°07’17” EAST, A DISTANCE OF 271.14 FEET;
THENCE NORTH 89°52’43” WEST, A DISTANCE OF 150.00 FEET;
THENCE NORTH 00°07’17” EAST, A DISTANCE OF 10.21 FEET;
THENCE NORTH 89°52’43” WEST, A DISTANCE OF 101.00 FEET, TO THE POINT OF BEGINNING

B. A condition of approval of Vineyard Estates Phase III-A Subdivision (Tract No. 21-S-02) is a requirement that, prior to Final Map recordation, the Covenantor will annex the property to the City of Madera Landscape Maintenance District 27B (“District No.27B”) to levy and collect assessments to cover the cost of maintaining all landscaping, and irrigation systems within the LMD Zone of Benefit 27B public right-of-way. The Covenantor is also required to disclose to all potential lot buyers that the Property has been annexed into LMD Zone of Benefit 27B. Said condition is set forth in Resolution No. 1864 as Condition No. 54 (hereafter “LMD Condition”).

C. The Covenantor and the City desire to enter into this covenant ("Covenant") providing for such annexation and notice to satisfy the LMD Condition for the Subject Property.

COVENANT AND AGREEMENT

In consideration of the foregoing recitals which are incorporated by reference and to satisfy the LMD Condition, the Covenantor hereby covenants, promises, and agrees with the City for the benefit of the City and benefitted properties that the Subject Property shall be held, conveyed, encumbered, used, occupied, developed, maintained, and improved subject to the following covenants, conditions, and restrictions, which are for the purpose of enhancing attractiveness, usefulness, value, desirability, and safety of the Subject Property, the surrounding property and the public at large, and to minimize possible adverse effects on the public health, safety, peace, and general welfare. Each of the covenants, conditions, and restrictions contained in this Covenant shall run with the Subject Property and shall be binding upon and inure to the benefit of each successive owner of the Subject Property and Covenantor's heirs, successors, and assigns during Covenantor's ownership thereof.

1. The Covenantor agrees that prior to the recordation of Phase 1 of Tentative Map No. Tract No. 21-S-02, Covenantor will annex the property to LMD No. 27B to be levied and assessments collected to cover the cost of maintaining landscaping and irrigation systems within the LMD No. 27B public right-of-way.

2. The Covenantor agrees to disclose to all potential lot buyers, prior to transfer of ownership, that the parcel within the Subject Property is part of LMD Zone of Benefit 27B.

3. The conditions of this Covenant are intended to benefit the Subject Property, the public, the City and its public properties. Accordingly, it is agreed the City shall have the right to enforce this Covenant by any legal or equitable means, including, but not limited to, obtaining an order of specific performance, against the Covenantor and such person or persons in actual possession of Subject Property who directly or who through any agent violate the terms hereof.

4. The Covenantor consents to an annual assessment on the Subject Property(ies). The assessment, based on dwelling units, currently in an amount not to exceed per dwelling unit with the assessment per parcel being proportional to the number of dwelling units situated on each

parcel(s). The Covenantor agrees that this assessment is proportional to, and no greater than, the special benefit conferred on the Subject Property by being annexed into the LMD. The Covenantor also consents to an annual change in the range of the assessment in the amount of the Engineering News Record Construction Cost Index (ENRCC), plus two percent (2%). The Covenantor agrees that if such change in the range of the assessment is implemented less frequently than an annual basis, the change may be based upon the total change in the ENRCC Index since the most recent change in the assessment plus two percent per year. The Covenantor further agrees that temporary decreases in assessment do not represent a waiver of other provisions of this covenant and that the assessment may later be reset to an amount consistent with the assessment prior to the reduction plus the total change in the ENRCC Index plus two percent.

5. The waiver by either party of a breach by the other of any provision of this Covenant shall not constitute a continuing waiver or a waiver of any subsequent breach of either the same or a different provision of this Covenant. No provisions of this Covenant may be waived unless in writing and signed by all parties to this Covenant. Waiver of any one provision herein shall not be deemed to be a waiver of any other provision herein.

6. If either party is required to commence any proceeding or legal action to enforce or interpret any term or condition of this Covenant, including enforcement of a lien thereunder or under LMD Zone of Benefit 27B, the prevailing party in such proceeding or action shall be entitled to recover from the other party its reasonable attorney's fees and legal expenses. For the purposes of this Covenant, “attorneys’ fees” and “legal expenses” include, without limitation, paralegals’ fees and expenses, attorneys, consultants fees and expenses, expert witness fees and expenses, and all other expenses incurred by the prevailing party’s attorneys in the course of the representation of the prevailing party in anticipation of and/or during the course of litigation, whether or not otherwise recoverable as “attorneys’ fees” or as “costs” under California law, and the same may be sought and awarded in accordance with California procedure as pertaining to an award of contractual attorneys’ fees.

7. The provisions of this Covenant shall be deemed independent and severable and the validity or partial invalidity or unenforceability of any one provision or portion thereof shall not affect the validity or enforceability of any other provision hereof. Whenever the context of

the Covenant so requires, in interpreting this Covenant, any gender includes the other genders, the singular includes the plural, and the plural includes the singular.

8. This Covenant shall not be deemed to confer any rights upon any individual or entity which is not a party hereto. The parties hereto expressly disclaim any such third-party benefit.

9. This Covenant may be amended only by a written instrument signed by both the City and the record owner of the Subject Property. Such instrument must be recorded in the Official Records of the County of Madera.

10. This Covenant may be executed in any number of counterparts, each of which shall be deemed an original, but all of which, taken together, shall constitute one and the same instrument.

IN WITNESS WHEREOF, the parties duly executed this Covenant.

City:
CITY OF MADERA
a Municipal Corporation

By: _____
Santos Garcia
Mayor

APPROVED AS TO FORM:

By: _____
Hilda Cantu Montoy
City Attorney

APPROVED

By: _____
Keith B. Helmuth, P.E.
City Engineer

Covenantor:
DMP DEVELOPMENT CORPORTAION, INC.,
A CALIFORNIA CORPORATION

By: _____
Michael A. Pistoresi
CEO

ATTEST:

By: _____
Alicia Gonzales
City Clerk

Date: _____

(*Attach Notary Acknowledgments*)

REPORT TO CITY COUNCIL

Approved by:

Keith Helmuth, City Engineer

Arnoldo Rodriguez, City Manager

Council Meeting of: August 17, 2022

Agenda Number: D-1

SUBJECT:

Consultant Services Agreement with Mark Thomas for Grant Preparation Services for Yosemite Avenue Improvements

RECOMMENDATION:

Adopt a Resolution approving a consultant services agreement with Mark Thomas in the amount of $98,600 for grant preparation services for the Yosemite Avenue improvements, City Project R-95

SUMMARY:

In April 2020, the City Council (Council) adopted the State Route 145 Yosemite Avenue as Downtown Main Street Plan (Plan). This Plan was created to guide the development and redevelopment of the downtown district toward the vibrant, multi-cultural hub envisioned by Vision Madera 2025 and the City's General Plan. Caltrans has a project to improve State Route 145 for which they have indicated a willingness to construct some of the recommendations from the Plan. However, they do not have the funding to incorporate all the recommendations into their project. City staff is attempting to generate additional funding, through grants, to help complete these improvements.

DISCUSSION:

Within this Plan, multi-modal improvements and complete streets elements were identified for Yosemite Avenue and the downtown area. The goal of these improvements is to help provide a safer environment, reduce congestion, reduce greenhouse gas emissions, and help make the downtown area a destination for the community.

Caltrans is currently working on a project to repave State Route 145 from Pecan Avenue to beyond Tozer Street. After discussions between Caltrans and the City, Caltrans has agreed to incorporate improvements identified in the Plan into their project. With additional funding they

secured, Caltrans has agreed to restripe Yosemite Avenue to include a road diet, which will reduce the number of travel lanes from two in each direction to one in each direction. They have also agreed to incorporate Complete Streets elements into their project. These elements include:

- Bulb-outs at the intersections
- High visibility crosswalks, and
- Sidewalk where gaps exist

Because of funding limitations however, Caltrans cannot construct all the recommended Yosemite Avenue improvements from the Plan on Yosemite Avenue.

Staff has considered alternate ways to construct the recommended improvements. One option would be to obtain grant funding that could then be added directly to Caltrans project where their existing design and subsequent construction contract could build the improvements. A second option would be for the City to obtain a grant for our own, separate, capital project that would follow the completion of the Caltrans project. This second option could also include improvements that extend outside the limits of the Caltrans project that were studied as part of the Plan.

Staff reached out to Mark Thomas, who developed the Plan, for assistance with preparing grant applications with the goal of obtaining additional funding that would allow the construction of the improvements beyond what Caltrans is currently able to do within current available funding. Mark Thomas has proposed to complete an analysis of funding opportunities and apply for a grant with the Reconnecting Communities Pilot Grant Program as the base work items (Refer to Exhibit A). It is possible the analysis of funding opportunities may shift the focus of the initial grant to another grant program.

A fee of $98,600, which includes $9,000 for extra services, will be for the base work items and the preparation of a second grant application.

FINANCIAL IMPACT:

There is no fiscal impact to the City's General Fund. Funding for this consultant services agreement will come from funds in LTF – Streets Account.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

Strategy 151 – Promote the comprehensive revitalization of downtown Madera.

ALTERNATIVES:

Council may direct staff to not enter into an agreement with Mark Thomas, or have staff negotiate an alternative scope of work under this agreement. This will result in no further improvements being considered on Yosemite Avenue at this time.

ATTACHMENTS:

1. Resolution approving Agreement
    a. Exhibit A – Consultant Services Agreement
        i. Proposal and Fee

ATTACHMENT 1

RESOLUTION APPROVING AGREEMENT

RESOLUTION NO. 22 -_____

A RESOLUTION OF THE COUNCIL OF THE CITY OF MADERA, CALIFORNIA, APPROVING AN AGREEMENT WITH MARK THOMAS IN THE AMOUNT OF $89,600 FOR PROFESSIONAL ENGINEERING AND GRANT WRITING SERVICES AND AUTHORIZING EXTRA SERVICES UP TO $9,000 FOR YOSEMITE AVENUE IMPROVEMENTS, CITY PROJECT R-95

WHEREAS, the City of Madera plans to apply for grants to fund improvements for the Yosemite Avenue Street Improvement Project ("Project"); and

WHEREAS, professional engineering and grant writing services are necessary for application of grants for the Project; and

WHEREAS, the Consultant is qualified and certified to provide the required engineering and grant writing services and is knowledgeable of the principals and practices of the industry associated with the design and construction of the Project; and

WHEREAS, the City desires to hire Consultant for such engineering and grant writing services; and

.

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

1. The above recitals are true and correct.
2. The Council approves the Agreement for a Basic Fee amount of $89,600 and $9,000 for Extra Services with Mark Thomas for professional engineering and grant writing services which is attached to this resolution as Exhibit A and incorporated by reference.
3. This resolution is effective immediately upon adoption.

* * * * * *

EXHIBIT A TO RESOLUTION
CONSULTANT SERVICES AGREEMENT

CONSULTANT SERVICES AGREEMENT WITH MARK THOMAS AND COMPANY, INC. FOR ENGINEERING AND GRANT WRITING SERVICES for CITY of MADERA YOSEMITE AVENUE STREET IMPROVEMENTS

This Agreement made and entered into this _____ day of August 2022, between the City of Madera, a municipal corporation of the State of California, hereinafter called **"CITY",** and Mark Thomas and Company, Inc. located in Fresno, California, hereinafter called **"CONSULTANT "**.

WHEREAS, CITY plans apply for grants to fund improvements for the Yosemite Avenue Street Improvement Project, hereinafter called "Project"; and

WHEREAS, CITY needs the services of a professional engineering firm to provide engineering and grant writing services for the Project; and

WHEREAS, CONSULTANT is qualified and certified to provide the required engineering and grant writing services and is knowledgeable of the principles and practices of the industry associated with the design and construction of the Project; and

WHEREAS, CITY desires to hire CONSULTANT for such engineering and grant writing services.

NOW THEREFORE, based on the foregoing recitals which are incorporated by reference, the parties hereto mutually agree as follows:

1. SERVICES OF CONSULTANT

CITY hereby hires CONSULTANT to provide engineering design and grant writing services as set forth herein in connection with the Project. Said work to be performed pursuant to this Agreement is more particularly described in the Scope of Work.

2. SCOPE OF WORK

CONSULTANT shall provide the professional engineering services as set forth in **EXHIBIT A**, "Scope of Work", attached hereto and incorporated herein by reference.

CONSULTANT accepts full responsibility for the scope of services provided by sub-consultants necessary for delivery of the project. CONSULTANT shall comply with applicable City of

Madera design standards and requirements as directed by the CITY and applicable State and Federal requirements.

3. PROGRESS MEETINGS

CONSULTANT shall communicate and meet with CITY staff at project progress meetings at intervals mutually agreed to between CITY and CONSULTANT to verify, refine and complete the project requirements and review the progress of the project. Such meetings shall be as set forth in the Scope of Work, **EXHIBIT A.**

4. CITY'S OBLIGATIONS

The CITY shall provide the CONSULTANT with the following:

a. Provide a Project Manager to work with CONSULTANT.

b. Review all submittals timely.

c. Pay all fees for permits.

d. Provide all available studies, reports, and other data pertinent to CONSLTANT's services; obtain or authorize CONSULTANT to obtain or provide additional reports and data as required for the performance of CONSULTANT'S services hereunder, and CONSULTANT shall be entitled to use and rely upon all such information and services provided by the City or others in performing CONSULTANT'S services under this Agreement.

e. Arrange for access to and make provisions for CONSULTANT to enter upon public and private property as required for CONSULTANT to perform services hereunder.

5. QUALIFICATIONS AND PROFESSIONAL STANDARDS

The Consultant confirms that it has the qualifications, experience, and facilities necessary to properly perform the services required under this Agreement in a thorough, competent, and professional manner consistent with the Standard of Care. In meeting its obligations under this Agreement, Consultant shall employ, at a minimum, generally accepted standards and practices utilized by persons engaged in providing services similar to those required of Consultant under this Agreement. Consultant represents that to the extent Consultant utilizes subcontractors, such subcontractors are, and will be, in accordance with the Standard of Care qualified in their fields.

Consultant also expressly represents that both Consultant and its subcontractors, if any, are now, and will be in accordance with the Standard of Care throughout their performance of the Services under this Agreement, properly licensed or otherwise qualified and authorized to perform the Services required and contemplated by this Agreement. Consultant and its subcontractors, if any, shall utilize the Standard of Care and skill customarily exercised by members of their profession, shall use reasonable diligence and best judgment while performing the Services, and shall comply with and keep themselves informed of all the applicable laws and regulations.

6. COMPENSATION

The basic fee for the work tasks itemized in EXHIBIT A, "Proposed Fee" shall not exceed $89,600 (eighty-nine thousand six hundred dollars).

CITY and CONSULTANT agree on the basic compensation at shown on **EXHIBIT A**, PROPOSED FEE. It is understood and agreed by both parties that all reasonable expenses incidental to CONSULTANT'S performance of services, including travel expenses, are included in the basic fee shown in EXHIBIT A.

7. PAYMENT

Payments for all undisputed portions of each invoice as provided for hereunder shall be made within 30 days of receipt and approval of CONSULTANT'S monthly invoices for the work performed specified herein. For the Tasks identified on EXHIBIT A as having a fee charged on a time and materials (T&M) basis, CONSULTANT'S invoice shall specify the billed hours and hourly rates for each employee classification. For the Tasks identified on EXHIBIT A as having a fee charged on a lump sum basis, CONSULTANT'S invoice shall specify the percentage of work complete and the corresponding percent of the fee being invoiced for each task. The sub-consultants work shall be included on CONSULTANT'S invoice with a copy of the sub-consultant's invoice attached. A report on summary of costs to date for each component of the work shall accompany the invoice. This summary shall also estimate the percentage of the work completed for each component and the balance remaining in each component.

8. EXTRA SERVICES

CITY agrees to pay CONSULTANT for extra services not contemplated hereunder as set forth in the Proposal or for such services as may be specifically requested by CITY through the City Engineer in writing and agreed to by CONSULTANT for an agreed-to lump sum or hourly rate of compensation or for necessary expenses over that listed in the Budget, provided, however, the City Engineer's authority is limited to expenditures not to exceed the amount of $9,000 (nine thousand dollars).

9. AUDITS AND INSPECTIONS ACCESS

CONSULTANT shall, upon reasonable notice and at any time during regular business hours, and as often as CITY may deem necessary, make available to the CITY or its authorized representative for examination, all of its books, records and data with respect to matters covered by this Agreement. CONSULTANT shall permit CITY to audit and inspect all invoices, materials, payrolls, records of personnel, conditions of employment, and other data relating to matters covered by this Agreement.

10. LIABILITY INSURANCE

Without limiting CONSULTANT'S indemnification of CITY, and prior to commencement of Work, CONSULTANT shall obtain, provide, and continuously maintain at its own expense during the term of the Agreement, and shall require any and all 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

CONSULTANT shall maintain limits no less than:

- $2,000,000 **General Liability** (including operations, products and completed operations) per occurrence, $4,000,000 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. General liability policies shall be endorsed using ISO form CG 20 10 that the CITY and its officers, officials, employees and agents shall be additional insureds

under such policies.

- $2,000,000 **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 Consultant 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. Automobile Liability policies shall be endorsed to provide that the CITY and its officers, officials, employees and agents shall be additional insureds under such policies.
- **Worker's Compensation** as required by the State of California and $1,000,000. Employer's Liability per accident for bodily injury or disease. CONSULTANT shall submit to the CITY, along with the certificate of insurance, a Waiver of Subrogation endorsement in favor of the CITY, it's officers, agents, employees, and volunteers.
- **Professional Liability (Errors & Omissions)** of $1,000,000 per claim and in the aggregate. CONSULTANT shall maintain professional liability insurance that insures against professional errors and omission that may be made in performing the Services to be rendered in connection with this Agreement. Any policy inception date, continuity date, or retroactive date must be before the effective date of this Agreement, and CONSULTANT agrees to maintain continuous coverage through a period no less than three years after completion of the services required by this Agreement. The cost of such insurance shall be included in CONSULTANT'S proposal.

  The Consultant may achieve the required limits and coverage for Commercial General Liability and Automobile Liability through a combination of primary and excess or umbrella liability insurance.

Maintenance of Coverage

CONSULTANT 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 CONSULTANT, its agents, representatives, employees, subcontractors or subconsultants as specified in this Agreement.

Proof of Insurance

CONSULTANT shall provide to the CITY certificates of insurance and endorsements, as required, as evidence of the insurance coverage required herein, along with a waiver of subrogation endorsement for workers' compensation. Insurance certificates and endorsements 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. CITY 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.

Waiver of Subrogation

All insurance coverage maintained or procured pursuant to this agreement shall be endorsed to waive subrogation against the CITY, its elected or appointed officers, agents, officials, employees, and volunteers, or shall specifically allow CONSULTANT, or others providing insurance evidence in compliance with these specifications, to waive their right of recovery prior to a loss. CONSULTANT hereby waives its own right of recovery against the CITY and shall require similar written express waivers and insurance clauses from each of its subconsultants or subcontractors.

Enforcement of Contract Provisions (non-estoppel)

CONSULTANT acknowledges and agrees that any actual or alleged failure on the part of the CITY to inform Consultant 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 CONSULTANT maintains higher limits than the minimums required above, the CITY shall be entitled to coverage at the higher limits maintained by CONSULTANT.

Notice of Cancellation

CONSULTANT 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

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

Additional Insurance

CONSULTANT 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.

11. <u>OWNERSHIP OF DOCUMENTS</u>

All original papers, documents, reports, drawings, and other work product of CONSULTANT are instruments of service. All reports and legal documents shall include the professional's registration number and be stamped, signed and dated. All instruments of service shall, upon payment in full to CONSULTANT, become the property of the CITY whether the project for which

they are prepared is executed or not. CONSULTANT shall be permitted to retain copies, including reproducible copies, of the instruments of service for information and reference. The instruments of service shall not be used by the CITY on other projects, except by agreement in writing by the CONSULTANT. In the event the CITY reuses such instruments of service, CONSULTANT shall be released and held harmless by the CITY from any and all liability, including legal costs and attorneys' fees, with respect to the reuse of such instruments of service.

Reuse of documents for any purpose other than as intended under this Agreement shall be at CITY'S sole risk. CITY shall indemnify CONSULTANT for any damages incurred as a result of such reuse, including use of incomplete documents.

12. TIME OF COMPLETION

A. Based on an agreed upon Notice to Proceed date, CONSULTANT shall complete the work as shown in **EXHIBIT A,** Project Schedule.

B. CONSULTANT shall not be held responsible for delays caused by CITY review or by reasons beyond CONSULTANT'S reasonable control. Also, CONSULTANT shall not stop his work, including work unrelated to any extra services request, unless it can be shown that the project work cannot proceed while a claim or request for extra services is being evaluated.

C. Time is of the essence in the completion of the services covered by this Agreement.

D. CONSULTANT shall complete all services required under this Agreement and this Agreement shall expire on December 31, 2023, unless extended by mutual agreement.

13. TERMINATION OF AGREEMENT

A. This Agreement may be terminated at any time by either party upon fifteen (15) calendar days written notice. In the event the Agreement is terminated by either party, CONSULTANT shall be compensated for services performed to the date of termination based upon the compensation rates and subject to the maximum amounts payable agreed to together with such additional services performed after termination which are authorized by the CITY representative to wind up the work performed to date of termination.

B. CITY may immediately suspend or terminate this Agreement in whole or in part by written notice where, in the determination of CITY, there is:

1. An illegal use of funds by CONSULTANT.

2. A failure by CONSULTANT to comply with any material term of this Agreement.

3. A substantially incorrect or incomplete report submitted by CONSULTANT to CITY.

In no event shall any payment by CITY or acceptance by CONSULTANT constitute a waiver by such party of any breach of this Agreement or any default which may then exist on the part of either party. Neither shall such payment impair or prejudice any remedy available to either party with respect to such breach or default. CITY shall have the right to demand of CONSULTANT the repayment to CITY of any funds disbursed to CONSULTANT under this Agreement which, as determined by the appropriate court or arbitrator, were not expended in accordance with the terms of this Agreement.

14. APPROVAL

CITY will give reasonably prompt consideration to all matters submitted by CONSULTANT for approval to the end that there will be no significant delays in CONSULTANT'S program of work. An approval, authorization or request to CONSULTANT given by CITY will only be binding upon CITY under the terms of this Agreement if in writing and signed on behalf of CITY by a CITY representative or designee.

15. HOLD HARMLESS

Indemnity for Professional Liability: When the law establishes a professional standard of care for Consultant's Services, to the fullest extent permitted by law, Consultant shall indemnify, protect, defend, and hold harmless CITY and any and all of its officials and employees from and against any and all losses, liabilities, damages, costs, and expenses, including legal counsel's fees and costs resulting from or related to CONSULTANT'S negligence, but only to the extent the Consultant (and its Subconsultants) are found responsible for such damages, liabilities and costs on a comparative basis of fault between the Consultant (and its Subconsultants) and the CITY in the performance of professional services under this agreement. Consultant shall not be obligated to defend or indemnify CITY for the CITY's own negligence or for the negligence of others.

Indemnity for Other Than Professional Liability: Other than in the performance of professional services and to the full extent permitted by law, Consultant shall indemnify, defend, and hold

harmless CITY, and any and all of its employees and officials from and against any liability (including liability for claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs of any kind, whether actual, alleged or threatened, including legal counsel's fees and costs, court costs, interest, defense costs, and expert w itness fees), where the same arise out o f, are a consequence of, or are in any way attributable to, in whole or in part, the negligent performance of this Agreement by Consultant, including, but not limited to, officers, employees, or subconsultants of Consultant.

16. RESPONSIBILITY FOR OTHERS

CONSULTANT shall be responsible to CITY for its services and the services of its sub consultants. CONSULTANT shall not be responsible for the acts or omissions of other parties engaged by CITY nor for their construction means, methods, techniques, sequences, or procedures, or their health and safety precautions and programs.

17. PROFESSIONAL RESPONSIBILITY

CONSULTANT shall be obligated to comply with applicable standards of professional care in the performance of the Services by exercising the skill and ability ordinarily required of engineers performing the same or similar services, under the same or similar circumstances, in the State of California, County of Madera.

In providing opinions of cost, financial analyses, economic feasibility projections, and schedules for potential projects, CONSULTANT has no control over cost or price of labor and material; unknown or latent conditions of existing equipment or structures that may affect operation and maintenance costs; competitive bidding procedures and market conditions; time or quality of performance of third parties; quality, type, management, or direction of operating personnel; and other economic and operational factors that may materially affect the ultimate project cost or schedule. Therefore, CONSULTANT makes no warranty that the CITY's actual project costs, financial aspects, economic feasibility, or schedules will not vary from CONSULTANT's opinions, analyses, projections, or estimates.

18. PARTIES BOUND BY AGREEMENT

This Agreement shall be binding upon CITY, CONSULTANT, and their successors in interest, legal representatives, executors, administrators and assigns with respect to all covenants as set forth herein. CONSULTANT shall not subcontract, assign, or transfer any of the work except as otherwise provided for in this agreement.

19. COMPLETE AGREEMENT OF PARTIES

This Agreement, including attachments incorporated herein by reference, represents the entire Agreement and understanding between the parties. Any modifications of this Agreement shall be in writing and signed by authorized representatives of the parties. One or more waivers of any term, condition or covenant by either party shall not be construed as a waiver of any other term, condition or covenant.

20. ASSIGNMENT WITH APPROVAL

It is understood that neither party shall assign, sublet, subcontract or transfer its rights or obligation under this Agreement without the prior express, written consent of the other party.

21. INDEPENDENT CONTRACTOR

In performance of the work, duties and obligations assumed by CONSULTANT under this Agreement, it is mutually understood and agreed that CONSULTANT, including any and all of CONSULTANT'S officers and employees will, at all times, be acting and performing as an independent contractor, and shall act in an independent capacity and not as an officer, agent, servant, employee, joint venture, partner or associate of CITY. Furthermore, CITY shall have no right to control or supervise or direct the manner or method by which CONSULTANT shall perform its work and function. However, CITY shall retain the right to administer this Agreement so as to verify that CONSULTANT is performing its obligations in accordance with the terms and conditions hereof. CONSULTANT and CITY shall comply with all applicable provisions of law and the rules and regulations, if any, of governmental authorities having jurisdiction over the subject matter hereof.

Because of its status as an independent contractor, CONSULTANT shall have absolutely no right to employment rights and benefits available to CITY employees. CONSULTANT shall be solely

liable and responsible for providing to, or on behalf of, its employees all legally required employee to others unrelated to CITY or to this Agreement.

22. 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 either in the appropriate State court for Madera County, California, or as appropriate in the U. S. District Court for the Eastern District of California, located in Fresno County. 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.

23. AMENDMENTS

Any changes to this Agreement requested either by CITY or CONSULTANT may only be affected if mutually agreed upon in writing by duly authorized representatives of the parties hereto. This Agreement shall not be modified or amended or any rights of a party to it waived except by such in writing.

24. COMPLIANCE WITH LAWS AND WAGE RATES

CONSULTANT shall comply with all Federal, State, and local laws, ordinances, regulations and provisions applicable in the performance of CONSULTANT'S services. CONSULTANT may use professional practices and standards regarding the interpretation of these laws. CITY and CONSULTANT both agree that all design work performed under this contract will not be subject to prevailing wage requirements or the requirements of the Davis-Bacon Act.

Wherever reference is made in this Agreement to standards or codes in accordance with which work is to be performed or tested, the edition or revision of the standards or codes current on the effective date of this Agreement shall apply, unless otherwise expressly stated.

25. CONSULTANT'S LEGAL AUTHORITY

Each individual executing or attesting this Agreement on behalf of CONSULTANT hereby covenants and represents: (i) that he or she is duly authorized to execute or attest and deliver this Agreement on behalf of such corporation in accordance with a duly adopted resolution of the

corporation's board of directors and in accordance with such corporation's articles of incorporation or charter and by-laws; (ii) that this Agreement is binding upon such corporation; and (iii) that CONSULTANT is a duly organized and legally existing corporation in good standing in the State of California.

26. NOTICES

Any and all notices or other communications required or permitted by this Agreement or by law to be served on or given to either party to this Agreement by the other party shall be in writing, and shall be deemed duly served and given when personally delivered to the party to whom it is directed or any managing employee or that party or, in lieu or personal service, when deposited in the United States mail, first class postage prepaid, addressed as follows:

CITY OF MADERA	**CONSULTANT**
Engineering Division 428 Yosemite Avenue Madera, CA 93638	Mark Thomas and Company 7571 N. Remington Avenue, Suite 102 Fresno, CA 93711

27. SOLE AGREEMENT

This instrument constitutes the sole and only agreement between CONSULTANT and CITY respecting the Project and correctly sets the obligations of the CONSULTANT and CITY to each other as of this date. Any agreements or representations respecting the above project, not expressly set forth in this instrument are null and void.

28. THIRD PARTIES

The services to be performed by CONSULTANT are intended solely for the benefit of the CITY. No person or entity not a signatory to this Agreement shall be entitled to rely on the CONSULTANT's performance of its services hereunder, and no right to assert a claim against the CONSULTANT by assignment of indemnity rights or otherwise shall accrue to a third party as a result of this Agreement or the Performance of the CONSULTANT's services hereunder.

29. DISPUTE RESOLUTION

In the event of any dispute between the Parties related to this Agreement or this Project, the Parties agree to first negotiate in good faith toward a resolution with participation by

representatives of each Party holding sufficient authority to resolve the dispute. If such dispute cannot be resolved in this manner, before any action or litigation is initiated other than as required to secure lien rights, the dispute shall be submitted to mediation using the American Arbitration Association or another mediator as mutually selected by the Parties. Such mediation shall be completed within a reasonable period of time following either Party's written demand with each Party to bear an equal share of the mediation fees and its own respective attorney and consultant fees and costs.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the day and year first above written.

* * * * * * * * * * * *

CONSULTANT

By: _____
Ed Noriega, Division Manager + Associate

Taxpayer I.D. Number, 94-1451490

CITY OF MADERA

By: _____
Santos Garcia, Mayor

APPROVED AS TO FORM:

By: _____
City Attorney, Hilda Cantu Montoy

ATTEST:

By: _____
City Clerk, Alicia Gonzales

EXHIBIT A

MARK THOMAS

August 11, 2022

Mr. Keith Helmuth
City of Madera
428 E Yosemite Avenue
Madera, CA 93638

RE: Revised Proposal – Madera Downtown Implementation Funding Pursuits

Dear Mr. Helmuth:

Mark Thomas has enjoyed working with the City of Madera (City) to master plan the Downtown as part of the Downtown Main Street Project. Caltrans is currently designing a State Highway Operation and Protection Program (SHOPP)-funded project along Yosemite Avenue (State Route 145). The City is looking for opportunities to secure grant funding to add to the Caltrans SHOPP project as well as implement other identified improvements in Downtown.

Per the City's request, we've developed the following proposal to support the City's efforts to secure grant funds. Our scope of work includes an evaluation of potential funding programs for improvements in Downtown and to leverage Caltrans' SHOPP project, preparation of grant applications and updated exhibits and estimates, and review of Caltrans SHOPP project.

SCOPE OF WORK

Task 1 – Project Management and Coordination

The Mark Thomas Project Manager (PM), Ryan Bissegger, will communicate directly with the City, and manage the internal project team for project delivery. Project management will include delivery of monthly invoices and progress reports.

Task 2 – Funding Analysis

Mark Thomas will conduct research to identify grant resources available with federal, state, and regional agencies. The funding research will target elements of the project scope, funding needs, and priorities. This evaluation and analysis will be documented in a grant funding resource table that will include funding program, eligible project components, dates of next funding opportunity, match requirements, and estimated

success probability. The research will be summarized in the Funding Needs Analysis/Funding Plan.

Mark Thomas summarize the grant program research in the Funding Recommendations memo. The plan will include a grant funding resource table. We will develop matching fund strategies. We will work with City staff to assess the validity of the current funding opportunities and identify new priority areas for funding.

Task 3 – Grant Applications

Task 3.1 – Grant Application 1

Mark Thomas will prepare one (1) Reconnecting Community Pilot (RCP) grant application for a portion of the Downtown Main Street Project agreed upon by the City. The grant application will follow the RCP Notice of Funding Opportunity (NOFO) issued on June 29, 2022. The grant application will include the following components:

- Standard Form (SF) 424 - Application for Federal Assistance
- SF 424C - Budget Information for Construction Programs
- SF 424D – Assurances for Construction Program
- Key Information Table
- Narrative (20 pages)
    - Overview
    - Location & Map
    - Response to Merit Criteria
    - Project Readiness: Environmental Risk
    - Benefit-Cost Analysis (BCA)

The BCA will require an additional level of effort from subconsultants to complete. Fehr & Peers will prepare traffic performance measures that are used to develop project benefits. They will use available tools and previously prepared traffic analysis results to calculate average daily traffic, vehicle miles traveled, average speed, and person miles traveled by mode.

Economic & Planning Systems (EPS) will prepare the BCA following USDOT guidelines. Some are standard benefit-cost metrics used in established federally approved methodologies. Other more qualitative benefits will be evaluated based on the local context and qualitative and quantitative information available. They will have tabulated and discounted each of the costs and benefits of the Project. EPS will then develop a

spreadsheet model to sum the present value of the benefits (relative to travel patterns under baseline conditions) and compare them to the present value of the costs (relative to the baseline) of Project development and maintenance. The ratio between the benefits and costs is the benefit-cost ratio. EPS will prepare a draft report document along with all related charts, tables, and graphics for the USDOT BCA.

Should the RCP grant be determined not to be a good fit, work will transition to another grant opportunity identified in Task 3.2 or Task 2.

Task 3.2 – Grant Application 2 (Optional)
Mark Thomas will prepare either one (1) Local Partnership Program (LPP) grant in fall 2022 or Rebuilding American Infrastructure with Sustainability and Equity (RAISE) or one (1) Safe Streets and Roads for All (SS4A) application in 2023. The grant application will follow the NOFO for each program and will leverage the work prepared for the RCP grant to the fullest extent possible.

Task 4 - Update Exhibits and Estimates

Task 4.1 - Update Exhibits
Mark Thomas will update the Yosemite Avenue Exhibits (G Street to High Street) from the Downtown Main Street Project. Exhibits are intended to be used as attachments to grant applications discussed on Task 3. Adjustments will be coordinated with the Caltrans State 145 (Yosemite Avenue) project.

Task 4.2 - Update Estimates
Mark Thomas will update the cost estimates for Yosemite Avenue (G Street to High Street) from the Downtown Main Street Project. Updated estimates will reflect adjustments made on the Exhibits. The same format from the Downtown Main Street Project will be used.

PROJECT SCHEDULE

Mark Thomas proposes the following schedule to deliver this project. The schedule will be refined based if the optional tasks are pursued.

- August 15 – Notice to Proceed received.
- August 26 – Mark Thomas submits draft funding analysis to the City.
- Week of September 5 – City and Mark Thomas meet to discuss the draft funding analysis.
- September 9 – Mark Thomas submits first draft of the RCP grant for City review.

- September 16 – Mark Thomas submits final funding analysis.
- September 16 – Mark Thomas submits updated exhibits and to the City.
- September 23 – City provide comments to Mark Thomas on the RCP grant.
- September 23 – Mark Thomas provide the draft BCA for the RCP grant to the City.
- October 12 – Mark Thomas submits final RCP grant files to the City for submission to USDOT.

PROPOSED FEE

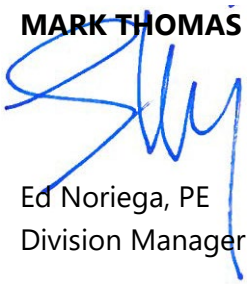
Mark Thomas has developed the fee for each task listed above.

	Mark Thomas	Fehr & Peers	EPS	Total
Task 1 – Project Management and Coordination	$2,300			$2,300
Task 2 – Funding Analysis	$4,400			$4,400
Task 3 – Grant Applications				
Task 3.1 – Grant Application 1	$23,500	$6,000	$15,000	$44,500
Task 3.2 – Grant Application 2 (Optional)	$18,500		$3,000	$21,500
Task 4 – Update Exhibits and Estimates				
Task 4.1 – Update Exhibits	$11,300			$11,300
Task 4.2 – Update Estimates	$5,600			$5,600
			Total Base	$68,100
			Total Base + Optional	$89,600

Thank you for the opportunity. If you have any questions, please contact Ryan Bissegger at (916) 539-4680 or rbissegger@markthomas.com.

Sincerely,

MARK THOMAS & COMPANY, INC.



Ed Noriega, PE
Division Manager + Associate

MARK THOMAS & COMPANY, INC. RATE SCHEDULE

EXPIRES JUNE 30, 2023

Engineering	
Design Engineer I	$96 - $159
Design Engineer II	$119 - $194
Project Engineer	$160 - $201
Sr. Project Engineer	$173 - $236
Sr. Technical Engineer	$173 - $236
Technical Lead	$199 - $271
Sr. Technical Lead	$237 - $345
Engineering/Design Manager	$308 - $395
Sr. Engineering Manager	$340 - $493
Construction Management	
Office Engineer	$119 - $226
* Asst. Resident Engineer	$170 - $310
* Inspector - CM	$163 - $310
RE/Structural Representative	$224 - $377
Area Manager - CM	$336 - $493
Planning	
Planner I	$90 - $116
Planner II	$115 - $144
Sr. Planner	$131 - $180
Landscape Architecture/Urban Design	
Landscape Designer I	$83 - $123
Landscape Designer II	$103 - $155
Landscape Architect	$119 - $208
Sr. Landscape Architect	$128 - $233
Grant Writing	
Funding Specialist	$119 - $229
Sr. Funding Specialist	$160 - $264
Funding Manager	$272 - $356
District Management	
* Inspector - Apprentice	$64 - $116
* Inspector/Sr. Inspector	$106 - $173
Assistant/Associate Sanitary Engineer	$151 - $226
Sanitary/Sr. Sanitary Project Engineer	$176 -$307
Operations/Deputy District Manager	$243 - $370
District Manager-Engineer	$333 - $402

Surveying	
Surveyor	$119 - $169
Sr. Surveyor	$135 - $204
Project Surveyor	$157 - $240
Sr. Project Surveyor	$183 - $247
* Single Chief	$167 - $222
* Single Instrumentman	$157 - $197
* Single Chainman	$148 - $194
* Apprentice	$89 - $152
* 1 Person Field Crew	$167 - $222
* 2 Person Field Crew	$314 - $416
* 3 Person Field Crew	$403 - $567
Drone Pilot	$235
Technicians	
Intern	$51 - $113
Technician/Office/Survey Technician	$67 - $141
Sr. Technician/Survey Technician	$99 - $194
Lead Technician/Survey Technician	$135 - $219
Project Management & Oversight	
Project/Survey Manager	$199 - $282
Sr. Project/Survey Manager	$237 - $377
Division Manager	$266 - $416
Principal	$426 - $504
Project Support	
Technical/Sr. Technical Writer	$64 - $187
Project/Sr. Project Assistant	$77 - $144
Project/Sr. Project Coordinator	$103 - $183
Graphic/Sr. Graphic Designer	$109 - $204
Project/Sr. Project Accountant	$112 - $194
Sr. Graphic Manager	$154 - $226
Project Accountant Manager	$170 - $236
Special Services	
Expert Witness	$470
Strategic Consulting	$470

Reimbursables including, but not limited to; reproductions, delivery and filing fees; outside consultant fees; and survey field expenses will be billed at *Cost Plus 5%* . **Mileage** will be billed per *current IRS Rate.*

Additional promotional steps exist within various rate categories.

This rate schedule expires June 30, 2023; rates are subject to escalation with new hourly rate schedule as of July 1, 2023.

** These charge rates are subject to Prevailing Wage laws and Union contract.*

REPORT TO CITY COUNCIL

Council Meeting of: August 17, 2022

Agenda Number: D-2

Keith Helmuth, City Engineer

Arnoldo Rodriguez, City Manager

SUBJECT:

Agreement with Provost & Pritchard Consulting Group Inc. for Engineering Design Services for the Water Main Replacement under the Fresno River

RECOMMENDATION:

Adopt a Resolution approving an Agreement with Provost & Pritchard Consulting Group Inc. for $115,800 for Professional Engineering Design Services for completion of the Water Main Replacement under the Fresno River, Project W-00009

SUMMARY:

On February 6, 2019, Council approved an original contract with Provost & Pritchard Consulting Group, Inc. (Provost) for preliminary engineering design services for the replacement of a water main from Gateway Drive to Riverside Drive under the Fresno River. The original contract was for project scoping and preliminary (30%) design efforts in order to develop an engineering concept to best solve the water main issues at this location. The 30% design effort has been completed and staff is recommending awarding a new agreement to Provost to complete the remaining work including:

- Environmental reports
- Government permitting
- Final design work

Given that Provost completed the initial 30% level design, staff is recommending completion of the remaining work with the same consultant. Provost completion of the surveying, initial layout and 30% level project engineering plans allows for better continuity of consultants for completion of the project. Funding for the project comes from the City's Water Utility Fund. The total amount of the Agreement is $115,800. Approval of the Agreement would extend the work completion date to July 15, 2024.

BACKGROUND:

The scope of work for the original contract with Provost covered preliminary design phase work. This new Agreement will cover the remaining final design effort, permitting requirements, environmental studies to support permitting applications and the filing of a Notice of Exemption. The final design consists of replacement of 200 feet of 16-inch water main within the Fresno River between Gateway Drive and Riverside Drive. Due to scour conditions within the river, the 8 feet of original soil cover has eroded leaving the existing pipe at surface level and exposed to vandalism and the elements (Figure 1). City Staff has previously recoated the exposed segment of the main to prevent deterioration of the pipe. Although this may temporarily prevent deterioration, the pipe is exposed and is accessible by anyone. Staff recommends the replacement of this pipe to a depth of eight feet to limit access and abate future streambed erosion during winter river flow conditions.

It is noted that this item, if approved, is only for the design of the water line. Upon completion of the design, it is anticipated that the City would prepare a Request for Proposal for the construction of the line.



Figure 1: Exposed Water Main at the Fresno River

The project is categorically exempt from CEQA under Section 15302(c) of the CEQA guidelines. A Notice of Exemption will be filed with the County Clerk prior to construction of the pipeline.

FINANCIAL IMPACT:

There is no fiscal impact to the City's General Fund. All engineering design funding is from the Water Utility Fund (Account 30203820) and included in the Capital Improvement Budget.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

Action 101.6 - This entire effort supports this strategy to ensure infrastructure can sustain population growth in the development of the General Plan.

ALTERNATIVES:

As an alternative, Council may direct staff to not enter into an Agreement with Provost and solicit a competitive proposal from other engineering firms. Project delays will result, and the cost of engineering will increase.

ATTACHMENTS:

1. Resolution
    a. Exhibit A - Agreement with Provost & Pritchard Consulting Group Inc. for $115,800.00 for Professional Engineering Design Services for completion of the Water Main Replacement under the Fresno River, Project W-00009
    b. Exhibit B – Provost & Pritchard Fee Schedule
2. Location Map

ATTACHMENT 1

Resolution

RESOLUTION NO. _____

A RESOLUTION APPROVING AN AGREEMENT WITH PROVOST & PRITCHARD CONSULTING GROUP INC. FOR $115,800.00 FOR PROFESSIONAL ENGINEERING DESIGN SERVICES FOR COMPLETION OF THE WATER MAIN REPLACEMENT UNDER THE FRESNO RIVER, PROJECT W-00009

WHEREAS, the City of Madera entered into an agreement with Provost & Pritchard Consulting Engineers, Inc. on February 6, 2019, for Professional Engineering Design Services for preparation of contract documents for the Water Main Replacement between Gateway Drive and Riverside Drive under the Fresno River; and

WHEREAS, it is necessary to enter into Agreement with Provost & Pritchard Consulting Engineers, Inc. to complete the scope of work as defined in the Agreement; and

WHEREAS, Provost & Pritchard has requested compensation for the engineering services required to complete the scope of work; and

WHEREAS, adequate funds are available in the project budget for these additional costs.

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

1. The above recitals are true and correct.

2. Agreement with Provost & Pritchard Consulting Engineers, Inc. for Professional Engineering Design Services for the Water Main Replacement from Gateway Drive to Riverside Drive under the Fresno River, attached hereto as Exhibit A, is hereby approved in an amount not to exceed $115,800.00.

3. The Mayor is authorized to execute the Amendment as approved.

4. This Resolution is effective immediately upon adoption.

* * * * * * * *

EXHIBIT A

Consultant Agreement

CONSULTANT SERVICES AGREEMENT WITH PROVOST & PRITCHARD CONSULTING GROUP, INC. FOR ENGINEERING DESIGN SERVICES FOR THE WATER MAIN REPLACEMENT CROSSING THE FRESNO RIVER, CITY PROJECT W-00009

This Agreement made and entered into this ____ day of _____ 2022, between the City of Madera, a municipal corporation of the State of California, hereinafter called **"CITY",** and Provost & Pritchard Consulting Group Inc. located in Clovis, California, hereinafter called **"CONSULTANT "**.

WHEREAS, CITY plans to design a new water main crossing the Fresno River at Gateway Drive and Riverside Drive, City Project W-00009 hereinafter called "Project"; and

WHEREAS, CITY needs the services of a professional engineering firm to provide engineering design services for the Project; and

WHEREAS, CONSULTANT is qualified and certified to provide the required engineering design services and is knowledgeable of the principles and practices of the industry associated with the design and construction of Water Mains; and

WHEREAS, CITY desires to hire CONSULTANT for such engineering design services.

NOW THEREFORE, based on the foregoing recitals which are incorporated by reference, the parties hereto mutually agree as follows:

1. SERVICES OF CONSULTANT

CITY hereby hires CONSULTANT to provide engineering design services as set forth herein in connection with the Project. Said work to be performed pursuant to this Agreement is more particularly described in the Scope of Work.

2. SCOPE OF WORK

CONSULTANT shall provide the professional engineering services as set forth in **EXHIBIT A**, "Scope of Work", attached hereto and incorporated herein by reference.

CONSULTANT accepts full responsibility for the scope of services provided by sub-consultants necessary for delivery of the project. CONSULTANT shall comply with applicable City of Madera design standards and requirements as directed by the CITY and applicable State and Federal requirements.

3. PROGRESS MEETINGS

CONSULTANT shall communicate and meet with CITY staff at project progress meetings at intervals mutually agreed to between CITY and CONSULTANT to verify, refine and complete the project requirements and review the progress of the project. Such meetings shall be as set forth in the Scope of Work, **EXHIBIT A.**

4. CITY'S OBLIGATIONS

The CITY shall provide the CONSULTANT with the following:

a. Provide a Project Manager to work with CONSULTANT.

b. Review all submittals timely.

c. Pay all fees for permits.

d. Provide all available studies, reports, and other data pertinent to CONSLTANT's services; obtain or authorize CONSULTANT to obtain or provide additional reports and data as required for the performance of CONSULTANT'S services hereunder, and CONSULTANT shall be entitled to use and rely upon all such information and services provided by the City or others in performing CONSULTANT'S services under this Agreement.

e. Arrange for access to and make provisions for CONSULTANT to enter upon public and private property as required for CONSULTANT to perform services hereunder.

5. QUALIFICATIONS AND PROFESSIONAL STANDARDS

The Consultant confirms that it has the qualifications, experience, and facilities necessary to properly perform the services required under this Agreement in a thorough, competent, and professional manner consistent with the Standard of Care. In meeting its obligations under this Agreement, Consultant shall employ, at a minimum, generally accepted standards and practices utilized by persons engaged in providing services similar to those required of Consultant under this Agreement. Consultant represents that to the extent Consultant utilizes subcontractors, such subcontractors are, and will be, in accordance with the Standard of Care qualified in their fields. Consultant also expressly represents that both Consultant and its subcontractors, if any, are now, and will be in accordance with the Standard of Care throughout their performance of the Services under this Agreement, properly licensed or otherwise qualified and authorized to perform the Services required and contemplated by this Agreement. Consultant and its subcontractors, if any, shall utilize the Standard of Care and skill customarily exercised by members of their profession, shall use reasonable diligence and best judgment while performing the Services, and shall comply with and keep themselves informed of all the applicable laws and regulations.

6. COMPENSATION

The basic fee for the work tasks itemized in EXHIBIT A, “Scope of Work” shall not exceed $115,800.00 (one hundred fifteen thousand, eight hundred dollars and zero cents).

CITY and CONSULTANT agree on the basic compensation rates at shown on **EXHIBIT B**, HOURLY RATE SCHEDULE. It is understood and agreed by both parties that all reasonable expenses incidental to CONSULTANT’S performance of services, including travel expenses, are included in the basic fee shown in EXHIBIT B.

7. PAYMENT

Payments for all undisputed portions of each invoice as provided for hereunder shall be made within 30 days of receipt and approval of CONSULTANT'S monthly invoices for the work performed specified herein. For the Tasks identified on EXHIBIT A as having a fee charged on a time and materials (T&M) basis, CONSULTANT'S invoice shall specify the billed hours and hourly rates for each employee classification. For the Tasks identified on EXHIBIT A as having a fee charged on a lump sum basis, CONSULTANT'S invoice shall specify the percentage of work complete, and the corresponding percent of the fee being invoiced for each task. The sub-consultants work shall be included on CONSULTANT 'S invoice with a copy of the sub-consultant's invoice attached. A report on summary of costs to date for each component of the work shall accompany the invoice. This summary shall also estimate the percentage of the work completed for each component and the balance remaining in each component.

8. EXTRA SERVICES

CITY agrees to pay CONSULTANT for extra services not contemplated hereunder as set forth in the Proposal or for such services as may be specifically requested by CITY through the City Engineer in writing and agreed to by CONSULTANT for an agreed-to lump sum or hourly rate of compensation or for necessary expenses over that listed in the Budget, provided, however, the City Engineer's authority is limited to expenditures not to exceed the amount of $5,000.00 (five thousand dollars and zero cents).

9. AUDITS AND INSPECTIONS ACCESS

CONSULTANT shall, upon reasonable notice and at any time during regular business hours, and as often as CITY may deem necessary, make available to the CITY or its authorized representative for examination, all of its books, records, and data with respect to matters covered by this Agreement. CONSULTANT shall permit CITY to audit and inspect all invoices, materials, payrolls, records of personnel, conditions of employment, and other data relating to matters covered by this Agreement.

10. LIABILITY INSURANCE

Without limiting CONSULTANT'S indemnification of CITY, and prior to commencement of Work, CONSULTANT shall obtain, provide, and continuously maintain at its own expense during the term of the Agreement, and shall require any and all 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

CONSULTANT shall maintain limits no less than:

- $2,000,000 **General Liability** (including operations, products and completed operations) per occurrence, $4,000,000 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. General liability policies shall be endorsed using ISO form CG 20 10 that the CITY and its officers, officials, employees, and agents shall be additional insureds under such policies.
- $2,000,000 **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 Consultant 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. Automobile Liability policies shall be endorsed to provide that the CITY and its officers, officials, employees, and agents shall be additional insureds under such policies.
- **Worker's Compensation** as required by the State of California and $1,000,000. Employer's Liability per accident for bodily injury or disease. CONSULTANT shall submit to the CITY, along with the certificate of insurance, a Waiver of Subrogation endorsement in favor of the CITY, it's officers, agents, employees, and volunteers.
- **Professional Liability (Errors & Omissions)** of $1,000,000 per claim and in the aggregate. CONSULTANT shall maintain professional liability insurance that insures against professional errors and omission that may be made in performing the Services to be rendered in connection with this Agreement. Any policy inception date, continuity

date, or retroactive date must be before the effective date of this Agreement, and CONSULTANT agrees to maintain continuous coverage through a period no less than three years after completion of the services required by this Agreement. The cost of such insurance shall be included in CONSULTANT'S proposal.

The Consultant may achieve the required limits and coverage for Commercial General Liability and Automobile Liability through a combination of primary and excess or umbrella liability insurance.

Maintenance of Coverage

CONSULTANT 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 CONSULTANT, its agents, representatives, employees, subcontractors or subconsultants as specified in this Agreement.

Proof of Insurance

CONSULTANT shall provide to the CITY certificates of insurance and endorsements, as required, as evidence of the insurance coverage required herein, along with a waiver of subrogation endorsement for workers' compensation. Insurance certificates and endorsements 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. CITY 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.

Waiver of Subrogation

All insurance coverage maintained or procured pursuant to this agreement shall be endorsed to waive subrogation against the CITY, its elected or appointed officers, agents, officials, employees, and volunteers, or shall specifically allow CONSULTANT, or others providing insurance evidence in compliance with these specifications, to waive their right of recovery prior to a loss. CONSULTANT hereby waives its own right of recovery against the CITY and shall require similar written express waivers and insurance clauses from each of its subconsultants or subcontractors.

Enforcement of Contract Provisions (non-estoppel)

CONSULTANT acknowledges and agrees that any actual or alleged failure on the part of the CITY to inform Consultant 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 CONSULTANT maintains higher limits than the minimums required above, the CITY shall be entitled to coverage at the higher limits maintained by CONSULTANT.

Notice of Cancellation

CONSULTANT 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

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

Additional Insurance

CONSULTANT 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.

11. <u>OWNERSHIP OF DOCUMENTS</u>

All original papers, documents, reports, drawings, and other work product of CONSULTANT are instruments of service. All reports and legal documents shall include the professional's registration number and be stamped, signed, and dated. All instruments of service shall, upon payment in full to CONSULTANT, become the property of the CITY whether the project for which they are prepared is executed or not. CONSULTANT shall be permitted to retain copies, including reproducible copies, of the instruments of service for information and reference. The instruments of service shall not be used by the CITY on other projects, except by agreement in writing by the CONSULTANT. In the event the CITY reuses such instruments of

service, CONSULTANT shall be released and held harmless by the CITY from any and all liability, including legal costs and attorneys' fees, with respect to the reuse of such instruments of service.

Reuse of documents for any purpose other than as intended under this Agreement shall be at CITY'S sole risk. CITY shall indemnify CONSULTANT for any damages incurred as a result of such reuse, including use of incomplete documents.

12. TIME OF COMPLETION

A. Based on an agreed upon Notice to Proceed date, CONSULTANT shall complete the work as shown in EXHIBIT A, Scope of Work:

B. CONSULTANT shall not be held responsible for delays caused by CITY review or by reasons beyond CONSULTANT'S reasonable control. Also, CONSULTANT shall not stop his work, including work unrelated to any extra services request, unless it can be shown that the project work cannot proceed while a claim or request for extra services is being evaluated.

C. Time is of the essence in the completion of the services covered by this Agreement.

D. CONSULTANT shall complete all services required under this Agreement and this Agreement shall expire on **December 31st, 2023,** unless extended by mutual agreement.

13. TERMINATION OF AGREEMENT

A. This Agreement may be terminated at any time by either party upon fifteen (15) calendar days written notice. In the event the Agreement is terminated by either party, CONSULTANT shall be compensated for services performed to the date of termination based upon the compensation rates and subject to the maximum amounts payable agreed to together with such additional services performed after termination which are authorized by the CITY representative to wind up the work performed to date of termination.

B. CITY may immediately suspend or terminate this Agreement in whole or in part by written notice where, in the determination of CITY, there is:

1. An illegal use of funds by CONSULTANT.

2. A failure by CONSULTANT to comply with any material term of this Agreement.

3. A substantially incorrect or incomplete report submitted by CONSULTANT to CITY.

In no event shall any payment by CITY or acceptance by CONSULTANT constitute a waiver by such party of any breach of this Agreement or any default which may then exist on the part of either party. Neither shall such payment impair or prejudice any remedy available to either party with respect to such breach or default. CITY shall have the right to demand of CONSULTANT the repayment to CITY of any funds disbursed to CONSULTANT under this Agreement which, as determined by the appropriate court or arbitrator, were not expended in accordance with the terms of this Agreement.

14. APPROVAL

CITY will give reasonably prompt consideration to all matters submitted by CONSULTANT for approval to the end that there will be no significant delays in CONSULTANT'S program of work. An approval, authorization or request to CONSULTANT given by CITY will only be binding upon CITY under the terms of this Agreement if in writing and signed on behalf of CITY by a CITY representative or designee.

15. HOLD HARMLESS

Indemnity for Professional Liability: When the law establishes a professional standard of care for Consultant's Services, to the fullest extent permitted by law, Consultant shall indemnify, protect, defend, and hold harmless CITY and any and all of its officials and employees from and against any and all losses, liabilities, damages, costs, and expenses, including legal counsel's fees and costs resulting from or related to CONSULTANT'S negligence, but only to the extent the Consultant (and its Subconsultants) are found responsible for such damages, liabilities and costs on a comparative basis of fault between the Consultant (and its Subconsultants) and the CITY in the performance of professional services under this agreement. Consultant shall not be obligated to defend or indemnify CITY for the CITY's own negligence or for the negligence of others.

Indemnity for Other Than Professional Liability: Other than in the performance of professional services and to the full extent permitted by law, Consultant shall indemnify, defend, and hold harmless CITY, and any and all of its employees and officials from and against any liability (including liability for claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs of any kind, whether actual, alleged or threatened, including legal counsel's fees and costs, court costs, interest, defense costs, and expert w itness fees), where the same arise out o f, are a consequence of, or are in any way attributable to, in whole or in part, the negligent performance of this Agreement by Consultant, including, but not limited to, officers, employees, or subconsultants of Consultant.

16. <u>RESPONSIBILITY FOR OTHERS</u>

CONSULTANT shall be responsible to CITY for its services and the services of its sub consultants. CONSULTANT shall not be responsible for the acts or omissions of other parties engaged by CITY nor for their construction means, methods, techniques, sequences, or procedures, or their health and safety precautions and programs.

17. <u>PROFESSIONAL RESPONSIBILITY</u>

CONSULTANT shall be obligated to comply with applicable standards of professional care in the performance of the Services by exercising the skill and ability ordinarily required of engineers performing the same or similar services, under the same or similar circumstances, in the State of California, County of Madera.

In providing opinions of cost, financial analyses, economic feasibility projections, and schedules for potential projects, CONSULTANT has no control over cost or price of labor and material; unknown or latent conditions of existing equipment or structures that may affect operation and maintenance costs; competitive bidding procedures and market conditions; time or quality of performance of third parties; quality, type, management, or direction of operating personnel; and other economic and operational factors that may materially affect the ultimate project cost or schedule. Therefore, CONSULTANT makes no warranty that the CITY's actual project costs,

financial aspects, economic feasibility, or schedules will not vary from CONSULTANT's opinions, analyses, projections, or estimates.

18. PARTIES BOUND BY AGREEMENT

This Agreement shall be binding upon CITY, CONSULTANT, and their successors in interest, legal representatives, executors, administrators and assigns with respect to all covenants as set forth herein. CONSULTANT shall not subcontract, assign, or transfer any of the work except as otherwise provided for in this agreement.

19. COMPLETE AGREEMENT OF PARTIES

This Agreement, including attachments incorporated herein by reference, represents the entire Agreement and understanding between the parties. Any modifications of this Agreement shall be in writing and signed by authorized representatives of the parties. One or more waivers of any term, condition, or covenant by either party shall not be construed as a waiver of any other term, condition, or covenant.

20. ASSIGNMENT WITH APPROVAL

It is understood that neither party shall assign, sublet, subcontract, or transfer its rights or obligation under this Agreement without the prior express, written consent of the other party.

21. INDEPENDENT CONTRACTOR

In performance of the work, duties and obligations assumed by CONSULTANT under this Agreement, it is mutually understood and agreed that CONSULTANT, including any and all of CONSULTANT'S officers and employees will, at all times, be acting and performing as an independent contractor, and shall act in an independent capacity and not as an officer, agent, servant, employee, joint venture, partner, or associate of CITY. Furthermore, CITY shall have no right to control or supervise or direct the manner or method by which CONSULTANT shall perform its work and function. However, CITY shall retain the right to administer this

Agreement so as to verify that CONSULTANT is performing its obligations in accordance with the terms and conditions hereof. CONSULTANT and CITY shall comply with all applicable provisions of law and the rules and regulations, if any, of governmental authorities having jurisdiction over the subject matter hereof.

Because of its status as an independent contractor, CONSULTANT shall have absolutely no right to employment rights and benefits available to CITY employees. CONSULTANT shall be solely liable and responsible for providing to, or on behalf of, its employees all legally required employee to others unrelated to CITY or to this Agreement.

22. 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 either in the appropriate State court for Madera County, California, or as appropriate in the U. S. District Court for the Eastern District of California, located in Fresno County. 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.

23. AMENDMENTS

Any changes to this Agreement requested either by CITY or CONSULTANT may only be affected if mutually agreed upon in writing by duly authorized representatives of the parties hereto. This Agreement shall not be modified or amended or any rights of a party to it waived except by such in writing.

24. COMPLIANCE WITH LAWS AND WAGE RATES

CONSULTANT shall comply with all Federal, State, and local laws, ordinances, regulations, and provisions applicable in the performance of CONSULTANT'S services. CONSULTANT may use professional practices and standards regarding the interpretation of these laws. CITY and CONSULTANT both agree that all design work performed under this

contract will not be subject to prevailing wage requirements or the requirements of the Davis-Bacon Act.

Wherever reference is made in this Agreement to standards or codes in accordance with which work is to be performed or tested, the edition or revision of the standards or codes current on the effective date of this Agreement shall apply, unless otherwise expressly stated.

25. CONSULTANT'S LEGAL AUTHORITY

Each individual executing or attesting this Agreement on behalf of CONSULTANT hereby covenants and represents: (i) that he or she is duly authorized to execute or attest and deliver this Agreement on behalf of such corporation in accordance with a duly adopted resolution of the corporation's board of directors and in accordance with such corporation's articles of incorporation or charter and by-laws; (ii) that this Agreement is binding upon such corporation; and (iii) that CONSULTANT is a duly organized and legally existing corporation in good standing in the State of California.

26. NOTICES

Any and all notices or other communications required or permitted by this Agreement or by law to be served on or given to either party to this Agreement by the other party shall be in writing, and shall be deemed duly served and given when personally delivered to the party to whom it is directed or any managing employee or that party or, in lieu or personal service, when deposited in the United States mail, first class postage prepaid, addressed as follows:

CITY OF MADERA	**CONSULTANT**
Engineering Division 428 E. Yosemite Avenue Madera, CA 93638	Provost & Pritchard Consulting Group, Inc. 455 W. Fir Avenue Clovis, CA 93611-0242

27. SOLE AGREEMENT

This instrument constitutes the sole and only agreement between CONSULTANT and CITY respecting the Project and correctly sets the obligations of the CONSULTANT and CITY to

each other as of this date. Any agreements or representations respecting the above project, not expressly set forth in this instrument are null and void.

28. THIRD PARTIES

The services to be performed by CONSULTANT are intended solely for the benefit of the CITY. No person or entity not a signatory to this Agreement shall be entitled to rely on the CONSULTANT's performance of its services hereunder, and no right to assert a claim against the CONSULTANT by assignment of indemnity rights or otherwise shall accrue to a third party as a result of this Agreement or the Performance of the CONSULTANT's services hereunder.

29. DISPUTE RESOLUTION

In the event of any dispute between the Parties related to this Agreement or this Project, the Parties agree to first negotiate in good faith toward a resolution with participation by representatives of each Party holding sufficient authority to resolve the dispute. If such dispute cannot be resolved in this manner, before any action or litigation is initiated other than as required to secure lien rights, the dispute shall be submitted to mediation using the American Arbitration Association or another mediator as mutually selected by the Parties. Such mediation shall be completed within a reasonable period of time following either Party's written demand with each Party to bear an equal share of the mediation fees and its own respective attorney and consultant fees and costs.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the day and year first above written.

* * * * * * * * * * * *

PROVOST & PRITCHARD CONSULTING GROUP, INC.

By: _____
Matthew W. Kemp, Vice President

Taxpayer I.D. Number _____

CITY OF MADERA

By: _____
Santos Garcia, Mayor

APPROVED AS TO FORM:

By: _____
Hilda Cantu Montoy, City Attorney

ATTEST:

By: _____
Alicia Gonzales, City Clerk

EXHIBIT A – SCOPE OF WORK
EXHIBIT B – HOURLY RATE SCHEDULE

EXHIBIT A
SCOPE OF WORK

Subject: Engineering and Permitting Services for
The Water Main Replacement Crossing Fresno River, Madera, California

Thank you for the opportunity to submit this proposal to provide engineering and permitting services for the Fresno River Water Main Crossing Project. This proposal discusses our understanding of the project, recommends a scope of services together with associated fees, deliverables and approximate schedules, sets forth our assumptions and discusses other services that may be of interest as the project proceeds.

Project Understanding

Provost & Pritchard (P&P) prepared a schematic design and conducted preliminary research on permitting requirements to replace the existing 16-inch water main crossing the Fresno River near the North Gateway Drive Bridge. We understand that the City of Madera (the "City") has decided to replace only a portion of the water main where the riverbed has eroded and a section of the water main is exposed. Approximately 200 linear feet of ductile iron pipe will be installed parallel to the existing water main at a greater depth than the existing pipe (between 6.5 and 12.5 feet deep). The new pipe will connect to the existing water system on both ends and the existing, shallow pipe will be removed. The installation of new pipe and removal of existing pipe will require trenching in Fresno River, which will require permits from multiple permitting agencies. The City requested a proposal from P&P to provide design and permit assistance for the water main replacement.

Scope of Services

Our proposed scope of work for this proposal is segregated into several phases, described below.

Phase CD: Construction Documents

This phase will include engineering design services for preparation of construction documents. The following tasks are included under this phase:

- Coordinate and attend kickoff meeting with the City to review schematic plan prepared previously.

- Conduct a site visit to evaluate and confirm field conditions.
- Prepare 50% Construction Documents
    - Construction plans, including water main plan and profile. Plans will include the

following 24”x36” sheets on P&P standard title block:
        - Cover, notes, legend sheet
        - 1 plan and profile sheet
        - 1 detail sheet
    - Engineer’s Opinion of Probable Construction Cost (EOPCC)
    - List of Technical Specifications required in addition to City Standard Specifications
- Submit 50% construction documents to the City for review and coordination.
- Coordinate with Kinder Morgan: Contact and discuss the project with Kinder Morgan staff, confirm design and construction requirements related to their facilities, and submit plans for their records. It is assumed that no special permit or approval of the plans will be required.
- Virtual meeting with City staff to discuss comments to the 50% construction documents.
- Prepare and submit Draft Final (90%) Construction Documents to City and Permit Agencies
    - Revised construction plans
    - Revised EOPCC
    - Front end specifications provided by the City
        - We will update the Bidder’s Proposal and Explanation of Bid Items
    - Technical Specifications
        - City standard technical specifications will be provided and edited to fit specific project requirements. Additional environmental permitting requirements will be provided.
- Virtual meeting with City staff to discuss comments to the Draft Final (90%) construction documents.
- Incorporate City comments and submit final signed and sealed plans, specifications, and EOPCC.

Deliverables:

- Electronic PDF copy of the 50%, Draft Final (90%) Construction Documents, and Final Signed Construction Documents (Plans, Specifications, and EOPCC).

Phase RRE: Railroad Encroachment Permit

This phase will include surveying and engineering design services for establishing railroad right of way and for preparing and submitting the encroachment permit application.

- Verify Union Pacific Railroad (UPRR) right of way
    - Conduct topographic field survey of bridge deck and rails
    - Research and verify limits of railroad right of way with record maps
- Coordinate with UPRR and prepare encroachment permit application. It is expected that a Maintenance Consent Agreement will be required.
    - Prepare required exhibits and details and submit application on UPRR

online application system.

Deliverables:

- Electronic PDF copy of the UPRR encroachment permit application submitted online.

Phase ENV: Environmental

CEQA Notice of Exemption

- For the purposes of this scope, it is assumed that the Project will qualify for a California Environmental Quality Act (CEQA) exemption. Therefore, this phase will include a Biological Evaluation to support the Notice of Exemption (NOE) and Permitting Applications:
- Biological Evaluation:
    - Review of relevant background information, including but not limited to California Natural Diversity Database, the California Native Plant Society's Inventory of Rare and Endangered Vascular Plants of California, USFWS's Information, Planning, and Conservation (IPaC) System, technical reports regarding flora and fauna with potential to occur near the Project areas, and other planning documents completed for projects within the region that have potential relevance to the Project area.
    - Perform a reconnaissance-level field survey of the Project area. Goals of the biological field survey include identification of existing biological resources within the Project area, including land uses and biotic habitats, constituent plants and animals, and suitable habitat for special status species.
    - Prepare a Biological Evaluation report evaluating potential Project impacts to State and federally listed or special status species, habitats, and other sensitive biological resources. The Biological Evaluation report will be consistent with CEQA standards and is suitable for submission to most regulatory agencies for permitting purposes.

Deliverables:

- Electronic copy of the Biological Evaluation report and NOE including figures, photographs, and all associated appendices.

Phase PER: Permitting

Lake or Streambed Alteration Notification Agreement (LSA)

- Prepare the LSA Notification package pursuant to California Fish and Game Code section 1602. Specific tasks associated with this phase include:
    - Conduct necessary fieldwork (concurrent with fieldwork associated with the biological evaluation and other environmental permitting).
    - Provide figures to delineate jurisdictional areas to meet the standards and protocols of CDFW.
    - Complete the Standard LSA Notification form with attachment of all relevant documents and requested information.
    - Submit the completed LSA Notification and required attachments to the City for review and comment, following which, the document will be finalized for submission to CDFW.
- P&P will upload the application through the CDFW EPIMS portal online. P&P's fee estimate does not include CDFW's LSA submittal fee. The City would send P&P a check for the permit fee which P&P would include with the submittal package. Optionally, the

City could submit payment directly to CDFW once we are provided with a project tracking number or by credit card through the CDFW EPIMS portal online.

USACE Section 404 Permit

- For the purposes of this scope, it is assumed that the Project will trench through the Fresno River (a Waters of the United States) to replace an existing water pipeline and will qualify for coverage under Nationwide Permit (NWP) 3a or 58.
- A pre-filing meeting will be arranged between P&P and United States Army Corps of Engineers (USACE) to identify and get USACE concurrence on the appropriate NWP.
    - If the agency determines that the project will fall under NWP 3a, then a Pre-Construction Notification (PCN) will not be required.
    - If the agency determines that the project falls under NWP 58, given the project will not result in greater than ½ acre loss of Waters of the United States the following is included:
        - A PCN will be required if the amount of discharge will result in the loss of 1/10 acre loss of Waters of the United States.
    - If the nationwide permit requires a PCN, then an AR Aquatic Resources Delineation (ARD) is also required, in which the following will be completed:
        - Conduct required background research and field investigation fieldwork, according to the 1987 *Corps of Engineers Wetland Delineation Manual*, the *Arid West Regional Supplement* and the most recent USACE/USEPA guidance, in addition to other relevant guidance and publications.
        - Prepare an Aquatic Resources Delineation Report consistent with the USACE Minimum Standards for Acceptance of Aquatic Resources Delineation Reports (2016) and the Updated Map and Drawing Standards for the South Pacific Division Regulatory Program (2016).
        - Prepare a Jurisdiction Delineation Report including a jurisdictional delineation map of onsite waters of the United States that will be suitable for submission to the USACE to support the Clean Water Act (CWA) 404 permitting, and to the Regional Water Quality Control Board (RWQCB) for CWA 401 permitting. The report and map will be produced using USACE South Pacific Division (SPD) standards.
- Prepare a USACE permit application package, which will include, at a minimum, a cover letter, Pre-Construction Notification Checklist form with Attachment 3 for California, Aquatic Resources Delineation Report, completed Request for Aquatic Resources Delineation Verification or Jurisdictional Determination form South Pacific Division, and all other required attachments.
- Agency determination may take up to six months, sometimes longer, so P&P will arrange monthly coordination with USACE and provide weekly follow ups to the City up to 12 months following application submittal.

RWQCB Section 401 Water Quality Certification

- Conduct a pre-filing meeting with RWQCB to initiate 30-day waiting period for application submittal.
- Prepare a Section 401 Water Quality Certification Application package for submittal to the RWQCB. Specific tasks associated with this phase include:
    - It is assumed that this project will impact between 0.1 and 0.2 acres or between 100 and 300 linear feet of waters of the State. Therefore, P&P assumes the project will be determined to have a Tier 2 risk.
    - If the project is considered a Tier 2 risk, an alternatives analyses consistent with the requirements of section 230.10 of the State Supplemental Dredge or Fill 196 Guidelines will be completed and included in the application package.
- Completion of the Section 401 Water Quality Certification Application form and attachment of all relevant documents and requested information.
- Provide a copy of the completed Section 401 Water Quality Certification Application package to for review. One set of comments will be accepted by P&P from the City, which will then be integrated into the final application draft.
- Submit a finalized application through email to the appropriate RWQCB office.

Central Valley Flood Protection Board (CVFPB) Encroachment Permit

- P&P will coordinate with the CVFPB to determine whether the project requires an Encroachment Permit.
- For the purpose of this scope, it is assumed that the Central Valley Flood Protection Board will approve this work under the Categorical Permission (CP), given that the proposed work falls under one or more of the USACE Categorical Permission Alteration Types, does not involve any disqualifying circumstances, and satisfies all standard engineering and environmental conditions.
    - Therefore, an Alteration Request will be prepared and the Section 408 request review process may be expedited and streamlined.
- If this work is not approved under the Categorical Permission and is not considered maintenance, an Encroachment Permit application will be prepared and submitted.
    - Therefore, a USACE Section 408 permit application package will be prepared concurrently with the 404 Permit and the CVFPB Encroachment Permit application and submitted to the USACE and CVFPB.

USACE Section 408 Permit

- For the purpose of this scope, it is assumed that the USACE and the Central Valley Flood Protection Board will determine this work as maintenance, as described in the Operations and Maintenance Manual for the USACE federal project, no Section 408 permission is necessary, and therefore, will not require a 408 Permit.
- If this work is determined not to be maintenance, a 408 Permit will be needed and the following will be required.
    - Prepare the USACE Section 408 permit application package concurrently with the 404 Permit and the CVFPB Encroachment Permit and submit to both agencies.

Deliverables

- Electronic copy of the completed LSA Notification and required attachments to the client for review and comment, following which, the document will be finalized and submitted by P&P to CDFW.
- Electronic copy of the completed USACE Section 404 Permit Application package to the client for review and comment, following which, the document will be finalized and submitted by P&P to USACE.
- Electronic copy of the completed Section 401 Water Quality Certification Application package, which includes an alternatives analysis, to the client for review and comment, following which, the document will be finalized and submitted by P&P to the RWQCB.
- Electronic copy of the completed Section 408 Permit Application (unless the project is deemed to be maintenance by the USACE Section 408 group – the Levees and Channels branch) submitted by P&P to the USACE and CVFPB.
- Electronic copy of the completed Encroachment Permit Application (unless the project is deemed to be maintenance) submitted by P&P to the CVFPB.

Phase CUL: Cultural (Optional)

Phase I Cultural Resources Survey/Cultural Report

Although a Cultural Resources report is not anticipated, Provost & Pritchard can team with ASM Affiliates to complete a Phase I Cultural Resources Survey/Cultural Report if it is required by the USACE. Upon request, P&P will consult with ASM to produce an additional scope and fee for this work. This would include:

- Obtain a standard turn-around records search at the Southern San Joaquin Valley Information Center (IC), California State University, Bakersfield, to identify any previously recorded sites located on or previous studies conducted within or adjacent to the project areas. The records search will include a review of all maps and files housed at IC related to the project areas. During the records search, we will determine if any previously recorded cultural resources identified within the project area are listed on the National Register of Historic Places (NRHP) or the California Register of Historical Resources (CRHR).

- Fieldwork will comprise of an intensive field survey by qualified archaeologists. Any newly identified archaeological sites will be mapped and recorded on DPR 523 forms for submission to the IC for assignment of permanent trinomials. Previously recorded sites within the study area will be visited and the site form will be updated. If potentially significant archaeological sites are identified during the survey, evaluation of their eligibility for the national, State or local register(s) may be required, if site avoidance cannot be achieved due to project constraints. Should this be the case, ASM will inform you of such and submit a proposal to complete that work.

- ASM will prepare a written technical report that will summarize the background to the study area, records searches and tribal outreach, the field methods employed, and the results of the work described above, including recommendations for CEQA and Section 106 compliance for NEPA. A records search of the Native American Heritage Commission (NAHC) Sacred Lands files. Outreach letters and follow-up phone calls will be made to tribal organizations and members on the NAHC-provided tribal contact list, to assist with the tribal consultation process.

Deliverable:

- Electronic copy of the Phase I Cultural report including figures, photographs, and all associated appendices.

Phase BID: Bidding

Engineering Support During Bidding

- Provide engineering services during bidding of the project. Specific tasks associated with this phase include:
    - Attend pre-bid meeting at the project site if one is required.
    - Prepare necessary responses to bidder requests for information (RFI). It is assumed that up to four RFIs will require review by the engineer.
    - Prepare necessary addenda and changes to contract documents resulting from bidder questions.

Phase CON: Construction

Engineering Support During Construction

- Provide engineering services during construction of the project. Specific tasks associated with this phase include:
    - Attend pre-construction meeting at the project site.
    - Periodic Site Visits: P&P will conduct up to four site visits at intervals appropriate to the state of construction.
    - Submittal Review: Review shop drawings and submittals. It is assumed that 10 submittals will require review by the engineer.
    - Respond to RFIs: Provide interpretation and/or clarification of construction documents during construction in response to up to four requests for information from the contractor.
    - Prepare final record drawings and contract documents based on information received from Contractor. An electronic copy of these Record Drawings in PDF format will be submitted to the City within thirty (30) calendar days of receiving the contractor's mark-ups.

Phase SUP: Supplemental Services (Optional)

- Additional engineering or permitting services may arise that are needed to complete the project. If these services are outside of the scopes of work described above, the City may request additional work to be performed under the Supplemental Services Phase. Services performed under the Supplemental Services Phase shall be subject to authorization by the City. Supplemental services may include, but are not limited to preparing a Dust Control Plan, submitting an application for Indirect Source Review (ISR), or other necessary tasks not described above.

Professional Fees

Provost & Pritchard Consulting Group will form the services described above on a time and materials basis.

A breakdown of estimated fees, by phase, is shown in the table below. These fees will be invoiced monthly as they are accrued, and our total fees, including reimbursable expenses. Hourly rates will be in accordance with our Standard Fee Schedule in effect at the time services are rendered.

Fee Summary	
Phase	**Estimated Fee**
Phase CD: Construction Documents	$43,800
Phase RRE: Railroad Encroachment Permit	$9,000
Phase ENV: Environmental	$8,000
Phase PER: Permitting Services	$40,000
Phase BID: Bidding	$3,000
Phase CON: Construction	$12,000
Subtotal Estimated Fee:	**$115,800**
Phase CUL: Cultural (Optional)	$5,500
Phase SUP: Supplemental Services (Optional)	$10,000

The line items shown above are estimates and are not intended to limit billings for any given Task. Required task effort may vary up or down from the line item estimates shown, however total billings will not exceed the Total shown without additional authorization. If the scope changes materially from that described above, as a result of any agency's decision or because of design changes requested by the City, we will prepare a revised estimate of our fees for your approval before we proceed.

Schedule

Upon authorization to proceed, we will work with the City to prepare a mutually agreeable schedule. Preparing 50% construction documents is estimated to take approximately six weeks. Agency review time is beyond our control and may affect the proposed project schedule. Estimated design and permitting timelines are shown below. Currently, most permits are expected to be secured in approximately 6-12 months or less, with the exception of one that may take up to 16 months. Since the pipeline replacement is in the river bed, construction during summer is desirable. If the permitting process extends beyond Summer of 2023, the project might not be constructed until Summer of 2024.

Proposed Design Schedule (Assuming NTP August 15, 2022)		
Week/Date	Task	Tentative Dates
Weeks 1-6	Survey and Prepare 50% PS&E	Aug 15-Sept 23, 2022
Weeks 7-8	City Review of 50% PS&E	Sept 26-Oct 7, 2022
Weeks 9-14	Prepare Draft Final (90%) PS&E	Oct 10-Nov 18, 2022
Weeks 15-17	City Review of Draft Final (90%) PS&E	Nov 21-Dec 9, 2022
Weeks 18-21	Prepare Final PS&E and submit for bidding	Dec 12, 2022-Jan 6, 2023
Weeks 62-80	Approximate Expected Completion of Permitting	Oct 2023-Feb 2024
Weeks 80-88	Anticipated Bidding and Award	Feb 19-Apr 8, 2024
Weeks 94-98	Construction Phase	May 27-June 24, 2024

Proposed Permitting Schedule (Assuming NTP August 15, 2022)			
Week/Date	Task	Tentative Dates for Submittal	Tentative Time to Secure Permit after Submittal
Weeks 1-6	Prepare LSA Application and Submit to CDFW	Aug 15 – Oct 3, 2022	Between 90-120 days
Weeks 1-6	Prepare USACE 404 Application and Submit	Aug 15 – Oct 3, 2022	Agency determination can take 6-12 months
Weeks 1-6	Prepare Section 408 Permit and Submit Concurrently with USACE 404 Application	Aug 15 – Oct 15, 2022	Agency determination can take 6-12 months
Weeks 1-8	Coordinate with CVFPB, Prepare Encroachment Permit Application and Submit	Aug 15 – Oct 15, 2022	Currently takes approximately 12-16 months
Weeks 1-8	Prepare RWQCB 401 Certification Application and Submit	Aug 15 – Oct 15, 2022	Agency determination in 30 days

Assumptions

- The Project is exempt from the State Water Board Construction General Stormwater Permit and the San Joaquin Valley Air Pollution Control District Indirect Source Review (ISR) and Dust Control Plan requirements. If it is determined during the course of the project that a SWPPP, ISR application and/or DCP are required, these documents can be prepared under the supplemental services phase.
- This proposal includes submittal of a Standard 5-year LSA Notification, and the work anticipated to be required in order to complete this task. The City will be responsible for creating an online account for CDFW and providing the necessary request to associate P&P with the City to allow P&P to upload and submit the final LSA Notification through the EPIMS online portal.
- This proposal does not include the preparation of a long-term routine maintenance LSA Agreement or any other long-term permits maintenance permits.
- Given the assumption that the project will qualify as a maintenance activity under NWP 3, a PCN and ARD may not be required. However, if the agency determines that the project falls under NWP 58, given the project will not result in greater than ½ acre loss of Waters of the United States, a PCN will be required if a Section 10 permit is required or

the amount of discharge will result in the loss of 1/10 acre loss of Waters of the United States.

- This proposal does not include focused surveys, handling of special status species, or documentation beyond what has been described in this scope of work. If additional project information, surveys, mitigation, notices, permits, environmental reports, filing fees or other additional information is requested by a regulating agency, it would be accomplished by a separate proposal and fee submitted in advance for review and approval.
- Provost & Pritchard has no influence on the timeliness of review or issuance of permits by outside agencies, such as CDFW, USACE, CVFCB, and RWQCB, and cannot be held responsible if permits are delayed due to lengthy review periods.
- The costs of all checking and inspection fees, assessment fees, soils or geotechnical engineering or testing fees, aerial topography fees, and all other fees, permits, bond premiums, applicable taxes on professional services, title company charges, blueprints and reproductions, and all other similar charges not specifically covered by the terms of this agreement are not included and will be paid by the City.
- All permit filing and application fees, mitigation fees, or CEQA filing fees are not included and will be paid by the City.
- A geotechnical investigation is not included in this proposal. If one is required for permitting, the City will contract this work directly.
- The City will conduct utility potholing if required during the design phase.
- The City will provide access to the site.
- The City will provide complete front-end specifications that need minor updates related specific project details.
- Any work not specifically identified in this proposal is excluded from this scope of work (i.e., additional technical studies that reviewing agencies may require).
- The limits of work shown on the schematic layout (prepared in October 2020) are accurate and no City right of way verification will be needed.
- Survey completed for use in preparing the schematic layout is sufficient for the development of construction documents and no additional survey will be needed.

Additional Services

The following services are not included in this proposal, however these and others can be provided for an additional fee (on a time and materials basis), upon request.

- Construction contract administration and preparing conformed construction documents.
- Payment of all checking and inspection fees, zoning and annexation application fees, assessment fees, and all other fees, permits, title company charges, and all other similar charges not specifically covered by the terms of this agreement.
- Pre-construction and/or Post-construction Biological Surveys
- Nesting Bird Surveys in accordance with the Migratory Bird Treaty Act (MBTA)

- Worker Environmental Awareness Program (WEAP) Training
- Construction staking and day-to-day construction observation services. This would include coordination with the contractor(s) and City for part time construction review for conformance to Contract Documents and various associated administrative duties.
- Any extra work performed by Consultant due to changed design alignments, field changes or other conditions which necessitate clarifications, modifications or other changes to the permits or other environmental documents prepared by Consultant.
- Additional office or field services required due to any governmental agency changes in ordinances, codes, policies, procedures, or requirements after the date of this agreement.
- Any extra work caused by delays beyond Consultant's reasonable control by reason of strikes, lockouts, work slowdowns or stoppages, accidents, acts of God, failure of Client to furnish timely information or approve or disapprove of Consultant's services or instruments of service promptly, or faulty performance by Client or other contractors or governmental agencies.
- Preparing and submitting Statements of Diversion for surface water used to the State Water Resource Control Board.
- Topographic survey and open flow channel hydraulic calculations.

Terms and Conditions

If this proposal is acceptable, please sign and return a copy to our office. This proposal is valid for 30 days from the date above. It is assumed that the City will issue an agreement for execution by both parties.

Sincerely Yours,
Provost & Pritchard Consulting Group





Jason Staicer, RCE 86615
Project Manager

Matthew W. Kemp, RCE 66088
Chief Strategic Officer

EXHIBIT B
HOURLY RATE SCHEDULE

2022 Standard Fee Schedule

This schedule supersedes previously published fee schedules as of the effective date of January 1, 2022.

Multi-year contracts are subject to any subsequent changes in these rates.

Staff Type	Fee Range
Engineering Staff	
Assistant Engineer	$97.00 – $125.00
Associate Engineer	$115.00 – $147.00
Senior Engineer	$153.00 – $184.00
Principal Engineer	$195.00 – $235.00
Associate Structural Engineer	$120.00 – $146.00
Senior Structural Engineer	$150.00 – $170.00
Principal Structural Engineer	$180.00 – $230.00
Specialists	
Associate Biologist	$95.00 – $115.00
Assistant Environmental Specialist	$90.00 – $120.00
Associate Environmental Specialist	$126.00 – $155.00
Senior Environmental Specialist	$155.00 – $185.00
Principal Environmental Specialist	$195.00 – $235.00
Assistant GIS Specialist	$75.00 – $93.00
Associate GIS Specialist	$100.00 – $127.00
Senior GIS Specialist	$135.00 – $170.00
Assistant Geologist/Hydrogeologist	$95.00 – $113.00
Associate Geologist/Hydrogeologist	$120.00 – $150.00
Senior Geologist/Hydrogeologist	$150.00 – $180.00
Principal Geologist/Hydrogeologist	$195.00 – $235.00
Associate Water Resources Specialist	$105.00 – $130.00
Senior Water Resources Specialist	$135.00 – $160.00
Environmental & Roof Specialist	$120.00 – $200.00
External Affairs Specialist	$98.00 – $128.00
Principal Tunneling Consultant	$235.00 – $255.00
Planning Staff	
Assistant Planner/CEQA-NEPA Specialist	$85.00 – $105.00
Associate Planner/CEQA-NEPA Specialist	$110.00 – $133.00
Senior Planner/CEQA-NEPA Specialist	$140.00 – $168.00
Principal Planner/CEQA-NEPA Specialist	$173.00 – $196.00
Technical Staff	
Assistant Technician	$75.00 – $97.00
Associate Technician	$102.00 – $125.00
Senior Technician	$130.00 – $150.00
Construction Services Staff	
Associate Construction Manager	$120.00 – $140.00
Senior Construction Manager	$145.00 – $167.00
Principal Construction Manager	$180.00 – $210.00
Construction Inspector (1)	$152.00 – $177.00
Construction Inspector (2)	$187.00 – $218.00
Support Staff	
Administrative Assistant	$70.00 – $90.00
Project Administrator	$80.00 – $105.00
Senior Project Administrator	$115.00 – $200.00
Intern	$65.00 – $80.00
Surveying Services Staff	
Assistant Surveyor	$95.00 – $115.00
Licensed Surveyor	$145.00 – $175.00
1-Man Survey Crew	$175.00/$200.00(1)
2-Man Survey Crew	$245.00/$285.00(1)
2-Man Survey Crew including LS	$280.00/$295.00(1)
UAV (Drone) Services	$210.00

(Field work not including survey equipment billed at individual standard rate plus vehicle as appropriate.)

(1) Prevailing wage rates shown for San Joaquin, Stanislaus, Merced, Madera, Fresno, Tulare, Kings, and Kern counties; other counties as quoted.

(2) Overtime for Construction Services prevailing wage will be calculated at 125% of the standard prevailing wage rate.

Additional Fees

Expert Witness / GIS Training: As quoted.

Travel Time (for greater than one (1) hour from employee's base office): $80/hour (unless the individual's rate is less)

Project Costs

Mileage: IRS value + 15%

Outside Consultants: Cost + 15%

Direct Costs: Cost + 15%

ATTACHMENT 2

Location Map

PROJECT LOCATION MAP
CITY OF MADERA

Water Main Replacement from Gateway Drive to Riverside Drive under the Fresno River



LEGEND:

— INDICATES APPROXIMATE EXTENTS OF EXISTING WATER LINE TO BE REPLACED (LOCATION TO BE VERIFIED DURING DESIGN)

NORTH

REPORT TO CITY COUNCIL

Approved by:

Council Meeting of: August 17, 2022

Agenda Number: D-3

Joseph Hebert, Parks & Community Services Director

Arnoldo Rodriguez, City Manager

SUBJECT:

Agreement for memorial monuments at Centennial Park and Rotary Park

RECOMMENDATION:

Adopt a Resolution awarding contract to David J. Boyle Electric Shop LLC, under IFB 202223-03 for Memorial Monuments at Centennial Park and Rotary Park, estimated at $14,520 and approving a Construction Services Agreement

SUMMARY:

The Parks & Community Services (PCS) Department invited qualified and experienced contractors to submit bid proposals for the procurement and installation of 2 memorial monuments at 2 City parks. The first memorial monument will be installed at Centennial Park located at 701 East 5th Street, and the second monument is to be installed at Rotary Park located at 930 North Gateway Drive. These monuments pertain to the dedication of these parks for two distinct reasons.

1. During the September 2, 2020 Council meeting, Council adopted a Resolution to dedicate the horseshoe facility at Rotary Park to Harlen and Sharon Rippetoe in recognition of their volunteer service and contribution to parks and recreation in the City. Harlen and Sharon have been active in the horseshoe community since 2000 and Harlen is the founding member and current President of the Big Valley Horseshoe League. Harlen and Sharon were instrumental in the installation of the horseshoe facility located in Rotary Park and have maintained, on a volunteer basis, the horseshoe pits at two other City parks over the last two decades. They have worked in conjunction with the PCS Department since 2005 to organize and oversee year-round horseshoe pitching recreational activities. To memorialize the dedication of the horseshoe facility to Harlen and Sharon, a monument

and plaque will be installed at the entrance of the horseshoe facility located at Rotary Park.

2. During the August 19, 2020 Council meeting, Council adopted a Resolution to dedicate the playground at Centennial Park in honor of Thaddeus Sran. During July 2020, two-year-old Thaddeus Sran disappeared from his home. Under coordination and investigatory efforts led by the Madera Police Department, community members, local businesses, and City Parks and Public Works staff, aided by US Marshals, Madera County Sherriff's Office, City of Chowchilla Police Department, and the Federal Bureau of Investigation (FBI), worked together to find Thaddeus. Sadly, his remains were discovered near an orchard just outside of the City. Numerous individuals and community groups expressed a strong desire to memorialize the memory of Thaddeus. Community groups and elected officials suggested that the playground at Centennial Park be dedicated in his honor.

DISCUSSION:

The advertisement for the IFB 202223-03 was released July 23, 2022. The IFB was duly noticed in the *Madera Tribune* newspaper on Saturday, July 23, 2022, and again on Saturday, July 30, 2022. The IFB was distributed to Builders Exchanges in Fresno, Modesto, and Visalia. The bid documents were also made available to the Kern-Minority Contractors Association in Bakersfield; posted on EBidBoard.com, an online listing service for contractors accessible from the City's website as well as to other contractors that regularly access EBidBoard's website directly; and posted on the Purchasing page of the City's website. The IFB was also emailed directly to all contractors who expressed an interest in the project.

The City received one bid in response to the IFB from David J. Boyle Electric Shop LLC in the amount of $14,520. The bid was evaluated by a committee of staff from PCS and Purchasing. In accordance with Public Contract Code, the City is required to award the contract to a responsible bidder with the lowest responsive bid. Due diligence was made to review the responsible bidder status and that bid met the following criteria: qualification & experience of key personnel, qualifications & experience of firm, method and approach/schedule, references, and cost proposal.

David J. Boyle Electric Shop LLC is an experienced general and electrical engineering and construction company. They are a family-owned business since 1920 with a local office located at 308 South D Street.

The memorial monument located at Fire Station 58 served as the basis for the scope of work and design plans of these two memorial monuments.

FINANCIAL IMPACT:

The City anticipated the construction and installation of both monuments, after the dedication of the horseshoe facility for the Rippetoe family and the playground dedication to Thaddeus Sran. Each monument was estimated at $20,000, per engineering estimates. A total of $20,000 was

budgeted for the Rippetoe monument, including the cost of a plaque. A total of $17,000 was budgeted for the Sran monument, including the cost of a plaque, keeping in mind a donation of $3,157. Both were budgeted within the Contracted Services line item in Parks (10206100) budget. The cost of the plaques is $9,476.74 and plaques have been purchased. With the received bid at $14,520 for both monuments, the City anticipates savings from the bid coming in lower than budgeted for.

The expenditures are included in the FY 2022/2023 Budget.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

Pertaining to the memorial monument for Harlen and Sharon Rippetoe at Rotary Park:

- 121.10 - Add facilities and amenities for the public.
- 316.20 - Honor community service groups and volunteers at annual events.
- 316.10 - Further develop existing volunteer recruitment programs.

Pertaining to the memorial monument for Thaddeus Sran at Centennial Park:

It is noted that while the recommended action does not specifically align with any Vision strategy, the support of community involvement and partnership in extraordinary circumstances, such as this, is generally consistent with the City's goals and objectives.

ALTERNATIVES:

1. Council may request staff bring additional information to a subsequent meeting.
2. Council may direct staff to publish a new IFB to allow for additional bids to be submitted.

ATTACHMENTS:

1. Resolution awarding contract to David J. Boyle Electric Shop LLC, under IFB 202223-03
    a. Exhibit 1: Construction Services Agreement

RESOLUTION NO. _____

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA AWARDING AN AGREEMENT RELATING TO INVITATION FOR BID NO. 202223-03 TO DAVID J. BOYLE ELECTRIC SHOP LLC IN THE AMOUNT OF $14,520AND APPROVING A CONSTRUCTION SERVICES AGREEMENT

WHEREAS, on July 23, 2022 the City of Madera (City) Purchasing Division advertised Invitation for Bids 202223-03 for two (2) memorial monuments at two (2) City park locations, hereinafter referred to as "the Project"; and

WHEREAS, the first memorial monument will be installed at Centennial Park located at 701 East 5th Street for Harlen and Sharon Rippetoe, and the second monument is to be installed at Rotary Park located at 930 North Gateway Drive for Thaddeus Sran; and

WHEREAS, one sealed bid was received on August 9, 2022, and opened by the Procurement Services Manager; and

WHEREAS, David J. Boyle Electric Shop LLC submitted the only responsible bid; and

WHEREAS, funding for the Project is appropriated in the Parks & Community Services Contracted Services line item in the Parks Maintenance budget in Fiscal Year 22/23.

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

1. The above recitals are true and correct.

2. The Construction Services Agreement between the City of Madera and Boyle Electric, a copy of which is attached hereto and incorporated by reference as Exhibit 1, is approved.

3. This resolution is effective immediately upon adoption.

* * * * * * * * * * * * * * * * *

CONSTRUCTION SERVICES AGREEMENT

THIS AGREEMENT, made this 17th day of August, 2022, between the City of Madera, hereinafter called "**OWNER",** and David J. Boyle Electric Shop LLC, doing business as (an individual), or (a partnership), or (a corporation), hereinafter called **"CONTRACTOR"**.

WITNESSETH: That for and in consideration of the payments and agreements hereinafter mentioned:

1. The **CONTRACTOR** shall commence and complete all **WORK** required for the **"**IFB 202223-03 Memorial Monuments at Centennial Park and Rotary Park."

2. The **CONTRACTOR** shall furnish all of the material, supplies, tools, equipment, labor, and other services necessary for the construction and completion of the **WORK** described herein.

3. The **CONTRACTOR** shall commence the **WORK** required by the **CONTRACT DOCUMENTS** within 10 calendar days after the date of the **NOTICE TO PROCEED** and will complete the same within the time period set forth in the **CONTRACT DOCUMENTS**. The **CONTRACTOR** shall submit a Payment Bond and Performance Bond in the amount of $14,520 each and Insurance Certificates as specified in the **CONTRACT DOCUMENTS** prior to commencing any WORK.

4. The **CONTRACTOR** agrees to perform all of the **WORK** described in the **DOCUMENTS** for the unit and lump sum prices set forth in the Bid Schedule.

5. The term **"CONTRACT DOCUMENTS"** means and includes the following, attached hereto:

   (A) IFB 202223-03 Memorial Monuments Centennial Park and Rotary Park
   (C) Bid Proposal Form
   (D) Bid Bond
   (E) Agreement
   (F) Payment Bond
   (G) Performance Bond
   (H) Insurance Requirements
   (I) General Conditions
   (J) City of Madera Standard Specifications and Drawings
   (K) State Standard Plans and Specifications

6. In the event the **CONTRACTOR** does not complete the **WORK** within the time limit specified herein or within such further time as authorized, the **CONTRACTOR** shall pay to the **OWNER** liquidated damages in the amount **of One Thousand Dollars ($1,000.00)** per day for each and every calendar day delay in finishing the **WORK** beyond the completion date so specified.

7. The **OWNER** will pay to the **CONTRACTOR** in the manner and at such times as set forth in the General Conditions such amounts as required by the **CONTRACT DOCUMENTS**. For any moneys earned by the **CONTRACTOR** and withheld by the **OWNER** to ensure the performance of the Contract, the **CONTRACTOR** may, at his request and expense, substitute securities equivalent to the amount withheld

in the form and manner and subject to the conditions provided in Division 2, Part 5, Section 22300 of the Public Contract Code of the State of California.

8. In the event of a dispute between the **OWNER** and the **CONTRACTOR** as to an interpretation of any of the specifications or as to the quality or sufficiency of material or workmanship, the decision of the **OWNER** shall for the time being prevail and the **CONTRACTOR**, without delaying the job, shall proceed as directed by the **OWNER** without prejudice to a final determination by negotiation, arbitration by mutual consent or litigation, and should the **CONTRACTOR** be finally determined to be either wholly or partially correct, the **OWNER** shall reimburse him for any added costs he may have incurred by reason of work done or material supplied beyond the terms of the contract as a result of complying with the **OWNER'S** directions as aforesaid. In the event the **CONTRACTOR** shall neglect to prosecute the work properly or fail to perform any provisions of the **CONTRACT**, the **OWNER**, after three days written notice to the **CONTRACTOR**, may, without prejudice to any other remedy it may have, make good such deficiencies and may deduct the cost thereof from the payment then or thereafter due to the **CONTRACTOR**, subject to final settlement between the parties as in this paragraph herein above provided.

8A. CLAIMS RESOLUTION PROCESS FOR DISPUTES.

It is the intent of this Contract that disputes regarding the Contract be resolved promptly and fairly between the Contractor and the Owner. However, it is recognized that some disputes will require detailed investigation and review by one or both parties before a determination and resolution can be reached. For the protection of the rights of both the Contractor and the Owner, the following provisions are provided for the resolution of disputes which cannot be resolved by the Owner and the Contractor within three business days after either party gives verbal notice of dispute or potential dispute to the other's attention and prior to the commencement of such work.

The following provisions are intended by Contractor and Owner to comply with Public Contract Code Sections 9204 and 20104 *et. seq*.

A. Claims:

The term "claim" refers to a separate demand by Contractor sent by registered mail or certified mail with return receipt requested, for one or more of the following:

(1) A time extension, including, without limitation, for relief from damages or penalties for delay assessed by Owner under this Contract.

(2) Payment by the Owner of money or damages arising from work done by, or on behalf of, the Contractor pursuant to the Contract and payment for which is not otherwise expressly provided or to which the Contractor is not otherwise entitled.

(3) Payment of an amount that is disputed by the Owner.

B. The Claim Must Be Timely and in Writing:

For all claims the claim must be in writing and include the documents necessary to substantiate the claim. A notice of potential claim must be filed within five (5) business days of Contractor's completion of work that is a potential claim. Notice of an actual claim must be filed on or before the date of final payment.

C. Receipt of Claim by Owner:

Upon receipt of a claim pursuant to this section, the Owner will conduct a reasonable review of the claim and, within a period not to exceed 45 days from the date of receipt, will provide the Contractor with a written statement identifying what portion of the claim is disputed and what portion is undisputed. Upon receipt of a claim, Owner and Contractor may, by mutual agreement, extend the time period provided in this section.

The Contractor shall furnish reasonable documentation to support the claim. If additional information is thereafter required, it shall be requested and provided upon mutual agreement by the Owner and the Contractor. The District's written response to the claim, as further documented, shall be submitted to the claimant within 30 days after receipt of the further documentation, or within a period of time no greater than that taken by the Contractor in producing the additional information or requested documentation.

D. City Council Approval:

If the Owner needs approval from the City Council to provide the Contractor a written statement identifying the disputed portion and the undisputed portion of the claim, and the City Council does not meet within the 45 days or within the mutually agreed to extension of time following receipt of a claim sent by registered mail or certified mail, return receipt requested, the Owner shall have up to three days following the next duly publicly noticed regular meeting of the City Council after the 45-day period or extension expires to provide the Contractor a written statement identifying the disputed portion and the undisputed portion.

E. Payment of Claim:

Any payment due on an undisputed portion of the claim shall be processed and made within 60 days after the Owner issues its written statement. If the Owner fails to issue a written statement, paragraph F below shall apply.

F. Meet and Confer:

If the Contractor disputes the Owner's written response, or if the Owner fails to respond to a claim issued pursuant to this section within the time prescribed, the Contractor may demand in writing an informal conference to meet and confer for settlement of the issues in dispute. Upon receipt of a demand in writing sent by registered mail or certified mail, return receipt requested, the Owner shall schedule a meet and confer conference within 30 days for settlement of the dispute.

Within 10 business days following the conclusion of the meet and confer conference, if the claim or any portion of the claim remains in dispute, the Owner shall provide the Contractor a written statement identifying the portion of the claim that remains in dispute and the portion that is undisputed. Any payment due on an undisputed portion of the claim shall be processed and made within 60 days after the Owner issues its written statement. Any disputed portion of the claim, as identified by the contractor in writing, shall be submitted to nonbinding mediation, with the Owner and the Contractor sharing the associated costs equally. The Owner and Contractor shall mutually agree to a mediator within 10 business days after the disputed portion of the claim has been identified in writing. If the parties cannot agree upon a mediator, each party shall select a mediator and those mediators shall select a qualified neutral third party to mediate with regard to the disputed portion of the claim. Each party shall bear the fees and costs charged by its respective mediator in connection with the selection of the neutral mediator. If mediation is unsuccessful, the parts of the claim remaining in dispute shall be subject to applicable procedures outside this section.

Under this Contract, mediation includes any nonbinding process, including, but not limited to, neutral evaluation or a dispute review board, in which an independent third party or board assists the parties in dispute resolution through negotiation or by issuance of an evaluation. Any mediation utilized shall conform to the timeframes in this section.

Unless otherwise agreed to by the Owner and the Contractor in writing, the mediation conducted pursuant to this section shall excuse any further obligation under Public Contract Code Section 20104.4 to mediate after litigation has been commenced.

If mediation as set forth above does not resolve the parties' dispute, the parties will proceed to arbitration of disputes under private arbitration or the Public Works Contract Arbitration Program.

G. Filing a Government Code Written Claim Notice:

Following the meet and confer conference, if the claim or any portion remains in dispute, the Contractor may file a claim under the Torts Claims Act as provided in Chapter 1 (commencing with Section 900) and Chapter 2 commencing with Section 910) of Part 3 of Division 3.6 of Title 1 of the Government Code Section 900.

H. Owner's Failure to Respond to Claim:

Failure by the Owner to respond to a claim from Contractor within the time periods described above or to otherwise meet the time requirements set forth above shall result in the claim being deemed rejected in its entirety. A claim that is denied by reason of the Owner's failure to have responded to a claim, or its failure to otherwise meet the time requirements of this section, shall not constitute an adverse finding with regard to the merits of the claim or the responsibility or qualifications of the Contractor.

I. Interest:

Amounts not paid in a timely manner as required by this section shall bear interest at 7 percent per annum.

J. Subcontractor Claims:

If a subcontractor or a lower tier subcontractor lacks legal standing to assert a claim against Owner because privity of contract does not exist, the Contractor may present to the Owner a claim on behalf of a subcontractor or lower tier subcontractor. For purposes of this paragraph, the term "subcontractor' means any type of subcontractor within the meaning of Chapter 9 (commencing with Section 7000) of Division 3 of the Business and Professions Code who either is in direct contract with the Contractor or is a lower tier subcontractor. A subcontractor may request in writing, either on his or her own behalf or on behalf of a lower tier subcontractor, that the Contractor present a claim for work which was performed by the subcontractor or by a lower tier subcontractor on behalf of the subcontractor. The subcontractor requesting that the claim be presented to the Owner shall furnish reasonable documentation to support the claim. Within 45 days of receipt of this written request, the Contractor shall notify the subcontractor in writing as to whether the contractor presented the claim to the Owner and, if the original contractor did not present the claim, provide the subcontractor with a statement of the reasons for not having done so.

K. Filing of Action on Unresolved Claims:

The parties shall follow the procedures set forth in Public Contracts Code Section 20104.4 if an action is filed to resolve claims under the foregoing provisions. Any action shall be filed in Madera County.

9. Attention is directed to Section 1735 of the Labor Code, which reads as follows:

"No discrimination shall be made in the employment of persons upon public works because of the race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical conditions, marital status, or sex of such persons except as provided in Section 12940 of the Government Code, and every contractor for public works violating this section is subject to all the penalties imposed for by violation of this chapter".

10. In accordance with the provisions of Article 5, Chapter l, Part 7, Division 2 (commencing with Section 1860) and Chapter 4, Part l, Division 4 (commencing with Section 3700) of the Labor Code of the State of California, the **CONTRACTOR** is required to secure the payment of compensation to his employees and shall for that purpose obtain and keep in effect adequate Worker's Compensation Insurance.

The undersigned **CONTRACTOR** is aware of the provisions of Section 3700 of the Labor Code which requires every employer to be insured against Liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions before commencing the performance of the **WORK** of this Agreement.

11. The **CONTRACTOR** shall comply with Part 7, Chapter l, Article 2, Section 1775 of the Labor Code of the State of California. The **CONTRACTOR** shall, as a penalty to the **OWNER**, forfeit fifty dollars ($50.00) for each calendar day, or portion thereof, for each worker paid less than the prevailing rates for

such work or craft in which such worker is employed for any public work done under the Contract by him or by any **SUBCONTRACTOR** under him. The difference between such prevailing wage rates and the amount paid to each worker for each calendar day or portion thereof for which each worker was paid less than a prevailing wage rate, shall be paid to each worker by the **CONTRACTOR**.

12. The **CONTRACTOR** shall comply with Part 7, Chapter l, Article 2, Section 1776 of the Labor Code of the State of California. The **CONTRACTOR** shall keep and require that all **SUBCONTRACTORS** keep accurate payroll records showing the name, address, social security number, work classification, straight time and overtime hours worked each day and week, and the actual per diem wages paid to each journeyman, apprentice worker or other employee employed by him in connection with public work. Such payroll records shall be certified and shall be available for inspection at all reasonable hours at the principal office of the **CONTRACTOR** by the **OWNER**, its officers, and agents and to the representatives of the Division of Labor Law Enforcement of the State Department of Industrial Relations. In the event of non-compliance with the requirements of Section 1776, the **CONTRACTOR** shall have 10 days in which to comply subsequent to receipt of written notice specifying in what respects the **CONTRACTOR** must comply. Should non-compliance still be evident after the ten (10) day period, the **CONTRACTOR** shall, as a penalty to the **OWNER** forfeit twenty-five dollars ($25.00) for each calendar day, or portion thereof, for each worker until strict compliance is effectuated. Upon the request of the Division of Apprenticeship Standards or the Division of Labor Standards Enforcement, these penalties shall be withheld from progress payments then due.

13. Attention is directed to the provisions in Sections 1777.5 and 1777.6 of the Labor Code concerning the employment of apprentices by the **CONTRACTOR** or any **SUBCONTRACTOR** under him. It is the **CONTRACTOR'S** responsibility to ensure compliance by both itself and all **SUBCONTRACTORS**.

Section 1777.5 provides, in part, as follows:

The **CONTRACTOR** or **SUBCONTRACTOR**, if he is covered by this section, upon the issuance of the approval certificate, or if he has been previously approved in the craft or trade, shall employ the number of apprentices or the ratio of apprentices to journeyman stipulated in the apprenticeship standards. Upon proper showing by the **CONTRACTOR** that he employs apprentices in the craft or trade in the State on all of his/her contracts on an annual average of not less than one hour of apprentice work for every five hours of labor performed by a journeyman, or in the land surveyor classification, one apprentice for each five journeyman, the Division of Apprenticeship Standards may grant a certification exempting the **CONTRACTOR** from the one (1) to five (5) hourly ratio as set forth in this section. This section shall not apply to contracts of general **CONTRACTORS** or to contracts of specialty contractors not bidding for work through a general or prime **CONTRACTOR**, when the contracts of general **CONTRACTORS**, or those specialty **CONTRACTORS** involve less than thirty thousand dollars ($30,000). Any work performed by a journeyman in excess of eight hours per day or forty (40) hours per week shall not be used to calculate the hourly ratio required by this section.

Apprenticeable craft or trade, as used in this section, shall mean a craft or trade determined as an apprenticeable occupation in accordance with rules and regulations prescribed by the Apprenticeship Council. The joint apprenticeship committee shall have the discretion to grant a certificate, which shall be subject to the approval of the Administrator of Apprenticeship, exempting a **CONTRACTOR** from the 1 to 5 ratio set forth in this section when it finds that any one of the following conditions is met:

(a) In the event unemployment for the previous three-month period in such area exceeds an

average of 15 percent, or

(b) In the event the number of apprentices in training in such area exceeds a ratio of 1 to 5, or

(c) If there is a showing that the apprenticeable craft or trade is replacing at least one-thirtieth of its journeymen annually through apprenticeship training, either (1) on a statewide basis, or (2) on a local basis, or

(d) If assignment of an apprentice to any work performed under a public works contract would create a condition which should jeopardize his life or the life, safety, or property of fellow employees, or the public at large or if the specific task to which the apprentice is to be assigned is of a nature that training cannot be provided by a journeyman.

When such exemptions are granted to an organization which represents **CONTRACTORS** in a specific trade from the 1 to 5 ratio on a local or statewide basis the member **CONTRACTORS** will not be required to submit individual applications for approval to local joint apprenticeship committees, provided they are already covered by the local apprenticeship standards.

The **CONTRACTOR** is required to make contributions to funds established for the administration of apprenticeship programs if he employs registered apprentices or journeymen in apprenticeable trade on such contracts and if other **CONTRACTORS** on the public work site are making such contributions. The **CONTRACTOR**, and any **SUBCONTRACTOR** under him, shall comply with the requirements of Sections 1777.5 and 1777.6 of the Labor Code in the employment of apprentices. Information relative to number of apprentices, identifications, wages, hours of employment and standards of working conditions shall be obtained from the Division of Apprenticeship Standards. Consult the white pages of your telephone directory under California, State of, Industrial Relations, Apprenticeship Standards, for the telephone number and address of the nearest office. Willful failure by the **CONTRACTOR** to comply with the provisions of Sections 1777.5 will subject the **CONTRACTOR** to the penalties set forth in Section 1777.7 of the Labor Code.

14. Pursuant to California Labor Code Section 1813, eight hours in any one calendar day and forty (40) hours in any calendar week shall be the maximum hours any worker is required or permitted to work, except in cases of extraordinary emergency caused by fires, flood, or danger to life and property. The **CONTRACTOR** doing the work, or his duly authorized agent, shall file with **OWNER** a report, verified by his oath, setting forth the nature of the said emergency, which report shall contain the name of said worker and the hours worked by him on the said day, and the **CONTRACTOR** and each **SUBCONTRACTOR** shall also keep an accurate record showing the names and actual hours worked of all workers employed by him in connection with the work contemplated by this Agreement, which record shall be open at all reasonable hours to the inspection of the **OWNER**, or its officer or agents and to the Chief of all Division of Labor Statistics and Law Enforcement of the Department of Industrial Relations, his deputies or agents; and it is hereby further agreed that said **CONTRACTOR** shall forfeit as a penalty to the **OWNER** the sum of Twenty-Five Dollars ($25.00) for each laborer, workman or any **SUBCONTRACTOR** under him for each calendar day during which such laborer, workman or mechanic is required or permitted to labor more than eight (8) hours in violation of this stipulation.

Overtime and shift work may be established as a regular procedure by the **CONTRACTOR** with reasonable notice and written permission of the **OWNER.** No work other than overtime and shift work established as a regular procedure shall be performed between the hours of 6:00 P.M. and 7:00 A.M.

nor on Saturdays, Sundays or holidays except such work as is necessary for the proper care and protection of the work already performed or in case of an emergency.

CONTRACTOR agrees to pay the costs of overtime inspection except those occurring as a result of overtime and shift work established as a regular procedure. Overtime inspection shall include inspection required during holidays, Saturdays, Sundays, and weekdays. Costs of overtime inspection will cover engineering, inspection, general supervision, and overhead expenses which are directly chargeable to the overtime work. **CONTRACTOR** agrees that **OWNER** shall deduct such charges from payments due the **CONTRACTOR.**

15. The **CONTRACTOR** shall comply with Division 2, Chapter 4, Part 1 of the Public Contract Code relating to subletting and subcontracting, specifically included but not limited to Sections 4104, 4106, and 4110, which by this reference are incorporated into this Agreement as though fully set forth herein.

16. The **CONTRACTOR** and the **OWNER** agree that changes in this Agreement or in the work to be done under this Agreement shall become effective only when written in the form of a supplemental agreement or change order and approved and signed by the **OWNER** and the **CONTRACTOR**. It is specifically agreed that the **OWNER** shall have the right to request any alterations, deviations, reductions or additions to the contract or the plans and specifications or any of them, and the amount of the cost thereof shall be added to or deducted from the amount of the contract price aforesaid by fair and reasonable valuations thereof.

This contract shall be held to be completed when the work is finished in accordance with the original plans and specifications as amended by such changes. No such change or modification shall release or exonerate any surety upon any guaranty or bond given in connection with this contract.

17. **Contractor** shall indemnify, defend with legal counsel approved by City, and hold harmless City, its officers, officials, employees, and volunteers from and against all liability, loss, damage, expense, and cost (including without limitation reasonable legal counsel fees, expert fees and all other costs and fees of litigation) of every nature arising out of or in connection with **Contractor's** negligence, recklessness, or willful misconduct in the performance of work hereunder, or its failure to comply with any of its obligations contained in this AGREEMENT, except such loss or damage caused by the sole active negligence or willful misconduct of the City. Should conflict of interest principles preclude a single legal counsel from representing both City and **Contractor,** or should City otherwise find **Contractor's** legal counsel unacceptable, then **Contractor** shall reimburse the City its costs of defense, including without limitation, reasonable legal counsel fees, expert fees, and all other costs and fees of litigation. The **Contractor** shall promptly pay any final judgment rendered against the City (and its officers, officials, employees, and volunteers) with respect to claims determined by a trier of fact to have been the result of the **Contractor'**s negligent, reckless, or wrongful performance. It is expressly understood and agreed that the foregoing provisions are intended to be as broad and inclusive as is permitted by the law of the State of California and will survive termination of this Agreement.

Contractor obligations under this section apply regardless of whether or not such claim, charge, damage, demand, action, proceeding, loss, stop notice, cost, expense, judgment, civil fine or penalty, or liability was caused in part or contributed to by an Indemnitee. However, without affecting the rights of City under any provision of this agreement, **Contractor** shall not be required to indemnify and hold harmless City for liability attributable to the active negligence of City, provided such active negligence is

determined by agreement between the parties or by the findings of a court of competent jurisdiction. In instances where City is shown to have been actively negligent and where City's active negligence accounts for only a percentage of the liability involved, the obligation of **Contractor** will be for that entire portion or percentage of liability not attributable to the active negligence of City.

Contractor agrees to obtain or cause to be obtained executed defense and indemnity agreements with provisions identical to those set forth in this Section from each and every Subcontractor and Subconsultant, of every Tier. In the event the **Contractor** fails to do so, **Contractor** agrees to be fully responsible to provide such defense and indemnification according to the terms of this Section.

18. Contractor must comply with the insurance requirements as described in the section "INSURANCE REQUIREMENTS" of the Contract Documents.

19. Amendments. Any changes to this Agreement requested by either City or **CONTRACTOR** may only be effected if mutually agreed upon in writing by duly authorized representatives of the parties hereto. This Agreement shall not be modified or amended or any rights of a party to it waived except by such writing.

20. Termination.

A. This Agreement may be terminated at any time by either party upon fifteen (15) calendar days written notice. In the event the Agreement is terminated by either party, **CONTRACTOR** shall be compensated for services performed to the date of termination based upon the compensation rates and subject to the maximum amounts payable agreed to together with such additional services performed after termination which are authorized in writing by the City representative to wind up the work performed to date of termination.

B. City may immediately suspend or terminate this Agreement in whole or in part by written notice where, if in the determination of City, there is:

1. An illegal use of funds by **CONTRACTOR**;
2. A failure by **CONTRACTOR** to comply with any material term of this Agreement;
3. A substantially incorrect or incomplete report submitted by **CONTRACTOR** to City.

In no event shall any payment by City or acceptance by **CONTRACTOR** constitute a waiver by such party of any breach of this Agreement or any default which may then exist on the part of either party. Neither shall such payment impair or prejudice any remedy available to either party with respect to such breach or default. City shall have the right to demand of **CONTRACTOR** the repayment to City of any funds disbursed to **CONTRACTOR** under this Agreement which, as determined by the appropriate court or arbitrator, were not expended in accordance with the terms of this Agreement.

Notice of termination shall be mailed to the City:
City of Madera
Parks & Community Services Department
701 East 5th Street
Madera, CA 93638

Notice of Termination shall be mailed to the Contractor:
David J. Boyle Electric Shop LLC
308 South D Street
Madera, CA 93638

All notices and communications from **CONTRACTOR** shall be to City's designated Project Manager or Principal-In-Charge. Verbal communications shall be confirmed in writing. All written notices shall be provided and addressed as soon as possible, but not later than thirty (30) days after termination.

21. Compliance with Laws. City shall comply with all Federal, State, and local laws, ordinances, regulations, and provisions applicable in the performance of City's services.

Wherever reference is made in this Agreement to standards or codes in accordance with which work is to be performed or tested, the edition or revision of the standards or codes current on the effective date of this Agreement shall apply, unless otherwise expressly stated.

22. Attorneys' Fees/Venue. In the event that any action is brought to enforce the terms of this Agreement, the party found by the court to be in default agrees to pay reasonable attorneys' fees to the successful party in an amount to be fixed by the Court. The venue for any claim being brought for breach of this Agreement shall be in Madera County or as appropriate in the U.S. District Court for the Eastern District of California, located in the City of Madera.

23. Governing Law. The laws of the State of California shall govern the rights and obligations of the parties under the Agreement, including the interpretation of the Agreement. If any part of the Agreement is adjudged to be invalid or unenforceable, such invalidity shall not affect the full force and effect of the remainder of the Agreement.

24. City's Authority. Each individual executing or attesting to this Agreement on behalf of the City hereby covenants and represents: (i) that he or she is duly authorized to execute or attest and deliver this Agreement on behalf of such corporation in accordance with a duly adopted resolution of the corporation's articles of incorporation or charter and bylaws; (ii) that this Agreement is binding upon such corporation; and (iii) that Contractor is a duly organized and legally existing municipal corporation in good standing in the State of California.

25. Contractor's Legal Authority. Each individual executing or attesting this Agreement on behalf of **CONTRACTOR** hereby covenants and represents: (i) that he or she is duly authorized to execute or attest and deliver this Agreement on behalf of such corporation in accordance with such corporation's articles of incorporation or charter and by-laws; (ii) that this Agreement is binding upon such corporation; and (iii) that **CONTRACTOR** is a duly organized and legally existing corporation in good standing in the State of California.

26. Remedies for Default. Failure by a party to perform any term, condition or covenant required of the party under this Agreement shall constitute a "default" of the offending party under this Agreement. In the event that a default remains uncured for more than ten (10) days following receipt of written notice of default from the other party, a "breach" shall be deemed to have occurred. Any failure or delay by a party in asserting any of its rights and remedies as to any default shall not operate as a waiver of any default or of any rights or remedies associated with a default.

27. Independent Contractor. In performance of the work, duties, and obligations assumed by the Contractor under this Agreement, it is mutually understood and agreed that the City, including any and all of City's officers, agents and employees will, at all times, be acting and performing as an independent contractor, and shall act in an independent capacity and not as an officer, agent, servant, employee, joint venturer, partner, or associate of **City.** Furthermore, **City** shall have no right to control or supervise or

direct the manner or method by which City shall perform its work and functions. The City shall comply with all applicable provisions of law and the rules and regulations, if any, of governmental authorities having jurisdiction over the subject matter hereof.

Because of its status as an independent contractor, City shall have absolutely no right to employment rights and benefits available to **City** employees. City shall be solely liable and responsible for providing to, or on behalf of, its employees all legally required employee benefits. In addition, City shall be solely responsible and hold **City** harmless from all matters relating to payment of City's employees, including compliance with Social Security, withholding and all other regulations governing such matters. It is acknowledged that during the term of this Agreement, City may be providing services to others unrelated to **City** or to this Agreement.

28 Sole Agreement. This instrument constitutes the sole and only Agreement between City and **CONTRACTOR** in connection to the Project and correctly sets forth the obligations of the City and **CONTRACTOR** to each other as of its date. Any Agreements or representations in connection with the Project, not expressly set forth in this instrument are null and void.

27. Assignment-Neither the **CONTRACTOR** nor City will assign its interest in this Agreement without the written consent of the other.

28. Caltrans is required by 23 code of Federal Regulations (CFR), part 200, Section 200.9 (b)(7) to conduct reviews of sub-recipients (Local Agencies) of federal-aid to ensure compliance with Title VI of the Civil Rights Act of 1964 and the relates statues (Title VI) through the requirements under the Federal Highway Administration (FHWA), the U.S. Department of Transportation (USDOT), and the U.S. Department of Justice (USDOJ) regulations and guidance materials related to the implementation of Title VI.

The scope of the process reviews conducted by Caltrans focuses on the Local Agency's adherence to the FHWA's Title VI Program (Race, Color and National Origin) and the related statues protecting additional classes as required under

- Federal-Aid Highway Act of 1973 (Sex)
- The Age Discrimination Act of 1975 (Age), and
- The Americans with Disabilities Act of 1990 (ADA)(Disability) and Section 504 of the Rehabilitation Act of 1973 (Disability).

29 Binding Agreement. This Agreement shall be binding upon all parties hereto and their respective heirs, executors, administrators, successors, and assigns.

IN WITNESS WHEREOF the parties hereto have executed, or caused to be executed by their duly authorized officials, this Agreement in THREE copies, each of which shall be deemed an original on the date first above written.

City of Madera
Herein Called OWNER

By: _____
Santos Garcia, Mayor

APPROVE AS TO FORM:

_____
Hilda Cantú Montoy, City Attorney

ATTEST:

_____
Alicia Gonzales, City Clerk

BY: _____
Herein Called CONTRACTOR

BY: _____

_____
Federal Tax I.D. No.

_____
Contractor License Number

_____
DIR Registration Number

NOTE: This Notary Acknowledgment on the following page is required for verification of Contractor's signature.

Acknowledgment

A 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 _____)

On _____,2022 before me, _____
(insert name and title of officer)

Personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____ (Seal)

REPORT TO CITY COUNCIL

Approved by:

_____

Will Tackett, Community Development Director

_____

Arnoldo Rodriguez, City Manager

Council Meeting of: August 17, 2022

Agenda Number: D-4

SUBJECT:

Initiation of proceedings for the annexation of Tract 21-S-02/TSM2019-03 Pecan Square Subdivision into Community Facilities District 2005-01

RECOMMENDATION:

That Council adopt Resolutions:

1. Adopting a Boundary Map Showing the Territory Proposed for Annexation to Community Facilities District No. 2005–01 and

2. Declaring Its Intention To Annex Territory (Tract 21-S-01/TSM2019-03 Subdivision) to Community Facilities District No. 2005-01 (Public Services), to Authorize the Levy Of Special Taxes Therein, and Setting Public Hearing (Annexation No. 11)

SUMMARY:

The attached resolutions will begin the proceedings for the annexation of the development project known as Pecan Square, Tract 20-S-02/TSM 2019-03 (the "Project") into Community Facilities District (CFD) 2005-01. The conditions of approval for the Project require it to annex into CFD 2005-01, which was established as an annexable district to provide funding to offset the increased cost for public safety, open space, and parks maintenance created by new development.

DISCUSSION:

By Resolution No. 05-334, the City Council established CFD 2005-01, a Mello Roos Community Facilities District with the intention that future development within the City would annex into this district. The special taxes collected from the property owners within the district are used for the funding of police and fire protection services, storm drain infrastructure maintenance and operations, and park maintenance. Property owner assessments are paid as a component of the

property tax collection process. As was originally envisioned with the establishment of the CFD, future residential projects not included in the initial formation process are required to go through an annexation process in order to be included in CFD 2005-01. Projects may be annexed one at a time, or in a group if they are ready at the same time.

Pecan Square, Tract 20-S-02 makes up Annexation No. 11. Pecan Square, Tract 20-S-02/TSM 2019-03 is owned by D.R. Horton CA3 Inc. The Project includes the development of approximately 112 single family residential units. The boundaries of the Project consist of the area within the original assessor's parcel number (APN) 012-480-005 and the updated APN 012-480-011 as depicted on Attachment 1. The APN is updated to allow the county to amend parcel numbers in instances where reconfiguration to the map book is required, voiding old parcel numbers and allowing space for new map pages.

Table 1: *Project Overview*

Project Name	*Owner*	*Units*	*Location*
Pecan Square, Tract 20-S-02	D.R. Horton CA3 Inc.	112	W. Pecan Ave. & SR 145

The attached resolutions represent the first steps that must be taken in the annexation process. The resolution adopting a boundary map depicting the territory that is proposed for annexation. A second resolution declares the City's intention to annex the proposed territory into CFD 2005-01. Establishing October 5, 2022, as the public hearing date for the final consideration of the annexation of the property into CFD 2005-01. See Attachment 1 to view a map of the subdivision. As with all residential subdivisions, conditions of approval for the subdivision require annexation into CFD 2005-01 prior to recordation of the final subdivision map. This will comprise the tenth annexation. See Attachment 2 for a history of annexations into CFD 2005-01.

FINANCIAL IMPACT:

The 2022/23 Fiscal Year CFD 2005-01 assessment for single-family residential development is approximately $524.41 per dwelling unit. Based on this figure, the estimated annual revenue that will be received by the City (Fund 76650) for all 112 units in Annexation No. 11 will be $58,733.92. CFD 2005-01 includes an annual CPI adjustment, therefore, this amount will grow over time. The process for annexation is funded by the developer and no General Fund monies are used for this effort.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

The proposed action is not specifically addressed as part of the plan, is not in conflict with the plan, but rather is sympathetic of the underlying principles of the Vision 2025 Plan.

ALTERNATIVES:

The City Council adopted Ordinance C.S. 792, which established the district and its special tax structure, on December 7, 2005. The Council could, at its discretion, consider alternative methods for funding the necessary services that are demanded by residential development and supported by CFD 2005-01. Amendment of the ordinance would be required.

ATTACHMENTS:

1. Resolution - Adopt Boundary Map
   Exhibit A - Annexation Map No. 11
   Resolution - Intent to Annex No. 11
   Exhibit A - Annexation Map No. 11
   Exhibit B - Rate and Method of Apportionment
2. Pecan Square, Tract 20-S-02/TSM 2019-03 Subdivision Map
3. CFD 2005-01 Annexation No. 11 Map
4. CFD 2005-01 Boundary Map
5. Rate and Method of Apportionment

RESOLUTION NO. _____

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, ADOPTING A BOUNDARY MAP SHOWING TERRITORY PROPOSED FOR ANNEXATION TO CITY OF MADERA COMMUNITY FACILITIES DISTRICT NO. 2005-01 (ANNEXATION #11)

WHEREAS, the City Council of the City of Madera, California, ("City Council"), formed a Community Facilities District, designated as Community Facilities District No. 2005-01 (hereafter referred to as "CFD No. 2005-01"), pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982", being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the "Act"); and

WHEREAS, the City Council desires to initiate proceedings to annex the territory known as Pecan Square, Tract 20-S-02 Subdivision ("Annexation No. 11") to CFD No. 2005-01 Annexation No. 11 will consist of 112 single family units located west of Highway 145 (Madera Avenue) and south of West Pecan Avenue; and

WHEREAS, there has been submitted a map attached as Exhibit A showing the territory proposed to be annexed to CFD No. 2005-01, said area to be designated as Community Facilities District No. 2005-01, Annexation No. 11.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. Recitals. The above recitals are all true and correct.

SECTION 2. Annexation Map. The map showing Annexation No. 11 and to be subject to the levy of a special tax by CFD No. 2005-01 upon the annexation of such territory to CFD No. 2005-01 is hereby approved and adopted. Such map is designated by the name of "Annexation No. 11 to City of Madera Community Facilities District No. 2005-01."

SECTION 3. Certificate. A certificate shall be endorsed on the original and on at least one (1) copy of the map of Annexation No. 11, evidencing the date and adoption of this Resolution, and within fifteen days after the adoption of the Resolution fixing the time and place of the Public Hearing on the intention to annex Annexation No. 11 to CFD No. 2005-01, a copy of said map shall be filed with the correct and proper endorsements thereon with County Recorder, all in the manner and form provided for in Section 3111 of the Streets and Highways Code of the State California.

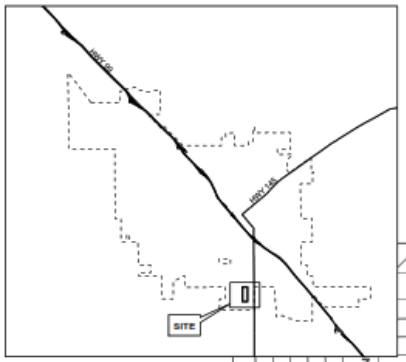
Exhibit A

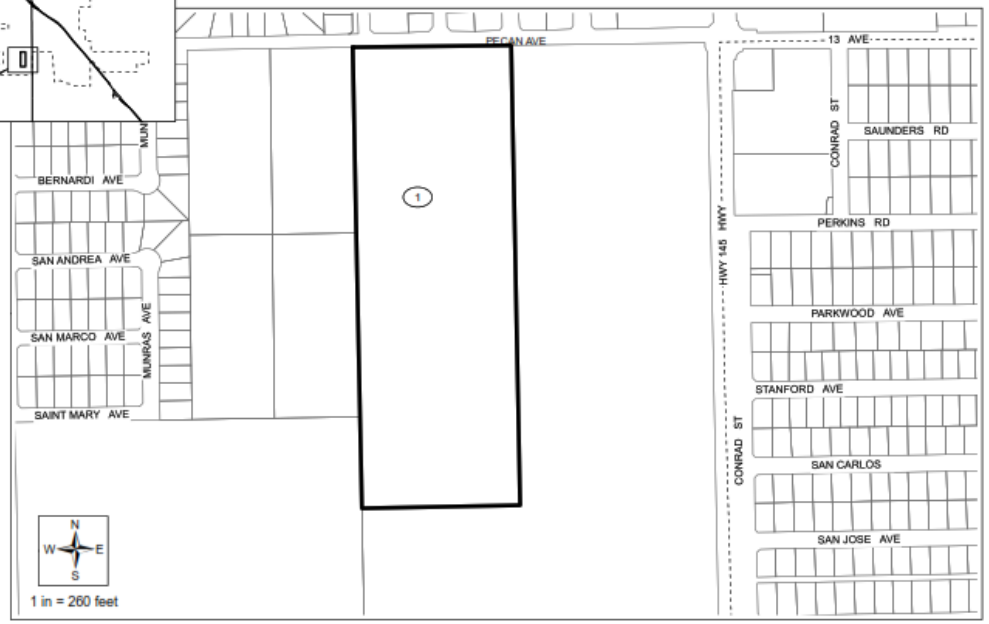
SHEET 1 OF 1

ANNEXATION MAP NO. 11
COMMUNITY FACILITIES DISTRICT NO. 2005-01

CITY OF MADERA
COUNTY OF MADERA
STATE OF CALIFORNIA

VICINITY MAP





FILED IN THE OFFICE OF THE CITY CLERK THIS _____ DAY OF_____, 20__.

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF ANNEXATION MAP NO. 11 OF COMMUNITY FACILITIES DISTRICT NO. 2005-01, CITY OF MADERA, COUNTY OF MADERA, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF MADERA AT A REGULAR MEETING, THEREOF, HELD ON THE _____ DAY OF _____, 20__, BY ITS RESOLUTION NO. _____.

_____
CITY CLERK
CITY OF MADERA

FILED THIS _____ DAY OF _____, 20__, AT THE HOUR OF _____ O'CLOCK _____M. IN BOOK _____ PAGE(S) _____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT AND INSTRUMENT NO. _____, IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF MADERA, STATE OF CALIFORNIA.

_____
COUNTY RECORDER
COUNTY OF MADERA
STATE OF CALIFORNIA

REFERENCE IS MADE TO THAT BOUNDARY OF COMMUNITY FACILITIES DISTRICT NO. 2005-01 OF THE CITY OF MADERA RECORDED WITH THE MADERA COUNTY RECORDER'S OFFICE ON OCTOBER 7, 2005, IN BOOK 4 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT ON PAGES 42 THROUGH 45.

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL SHOWN ON THIS DIAGRAM SHALL BE THOSE LINES AND DIMENSIONS AS SHOWN ON THE MADERA COUNTY ASSESSOR'S MAPS FOR THOSE PARCELS LISTED.

THE MADERA COUNTY ASSESSOR'S MAP SHALL GOVERN FOR ALL DETAIL CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.

Legend

- City Boundaries
- Annexation Parcels
- (1) Map Reference Number

MAP REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER
1	012-480-011

WILLDAN

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, DECLARING ITS INTENTION TO ANNEX TERRITORY (PECAN SQUARE, TRACT 20-S-02 SUBDIVISION) TO THE CITY OF MADERA COMMUNITY FACILITIES DISTRICT NO. 2005-01 (PUBLIC SERVICES), TO AUTHORIZE THE LEVY OF SPECIAL TAXES THEREIN, AND SETTING PUBLIC HEARING (ANNEXATION NO. 11)

WHEREAS, the City Council of the City of Madera has conducted proceedings to establish Community Facilities District No. 2005-01 (Public Services) (the "CFD") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing at Section 53311, of the California Government Code; and

WHEREAS, under the Act, the City Council, as the legislative body for the CFD, is empowered with the authority to annex territory to the CFD, and now desires to undertake proceedings to annex the territory known as Pecan Square, Tract 20-S-02 Subdivision ("Annexation No. 11") to the CFD. Annexation No. 11 will consist of 112 single family residential units located on west of Highway 145 (Madera Avenue) and south of West Pecan Avenue.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA, HEREBY RESOLVES:

SECTION 1. This Council hereby finds and determines that public convenience and necessity require that territory be added to the CFD.

SECTION 2. The name of the existing CFD is "Community Facilities District No. 2005-01 (Public Services)".

SECTION 3. The territory included in the existing CFD is as shown on the maps thereof filed in the office of the County Recorder, County of Madera State of California, to which maps reference is hereby made which have been filed with the Madera County Recorder's Office.

The territory now proposed to be annexed to the CFD is as shown on the Boundary Map of Annexation No. 11 to the CFD, on file with the City Clerk, a copy of which is attached hereto as Exhibit "A" and made a part hereof, the boundaries of which territory are hereby preliminarily approved. The City Clerk is hereby directed to cause the recordation of said Boundary Map of Annexation No. 11 to the CFD, showing the territory to be annexed, in the Office of the County Recorder of the County of Madera within fifteen days of the date of adoption of this resolution.

SECTION 4. The types of public services financed by the CFD and pursuant to the Act consist of those services (the "Services") described in Exhibit A to Resolution No. 05-334 adopted by the Council on the 16st day of November 2005 (the "Resolution of Formation"). It is presently intended that the Services will be shared, without preference or priority, by the existing territory in the CFD and the territory proposed to be annexed to the CFD.

SECTION 5. Except to the extent that funds are otherwise available to the CFD to pay for the Services and/or the principal and interest as it becomes due on bonds of the CFD issued to finance the Services, a special tax sufficient to pay the costs thereof is intended to be levied annually within the CFD, and collected in the same manner as ordinary ad valorem property taxes. The proposed rate and method of apportionment of the special tax among the parcels of real property within the CFD, as now in existence and following the annexation proposed herein, and in sufficient detail to allow each landowner within the territory proposed to be annexed to the CFD to estimate the maximum amount such owner will have to pay, is described in Exhibit B, which is hereby incorporated by this reference.

SECTION 6. The City Staff presented Annexation No. 11 to City Council at a Council Meeting on August 17, 2022, in order to begin annexation proceedings.

SECTION 7. Notice is given that on October 5, 2022, at 6:00 p.m., in the regular meeting place of this Council, being the City Council Chambers, located at 205 W. 4th St, Madera, California, the Council, as legislative body for the CFD, will conduct a public hearing on the annexation of territory to the CFD and consider and finally determine whether the public interest, convenience and necessity require said annexation of territory to the CFD and the levy of said special tax therein.

SECTION 8. The City Clerk is hereby directed to cause notice of said public hearing to be given by publication one time in a newspaper of general circulation in the area of the CFD. The publication of said notice shall be completed at least seven days before the date herein set for said hearing. Said notice shall be substantially in the form specified in Section 53339.4 of the Act. The City Clerk shall also cause a copy of the Resolution of Annexation, or a notice thereof, to be mailed to each landowner (and to each registered voter, if any) within the territory proposed to be annexed, which resolution or notice shall be mailed at least fifteen days before the date of said hearing.

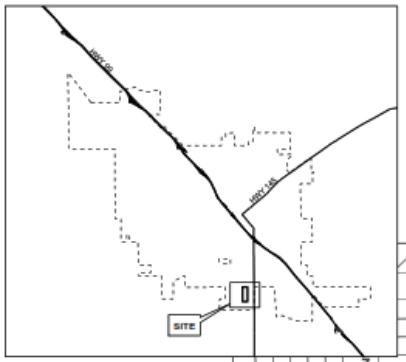
Exhibit A

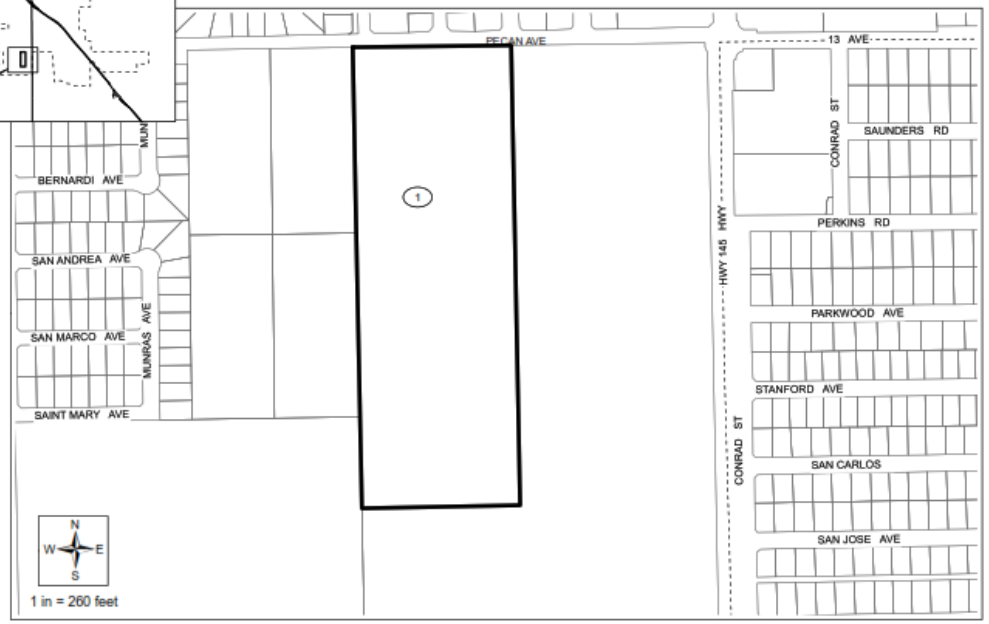
SHEET 1 OF 1

ANNEXATION MAP NO. 11
COMMUNITY FACILITIES DISTRICT NO. 2005-01

CITY OF MADERA
COUNTY OF MADERA
STATE OF CALIFORNIA

VICINITY MAP





FILED IN THE OFFICE OF THE CITY CLERK THIS _____ DAY OF_____, 20__.

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF ANNEXATION MAP NO. 11 OF COMMUNITY FACILITIES DISTRICT NO. 2005-01, CITY OF MADERA, COUNTY OF MADERA, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF MADERA AT A REGULAR MEETING, THEREOF, HELD ON THE _____ DAY OF _____, 20__, BY ITS RESOLUTION NO. _____.

_____
CITY CLERK
CITY OF MADERA

FILED THIS _____ DAY OF _____, 20__, AT THE HOUR OF _____ O'CLOCK _____M. IN BOOK _____ PAGE(S) _____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT AND INSTRUMENT NO. _____, IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF MADERA, STATE OF CALIFORNIA.

_____
COUNTY RECORDER
COUNTY OF MADERA
STATE OF CALIFORNIA

REFERENCE IS MADE TO THAT BOUNDARY OF COMMUNITY FACILITIES DISTRICT NO. 2005-01 OF THE CITY OF MADERA RECORDED WITH THE MADERA COUNTY RECORDER'S OFFICE ON OCTOBER 7, 2005, IN BOOK 4 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT ON PAGES 42 THROUGH 45.

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THE MADERA COUNTY ASSESSOR'S MAP SHALL GOVERN FOR ALL DETAIL CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.

Legend

- City Boundaries
- Annexation Parcels
- (1) Map Reference Number

MAP REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER
1	012-480-011

WILLDAN

Exhibit B

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax of Community Facilities District No. 2005-01 of the City of Madera (the "District") shall be levied on all Assessor's Parcels in the District and collected each Fiscal Year commencing Fiscal Year 2006-07 in an amount determined by the City through the application of the rate and method of apportionment of the Special Tax set forth below. All of the real property in the District, unless exempted by law or by the provisions hereof shall be taxed for the purposes, to the extent and in the manner herein provided.

DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acre or Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final subdivision map, other final map, other parcel map, other condominium plan, or functionally equivalent map or instrument recorded in the Office of the County Recorder. The square footage of an Assessor's Parcel is equal to the Acreage multiplied by 43,560.

"Act" means the Mello-Roos Community Facilities Act of 1982, being Chapter 2.5, Part 1, Division 2 of Titles of the Government Code of the State of California, as amended, which authorizes the establishment of the District to finance: a) police protection services, and b) fire protection and suppression services, c) park maintenance, d) storm drainage system operation and maintenance and other services as defined herein including but not limited to ambulance and paramedic services.

"Administrative Expenses" means the actual or estimated costs incurred by the City as administrator of the District to determine, levy and collect the Special Taxes, including the proportionate amount of the salaries and benefits of City employees whose duties are directly related to administration of the District and the fees of consultants, legal counsel, the costs of collecting installments of the Special Taxes upon the general tax rolls, preparation of required reports; and any other costs required to administer the District as determined by the City.

"Annual Escalation Factor" means the greater of the increase in the annual percentage change of the All Urban Consumers Consumer Price Index (CPI) or three percent (3%). The annual CPI used shall be for the area of San Francisco-Oakland-San Jose, CA as reflected in the then-current April update. The annual CPI used shall be as determined by the United States Department of Labor, Bureau of Labor Statistics, and may be obtained through the California Division of Labor Statistics and Research (www.dir.ca.gov/dlsr). If the foregoing index is not available, the District Administrator shall select a reasonably comparable index.

"Assessor's Parcel" means a lot or parcel shown in an Assessor's Parcel Map with an assigned assessor's parcel number.

"Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by assessor's parcel number.

"Base Year" means Fiscal Year ending June 30, 2007.

"City" means the City of Madera.

"Council" means the City Council of the City of Madera, acting as the legislative body of the District. "County" means the County of Madera, California.

"**Developed Multi-Family Residence"** means all Assessor's Parcels of Developed Property for which a building permit has been issued for purposes of constructing a residential structure consisting of two or more residential units that share common walls, including but not limited to, duplexes, triplexes, town homes, condominiums, and apartment units.

"**Developed Property"** means all Taxable Property, exclusive of Property Owner Association Property, Non-Residential Property, or Public Property, for which a building permit was issued after January 1, 2005, and prior to May 1st preceding the Fiscal Year in which the Special Tax is being levied.

"**Developed Single-Family Residence"** means all Assessor's Parcels of Developed Property for which a building permit(s) has been issued for purposes of constructing one single-family residential dwelling unit.

"District Administrator" means an official of the City, or designee thereof responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

"District" means Community Facilities District No. 2005-01 of the City of Madera.

"Entitled Property" means an Assessor's Parcel and/or Lot in the District, which has a Final Map recorded prior to January 1st preceding the Fiscal Year in which the Special Tax is being levied, but for which no building permit has been issued prior to the May 1st preceding the Fiscal Year in which the Special Tax is being levied. The term "Entitled Property" shall apply only to Assessors' Parcels and/or Lots, which have been subdivided for the purpose of residential development, excluding any Assessor's Parcel that is designated as a remainder parcel determined by final documents and/or maps available to the District Administrator.

"Final Map" means an Assessor's Parcel Map, a final subdivision map, other parcel map, other final map, other condominium plan, or functionally equivalent map that has been recorded in the Office of the County Recorder.

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

"Land Use Class" means any of the classes listed in Table 1.

"Lot" means property within a recorded Final Map identified by a lot number for which a building permit has been issued or may be issued.

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C below that can be levied in the District in any Fiscal Year on any Assessor's Parcel.

"Non-Residential Property" means all Assessors' Parcels for which a building permit(s) has been issued for a non-residential use and does not contain any residential units as defined under Developed Single Family Residence or Developed Multi-Family Residence.

"Property Owner Association Property" means any property within the boundaries of the District that is owned by, or irrevocably dedicated as indicated in an instrument recorded with the County Recorder to a property owner association, including any master or sub- association.

"Proportionately" means in a manner such that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Assessor's Parcels within each Land Use Class.

"Public Property" means any property within the boundaries of the District that is, at the time of the District formation or at the time of an annexation, expected to be used for rights-of-way, parks, schools or any other public purpose and is owned by or irrevocably offered for dedication to the federal government, the State, the County, the City or any other public agency.

"Service Costs" means the estimated and reasonable costs of providing police protection services and fire protection and suppression services, including but not limited to (i) the costs of contracting services, (ii) equipment, vehicles, ambulances and paramedics, fire apparatus, supplies, (iii) the salaries and benefits of City staff that directly provide police protection services and fire protection and suppression services and other services as defined herein, respectively, (iv) City overhead costs associated with providing such services within the District, (v) park maintenance, and (vi) storm drainage system operation and maintenance. On each July 1 following the Base Year, the increases attributed to salaries and benefits shall be calculated and limited to the increase based on the Annual Escalation Factor. The Special Tax will finance Services that are in addition to those provided in or required for the territory within the District and will not be replacing Services already available. The Special Tax provides only partial finding for police services, fire suppression and protection services, park maintenance, and storm drainage system operation and maintenance.

"Special Tax" means the Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to find the Special Tax Requirement, and shall include Special Taxes levied or to be levied under Sections C and D, below.

"Special Tax Requirement" means that amount required in any Fiscal Year for the District to: (i) pay for Service Costs; (ii) pay reasonable Administrative Expenses; (iii) pay any amounts required to establish or replenish any reserve funds; and (iv) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year; less any surplus of funds available from the previous Fiscal Year's Special Tax levy.

"State" means the State of California.

"**Property"** means all of the Assessor's Parcels within the boundaries of the District and any future annexation to the District that are not exempt from the Special Tax pursuant to law or as defined herein.

"Tax Exempt Property" means an Assessor's Parcel not subject to the Special Tax. Tax- Exempt Property includes: (i) Public Property, (ii) Property Owner Association Property, (iii) Non-Residential Property, and (iv) property designated by the City or District Administrator as Tax-Exempt Property.

"Undeveloped Property" means, for each Fiscal Year, all Assessor's Parcels of Taxable Property not classified as Developed Property or Entitled Property, including an Assessor's Parcel that is designated as a remainder parcel and is not identified as potential Public Property by any final documents and/or maps available to the District Administrator means any separate residential dwelling unit in which a person or persons may live, which comprises an independent facility capable of conveyance separate from adjacent residential dwelling units and is not considered to be for commercial or industrial use.

ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year using the definitions above, all Taxable Property within the District shall be classified as Developed Property, Entitled Property, or Undeveloped Property. Developed Property shall be further classified as Developed Single-Family Residence or Developed Multi-Family Residence. Commencing with the Base Year and for each subsequent Fiscal Year, all Taxable Property shall be subject to Special Taxes pursuant to Sections C and D below.

1. Developed Property

Table 1
Maximum Special Tax for Developed Property
Community Facilities District No. 2005-01

Land Use Class	Description	Maximum Special Tax Per Unit[1]
1	Developed Single-Family Residence	$311 per unit
2	Developed Multi-Family Residence	$285 per unit
[1] Maximum Special Tax includes Administrative Expenses		

2. Entitled Property

Table 2
Maximum Special Tax for Entitled Property
Community Facilities District No. 2005-01

Land Use Class	Description	Maximum Special Tax Per Unit[1]
3	Entitled Property	$166 per lot
[1] Maximum Special Tax includes Administrative Expenses		

On each July 1 following the Base Year (i.e., July 1, 2007), the Maximum Special Tax Rates in Table 1 and Table 2 shall be increased in accordance with the Annual Escalation Factor.

3. Undeveloped Property

No Special Tax shall be levied on Undeveloped Property.

4. Tax-Exempt Property

No Special Tax shall be levied on Tax-Exempt Property.

5. Multiple Land Use Classes

In some instances an Assessor's Parcel may contain more than one Land Use Class. The Maximum Special Tax levied on an Assessor's Parcel shall be the sum of the Maximum

Special Tax levies that can be imposed on all Land Use Classes located on that Assessor's Parcel.

METHOD OF APPORTIONMENT OF SPECIAL TAXES

Commencing with Fiscal Year 2006-07, and for each subsequent Fiscal Year, the District Administrator shall calculate the Special Tax Requirement based on the definitions in Section A and levy the Special Tax as follows until the amount of the Special Tax levied equals the Special Tax Requirement. First, the Special Tax shall be levied each Fiscal Year on each Assessor's Parcel of Developed Property Proportionately between Developed Single- Family Residence and Developed Multi-Family Residence up to 100% of the applicable Maximum Special Tax. Second, if the Special Tax Requirement has not been satisfied by the first step, then the Special Tax shall be levied each Fiscal Year on each Assessor's Parcel of Entitled Property up to 100% of the applicable Maximum Special Tax for Entitled Property.

APPEALS

Any taxpayer that believes that the amount of the Special Tax assigned to an Assessor's Parcel is in error may file a written notice with the District Administrator appealing the levy of the Special Tax. This notice is required to be filed with the District Administrator during the Fiscal Year the error is believed to have occurred. The District Administrator or designee will then promptly review the appeal and, if necessary, meet with the taxpayer. If the District Administrator verifies that the tax should be changed, the Special Tax levy shall be corrected and, if applicable in any case, a refund shall be granted.

EXEMPTIONS

No Special Tax shall be levied on Non-Residential Property, Undeveloped Property, Property Owner Association Property or Public Property.

MANNER OF COLLECTION

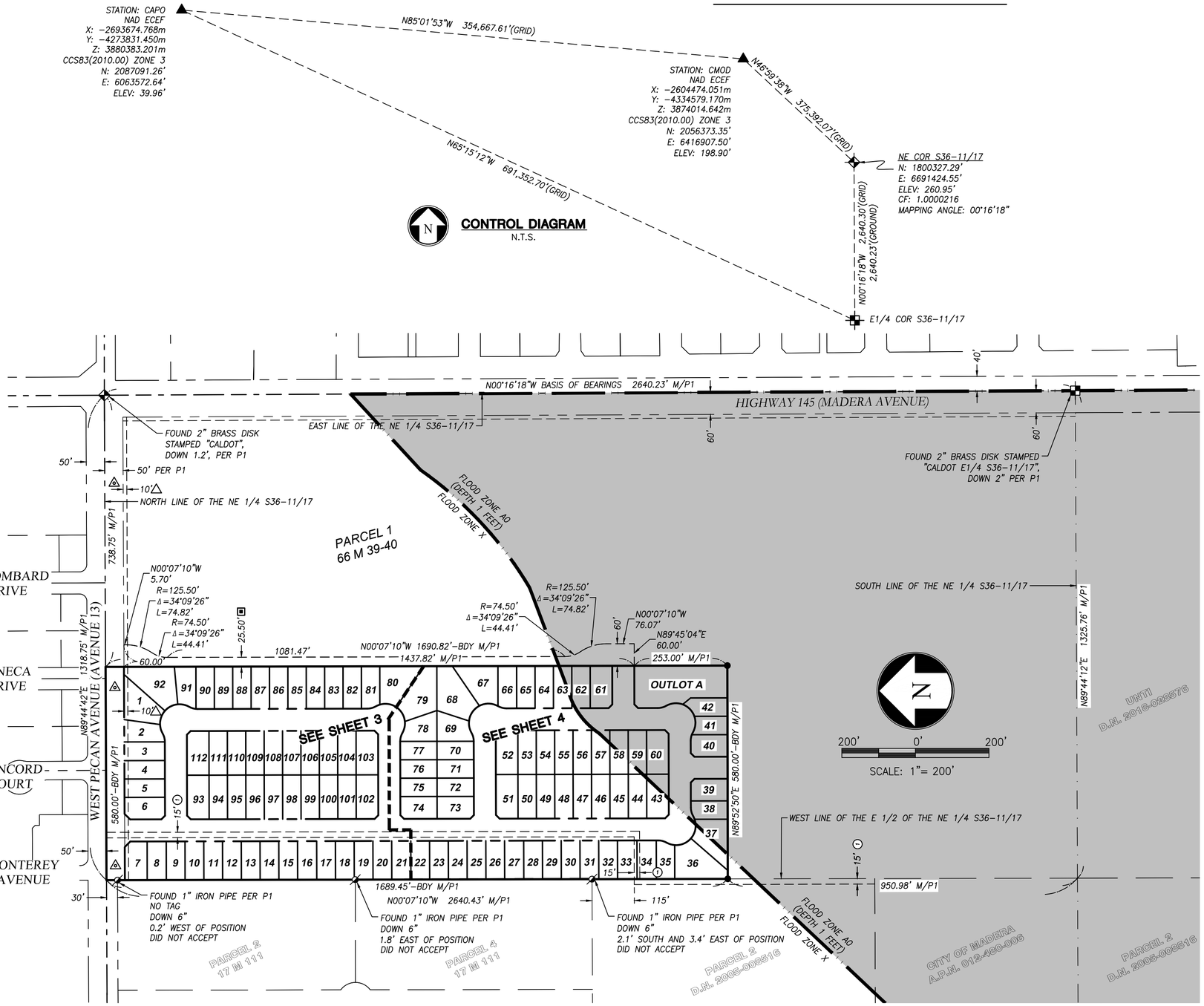
Special Tax as levied pursuant to Section D above shall be collected in the same manner and at the same time as ordinary ad valorem property taxes; provided, however, that the District Administrator may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of the District or as otherwise determined appropriate by the District Administrator.

TERM OF SPECIAL TAX

After the establishment of the District, the City Council may reexamine, if deemed necessary by City Council, the necessity of the continuance of the Special Tax through the preparation of a Fiscal Impact Analysis, otherwise the Special Tax shall be levied in perpetuity.

Attachment 2

OVERALL BOUNDARY



FINAL MAP OF TRACT NO .20-S-02 PECAN SQUARE

A PORTION OF THE EAST HALF OF THE NORTHEAST QUARTER OF SECTION 36, T.11S., R.19E., MOUNT DIABLO BASE AND MERIDIAN,

IN THE CITY OF MADERA, COUNTY OF MADERA, STATE OF CALIFORNIA.

JANUARY 2022

LEGEND

ALL DISTANCES SHOWN ARE IN U.S. SURVEY FEET AND DECIMALS THEREOF, UNLESS OTHERWISE NOTED.

	FOUND AND ACCEPTED SECTION CORNER AS NOTED.
	FOUND AND ACCEPTED SECTION QUARTER CORNER AS NOTED.
●	FOUND 3/4" IRON PIPE TAGGED "PLS 9399" PER P1, DOWN 6"
⌀	FOUND 1" IRON PIPE TAGGED "RCE 13527" PER P1 UNLESS OTHERWISE NOTED, DID NOT ACCEPT.
▲	CORS STATION
E	DENOTES AN EXISTING EASEMENT (SEE EASEMENT NOTE; SHEET 1)
▣	DENOTES AN EASEMENT FOR EMERGENCY VEHICLE ACCESS IN FAVOR OF THE CITY OF MADERA PER D.N. 2020−005829, O.R.M.C.
△	DENOTES A PUBLIC STREET PREVIOUSLY DEDICATED PER D.N. 2021−005828 O.R.M.C.
△	DENOTES A PUBLIC UTILITY EASEMENT DEDICATED PER D.N. 2020−005830 O.R.M.C.
−BDY	INDICATES DIMENSION ALONG SUBDIVISION BOUNDARY
XX M YY	BOOK XX OF MAPS, PAGE YY, M.C.R.
M/XX	MEASURED AND RECORD DATA PER REFERENCE XX
M.C.R.	MADERA COUNTY RECORDS
O.R.M.C.	OFFICIAL RECORD MADERA COUNTY
PUE	PUBLIC UTILITY EASEMENT NOW OFFERED PER NOTE BELOW
———	SUBDIVISION BOUNDARY
———	SUBDIVIDED LOT LINES
— — —	SECTION LINES
— · — · —	SECTIONAL BREAKDOWN LINES
———	EXISTING RIGHT OF WAY
— — —	PROPOSED RIGHT OF WAY
- - - - -	EXISTING EASEMENT LINES
——— ———	ADJACENT/UNDERLYING PARCEL LINES
AO AO AO	FLOOD ZONE AO
	SHEET INDEX LINE

REFERENCES

P1	PARCEL MAP NO. 20−P−01, 66 M 39−40, M.C.R.

BASIS OF BEARINGS

THE BASIS OF BEARINGS FOR THIS SURVEY IS CCS83(2010.00), ZONE 3, SHOWN LOCALLY BY THE EAST LINE OF THE NORTHEAST QUARTER OF SECTION 36−11/17 M.D.B&M. BEARING NORTH 00°16'18" WEST AND IS BASED UPON GPS OBSERVATIONS FROM NGS STATIONS CAPO AND CMOD, BOTH HAVING PUBLISHED ACCURACIES OF LESS THAN 1 CM.

UNLESS OTHERWISE STATED, ALL DISTANCES SHOWN HEREON ARE GROUND DATA. TO OBTAIN GRID DATA, MULTIPLY GROUND DATA BY THE PROJECT SPECIFIC COMBINATION FACTOR OF 1.0000216. GEIOD18 WAS USED TO OBTAINED ELEVATION DATA PERTAINING TO SCALE FACTORS.

THE REAL PROPERTY DESCRIBED BELOW IS DEDICATED AS AN EASEMENT FOR PUBLIC PURPOSES:

PUE	PUBLIC UTILITY EASEMENT NOW OFFERED FOR DEDICATION TO THE CITY OF MADERA FOR PUBLIC USE FOR ANY AND ALL MUNICIPAL PURPOSES, INCLUDING SIDEWALK.

THE REAL PROPERTY DESCRIBED BELOW IS DEDICATED IN FEE FOR PUBLIC PURPOSES:

OUTLOT "A" IS DEDICATED IN FEE TO THE CITY OF MADERA FOR PUBLIC USE FOR PARK PURPOSES.

L:\PROJECTS\2019\190227\ACAD\FINAL MAP\FM\190227-FM.DWG 4/4/2022 8:19 AM

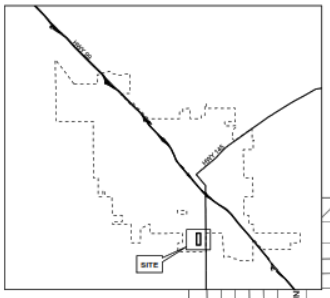
Attachment 3

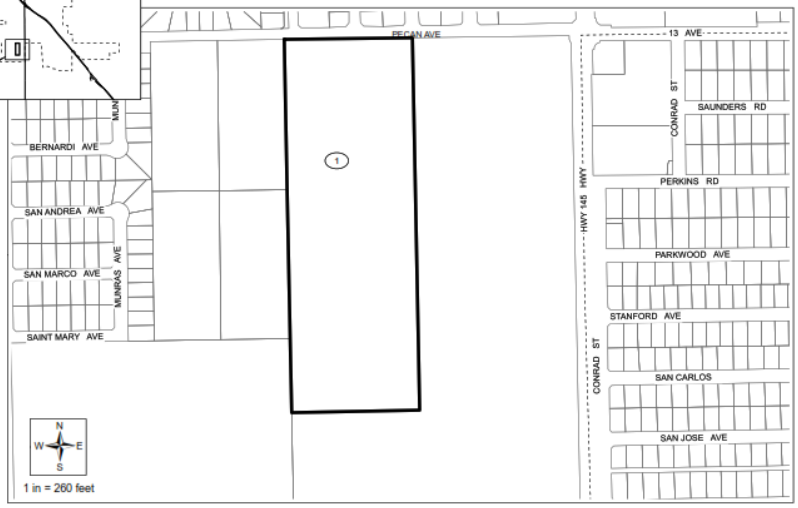
SHEET 1 OF 1

ANNEXATION MAP NO. 11
COMMUNITY FACILITIES DISTRICT NO. 2005-01

CITY OF MADERA
COUNTY OF MADERA
STATE OF CALIFORNIA

VICINITY MAP





Legend

- City Boundaries
- Annexation Parcels
- Map Reference Number

MAP REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER
1	012-480-011

FILED IN THE OFFICE OF THE CITY CLERK THIS _____ DAY OF_____, 20__.

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF ANNEXATION MAP NO. 11 OF COMMUNITY FACILITIES DISTRICT NO. 2005-01, CITY OF MADERA, COUNTY OF MADERA, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF MADERA AT A REGULAR MEETING, THEREOF, HELD ON THE _____ DAY OF _____, 20__, BY ITS RESOLUTION NO. _____.

_____
CITY CLERK
CITY OF MADERA

FILED THIS _____ DAY OF _____, 20___ AT THE HOUR OF _____ O'CLOCK _____.M. IN BOOK _____ PAGE(S) _____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT AND INSTRUMENT NO. _____, IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF MADERA, STATE OF CALIFORNIA.

_____
COUNTY RECORDER
COUNTY OF MADERA
STATE OF CALIFORNIA

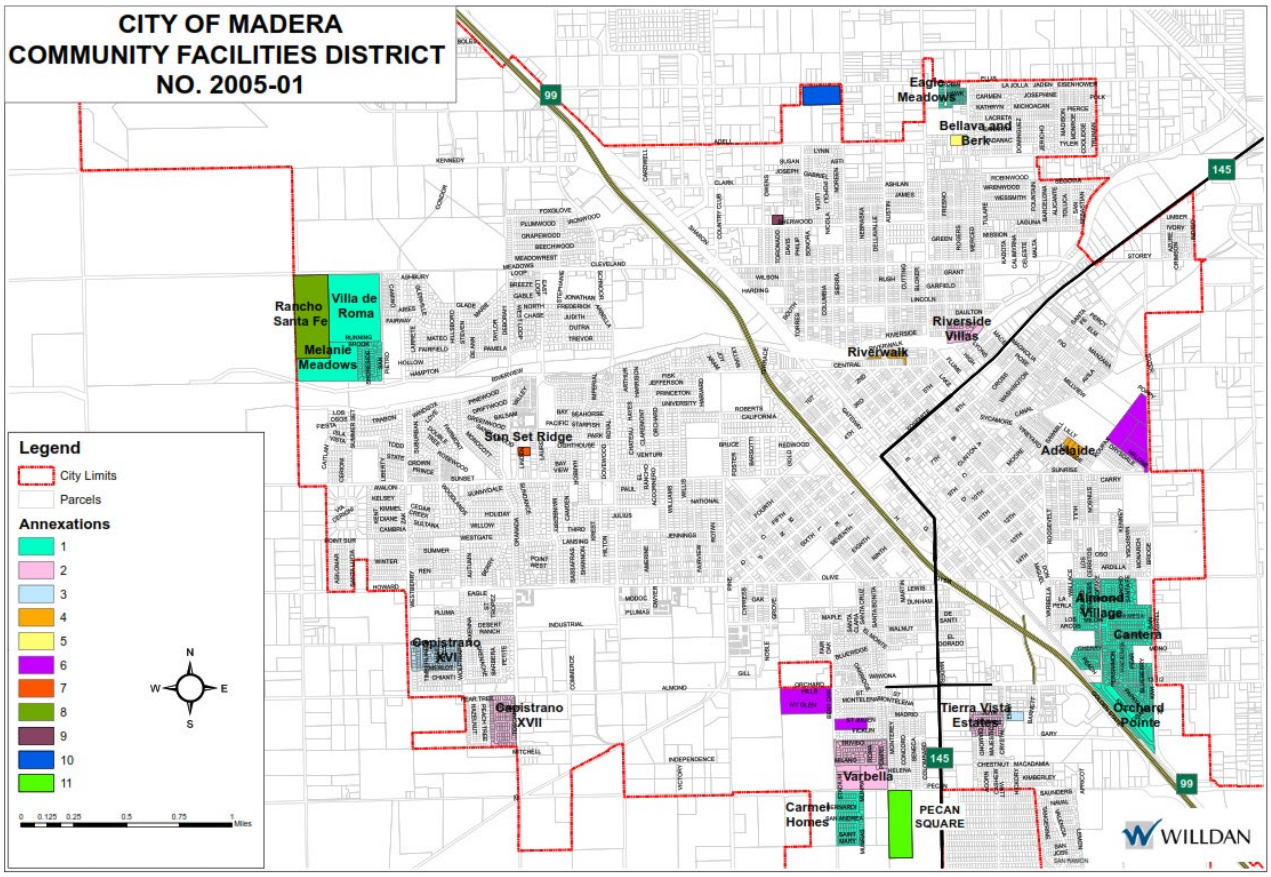
REFERENCE IS MADE TO THAT BOUNDARY OF COMMUNITY FACILITIES DISTRICT NO. 2005-01 OF THE CITY OF MADERA RECORDED WITH THE MADERA COUNTY RECORDER'S OFFICE ON OCTOBER 7, 2005, IN BOOK 4 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT ON PAGES 42 THROUGH 45.

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL SHOWN ON THIS DIAGRAM SHALL BE THOSE LINES AND DIMENSIONS AS SHOWN ON THE MADERA COUNTY ASSESSOR'S MAPS FOR THOSE PARCELS LISTED.

THE MADERA COUNTY ASSESSOR'S MAP SHALL GOVERN FOR ALL DETAIL CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.

WILLDAN

Attachment 4-CFD 2005-01 Map



Attachment 5

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax of Community Facilities District No. 2005-01 of the City of Madera (the "District") shall be levied on all Assessor's Parcels in the District and collected each Fiscal Year commencing Fiscal Year 2006-07 in an amount determined by the City through the application of the rate and method of apportionment of the Special Tax set forth below. All of the real property in the District, unless exempted by law or by the provisions hereof shall be taxed for the purposes, to the extent and in the manner herein provided.

DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acre or Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final subdivision map, other final map, other parcel map, other condominium plan, or functionally equivalent map or instrument recorded in the Office of the County Recorder. The square footage of an Assessor's Parcel is equal to the Acreage multiplied by 43,560.

"Act" means the Mello-Roos Community Facilities Act of 1982, being Chapter 2.5, Part 1, Division 2 of Titles of the Government Code of the State of California, as amended, which authorizes the establishment of the District to finance: a) police protection services, and b) fire protection and suppression services, c) park maintenance, d) storm drainage system operation and maintenance and other services as defined herein including but not limited to ambulance and paramedic services.

"Administrative Expenses" means the actual or estimated costs incurred by the City as administrator of the District to determine, levy and collect the Special Taxes, including the proportionate amount of the salaries and benefits of City employees whose duties are directly related to administration of the District and the fees of consultants, legal counsel, the costs of collecting installments of the Special Taxes upon the general tax rolls, preparation of required reports; and any other costs required to administer the District as determined by the City.

"Annual Escalation Factor" means the greater of the increase in the annual percentage change of the All Urban Consumers Consumer Price Index (CPI) or three percent (3%). The annual CPI used shall be for the area of San Francisco-Oakland-San Jose, CA as reflected in the then-current April update. The annual CPI used shall be as determined by the United States Department of Labor, Bureau of Labor Statistics, and may be obtained through the California Division of Labor Statistics and Research (www.dir.ca.gov/dlsr). If the foregoing index is not available, the District Administrator shall select a reasonably comparable index.

"Assessor's Parcel" means a lot or parcel shown in an Assessor's Parcel Map with an assigned assessor's parcel number.

"Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by assessor's parcel number.

"Base Year" means Fiscal Year ending June 30, 2007.

"City" means the City of Madera.

"Council" means the City Council of the City of Madera, acting as the legislative body of the District. "County" means the County of Madera, California.

"**Developed Multi-Family Residence"** means all Assessor's Parcels of Developed Property for which a building permit has been issued for purposes of constructing a residential structure consisting of two or more residential units that share common walls, including but not limited to, duplexes, triplexes, town homes, condominiums, and apartment units.

"**Developed Property"** means all Taxable Property, exclusive of Property Owner Association Property, Non-Residential Property, or Public Property, for which a building permit was issued after January 1, 2005, and prior to May 1st preceding the Fiscal Year in which the Special Tax is being levied.

"**Developed Single-Family Residence"** means all Assessor's Parcels of Developed Property for which a building permit(s) has been issued for purposes of constructing one single-family residential dwelling unit.

"District Administrator" means an official of the City, or designee thereof responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

"District" means Community Facilities District No. 2005-01 of the City of Madera.

"Entitled Property" means an Assessor's Parcel and/or Lot in the District, which has a Final Map recorded prior to January 1st preceding the Fiscal Year in which the Special Tax is being levied, but for which no building permit has been issued prior to the May 1st preceding the Fiscal Year in which the Special Tax is being levied. The term "Entitled Property" shall apply only to Assessors' Parcels and/or Lots, which have been subdivided for the purpose of residential development, excluding any Assessor's Parcel that is designated as a remainder parcel determined by final documents and/or maps available to the District Administrator.

"Final Map" means an Assessor's Parcel Map, a final subdivision map, other parcel map, other final map, other condominium plan, or functionally equivalent map that has been recorded in the Office of the County Recorder.

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

"Land Use Class" means any of the classes listed in Table 1.

"Lot" means property within a recorded Final Map identified by a lot number for which a building permit has been issued or may be issued.

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C below that can be levied in the District in any Fiscal Year on any Assessor's Parcel.

"Non-Residential Property" means all Assessors' Parcels for which a building permit(s) has been issued for a non-residential use and does not contain any residential units as defined under Developed Single Family Residence or Developed Multi-Family Residence.

"Property Owner Association Property" means any property within the boundaries of the District that is owned by, or irrevocably dedicated as indicated in an instrument recorded with the County Recorder to a property owner association, including any master or sub- association.

"Proportionately" means in a manner such that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Assessor's Parcels within each Land Use Class.

"Public Property" means any property within the boundaries of the District that is, at the time of the District formation or at the time of an annexation, expected to be used for rights-of-way, parks, schools or any other public purpose and is owned by or irrevocably offered for dedication to the federal government, the State, the County, the City or any other public agency.

"Service Costs" means the estimated and reasonable costs of providing police protection services and fire protection and suppression services, including but not limited to (i) the costs of contracting services, (ii) equipment, vehicles, ambulances and paramedics, fire apparatus, supplies, (iii) the salaries and benefits of City staff that directly provide police protection services and fire protection and suppression services and other services as defined herein, respectively, (iv) City overhead costs associated with providing such services within the District, (v) park maintenance, and (vi) storm drainage system operation and maintenance. On each July 1 following the Base Year, the increases attributed to salaries and benefits shall be calculated and limited to the increase based on the Annual Escalation Factor. The Special Tax will finance Services that are in addition to those provided in or required for the territory within the District and will not be replacing Services already available. The Special Tax provides only partial finding for police services, fire suppression and protection services, park maintenance, and storm drainage system operation and maintenance.

"Special Tax" means the Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to find the Special Tax Requirement, and shall include Special Taxes levied or to be levied under Sections C and D, below.

"Special Tax Requirement" means that amount required in any Fiscal Year for the District to: (i) pay for Service Costs; (ii) pay reasonable Administrative Expenses; (iii) pay any amounts required to establish or replenish any reserve funds; and (iv) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year; less any surplus of funds available from the previous Fiscal Year's Special Tax levy.

"State" means the State of California.

"**Property"** means all of the Assessor's Parcels within the boundaries of the District and any future annexation to the District that are not exempt from the Special Tax pursuant to law or as defined herein.

"Tax Exempt Property" means an Assessor's Parcel not subject to the Special Tax. Tax- Exempt Property includes: (i) Public Property, (ii) Property Owner Association Property, (iii) Non-Residential Property, and (iv) property designated by the City or District Administrator as Tax-Exempt Property.

"Undeveloped Property" means, for each Fiscal Year, all Assessor's Parcels of Taxable Property not classified as Developed Property or Entitled Property, including an Assessor's Parcel that is designated as a remainder parcel and is not identified as potential Public Property by any final documents and/or maps available to the District Administrator means any separate residential dwelling unit in which a person or persons may live, which comprises an independent facility capable of conveyance separate from adjacent residential dwelling units and is not considered to be for commercial or industrial use.

ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year using the definitions above, all Taxable Property within the District shall be classified as Developed Property, Entitled Property, or Undeveloped Property. Developed Property shall be further classified as Developed Single-Family Residence or Developed Multi-Family Residence. Commencing with the Base Year and for each subsequent Fiscal Year, all Taxable Property shall be subject to Special Taxes pursuant to Sections C and D below.

1. Developed Property

Table 1
Maximum Special Tax for Developed Property
Community Facilities District No. 2005-01

Land Use Class	Description	Maximum Special Tax Per Unit[1]
1	Developed Single-Family Residence	$311 per unit
2	Developed Multi-Family Residence	$285 per unit
[1] Maximum Special Tax includes Administrative Expenses		

2. Entitled Property

Table 2
Maximum Special Tax for Entitled Property
Community Facilities District No. 2005-01

Land Use Class	Description	Maximum Special Tax Per Unit[1]
3	Entitled Property	$166 per lot
[1] Maximum Special Tax includes Administrative Expenses		

On each July 1 following the Base Year (i.e., July 1, 2007), the Maximum Special Tax Rates in Table 1 and Table 2 shall be increased in accordance with the Annual Escalation Factor.

3. Undeveloped Property

No Special Tax shall be levied on Undeveloped Property.

4. Tax-Exempt Property

No Special Tax shall be levied on Tax-Exempt Property.

5. Multiple Land Use Classes

In some instances an Assessor's Parcel may contain more than one Land Use Class. The Maximum Special Tax levied on an Assessor's Parcel shall be the sum of the Maximum

Special Tax levies that can be imposed on all Land Use Classes located on that Assessor's Parcel.

METHOD OF APPORTIONMENT OF SPECIAL TAXES

Commencing with Fiscal Year 2006-07, and for each subsequent Fiscal Year, the District Administrator shall calculate the Special Tax Requirement based on the definitions in Section A and levy the Special Tax as follows until the amount of the Special Tax levied equals the Special Tax Requirement. First, the Special Tax shall be levied each Fiscal Year on each Assessor's Parcel of Developed Property Proportionately between Developed Single- Family Residence and Developed Multi-Family Residence up to 100% of the applicable Maximum Special Tax. Second, if the Special Tax Requirement has not been satisfied by the first step, then the Special Tax shall be levied each Fiscal Year on each Assessor's Parcel of Entitled Property up to 100% of the applicable Maximum Special Tax for Entitled Property.

APPEALS

Any taxpayer that believes that the amount of the Special Tax assigned to an Assessor's Parcel is in error may file a written notice with the District Administrator appealing the levy of the Special Tax. This notice is required to be filed with the District Administrator during the Fiscal Year the error is believed to have occurred. The District Administrator or designee will then promptly review the appeal and, if necessary, meet with the taxpayer. If the District Administrator verifies that the tax should be changed, the Special Tax levy shall be corrected and, if applicable in any case, a refund shall be granted.

EXEMPTIONS

No Special Tax shall be levied on Non-Residential Property, Undeveloped Property, Property Owner Association Property or Public Property.

MANNER OF COLLECTION

Special Tax as levied pursuant to Section D above shall be collected in the same manner and at the same time as ordinary ad valorem property taxes; provided, however, that the District Administrator may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of the District or as otherwise determined appropriate by the District Administrator.

TERM OF SPECIAL TAX

After the establishment of the District, the City Council may reexamine, if deemed necessary by City Council, the necessity of the continuance of the Special Tax through the preparation of a Fiscal Impact Analysis, otherwise the Special Tax shall be levied in perpetuity.

REPORT TO CITY COUNCIL

Approved by:

_____

Will Tackett, Community Development Director

_____

Arnoldo Rodriguez, City Manager

Council Meeting of: August 17, 2022

Agenda Number: D-5

SUBJECT:

Initiation of proceedings for the annexation of Tract 21-S-01/TSM2020-02 Crown Tozer Subdivision into Community Facilities District 2005-01

RECOMMENDATION:

That Council adopt Resolutions:

1. Adopting a Boundary Map Showing the Territory Proposed for Annexation to Community Facilities District No. 2005–01 and

2. Declaring Its Intention To Annex Territory (Tract 21-S-01/TSM2020-01 Subdivision) to the Community Facilities District No. 2005-01 (Public Services), to Authorize the Levy Of Special Taxes Therein, and Setting Public Hearing (Annexation No. 12)

SUMMARY:

The attached resolutions will begin the proceedings for the annexation of the development project known as Crown Tozer, Tract 21-S-01/TSM 2020-01 (the "Project") into Community Facilities District (CFD) 2005-01. The conditions of approval for the Project require it to annex into CFD 2005-01, which was established as an annexable district to provide funding to offset the increased cost for public safety, open space, and parks maintenance created by new development.

DISCUSSION:

By Resolution No. 05-334, the City Council established CFD 2005-01, a Mello Roos Community Facilities District with the intention that future development within the City would annex into this district. The special taxes collected from the property owners within the district are used for the funding of police and fire protection services, storm drain infrastructure maintenance and operations, and park maintenance. Property owner assessments are paid as a component of the

property tax collection process. As was originally envisioned with the establishment of the CFD, future residential projects not included in the initial formation process are required to go through an annexation process in order to be included in CFD 2005-01. Projects may be annexed one at a time, or in a group if they are ready at the same time.

Tract 21-S-01/TSM2020-01 makes up Annexation No. 12. Tract 21-S-01/TSM2020-01 is owned by Joseph Crown Construction and Development, Inc. The Project includes the development of approximately 63 single family residential units. The boundaries of the Project consist of the area within the original assessor's parcel number (APN) 008-180-007 and revised APN 008-180-009 as depicted on Attachment 1. The APN is updated to allow the county to amend parcel numbers in instances where reconfiguration to the map book is required, voiding old parcel numbers and allowing space for new map pages.

Table 1: *Project Overview*

Project Name	*Owner*	*Units*	*Location*
Tract 21-S-01/ TSM2020-01	Joseph Crown Construction and Development, Inc.	63	Fig Street

The attached resolutions represent the first steps that must be taken in the annexation process. A resolution adopting a boundary map depicting the territory that is proposed for annexation. A second resolution declaring the City's intention to annex the proposed territory into CFD 2005-01. The resolution also establishes October 5, 2022, as the public hearing date for the final consideration of the annexation of the property into CFD 2005-01. See Attachment 1 to view a map of the subdivision. As with all residential subdivisions, conditions of approval for the subdivision require annexation into CFD 2005-01 prior to recordation of the final subdivision map. This will comprise the tenth annexation. See Attachment 2 for a history of annexations into CFD 2005-01.

FINANCIAL IMPACT:

The 2022/23 Fiscal Year CFD 2005-01 assessment for single-family residential development is approximately $524.41 per dwelling unit. Based on this figure, the estimated annual revenue that will be received by the City (Fund 76650) for all 63 units in Annexation No. 12 will be $33,037.83. CFD 2005-01 includes an annual CPI adjustment, therefore, this amount will grow over time. The process for annexation is funded by the developer and no General Fund monies are used for this effort.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

The proposed action is not specifically addressed as part of the plan, is not in conflict with the plan, but rather is sympathetic of the underlying principles of the Vision 2025 Plan.

ALTERNATIVES:

The City Council adopted Ordinance C.S. 792, which established the district and its special tax structure, on December 7, 2005. The Council could, at its discretion, consider alternative methods for funding the necessary services that are demanded by residential development and supported by CFD 2005-01. Amendment of the ordinance would be required.

ATTACHMENTS:

1. Resolution - Adopt Boundary Map
   Exhibit A - Annexation Map No. 12
   Resolution - Intent to Annex No. 12
   Exhibit A - Annexation Map No. 12
   Exhibit B - Rate and Method of Apportionment
2. Pecan Square, Tract 20-S-02/TSM 2019-03 Subdivision Map
3. CFD 2005-01 Annexation No. 12 Map
4. CFD 2005-01 Boundary Map
5. Rate and Method of Apportionment

RESOLUTION NO. _____

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, ADOPTING A BOUNDARY MAP SHOWING TERRITORY PROPOSED FOR ANNEXATION TO CITY OF MADERA COMMUNITY FACILITIES DISTRICT NO. 2005-01 (ANNEXATION #12)

WHEREAS, the City Council of the City of Madera, California, ("City Council"), formed a Community Facilities District, designated as Community Facilities District No. 2005-01 (hereafter referred to as "CFD No. 2005-01"), pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982", being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the "Act"); and

WHEREAS, the City Council desires to initiate proceedings to annex the territory known as Tract 21-S-01/ TSM2020-01 Subdivision ("Annexation No. 12") to CFD No. 2005-01 Annexation No. 12 will consist of 63 single family units located south of Clinton Street and east Tozer Street; and

WHEREAS, there has been submitted a map attached as Exhibit A showing the territory proposed to be annexed to CFD No. 2005-01, said area to be designated as Community Facilities District No. 2005-01, Annexation No. 12.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. Recitals. The above recitals are all true and correct.

SECTION 2. Annexation Map. The map showing Annexation No. 12 and to be subject to the levy of a special tax by CFD No. 2005-01 upon the annexation of such territory to CFD No. 2005-01 is hereby approved and adopted. Such map is designated by the name of "Annexation No. 12 to City of Madera Community Facilities District No. 2005-01."

SECTION 3. Certificate. A certificate shall be endorsed on the original and on at least one (1) copy of the map of Annexation No. 12, evidencing the date and adoption of this Resolution, and within fifteen days after the adoption of the Resolution fixing the time and place of the Public Hearing on the intention to annex Annexation No. 12 to CFD No. 2005-01, a copy of said map shall be filed with the correct and proper endorsements thereon with County Recorder, all in the manner and form provided for in Section 3111 of the Streets and Highways Code of the State California.

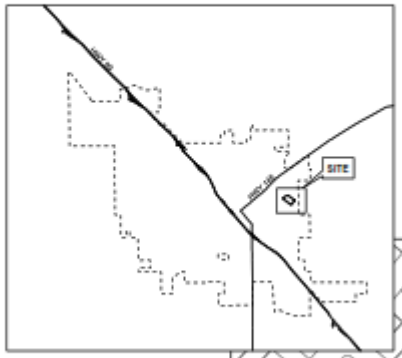
Exhibit A

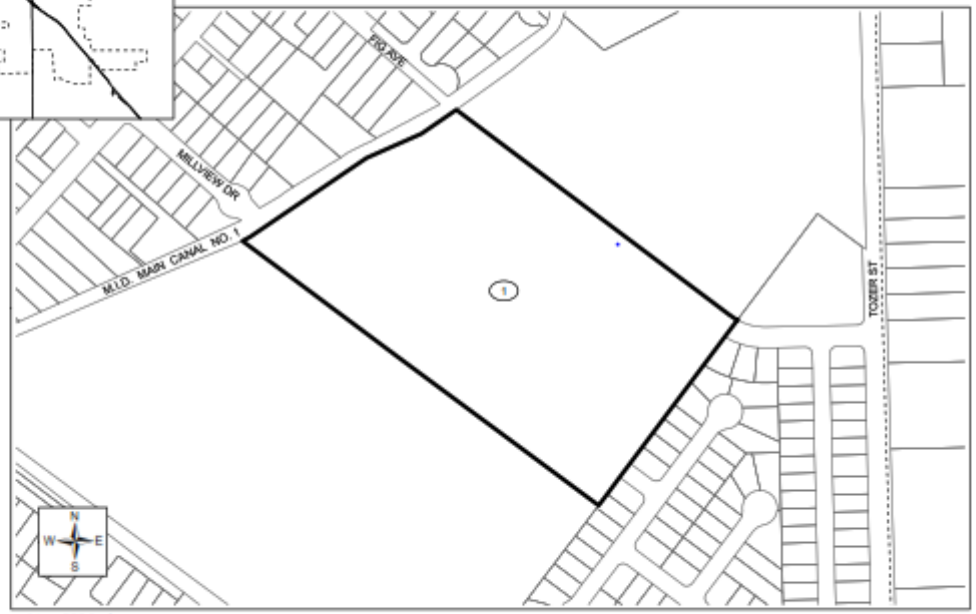
SHEET 1 OF 1

ANNEXATION MAP NO. 12
COMMUNITY FACILITIES DISTRICT NO. 2005-01

CITY OF MADERA
COUNTY OF MADERA
STATE OF CALIFORNIA

VICINITY MAP





1 in = 200 feet

Legend

- City Boundaries
- Annexation Parcels
- Map Reference Number

MAP REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER
1	008-150-009

FILED IN THE OFFICE OF THE CITY CLERK THIS _____ DAY OF_____, 20__.

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF ANNEXATION MAP NO. 12 OF COMMUNITY FACILITIES DISTRICT NO. 2005-01, CITY OF MADERA, COUNTY OF MADERA, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF MADERA AT A REGULAR MEETING, THEREOF, HELD ON THE _____ DAY OF _____, 20__, BY ITS RESOLUTION NO. _____.

_____
CITY CLERK
CITY OF MADERA

FILED THIS _____ DAY OF _____, 20__, AT THE HOUR OF _____ O'CLOCK _____M. IN BOOK _____ PAGE(S) _____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT AND INSTRUMENT NO. _____ IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF MADERA, STATE OF CALIFORNIA.

_____
COUNTY RECORDER
COUNTY OF MADERA
STATE OF CALIFORNIA

REFERENCE IS MADE TO THAT BOUNDARY OF COMMUNITY FACILITIES DISTRICT NO. 2005-01 OF THE CITY OF MADERA RECORDED WITH THE MADERA COUNTY RECORDER'S OFFICE ON OCTOBER 7, 2005, IN BOOK 4 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT ON PAGES 42 THROUGH 45.

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL SHOWN ON THIS DIAGRAM SHALL BE THOSE LINES AND DIMENSIONS AS SHOWN ON THE MADERA COUNTY ASSESSOR'S MAPS FOR THOSE PARCELS LISTED.

THE MADERA COUNTY ASSESSOR'S MAP SHALL GOVERN FOR ALL DETAIL CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.

WILLDAN

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, DECLARING ITS INTENTION TO ANNEX TERRITORY (TRACT 21-S-01/TSM2020-01 SUBDIVISION) TO THE CITY OF MADERA COMMUNITY FACILITIES DISTRICT NO. 2005-01 (PUBLIC SERVICES), TO AUTHORIZE THE LEVY OF SPECIAL TAXES THEREIN, AND SETTING PUBLIC HEARING (ANNEXATION NO. 12)

WHEREAS, the City Council of the City of Madera has conducted proceedings to establish Community Facilities District No. 2005-01 (Public Services) (the "CFD") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing at Section 53311, of the California Government Code; and

WHEREAS, under the Act, the City Council, as the legislative body for the CFD, is empowered with the authority to annex territory to the CFD, and now desires to undertake proceedings to annex the territory known as Crown Tozer, Tract 21-S-01/ TSM2020-01 Subdivision ("Annexation No. 12") to the CFD. Annexation No. 12 will consist of 63 single family residential units located on south of Clinton Street and east of Tozer Street.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA, HEREBY RESOLVES:

SECTION 1. This Council hereby finds and determines that public convenience and necessity require that territory be added to the CFD.

SECTION 2. The name of the existing CFD is "Community Facilities District No. 2005-01 (Public Services)".

SECTION 3. The territory included in the existing CFD is as shown on the maps thereof filed in the office of the County Recorder, County of Madera State of California, to which maps reference is hereby made which have been filed with the Madera County Recorder's Office.

The territory now proposed to be annexed to the CFD is as shown on the Boundary Map of Annexation No. 12 to the CFD, on file with the City Clerk, a copy of which is attached hereto as Exhibit "A" and made a part hereof, the boundaries of which territory are hereby preliminarily approved. The City Clerk is hereby directed to cause the recordation of said Boundary Map of Annexation No. 12 to the CFD, showing the territory to be annexed, in the Office of the County Recorder of the County of Madera within fifteen days of the date of adoption of this resolution.

SECTION 4. The types of public services financed by the CFD and pursuant to the Act consist of those services (the "Services") described in Exhibit A to Resolution No. 05-334 adopted by the Council on the 16st day of November 2005 (the "Resolution of Formation"). It is presently intended that the Services will be shared, without preference or priority, by the existing territory in the CFD and the territory proposed to be annexed to the CFD.

SECTION 5. Except to the extent that funds are otherwise available to the CFD to pay for the Services and/or the principal and interest as it becomes due on bonds of the CFD issued to finance the Services, a special tax sufficient to pay the costs thereof is intended to be levied annually within the CFD, and collected in the same manner as ordinary ad valorem property taxes. The proposed rate and method of apportionment of the special tax among the parcels of real property within the CFD, as now in existence and following the annexation proposed herein, and in sufficient detail to allow each landowner within the territory proposed to be annexed to the CFD to estimate the maximum amount such owner will have to pay, is described in Exhibit B, which is hereby incorporated by this reference.

SECTION 6. The City Staff presented Annexation No. 12 to City Council at a Council Meeting on August 17, 2022, in order to begin annexation proceedings.

SECTION 7. Notice is given that on October 5, 2022, at 6:00 p.m., in the regular meeting place of this Council, being the City Council Chambers, located at 205 W. 4th St, Madera, California, the Council, as legislative body for the CFD, will conduct a public hearing on the annexation of territory to the CFD and consider and finally determine whether the public interest, convenience and necessity require said annexation of territory to the CFD and the levy of said special tax therein.

SECTION 8. The City Clerk is hereby directed to cause notice of said public hearing to be given by publication one time in a newspaper of general circulation in the area of the CFD. The publication of said notice shall be completed at least seven days before the date herein set for said hearing. Said notice shall be substantially in the form specified in Section 53339.4 of the Act. The City Clerk shall also cause a copy of the Resolution of Annexation, or a notice thereof, to be mailed to each landowner (and to each registered voter, if any) within the territory proposed to be annexed, which resolution or notice shall be mailed at least fifteen days before the date of said hearing.

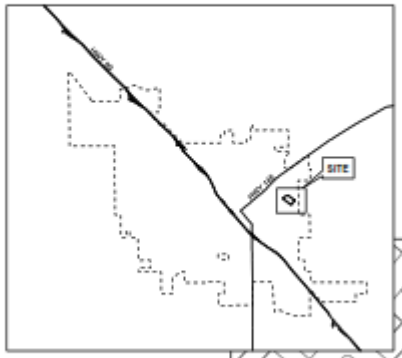
Exhibit A

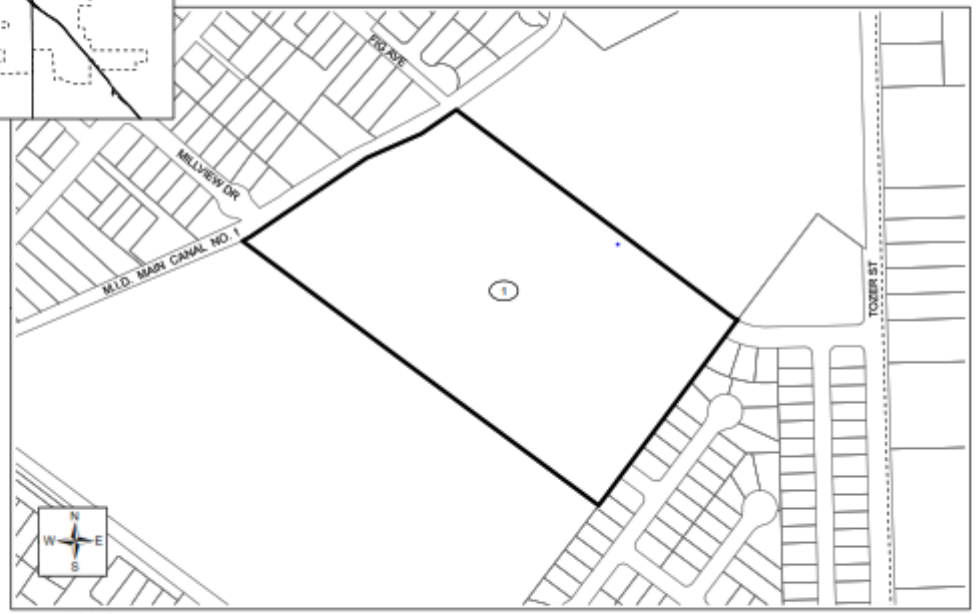
SHEET 1 OF 1

ANNEXATION MAP NO. 12
COMMUNITY FACILITIES DISTRICT NO. 2005-01

CITY OF MADERA
COUNTY OF MADERA
STATE OF CALIFORNIA

VICINITY MAP





1 in = 200 feet

Legend

- City Boundaries
- Annexation Parcels
- Map Reference Number

MAP REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER
1	008-150-009

FILED IN THE OFFICE OF THE CITY CLERK THIS _____ DAY OF_____, 20__.

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF ANNEXATION MAP NO. 12 OF COMMUNITY FACILITIES DISTRICT NO. 2005-01, CITY OF MADERA, COUNTY OF MADERA, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF MADERA AT A REGULAR MEETING, THEREOF, HELD ON THE _____ DAY OF _____, 20__, BY ITS RESOLUTION NO. _____.

_____
CITY CLERK
CITY OF MADERA

FILED THIS _____ DAY OF _____, 20__, AT THE HOUR OF _____ O'CLOCK _____M. IN BOOK _____ PAGE(S) _____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT AND INSTRUMENT NO. _____ IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF MADERA, STATE OF CALIFORNIA.

_____
COUNTY RECORDER
COUNTY OF MADERA
STATE OF CALIFORNIA

REFERENCE IS MADE TO THAT BOUNDARY OF COMMUNITY FACILITIES DISTRICT NO. 2005-01 OF THE CITY OF MADERA RECORDED WITH THE MADERA COUNTY RECORDER'S OFFICE ON OCTOBER 7, 2005, IN BOOK 4 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT ON PAGES 42 THROUGH 45.

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL SHOWN ON THIS DIAGRAM SHALL BE THOSE LINES AND DIMENSIONS AS SHOWN ON THE MADERA COUNTY ASSESSOR'S MAPS FOR THOSE PARCELS LISTED.

THE MADERA COUNTY ASSESSOR'S MAP SHALL GOVERN FOR ALL DETAIL CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.

WILLDAN

Exhibit B

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax of Community Facilities District No. 2005-01 of the City of Madera (the "District") shall be levied on all Assessor's Parcels in the District and collected each Fiscal Year commencing Fiscal Year 2006-07 in an amount determined by the City through the application of the rate and method of apportionment of the Special Tax set forth below. All of the real property in the District, unless exempted by law or by the provisions hereof shall be taxed for the purposes, to the extent and in the manner herein provided.

DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acre or Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final subdivision map, other final map, other parcel map, other condominium plan, or functionally equivalent map or instrument recorded in the Office of the County Recorder. The square footage of an Assessor's Parcel is equal to the Acreage multiplied by 43,560.

"Act" means the Mello-Roos Community Facilities Act of 1982, being Chapter 2.5, Part 1, Division 2 of Titles of the Government Code of the State of California, as amended, which authorizes the establishment of the District to finance: a) police protection services, and b) fire protection and suppression services, c) park maintenance, d) storm drainage system operation and maintenance and other services as defined herein including but not limited to ambulance and paramedic services.

"Administrative Expenses" means the actual or estimated costs incurred by the City as administrator of the District to determine, levy and collect the Special Taxes, including the proportionate amount of the salaries and benefits of City employees whose duties are directly related to administration of the District and the fees of consultants, legal counsel, the costs of collecting installments of the Special Taxes upon the general tax rolls, preparation of required reports; and any other costs required to administer the District as determined by the City.

"Annual Escalation Factor" means the greater of the increase in the annual percentage change of the All Urban Consumers Consumer Price Index (CPI) or three percent (3%). The annual CPI used shall be for the area of San Francisco-Oakland-San Jose, CA as reflected in the then-current April update. The annual CPI used shall be as determined by the United States Department of Labor, Bureau of Labor Statistics, and may be obtained through the California Division of Labor Statistics and Research (www.dir.ca.gov/dlsr). If the foregoing index is not available, the District Administrator shall select a reasonably comparable index.

“Assessor’s Parcel” means a lot or parcel shown in an Assessor’s Parcel Map with an assigned assessor’s parcel number.

“Assessor’s Parcel Map” means an official map of the Assessor of the County designating parcels by assessor’s parcel number.

“Base Year” means Fiscal Year ending June 30, 2007.

“City” means the City of Madera.

“Council” means the City Council of the City of Madera, acting as the legislative body of the District. “County” means the County of Madera, California.

”**Developed Multi-Family Residence”** means all Assessor’s Parcels of Developed Property for which a building permit has been issued for purposes of constructing a residential structure consisting of two or more residential units that share common walls, including but not limited to, duplexes, triplexes, town homes, condominiums, and apartment units.

”**Developed Property”** means all Taxable Property, exclusive of Property Owner Association Property, Non-Residential Property, or Public Property, for which a building permit was issued after January 1, 2005, and prior to May 1st preceding the Fiscal Year in which the Special Tax is being levied.

”**Developed Single-Family Residence”** means all Assessor’s Parcels of Developed Property for which a building permit(s) has been issued for purposes of constructing one single-family residential dwelling unit.

“District Administrator” means an official of the City, or designee thereof responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

“District” means Community Facilities District No. 2005-01 of the City of Madera.

“Entitled Property” means an Assessor’s Parcel and/or Lot in the District, which has a Final Map recorded prior to January 1st preceding the Fiscal Year in which the Special Tax is being levied, but for which no building permit has been issued prior to the May 1st preceding the Fiscal Year in which the Special Tax is being levied. The term “Entitled Property” shall apply only to Assessors’ Parcels and/or Lots, which have been subdivided for the purpose of residential development, excluding any Assessor’s Parcel that is designated as a remainder parcel determined by final documents and/or maps available to the District Administrator.

“Final Map” means an Assessor’s Parcel Map, a final subdivision map, other parcel map, other final map, other condominium plan, or functionally equivalent map that has been recorded in the Office of the County Recorder.

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

"Land Use Class" means any of the classes listed in Table 1.

"Lot" means property within a recorded Final Map identified by a lot number for which a building permit has been issued or may be issued.

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C below that can be levied in the District in any Fiscal Year on any Assessor's Parcel.

"Non-Residential Property" means all Assessors' Parcels for which a building permit(s) has been issued for a non-residential use and does not contain any residential units as defined under Developed Single Family Residence or Developed Multi-Family Residence.

"Property Owner Association Property" means any property within the boundaries of the District that is owned by, or irrevocably dedicated as indicated in an instrument recorded with the County Recorder to a property owner association, including any master or sub- association.

"Proportionately" means in a manner such that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Assessor's Parcels within each Land Use Class.

"Public Property" means any property within the boundaries of the District that is, at the time of the District formation or at the time of an annexation, expected to be used for rights-of-way, parks, schools or any other public purpose and is owned by or irrevocably offered for dedication to the federal government, the State, the County, the City or any other public agency.

"Service Costs" means the estimated and reasonable costs of providing police protection services and fire protection and suppression services, including but not limited to (i) the costs of contracting services, (ii) equipment, vehicles, ambulances and paramedics, fire apparatus, supplies, (iii) the salaries and benefits of City staff that directly provide police protection services and fire protection and suppression services and other services as defined herein, respectively, (iv) City overhead costs associated with providing such services within the District, (v) park maintenance, and (vi) storm drainage system operation and maintenance. On each July 1 following the Base Year, the increases attributed to salaries and benefits shall be calculated and limited to the increase based on the Annual Escalation Factor. The Special Tax will finance Services that are in addition to those provided in or required for the territory within the District and will not be replacing Services already available. The Special Tax provides only partial finding for police services, fire suppression and protection services, park maintenance, and storm drainage system operation and maintenance.

"Special Tax" means the Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to find the Special Tax Requirement, and shall include Special Taxes levied or to be levied under Sections C and D, below.

"Special Tax Requirement" means that amount required in any Fiscal Year for the District to: (i) pay for Service Costs; (ii) pay reasonable Administrative Expenses; (iii) pay any amounts required to establish or replenish any reserve funds; and (iv) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year; less any surplus of funds available from the previous Fiscal Year's Special Tax levy.

"State" means the State of California.

"**Property"** means all of the Assessor's Parcels within the boundaries of the District and any future annexation to the District that are not exempt from the Special Tax pursuant to law or as defined herein.

"Tax Exempt Property" means an Assessor's Parcel not subject to the Special Tax. Tax- Exempt Property includes: (i) Public Property, (ii) Property Owner Association Property, (iii) Non-Residential Property, and (iv) property designated by the City or District Administrator as Tax-Exempt Property.

"Undeveloped Property" means, for each Fiscal Year, all Assessor's Parcels of Taxable Property not classified as Developed Property or Entitled Property, including an Assessor's Parcel that is designated as a remainder parcel and is not identified as potential Public Property by any final documents and/or maps available to the District Administrator means any separate residential dwelling unit in which a person or persons may live, which comprises an independent facility capable of conveyance separate from adjacent residential dwelling units and is not considered to be for commercial or industrial use.

ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year using the definitions above, all Taxable Property within the District shall be classified as Developed Property, Entitled Property, or Undeveloped Property. Developed Property shall be further classified as Developed Single-Family Residence or Developed Multi-Family Residence. Commencing with the Base Year and for each subsequent Fiscal Year, all Taxable Property shall be subject to Special Taxes pursuant to Sections C and D below.

1. Developed Property

Table 1
Maximum special Tax for Developed Property
Community Facilities District No. 2005-01

Land Use Class	Description	Maximum Special Tax Per Unit[1]
1	Developed Single-Family Residence	$311 per unit
2	Developed Multi-Family Residence	$285 per unit
[1] Maximum Special Tax includes Administrative Expenses		

2. Entitled Property

Table 2
Maximum Special Tax for Entitled Property
Community Facilities District No. 2005-01

Land Use Class	Description	Maximum Special Tax Per Unit[1]
3	Entitled Property	$166 per lot
[1] Maximum Special Tax includes Administrative Expenses		

On each July 1 following the Base Year (i.e., July 1, 2007), the Maximum Special Tax Rates in Table 1 and Table 2 shall be increased in accordance with the Annual Escalation Factor.

3. Undeveloped Property

No Special Tax shall be levied on Undeveloped Property.

4. Tax-Exempt Property

No Special Tax shall be levied on Tax-Exempt Property.

5. Multiple Land Use Classes

In some instances an Assessor's Parcel may contain more than one Land Use Class. The Maximum Special Tax levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax levies that can be imposed on all Land Use Classes located on that Assessor's Parcel.

METHOD OF APPORTIONMENT OF SPECIAL TAXES

Commencing with Fiscal Year 2006-07, and for each subsequent Fiscal Year, the District Administrator shall calculate the Special Tax Requirement based on the definitions in Section A and levy the Special Tax as follows until the amount of the Special Tax levied equals the Special Tax Requirement. First, the Special Tax shall be levied each Fiscal Year on each Assessor's Parcel of Developed Property Proportionately between Developed Single- Family Residence and Developed Multi-Family Residence up to 100% of the applicable Maximum Special Tax. Second, if the Special Tax Requirement has not been satisfied by the first step, then the Special Tax shall be levied each Fiscal Year on each Assessor's Parcel of Entitled Property up to 100% of the applicable Maximum Special Tax for Entitled Property.

APPEALS

Any taxpayer that believes that the amount of the Special Tax assigned to an Assessor's Parcel is in error may file a written notice with the District Administrator appealing the levy of the Special Tax. This notice is required to be filed with the District Administrator during the Fiscal Year the error is believed to have occurred. The District Administrator or designee will then promptly review the appeal and, if necessary, meet with the taxpayer. If the District Administrator verifies that the tax should be changed, the Special Tax levy shall be corrected and, if applicable in any case, a refund shall be granted.

EXEMPTIONS

No Special Tax shall be levied on Non-Residential Property, Undeveloped Property, Property Owner Association Property or Public Property.

MANNER OF COLLECTION

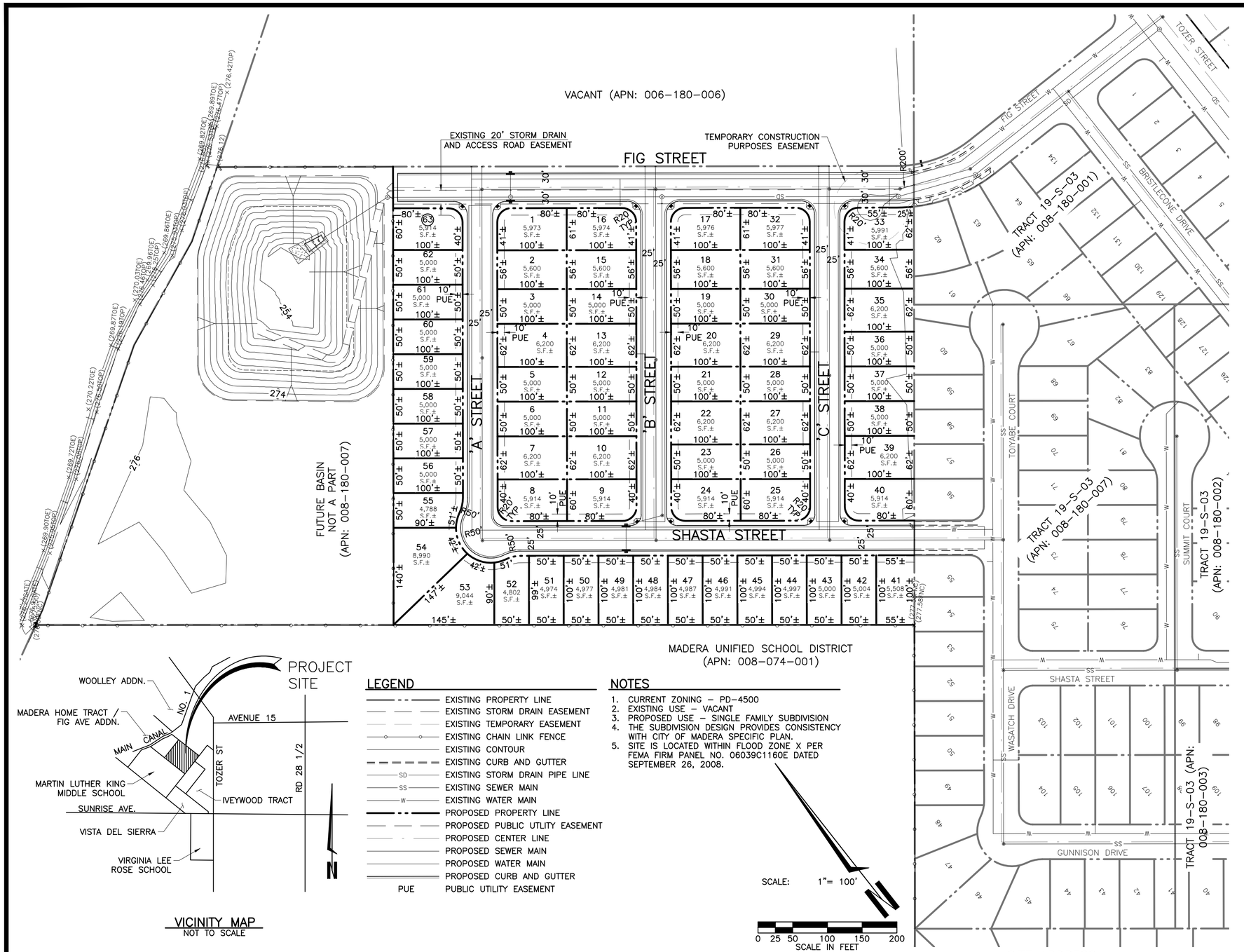
Special Tax as levied pursuant to Section D above shall be collected in the same manner and at the same time as ordinary ad valorem property taxes; provided, however, that the District Administrator may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of the District or as otherwise determined appropriate by the District Administrator.

TERM OF SPECIAL TAX

After the establishment of the District, the City Council may reexamine, if deemed necessary by City Council, the necessity of the continuance of the Special Tax through the preparation of a Fiscal Impact Analysis, otherwise the Special Tax shall be levied in perpetuity.

_v

Attachment 2



VICINITY MAP
NOT TO SCALE

LEGEND

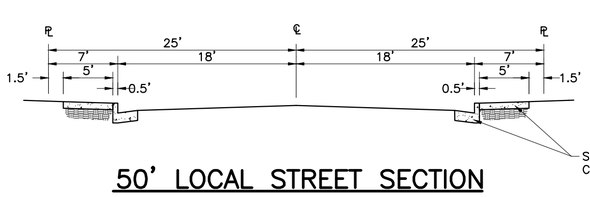
- EXISTING PROPERTY LINE
- EXISTING STORM DRAIN EASEMENT
- EXISTING TEMPORARY EASEMENT
- EXISTING CHAIN LINK FENCE
- EXISTING CONTOUR
- EXISTING CURB AND GUTTER
- SD — EXISTING STORM DRAIN PIPE LINE
- SS — EXISTING SEWER MAIN
- W — EXISTING WATER MAIN
- PROPOSED PROPERTY LINE
- PROPOSED PUBLIC UTLITY EASEMENT
- PROPOSED CENTER LINE
- PROPOSED SEWER MAIN
- PROPOSED WATER MAIN
- PROPOSED CURB AND GUTTER
- PUE — PUBLIC UTILITY EASEMENT

NOTES

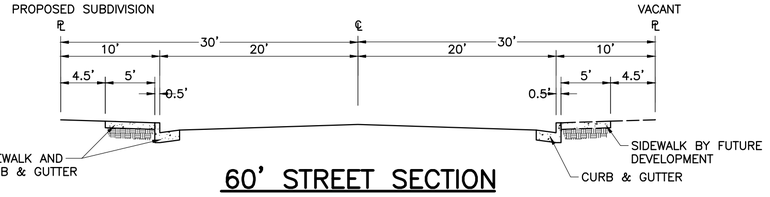
1. CURRENT ZONING – PD-4500
2. EXISTING USE – VACANT
3. PROPOSED USE – SINGLE FAMILY SUBDIVISION
4. THE SUBDIVISION DESIGN PROVIDES CONSISTENCY WITH CITY OF MADERA SPECIFIC PLAN.
5. SITE IS LOCATED WITHIN FLOOD ZONE X PER FEMA FIRM PANEL NO. 06039C1160E DATED SEPTEMBER 26, 2008.

SCALE: 1"= 100'

0 25 50 100 150 200
SCALE IN FEET



50' LOCAL STREET SECTION



60' STREET SECTION

TENTATIVE SUBDIVISION MAP
NO. 2020-01
CROWN TOZER SUBDIVISION
A SINGLE-FAMILY RESIDENTIAL SUBDIVISION IN THE CITY OF MADERA, MADERA COUNTY, CALIFORNIA

APN: A PORTION OF 008-180-007
GROSS AREA: 11.37 ACRES
NET AREA: 10.85 ACRES

LEGAL DESCRIPTION

THE LAND REFERRED TO HEREIN BELOW IS SITUATED IN THE CITY OF MADERA, COUNTY OF MADERA, STATE OF CALIFORNIA AND IS DESCRIBED AS FOLLOWS:

PARCEL 2:
PARCEL B OF LOT LINE ADJUSTMENT NO. 2020-02 PERFECTED BY GRANT DEED RECORDED JUNE 12, 2020 AS DOCUMENT NO. 2020013216, OF OFFICIAL RECORDS, DESCRIBED AS FOLLOWS:

PARCEL 4 OF PARCEL MAP 1073, ACCORDING TO THE MAP THEREOF RECORDED AUGUST 5, 1977 IN BOOK 23 OF MAPS AT PAGES 92 AND 93, MADERA COUNTY RECORDS.

EXCEPTING THEREFROM ALL THAT PORTION CONVEYED TO THE COUNTY OF MADERA IN DEED BOOK 1316 PAGE 636, MADERA COUNTY RECORDS

TOGETHER WITH A PORTION OF LAND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWESTERLY CORNER OF PARCEL 4 OF PARCEL MAP 1073 RECORDED AUGUST 5, 1977 IN BOOK 23 OF MAPS AT PAGES 92 AND 93, MADERA COUNTY RECORDS; THENCE 38° 05' 30" EAST ALONG THE WESTERLY LINE OF SAID PARCEL 4, A DISTANCE OF 437.65 FEET TO THE MOST EASTERLY CORNER OF THAT PORTION CONVEYED TO THE MADERA UNIFIED SCHOOL DISTRICT, RECORDED JANUARY 7, 1991 DOCUMENT NO. 491 TO THE TRUE POINT OF BEGINNING.

THENCE NORTH 51°49'57" WEST ALONG THE NORTHEASTERLY LINE OF THAT PORTION CONVEYED TO THE MADERA UNIFIED SCHOOL DISTRICT, RECORDED JANUARY 7, 1991 DOCUMENT NO. 491 SHOWN ON RECORD OF SURVEY IN BOOK 37 OF MAPS AT PAGE 125, MADERA COUNTY RECORDS, A DISTANCE OF 1,265.48 FEET TO THE INTERSECTION WITH THE WESTERLY LINE OF SAID 63.84 ACRE PARCEL; THENCE NORTH 62° 43' 45" EAST ALONG THE WESTERLY LINE OF SAID 63.84 ACRE PARCEL, A DISTANCE OF 23.63 FEET; THENCE NORTH 57° 13' 49" EAST ALONG THE WESTERLY LINE OF SAID 63.84 PARCEL, A DISTANCE OF 403.36 FEET; THENCE NORTH 67° 19' 57" EAST ALONG THE WESTERLY LINE OF SAID 63.84 PARCEL, A DISTANCE OF 171.19 FEET; THENCE NORTH 56° 49' 44" EAST ALONG THE WESTERLY LINE OF SAID 63.84 PARCEL, A DISTANCE OF 113.12 FEET; THENCE SOUTH 51° 54' 54" EAST A DISTANCE OF 978.10 FEET; TO A POINT ON A TANGENT CURVE, CONCAVED TO THE NORTHEAST HAVING A RADIUS OF 170.00 FEET; THENCE SOUTHEASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 8° 34' 03", AND ARC LENGTH 25.42 FEET; TO A POINT ON A LINE NON-TANGENT TO SAID CURVE, A RADIAL LINE FROM SAID POINT BEARS NORTH 29° 31' 03" EAST; THENCE SOUTH 38°05'30" WEST, ALONG THE EASTERLY LINE OF SAID 63.84 ACRE PARCEL, A DISTANCE OF 662.73 FEET TO THE POINT OF BEGINNING.

ALSO EXCEPTING THEREFROM ALL OIL, GAS, OTHER HYDROCARBON SUBSTANCES AND/MINERALS OF ANY KIND OR CHARACTER, IN, ON, OR THEREUNDER, AS RESERVED IN DEED(S) OF RECORD.
APN: 008-180-007

PLANNING COMMISSION CERTIFICATE

I, _____, SECRETARY OF THE PLANNING COMMISSION OF THE CITY OF MADERA, DO HEREBY CERTIFY THAT I HAVE EXAMINED THIS TENTATIVE MAP WHICH IS IN AGREEMENT WITH THE ADOPTED GENERAL PLAN FOR THE CITY OF MADERA.

BY: _____ _____
SECRETARY, CITY OF MADERA PLANNING COMMISSION — DATE

CITY CLERK'S CERTIFICATE

I, _____, DO HEREBY CERTIFY THAT THE COUNCIL OF THE CITY OF MADERA, BY RESOLUTION NO. _____, ADOPTED ON _____, 2021, APPROVED THIS TENTATIVE MAP.

BY: _____ _____
CITY CLERK — DATE

SITE ADDRESS

NORTHWEST CORNER OF TOZER ST (ROAD 28) AND SUNRISE AVE (AVE 14 1/2)

IMPROVEMENTS TO BE INSTALLED

1. STREETS – CITY OF MADERA
2. WATER – CITY OF MADERA
3. SEWER – CITY OF MADERA
4. CURB & GUTTER – CITY OF MADERA STANDARDS
5. SIDEWALK – CITY OF MADERA
6. DRAINAGE – CITY OF MADERA
7. STREET LIGHTS CITY OF MADERA STANDARDS
8. GAS & ELECTRICITY – PACIFIC GAS & ELECTRIC
9. TELEPHONE – AT&T
10. CABLEVISION – COMCAST

REVISION
01.06.21

OWNER

JOSEPH CROWN
5320 E. PINE AVE.
FRESNO, CA 93727

SUBDIVIDER:

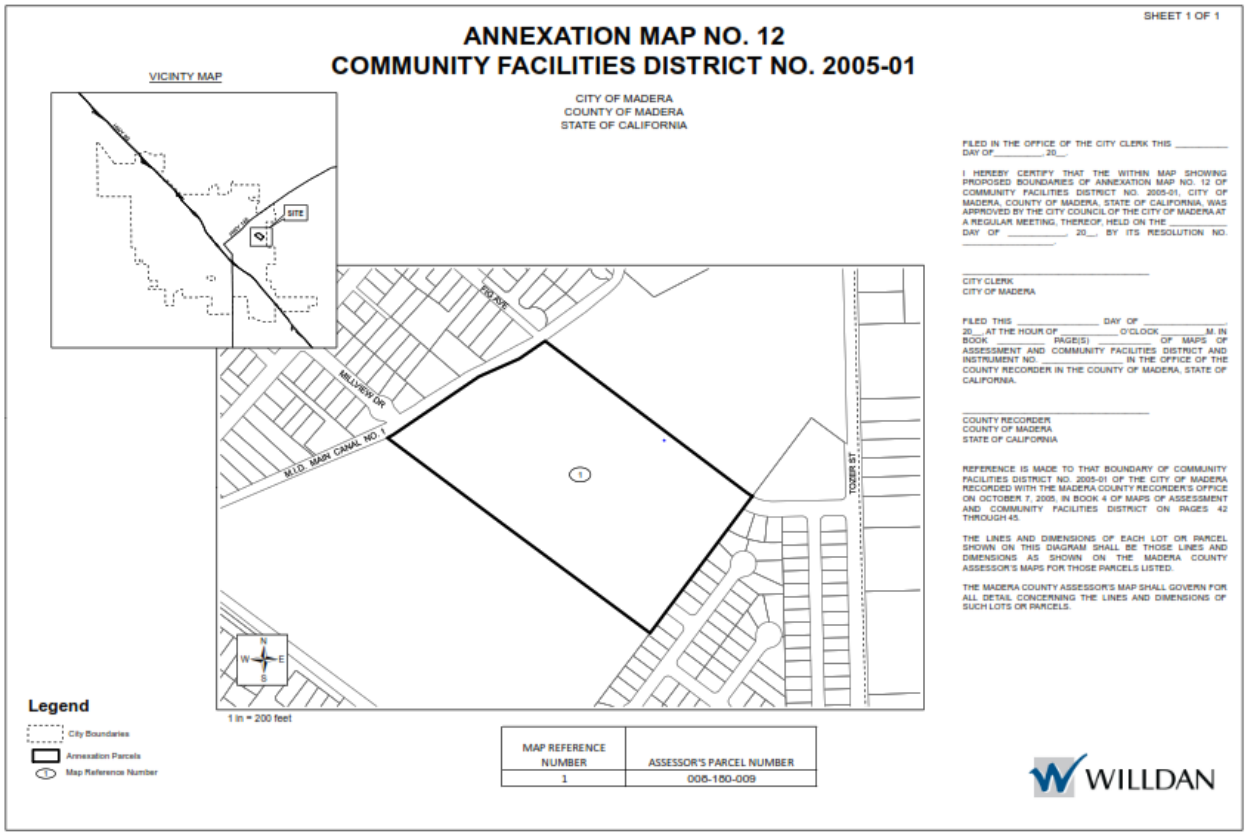
CROWN HOMES
COME HOME TO THE GOOD LIFE
JOSEPH CROWN CONSTRUCTION AND DEVELOPMENT, INC.
5320 E. PINE AVE.
FRESNO, CA 93727

PREPARED BY:

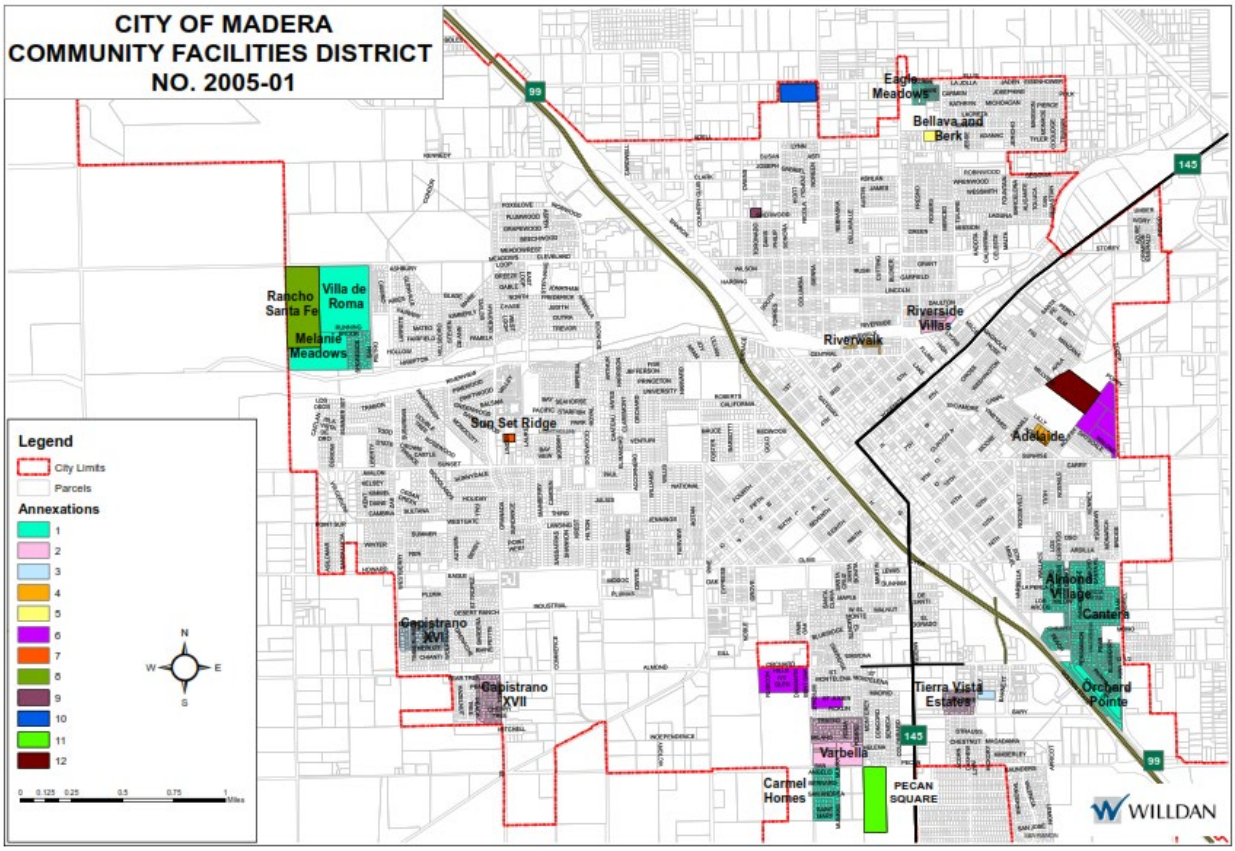
JOSE LEMUS, RCE NO. 80458
LANDDESIGN CONSULTING
"Building a World!"
4950 E. YALE AVE. FRESNO, CA 93727
TEL (559) 538-3402

DRAWING: S:\2020\LDC20006\Entitlements\Tentative Map\20006_TSM.dwg,Layout1 - LDC-Civil.ctb
PLOT BY: Julis Jan 06, 2021 - 2:55pm

Attachment 3



Attachment 4-CFD 2005-01 Map



Attachment 5

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax of Community Facilities District No. 2005-01 of the City of Madera (the "District") shall be levied on all Assessor's Parcels in the District and collected each Fiscal Year commencing Fiscal Year 2006-07 in an amount determined by the City through the application of the rate and method of apportionment of the Special Tax set forth below. All of the real property in the District, unless exempted by law or by the provisions hereof shall be taxed for the purposes, to the extent and in the manner herein provided.

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”**Developed Property”** means all Taxable Property, exclusive of Property Owner Association Property, Non-Residential Property, or Public Property, for which a building permit was issued after January 1, 2005, and prior to May 1st preceding the Fiscal Year in which the Special Tax is being levied.

”**Developed Single-Family Residence”** means all Assessor’s Parcels of Developed Property for which a building permit(s) has been issued for purposes of constructing one single-family residential dwelling unit.

“District Administrator” means an official of the City, or designee thereof responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

“District” means Community Facilities District No. 2005-01 of the City of Madera.

“Entitled Property” means an Assessor’s Parcel and/or Lot in the District, which has a Final Map recorded prior to January 1st preceding the Fiscal Year in which the Special Tax is being levied, but for which no building permit has been issued prior to the May 1st preceding the Fiscal Year in which the Special Tax is being levied. The term “Entitled Property” shall apply only to Assessors’ Parcels and/or Lots, which have been subdivided for the purpose of residential development, excluding any Assessor’s Parcel that is designated as a remainder parcel determined by final documents and/or maps available to the District Administrator.

“Final Map” means an Assessor’s Parcel Map, a final subdivision map, other parcel map, other final map, other condominium plan, or functionally equivalent map that has been recorded in the Office of the County Recorder.

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

"Land Use Class" means any of the classes listed in Table 1.

"Lot" means property within a recorded Final Map identified by a lot number for which a building permit has been issued or may be issued.

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C below that can be levied in the District in any Fiscal Year on any Assessor's Parcel.

"Non-Residential Property" means all Assessors' Parcels for which a building permit(s) has been issued for a non-residential use and does not contain any residential units as defined under Developed Single Family Residence or Developed Multi-Family Residence.

"Property Owner Association Property" means any property within the boundaries of the District that is owned by, or irrevocably dedicated as indicated in an instrument recorded with the County Recorder to a property owner association, including any master or sub- association.

"Proportionately" means in a manner such that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Assessor's Parcels within each Land Use Class.

"Public Property" means any property within the boundaries of the District that is, at the time of the District formation or at the time of an annexation, expected to be used for rights-of-way, parks, schools or any other public purpose and is owned by or irrevocably offered for dedication to the federal government, the State, the County, the City or any other public agency.

"Service Costs" means the estimated and reasonable costs of providing police protection services and fire protection and suppression services, including but not limited to (i) the costs of contracting services, (ii) equipment, vehicles, ambulances and paramedics, fire apparatus, supplies, (iii) the salaries and benefits of City staff that directly provide police protection services and fire protection and suppression services and other services as defined herein, respectively, (iv) City overhead costs associated with providing such services within the District, (v) park maintenance, and (vi) storm drainage system operation and maintenance. On each July 1 following the Base Year, the increases attributed to salaries and benefits shall be calculated and limited to the increase based on the Annual Escalation Factor. The Special Tax will finance Services that are in addition to those provided in or required for the territory within the District and will not be replacing Services already available. The Special Tax provides only partial finding for police services, fire suppression and protection services, park maintenance, and storm drainage system operation and maintenance.

"Special Tax" means the Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to find the Special Tax Requirement, and shall include Special Taxes levied or to be levied under Sections C and D, below.

"Special Tax Requirement" means that amount required in any Fiscal Year for the District to: (i) pay for Service Costs; (ii) pay reasonable Administrative Expenses; (iii) pay any amounts required to establish or replenish any reserve funds; and (iv) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year; less any surplus of funds available from the previous Fiscal Year's Special Tax levy.

"State" means the State of California.

"**Property"** means all of the Assessor's Parcels within the boundaries of the District and any future annexation to the District that are not exempt from the Special Tax pursuant to law or as defined herein.

"Tax Exempt Property" means an Assessor's Parcel not subject to the Special Tax. Tax- Exempt Property includes: (i) Public Property, (ii) Property Owner Association Property, (iii) Non-Residential Property, and (iv) property designated by the City or District Administrator as Tax-Exempt Property.

"Undeveloped Property" means, for each Fiscal Year, all Assessor's Parcels of Taxable Property not classified as Developed Property or Entitled Property, including an Assessor's Parcel that is designated as a remainder parcel and is not identified as potential Public Property by any final documents and/or maps available to the District Administrator means any separate residential dwelling unit in which a person or persons may live, which comprises an independent facility capable of conveyance separate from adjacent residential dwelling units and is not considered to be for commercial or industrial use.

ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year using the definitions above, all Taxable Property within the District shall be classified as Developed Property, Entitled Property, or Undeveloped Property. Developed Property shall be further classified as Developed Single-Family Residence or Developed Multi-Family Residence. Commencing with the Base Year and for each subsequent Fiscal Year, all Taxable Property shall be subject to Special Taxes pursuant to Sections C and D below.

1. Developed Property

Table 1
Maximum special Tax for Developed Property
Community Facilities District No. 2005-01

Land Use Class	Description	Maximum Special Tax Per Unit[1]
1	Developed Single-Family Residence	$311 per unit
2	Developed Multi-Family Residence	$285 per unit
[1] Maximum Special Tax includes Administrative Expenses		

2. Entitled Property

Table 2
Maximum Special Tax for Entitled Property
Community Facilities District No. 2005-01

Land Use Class	Description	Maximum Special Tax Per Unit[1]
3	Entitled Property	$166 per lot
[1] Maximum Special Tax includes Administrative Expenses		

On each July 1 following the Base Year (i.e., July 1, 2007), the Maximum Special Tax Rates in Table 1 and Table 2 shall be increased in accordance with the Annual Escalation Factor.

3. Undeveloped Property

No Special Tax shall be levied on Undeveloped Property.

4. Tax-Exempt Property

No Special Tax shall be levied on Tax-Exempt Property.

5. Multiple Land Use Classes

In some instances an Assessor's Parcel may contain more than one Land Use Class. The Maximum Special Tax levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax levies that can be imposed on all Land Use Classes located on that Assessor's Parcel.

METHOD OF APPORTIONMENT OF SPECIAL TAXES

Commencing with Fiscal Year 2006-07, and for each subsequent Fiscal Year, the District Administrator shall calculate the Special Tax Requirement based on the definitions in Section A and levy the Special Tax as follows until the amount of the Special Tax levied equals the Special Tax Requirement. First, the Special Tax shall be levied each Fiscal Year on each Assessor's Parcel of Developed Property Proportionately between Developed Single- Family Residence and Developed Multi-Family Residence up to 100% of the applicable Maximum Special Tax. Second, if the Special Tax Requirement has not been satisfied by the first step, then the Special Tax shall be levied each Fiscal Year on each Assessor's Parcel of Entitled Property up to 100% of the applicable Maximum Special Tax for Entitled Property.

APPEALS

Any taxpayer that believes that the amount of the Special Tax assigned to an Assessor's Parcel is in error may file a written notice with the District Administrator appealing the levy of the Special Tax. This notice is required to be filed with the District Administrator during the Fiscal Year the error is believed to have occurred. The District Administrator or designee will then promptly review the appeal and, if necessary, meet with the taxpayer. If the District Administrator verifies that the tax should be changed, the Special Tax levy shall be corrected and, if applicable in any case, a refund shall be granted.

EXEMPTIONS

No Special Tax shall be levied on Non-Residential Property, Undeveloped Property, Property Owner Association Property or Public Property.

MANNER OF COLLECTION

Special Tax as levied pursuant to Section D above shall be collected in the same manner and at the same time as ordinary ad valorem property taxes; provided, however, that the District Administrator may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of the District or as otherwise determined appropriate by the District Administrator.

TERM OF SPECIAL TAX

After the establishment of the District, the City Council may reexamine, if deemed necessary by City Council, the necessity of the continuance of the Special Tax through the preparation of a Fiscal Impact Analysis, otherwise the Special Tax shall be levied in perpetuity.

REPORT TO CITY COUNCIL

Approved by:

Kingsley Okereke, Interim Director of Financial Services

Arnoldo Rodriguez, City Manager

Council Meeting of: August 17, 2022

Agenda Number: D-6

SUBJECT:

Corrections to Attachments to Resolution Nos. 22-101, 22-102 and 22-103 for Water, Sewer and Solid Waste Utility Rates

RECOMMENDATION:

Adopt Resolutions:

1. Correcting Attachment A to Resolution No. 22-101 relating to monthly rates to be charged for water services furnished by City for a five-year period.
2. Correcting Attachment A to Resolution 22-102 relating to monthly rates to be charged for sewer services furnished by City for a five-year period.
3. Correcting Attachment A to Resolution 22-103 relating to monthly rates to be charged for solid waste services furnished by City for a five-year period.

SUMMARY:

On July 20, 2022, the City Council adopted Resolution Nos. 22-101, 22-102 and 22-103 updating utility rates for water, sewer and solid waste services. Staff subsequently identified that certain rates were not included in the Resolutions adopted at the Council meeting. These include rates for water, sewer, and solid waste utilities.

DISCUSSION:

While implementing the newly adopted rates for water, sewer and solid waste utilities, staff identified non-metered water accounts for which rates were not included in the rate study nor in water rate Resolution No. 22-101 and sewer rate Resolution 22-102 adopted on July 20, 2022. However, the resolutions adopting new rates included language that prior resolutions regarding such rates were repealed. The rates for non-metered accounts was not intended to change from current rates. While the City is in the process of installing meters for all customers, there is a small contingency of customers where meters have not yet been installed and as such are being charged a flat rate. The proposed resolutions will add those current water and sewer flat rate meter charges for those customers where meters have not yet been installed.

Additionally, there were solid waste rates that were included in the rate study but inadvertently excluded from solid waste Resolution No. 22-103 adopted on July 20, 2022.

Rates excluded per the above discussion are reflected below.

Non-Metered Water Rates:

Customer Classes/Service Type	Current Rates FY 2019/20	Non-Metered Water Rates				
		FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Car Dealer	$ 12.57	$ 12.57	$ 12.57	$ 12.57	$ 12.57	$ 12.57
Car Service	$ 8.39	$ 8.39	$ 8.39	$ 8.39	$ 8.39	$ 8.39
Dept/Ret	$ 12.57	$ 12.57	$ 12.57	$ 12.57	$ 12.57	$ 12.57
Games	$ 29.18	$ 29.18	$ 29.18	$ 29.18	$ 29.18	$ 29.18
Granny	$ 67.12	$ 67.12	$ 67.12	$ 67.12	$ 67.12	$ 67.12
Groc/Mor	$ 12.57	$ 12.57	$ 12.57	$ 12.57	$ 12.57	$ 12.57
Hosp Rm	$ 10.48	$ 10.48	$ 10.48	$ 10.48	$ 10.48	$ 10.48
Hosp/Con	$ 10.48	$ 10.48	$ 10.48	$ 10.48	$ 10.48	$ 10.48
Hotel/W	$ 12.57	$ 12.57	$ 12.57	$ 12.57	$ 12.57	$ 12.57
Hotel/WO	$ 10.48	$ 10.48	$ 10.48	$ 10.48	$ 10.48	$ 10.48
Lib/Chur	$ 0.46	$ 0.46	$ 0.46	$ 0.46	$ 0.46	$ 0.46
Lt Mfg	$ 6.73	$ 6.73	$ 6.73	$ 6.73	$ 6.73	$ 6.73
MFR/Mult	$ 28.33	$ 28.33	$ 28.33	$ 28.33	$ 28.33	$ 28.33
MFR/Sing	$ 29.85	$ 29.85	$ 29.85	$ 29.85	$ 29.85	$ 29.85
Open Air	$ 0.28	$ 0.28	$ 0.28	$ 0.28	$ 0.28	$ 0.28
Prof Bld	$ 25.00	$ 25.00	$ 25.00	$ 25.00	$ 25.00	$ 25.00
Res in	$ 2.60	$ 2.60	$ 2.60	$ 2.60	$ 2.60	$ 2.60
Rest out	$ 25.00	$ 25.00	$ 25.00	$ 25.00	$ 25.00	$ 25.00
Schools	$ 2.00	$ 2.00	$ 2.00	$ 2.00	$ 2.00	$ 2.00
SFR	$ 46.76	$ 46.76	$ 46.76	$ 46.76	$ 46.76	$ 46.76
Strip Mall	$ 20.82	$ 20.82	$ 20.82	$ 20.82	$ 20.82	$ 20.82
Wherehouse	$ 1.77	$ 1.77	$ 1.77	$ 1.77	$ 1.77	$ 1.77

Non-Metered Sewer Rates:

Customer Classes/Service Type	Current Rates FY 2019/20	Non-Metered Sewer Rates				
		FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Car Dealer	$ 19.01	$ 19.01	$ 19.01	$ 19.01	$ 19.01	$ 19.01
Car Service	$ 16.45	$ 16.45	$ 16.45	$ 16.45	$ 16.45	$ 16.45
Games	$ 57.63	$ 57.63	$ 57.63	$ 57.63	$ 57.63	$ 57.63
Groc/Mor	$ 33.80	$ 33.80	$ 33.80	$ 33.80	$ 33.80	$ 33.80
Hosp/Con	$ 15.83	$ 15.83	$ 15.83	$ 15.83	$ 15.83	$ 15.83
Hotel/W	$ 35.15	$ 35.15	$ 35.15	$ 35.15	$ 35.15	$ 35.15
Hotel/WO	$ 20.59	$ 20.59	$ 20.59	$ 20.59	$ 20.59	$ 20.59
Lib/Chur	$ 0.50	$ 0.50	$ 0.50	$ 0.50	$ 0.50	$ 0.50
Open Air	$ 0.12	$ 0.12	$ 0.12	$ 0.12	$ 0.12	$ 0.12
Prof Bld	$ 38.02	$ 38.02	$ 38.02	$ 38.02	$ 38.02	$ 38.02
Res in	$ 7.02	$ 7.02	$ 7.02	$ 7.02	$ 7.02	$ 7.02
Rest out	$ 70.22	$ 70.22	$ 70.22	$ 70.22	$ 70.22	$ 70.22
Schools	$ 1.58	$ 1.58	$ 1.58	$ 1.58	$ 1.58	$ 1.58
Strip Mall	$ 41.16	$ 41.16	$ 41.16	$ 41.16	$ 41.16	$ 41.16
Wherehouse	$ 2.55	$ 2.55	$ 2.55	$ 2.55	$ 2.55	$ 2.55

Solid Waste Rates Omitted:

Customer Classes/Service Type	Current Rates FY 2019/20	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Single Family Residential						
Residential Carry-Out Service						
Two Containers	$ 55.32	$ 50.58	$ 55.41	$ 60.72	$ 63.05	$ 65.48
Each Additional Container	$ 11.44	$ 20.01	$ 22.01	$ 24.21	$ 25.18	$ 26.19
Commercial Carry-Out Service						
Two Containers	$ 57.64	$ 75.29	$ 82.59	$ 90.61	$ 94.14	$ 97.82
Each Additional Container	$ 17.70	$ 36.48	$ 40.13	$ 44.14	$ 45.91	$ 47.74
Multi-Family Residential						
First Two Dwelling Units (each)	$23.22	$38.23	$41.82	$45.77	$47.51	$49.31
Each Additional Dwelling Unit	$22.59	$35.14	$38.42	$42.03	$43.62	$45.27
Locking Service Fee (Optional)	$ 10.00	$ 12.10	$ 13.31	$ 14.64	$ 15.23	$ 15.84
Compactor - Bin Service						
2 Cubic Yard						
1x per week	$ 104.22	$ 63.90	$ 70.29	$ 77.32	$ 80.41	$ 83.63
2x per week	$ 204.80	$ 93.39	$ 102.73	$ 113.00	$ 117.52	$ 122.22
3x per week	$ 302.50	$ 127.31	$ 140.04	$ 154.04	$ 160.20	$ 166.61
4x per week	$ 406.20	$ 166.97	$ 183.67	$ 202.04	$ 210.12	$ 218.52
5x per week	$ 506.94	$ 214.11	$ 235.53	$ 259.08	$ 269.44	$ 280.22
6x per week	$ 618.80	$ 270.98	$ 298.07	$ 327.88	$ 341.00	$ 354.63
3 Cubic Yard						
1x per week	$ 131.68	$ 71.27	$ 78.40	$ 86.24	$ 89.69	$ 93.28
2x per week	$ 260.68	$ 108.14	$ 118.95	$ 130.84	$ 136.08	$ 141.52
3x per week	$ 388.88	$ 201.72	$ 221.89	$ 244.08	$ 253.85	$ 264.00
4x per week	$ 517.44	$ 265.23	$ 291.75	$ 320.92	$ 333.76	$ 347.11
5x per week	$ 646.28	$ 338.82	$ 372.70	$ 409.97	$ 426.37	$ 443.43
6x per week	$ 774.78	$ 425.54	$ 468.09	$ 514.90	$ 535.50	$ 556.92
4 Cubic Yard						
1x per week	$ 159.46	$ 106.17	$ 116.79	$ 128.47	$ 133.60	$ 138.95

FINANCIAL IMPACT:

The proposed rates adjustments are necessary to maintain continuity in billing for non-metered customers and add those rates included in the study but excluded from Resolution No. 22-101, 22-102 and 22-103.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

The proposed action is consistent with Vision Plan Action Item 115.5.

Action Item #115.5: Insure the physical and financial sustainability of the City existing and expanding sewer and water infrastructure.

A. Develop a comprehensive detailed inventory of the existing water and sewer collection systems that forecasts the probable life, and periodic major maintenance and/or replacement of all of the individual elements.
B. Provide a long-term financial plan that forecasts the required capital repairs to the existing system and corresponding revenues.

ATTACHMENTS

1. A Resolution of the City Council of the City of Madera, California correcting Attachment A to Resolution No. 22-101 relating to monthly rates to be charged for water services furnished by the City for a five-year period.
2. A Resolution of the City Council of the City of Madera, California, correcting Attachment A to Resolution No. 22-102 relating to monthly rates to be charged for sewer services furnished by the City for a five-year period.
3. A Resolution of the City Council of the City of Madera, California, correcting Attachment A to Resolution No. 22-103 relating to monthly rates to be charged for solid waste and street sweeping furnished by the City for a five-year period.

RESOLUTION NO: _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, CORRECTING ATTACHMENT A TO RESOLUTION NO. 22-101 RELATING TO MONTHLY RATES TO BE CHARGED FOR WATER SERVICES FURNISHED BY THE CITY FOR A FIVE-YEAR PERIOD

WHEREAS, the City of Madera engaged in a Proposition 218 process relating to water rates; and

WHEREAS, on July 20, 2022, the City Council conducted a public hearing relating to water rates in accordance with Proposition 218; and

WHEREAS, after the close of the public hearing, the Council adopted Resolution No. 22-101 establishing rates for water furnished by the City for the period between August 2022 and August 2027; and

WHEREAS, after review, it has been determined that charges to non-metered accounts were inadvertently omitted from Attachment A to Resolution No. 22-101; and

WHEREAS, the Council desires to include the inadvertently omitted rates in Attachment A of Resolution No. 22-101.

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

1. The above recitals are true and correct.

2. The Council finds the non-metered accounts for water services were inadvertently excluded from Attachment A of Resolution No. 22-101.

3. The Council finds that the monthly rates to be charged for the non-metered water services, enumerated in Attachment A to this Resolution, are adopted for the period August 1, 2022 to August 1, 2027, and are hereby added to Attachment A as reflected in Corrected Attachment A attached hereto and incorporated by reference.

4. This resolution is effective immediately upon adoption.

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CORRECTED ATTACHMENT A

Water Rate Schedule	Current Rates	Proposed Rates				
		FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Fixed Meter Charges						
Monthly Fixed Service Charges:						
5/8 inch	$16.88	$14.38	$14.52	$14.67	$14.67	$14.67
3/4 inch	$19.09	$17.26	$17.43	$17.60	$17.60	$17.60
1 inch	$23.51	$23.01	$23.24	$23.47	$23.47	$23.47
1.5 inch	$34.56	$37.38	$37.75	$38.13	$38.13	$38.13
2 inch	$47.82	$54.63	$55.18	$55.73	$55.73	$55.73
3 inch	$89.81	$100.64	$101.65	$102.67	$102.67	$102.67
4 inch	$151.69	$152.39	$153.91	$155.45	$155.45	$155.45
6 inch	$299.76	$296.15	$299.11	$302.10	$302.10	$302.10
8 inch	$542.86	$468.66	$473.35	$478.08	$478.08	$478.08
Commodity Charges						
Rate per hcf of Water Consumed:						
Non-Residential	$2.41	$2.15	$2.17	$2.19	$2.19	$2.19
Residential Uniform Rates	N/A	$2.15	$2.17	$2.19	$2.19	$2.19

Customer Classes/Service Type	Current Rates FY 2019/20	Non-Metered Water Rates				
		FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Car Dealer	$ 12.57	$ 12.57	$ 12.57	$ 12.57	$ 12.57	$ 12.57
Car Service	$ 8.39	$ 8.39	$ 8.39	$ 8.39	$ 8.39	$ 8.39
Dept/Ret	$ 12.57	$ 12.57	$ 12.57	$ 12.57	$ 12.57	$ 12.57
Games	$ 29.18	$ 29.18	$ 29.18	$ 29.18	$ 29.18	$ 29.18
Granny	$ 67.12	$ 67.12	$ 67.12	$ 67.12	$ 67.12	$ 67.12
Groc/Mor	$ 12.57	$ 12.57	$ 12.57	$ 12.57	$ 12.57	$ 12.57
Hosp Rm	$ 10.48	$ 10.48	$ 10.48	$ 10.48	$ 10.48	$ 10.48
Hosp/Con	$ 10.48	$ 10.48	$ 10.48	$ 10.48	$ 10.48	$ 10.48
Hotel/W	$ 12.57	$ 12.57	$ 12.57	$ 12.57	$ 12.57	$ 12.57
Hotel/WO	$ 10.48	$ 10.48	$ 10.48	$ 10.48	$ 10.48	$ 10.48
Lib/Chur	$ 0.46	$ 0.46	$ 0.46	$ 0.46	$ 0.46	$ 0.46
Lt Mfg	$ 6.73	$ 6.73	$ 6.73	$ 6.73	$ 6.73	$ 6.73
MFR/Mult	$ 28.33	$ 28.33	$ 28.33	$ 28.33	$ 28.33	$ 28.33
MFR/Sing	$ 29.85	$ 29.85	$ 29.85	$ 29.85	$ 29.85	$ 29.85
Open Air	$ 0.28	$ 0.28	$ 0.28	$ 0.28	$ 0.28	$ 0.28
Prof Bld	$ 25.00	$ 25.00	$ 25.00	$ 25.00	$ 25.00	$ 25.00
Res in	$ 2.60	$ 2.60	$ 2.60	$ 2.60	$ 2.60	$ 2.60
Rest out	$ 25.00	$ 25.00	$ 25.00	$ 25.00	$ 25.00	$ 25.00
Schools	$ 2.00	$ 2.00	$ 2.00	$ 2.00	$ 2.00	$ 2.00
SFR	$ 46.76	$ 46.76	$ 46.76	$ 46.76	$ 46.76	$ 46.76
Strip Mall	$ 20.82	$ 20.82	$ 20.82	$ 20.82	$ 20.82	$ 20.82
Wherehouse	$ 1.77	$ 1.77	$ 1.77	$ 1.77	$ 1.77	$ 1.77

RESOLUTION NO: _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, CORRECTING ATTACHMENT A TO RESOLUTION NO. 22-102 RELATING TO MONTHLY RATES TO BE CHARGED FOR SEWER SERVICES FURNISHED BY THE CITY FOR A FIVE-YEAR PERIOD

WHEREAS, the City of Madera engaged in a Proposition 218 process relating to sewer rates; and

WHEREAS, on July 20, 2022, the City County conducted a public hearing relating to sewer rates in accordance with Proposition 218; and

WHEREAS, after the close of the public hearing, the Council adopted Resolution No. 22-102 establishing rates for sewer furnished by the City for the period between August 2022 and August 27; and

WHEREAS, after review, it has been determined that charges to non-metered accounts were inadvertently excluded from Resolution No. 22-102; and

WHEREAS, the Council desires to include the inadvertently omitted rates in Attachment A of Resolution No. 22-102.

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

1. The above recitals are true and correct.

2. The Council finds the non-metered sewer accounts were inadvertently omitted from Attachment A of Resolution No. 22-102.

3. The Council finds that the monthly rates to be charged for the non-metered sewer services, enumerated in Attachment A to this Resolution, are adopted for the period August 1, 2022 to August 1, 2027, and are hereby added to Attachment A as reflected in Corrected Attachment A attached hereto and incorporated by reference.

4. This resolution is effective immediately upon adoption.

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CORRECTED ATTACHMENT A

Residential

Sewer Rate Schedule	Current Rates	Proposed Sewer Rates				
		FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
FIXED MONTHLY CHARGES						
Single-Family	$42.75	$42.96	$45.11	$47.37	$49.74	$52.23
Multi-Family (per unit)	$27.77	$35.47	$37.24	$39.10	$41.06	$43.11

Commercial

Sewer Rate Schedule	Current Rates	Proposed Sewer Rates				
		FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
FIXED MONTHLY CHARGES						
Commercial (All)	$19.02	$22.81	$23.95	$25.15	$26.41	$27.73
NON-RESIDENTIAL VOLUMETRIC CHARGES PER HCF[1]						
Commercial						
Car Dealer & Dept/Retail	$2.30	$3.05	$3.20	$3.36	$3.53	$3.71
Game	$3.46	$3.02	$3.17	$3.33	$3.50	$3.68
Grocery & Mortuary	$5.04	$6.22	$6.53	$6.86	$7.20	$7.56
Hospital	$2.28	$2.73	$2.87	$3.01	$3.16	$3.32
Hotel without dining	$2.28	$2.71	$2.85	$2.99	$3.14	$3.30
Library & Church	$2.25	$3.17	$3.33	$3.50	$3.68	$3.86
Professional Building	$2.28	$3.05	$3.20	$3.36	$3.53	$3.71
Restaurant	$5.22	$6.73	$7.07	$7.42	$7.79	$8.18
School	$2.38	$2.74	$2.88	$3.02	$3.17	$3.33
Strip Mall	$3.52	$3.05	$3.20	$3.36	$3.53	$3.71
Warehouse	$3.51	$1.97	$2.07	$2.17	$2.28	$2.39
Industrial						
Light Industrial	$3.51	$1.97	$2.07	$2.17	$2.28	$2.39
Medium Industrial	N/A	$2.74	$2.88	$3.02	$3.17	$3.33
High Industrial	N/A	$3.81	$4.00	$4.20	$4.41	$4.63

1. HCF = hundred cubic feet, equal to 748 gallons of water.

Customer Classes/Service Type	Current Rates FY 2019/20	Non-Metered Sewer Rates				
		FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Car Dealer	$ 19.01	$ 19.01	$ 19.01	$ 19.01	$ 19.01	$ 19.01
Car Service	$ 16.45	$ 16.45	$ 16.45	$ 16.45	$ 16.45	$ 16.45
Games	$ 57.63	$ 57.63	$ 57.63	$ 57.63	$ 57.63	$ 57.63
Groc/Mor	$ 33.80	$ 33.80	$ 33.80	$ 33.80	$ 33.80	$ 33.80
Hosp/Con	$ 15.83	$ 15.83	$ 15.83	$ 15.83	$ 15.83	$ 15.83
Hotel/W	$ 35.15	$ 35.15	$ 35.15	$ 35.15	$ 35.15	$ 35.15
Hotel/WO	$ 20.59	$ 20.59	$ 20.59	$ 20.59	$ 20.59	$ 20.59
Lib/Chur	$ 0.50	$ 0.50	$ 0.50	$ 0.50	$ 0.50	$ 0.50
Open Air	$ 0.12	$ 0.12	$ 0.12	$ 0.12	$ 0.12	$ 0.12
Prof Bld	$ 38.02	$ 38.02	$ 38.02	$ 38.02	$ 38.02	$ 38.02
Res in	$ 7.02	$ 7.02	$ 7.02	$ 7.02	$ 7.02	$ 7.02
Rest out	$ 70.22	$ 70.22	$ 70.22	$ 70.22	$ 70.22	$ 70.22
Schools	$ 1.58	$ 1.58	$ 1.58	$ 1.58	$ 1.58	$ 1.58
Strip Mall	$ 41.16	$ 41.16	$ 41.16	$ 41.16	$ 41.16	$ 41.16
Wherehouse	$ 2.55	$ 2.55	$ 2.55	$ 2.55	$ 2.55	$ 2.55

RESOLUTION NO: _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, CORRECTING ATTACHMENT A TO RESOLUTION NO.22-103 RELATING TO MONTHLY RATES TO BE CHARGED FOR SOLID WASTE AND STREET SWEEPING FURNISHED BY THE CITY FOR A FIVE-YEAR PERIOD

WHEREAS, the City of Madera engaged in a Proposition 218 process relating to solid waste and street sweeping rates; and

WHEREAS, on July 20, 2022 the City Council conducted a public hearing relating to solid waste and street sweeping rates in accordance with Proposition 218; and

WHEREAS, after the close of the public hearing, the Council adopted Resolution No. 22-103 establishing rates for solid waste, including street sweeping furnished by the City for the period between August 2022 and August 2027; and

WHEREAS, after review, it has been determined that charges included in the rate study were inadvertently omitted from Attachment A of Resolution No. 22-103; and

WHEREAS, the Council desires to include the rates excluded from Resolution as presented in Attachment A.

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

1. The above recitals are true and correct.

2. The Council finds the solid waste are supported by an appropriate Solid Waste Rate Study which is incorporated herein by reference.

3. The Council finds that monthly rates to be charged for the solid waste services inadvertently omitted, enumerated in Attachment A to this Resolution, are adopted for the period August 1, 2022 to August 1, 2027, and are hereby added to Attachment A as reflected in Corrected Attachment A attached and incorporated by reference.

4. This resolution is effective immediately upon adoption.

******

CORRECTED ATTACHMENT A

Customer Classes/Service Type	Current Rates FY 2019/20	Proposed Solid Waste Rates (Include Street Sweeping, Admin Fee & SB 1383 Surcharge)[1] FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Single Family Residential								
Residential Carry-Out Service								
Two Containers	$ 55.32	$ 42.21	$ 46.20	$ 50.58	$ 55.41	$ 60.72	$ 63.05	$ 65.48
Each Additional Container	$ 11.44	$ 16.54	$ 18.19	$ 20.01	$ 22.01	$ 24.21	$ 25.18	$ 26.19
Commercial Carry-Out Service								
Two Containers	$ 57.64	$ 62.63	$ 68.66	$ 75.29	$ 82.59	$ 90.61	$ 94.14	$ 97.82
Each Additional Container	$ 17.70	$ 30.15	$ 33.16	$ 36.48	$ 40.13	$ 44.14	$ 45.91	$ 47.74
Locking Service Fee (Optional)	$ 10.00	$ 10.00	$ 11.00	$ 12.10	$ 13.31	$ 14.64	$ 15.23	$ 15.84
Compactor - Bin Service								
2 Cubic Yard								
1x per week	$ 104.22	$ 52.81	$ 58.09	$ 63.90	$ 70.29	$ 77.32	$ 80.41	$ 83.63
2x per week	$ 204.80	$ 77.18	$ 84.90	$ 93.39	$ 102.73	$ 113.00	$ 117.52	$ 122.22
3x per week	$ 302.50	$ 105.21	$ 115.73	$ 127.31	$ 140.04	$ 154.04	$ 160.20	$ 166.61
4x per week	$ 406.20	$ 137.99	$ 151.79	$ 166.97	$ 183.67	$ 202.04	$ 210.12	$ 218.52
5x per week	$ 506.94	$ 176.95	$ 194.65	$ 214.11	$ 235.53	$ 259.08	$ 269.44	$ 280.22
6x per week	$ 618.80	$ 223.95	$ 246.34	$ 270.98	$ 298.07	$ 327.88	$ 341.00	$ 354.63
3 Cubic Yard								
1x per week	$ 131.68	$ 58.90	$ 64.79	$ 71.27	$ 78.40	$ 86.24	$ 89.69	$ 93.28
2x per week	$ 260.68	$ 89.37	$ 98.31	$ 108.14	$ 118.95	$ 130.84	$ 136.08	$ 141.52
3x per week	$ 388.88	$ 166.71	$ 183.38	$ 201.72	$ 221.89	$ 244.08	$ 253.85	$ 264.00
4x per week	$ 517.44	$ 219.19	$ 241.11	$ 265.23	$ 291.75	$ 320.92	$ 333.76	$ 347.11
5x per week	$ 646.28	$ 280.02	$ 308.02	$ 338.82	$ 372.70	$ 409.97	$ 426.37	$ 443.43
6x per week	$ 774.78	$ 351.68	$ 386.85	$ 425.54	$ 468.09	$ 514.90	$ 535.50	$ 556.92
4 Cubic Yard								
1x per week	$ 159.46	$ 87.74	$ 96.52	$ 106.17	$ 116.79	$ 128.47	$ 133.60	$ 138.95

Customer Classes/Service Type	Current Rates	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Fixed Monthly Charges						
Single Family Residential						
Three Standard Containers	25.56	30.58	41.82	45.77	47.51	49.31
Add'l Grey	4.73	11.81	31.08	34.19	35.56	36.98
Add'l Green	2.17	9.80	11.00	12.11	12.59	13.09
Add'l Blue	2.17	8.32	11.00	12.11	12.59	13.09
Contamination Fee - 1st occurance	New Fee	12.00	13.20	14.52	15.25	16.01
Contamination Fee - 2nd occurance	New Fee	24.00	26.40	29.04	30.49	32.02
		-	-			
Commercial		-	-			
96 Gallon Grey		-	-			
1x per week	29.46	25.61	55.41	60.72	63.05	65.48
2x per week		45.00	49.50	54.45	57.17	60.03
3x per week		85.00	93.50	102.85	107.99	113.39
2 Cubic Yard		-	-			
1x per week	52.11	90.00	195.28	214.81	223.40	232.33
2x per week	102.40	168.75	266.29	292.92	304.63	316.82
3x per week	151.25	243.75	353.28	388.60	404.15	420.31
4x per week	203.10	300.00	461.03	507.14	527.42	548.52
5x per week	253.47	387.50	595.79	655.37	681.59	708.85
3 Cubic Yard		-	-			
1x per week	65.84	127.50	204.15	224.57	233.55	242.89
2x per week	130.34	240.00	284.04	312.45	324.94	337.94
3x per week	194.44	337.50	379.90	417.90	434.61	452.00
4x per week	258.72	405.00	496.54	546.19	568.04	590.76
5x per week	323.14	468.75	640.18	704.19	732.36	761.65
4 Cubic Yard		-	-			
1x per week	79.73	157.50	213.03	234.33	243.71	253.46
2x per week	157.87	273.75	301.79	331.97	345.25	359.06
3x per week	272.25	368.75	406.53	447.19	465.07	483.68
4x per week	333.10	481.25	532.04	585.25	608.66	633.00
5x per week	392.17	600.00	684.56	753.01	783.13	814.46
6 Cubic Yard		-	-			
1x per week	107.22	195.00	230.78	253.86	264.02	274.58
2x per week	213.04	305.00	337.30	371.03	385.87	401.30
3x per week	318.78	417.50	459.79	505.77	526.00	547.04
4x per week	424.44	562.50	618.75	680.63	714.66	750.39
5x per week	529.93	700.00	773.32	850.65	884.68	920.06
Commercial Recyclables Rates		-	-			
96 Gallon Blue		-	-			
1x per week		11.25	12.38	13.61	14.29	15.01
2x per week		22.50	24.75	27.23	28.59	30.02
3x per week		33.75	37.13	40.84	42.88	45.02
2 Cubic Yard		-	-			
1x per week	31.22	52.50	86.62	95.28	99.09	103.05
2x per week	55.98	87.50	173.24	190.56	198.18	206.11
3x per week	80.79	127.50	259.85	285.84	297.27	309.16
3 Cubic Yard		-	-			
1x per week	41.89	67.50	102.09	112.30	116.80	121.47
2x per week	72.72	121.25	195.52	215.08	223.68	232.63
3x per week	109.38	190.00	288.96	317.85	330.56	343.79
4 Cubic Yard		-	-	-	-	

REPORT TO CITY COUNCIL

Approved by:

_____

Kingsley Okereke, Interim Finance Director

_____

Arnoldo Rodriguez, City Manager

Council Meeting of: August 17, 2022

Agenda Number: E-1

SUBJECT:

City Council review with the City external auditor, the annual audit results, and acceptance of the Fiscal Year (FY) 2020/21 Annual Comprehensive Financial Report (ACFR)

RECOMMENDATION:

Review and accept the FY 2020/21 annual financial audit and recommendations and the prepared ACFR

SUMMARY:

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, 2021. This financial report was prepared by the Finance Department. The City's external auditors, The Pun Group LLP (the auditors) in turn, completed the required annual audit of the City's financial operation and reports culminating in the issuance of the FY 2020/21 ACFR.

The auditors issued an unmodified Opinion (clean opinion) with respect to all city governmental and business-type activities. However, they issued an adverse opinion with respect to the City of Madera Housing Authority, a component unit of the City of Madera reporting entity. As a component unit of the city, the Housing Authority financials are normally incorporated in the city's comprehensive financial report.

DISCUSSION:

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, 2021, are free of material misstatement. The independent auditor concluded, based upon the audit, that there was reasonable basis for the rendering of an unmodified opinion that the City's financial statements for the fiscal year ended June 30, 2021,

are fairly presented in conformity with generally accepted accounting principles. The independent auditor's report is presented as the first component of the financial section of ACFR.

While the city received a clean opinion with regards to the city's governmental and business-type activities, the auditors issued an adverse opinion on the related Housing Authority component unit. The Housing Authority was not able to complete its FY 2020/21 year-end closing and annual audit timely. The Housing Authority in 2021 transitioned from a fiscal year end of June 30 to a fiscal year end of September 30 to be consistent with the federal government fiscal year end. This was necessary for Housing Authority to stay aligned operationally with their federal funding source. This change in reporting period caused significant delays as the Housing Authority grappled with staffing shortage and system retooling necessary to effectuate the change.

The citC had to issue the FY 2020/21 financial report without the Housing Authority information to stay in compliance with its own legal and continuing disclosure obligations. Hence, the adverse opinion in the FY 2020/21 annual audit with respect to the excluded Housing Authority financial information.

FINANCIAL IMPACT:

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

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

Adoption of the continuing resolution is consistent with Madera Vision 2025 goals of effective government, safe public, quality parks and services, and healthy community.

ALTERNATIVES:

Continue to delay issuance of the city's annual financial reports and jeopardize the city's financial credibility.

ATTACHMENTS:

1. FY2020/21 ACFR



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, 2021

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, 2021

Prepared by
Finance Department

City of Madera
Annual Comprehensive Financial Report
For the Year Ended June 30, 2021

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July 18, 2022

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

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

State law requires local governments to prepare a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ending June 30, 2021. This report was prepared by the City of Madera's (the City) Finance Department, which assumes responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including disclosures.

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

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

The City's financial statements have been audited by The Pun Group LLP. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended June 30, 2021, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was reasonable basis for the rendering of an unmodified opinion that the City of Madera's financial statements for the fiscal year ended June 30, 2021, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

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

Government Profile

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

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

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

Local economy and local budget issues

Budget projections for the Fiscal Year 2021/22 were influenced by experts and consultants' analysis from the results of the previous year's pandemic shutdowns, as well as actual revenues realized following the re-opening of businesses. The pandemic has undoubtedly affected the City's finances, operational performance, and compliance burdens in all departments; however, the local economy is showing signs of recovery. While the pandemic continues to linger and create uncertainty, there are a few key items worth highlighting:

- Experts and municipal leaders projected that sales tax revenue would remain flat when compared to the previous year's results due to the continuing effects of the pandemic in the current fiscal year. Actual sales tax revenues over the last two quarters have exceeded projections, with growth in most sectors of the economy and is expected to remain stable.
- Property values for both commercial and residential increased slightly. Real estate market remains active resulting in growth in property tax revenues.
- SB 1383 will require the City to implement additional procedures associated with garbage collection and recycle, resulting in an increase in costs for solid waste disposal. The City is currently conducting a rate study to determine anticipated cost increases.
- The American Rescue Plan Act (ARPA) passed into law in March 2021, has provided the City of Madera with approximately $23 Million in federal grant funds. The City Council has committed these grant funds to infrastructure needs in both the Sewer Fund and Water Fund.

Despite the impact of the pandemic, the financial outcomes were in line with the projections made. Actual sales tax revenue came in higher than projected as of June 30, 2021. While some industry sectors were impacted, Madera was not as severely impacted in comparison to other communities. This may partially be attributed to the composition of the City's economy which is not heavily reliant on tourism or entertainment. While the City experienced decreases in some categories, this was partially offset by an increase in sales tax revenue generated by online shopping and revenue from auto sales.

Agriculture has been the mainstay of the local economy. Government also represents a growing part of the economy. Major employers in the City include Madera Unified School District, County of Madera, City of Madera and Madera Community Hospital. Major retail employers include Walmart, Lowe's and Home Depot. The City of Madera's unemployment rate for the fiscal year was 17% during the peak of the pandemic but significant improvements are now visible with 7.7% rate towards the end of January 2022.

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

The City maintains extensive budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget adopted by the City Council. For the 2021 fiscal year, activities for the general fund, special revenue funds, debt service, enterprise, and capital project funds are included in the annual appropriated budget.

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

Long-term financial planning

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

The City's annual budget document includes a five-year forecast of general fund revenue, including sales, use and property taxes, interfund charges, and other governmental revenues. Revenues are projected to increase 1.5% each year for the next five years. 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 maintains a General Fund Contingency Reserve at a level of at least 30% of the general fund operating expenditures in order to protect essential service programs and funding requirements during periods of economic downturn or other unforeseen major costs not covered by the Contingency Reserve. A separate reserve has been established in the Measure K fund in the amount of $130,000 each year for the Police Department and the Fire Department. Currently, each Measure K fund (Police and Fire) has a $390,000 fund balance contingency reserve. Additionally, the Fire department has established a fire engine replacement reserve of $200,000, with the intent to add $200,000 each year to that reserve.

Also, to finance current growth, the City has in place a variety of user and develops fees to pay for streets, parks, water wells and lines, and sewer lines. The City reviews these fees on an annual basis to assure that the fee structure is in line with the cost of construction. For the combined fiscal years 2018-19 and 2019-20, the City implemented a 6% increase in water rates. The City implemented no increase in the water rates for fiscal year 2021-22.

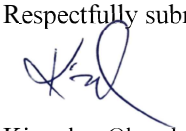
Cash Management

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 in third priority after safety and liquidity. The City invests in the Local Agency Investment Fund "LAIF" operated by the State 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.

Acknowledgements

I would like to extend my thanks to the City Council for their interest in and suggestions to 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,



Kingsley Okereke
Interim Director of Financial Services

CITY COUNCIL MEMBERS

Santos Garcia, Mayor
Mayor Pro Tem Artemio Villegas, District 6
Council Member Cece Gallegos, District 1
Council Member José Rodriguez, District 2
Council Member Steve Montes, District 3
Council Member Anita Evans, District 4
Vacant, District 5

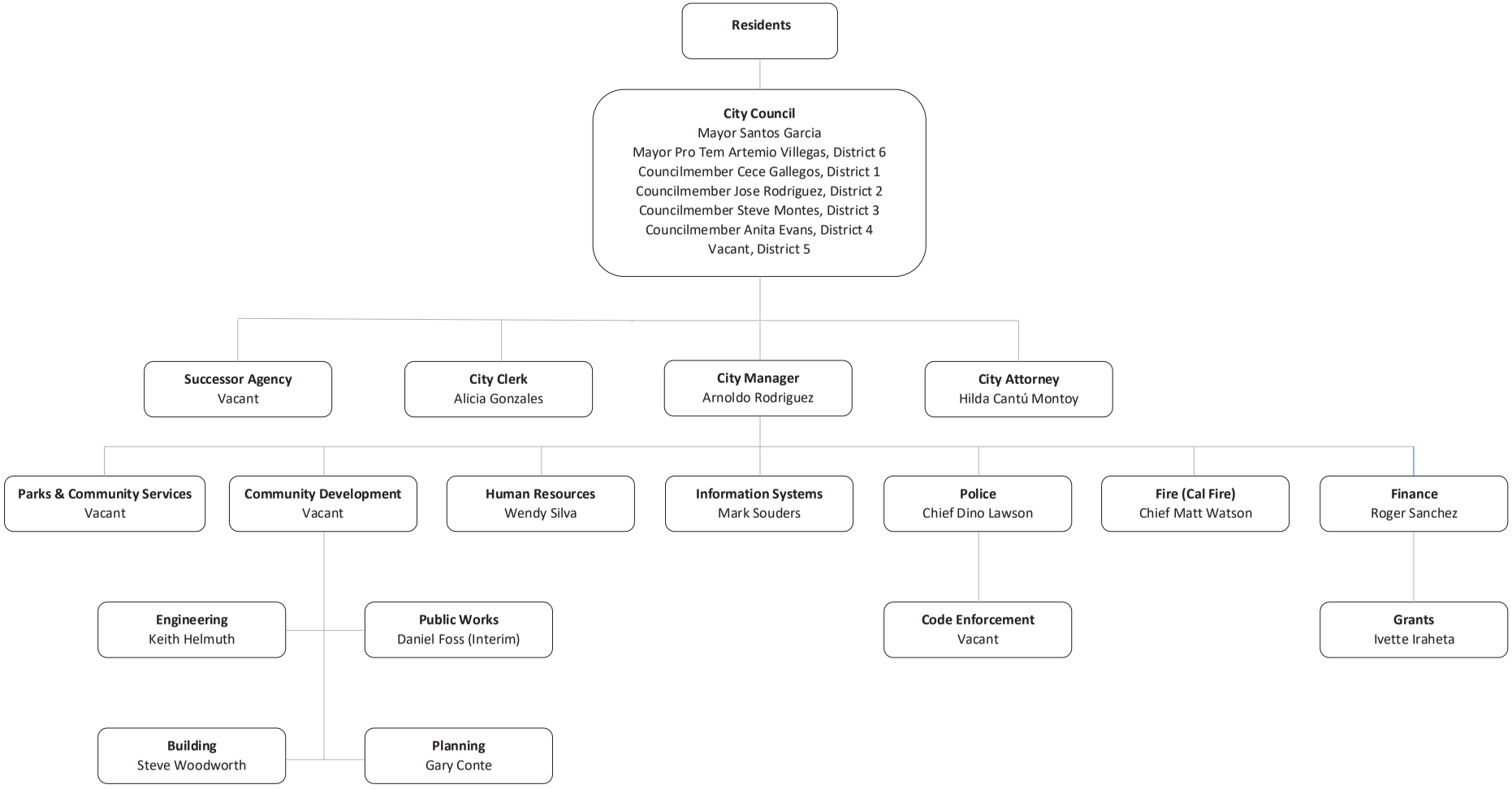
EXECUTIVE MANAGMENT

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

DEPARTMENT DIRECTORS

Gary Conte, Planning Manager
Dino Lawson, Police Chief
Ivette Iraheta, Grants Administrator
Daniel Foss, Interim Director of Public Works
John Scarborough, Director of Parks and Community Services
Keith Helmuth, City Engineer
Mark Souders, Information Services Manager
Mike van Loben Sels, Fire Chief (contracted)
Roger Sánchez, Director of Financial Services
Steve Woodworth, Chief Building Official
Wendy Silva, Director of Human Resources

20/21 City of Madera Organizational Chart



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THE PUN GROUP
ACCOUNTANTS & ADVISORS

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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 Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Madera, California (the "City"), as of and for the year ended June 30, 2021, 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.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified, qualified, and adverse audit opinions.

Summary of Opinions

Opinion Unit	Type of Opinion
Governmental Activities	Unmodified
Business-Type Activities	Unmodified
Discretely Presented Component Unit	Adverse
General Fund	Unmodified
General Development Impact Fee Special Revenue Fund	Unmodified
Solar Energy Lease Capital Projects Fund	Unmodified
Water Enterprise Fund	Unmodified
Sewer Enterprise Fund	Unmodified
Solid Waste Enterprise Fund	Unmodified
Drainage Operations Enterprise Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Basis for Adverse Opinion on Discretely Presented Component Unit

The financial statements referred to above do not include financial data for the City's discretely presented component unit. Accounting principles generally accepted in the United States of America require financial data for those component units to be reported with the financial data of the City's primary government unless the City also issues financial statements for the financial reporting entity that include the financial data for its component units. The City has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, and expenses of the discretely presented component unit would have been presented as 100% of the assets, net position, and revenues, respectively.

Adverse Opinion

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Discretely Presented Component Unit" paragraph, the financial statements referred to above do not present fairly the financial position of the discretely presented component unit of the City of Madera, as of June 30, 2021, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Madera, as of June 30, 2021, 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.

Emphasis of a Matter

Implementation of GASB Statement No. 84

As discussed in Note 1 to the financial statements, the City implemented GASB Statement No. 84, *Fiduciary Activities*. As a result of the implementation, the City converted the former agency funds, which previously reported assets and liabilities only, to custodial funds and reported a restatement of its net position in the amount of $380,534. Our opinion is not modified with respect to this matter.

Other Matters

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, on pages 5 through 20 and 117 through 124 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.

Other 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 Introductory Section, Combining and Individual Nonmajor Fund Financial Statements and Budgetary Comparison Schedules, and Statistical Section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Combining and Individual Nonmajor Fund Financial Statements and Budgetary Comparison Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 auditing standards generally accepted in the United States of America. In our opinion, the Combining and Individual Nonmajor Fund Financial Statements and Budgetary Comparison Schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The Introductory and Statistical Sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 18, 2022, on our consideration of the 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 the 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 the City's internal control over financial reporting and compliance.

The Pun Group, LLP

Santa Ana, California
July 18, 2022

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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, 2021. 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 $316.1 million. Of this amount, $23.7 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 $47.3 million and is dedicated to specific purposes. Lastly, net position of $245.1 million is the City's net investment in capital assets.
- The City's total net position increased by $18.0 million or 6.1% during 2020-2021 to $316.1 million from $298.1 million.
- At the close of the current fiscal year, the City's governmental funds reported combined fund balances of $75.0 million, a decrease of $4.5 million or 5.63% in comparison with the prior year. Approximately $4.0 million or 5.4% 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, Payroll Clearing, Community Development and LEA Tire Grants, ended the year with a fund balance of $30.7 million, which represents a net increase of approximately $5.6 million from the previous year. The General Fund unassigned balance of $5.5 million is available for carryover to fund future general fund expenditures.
- Net Pension Liability increased by $2.3 million or 4.7% during 2020-2021 to $51.5 million from $49.2 million. Deferred outflows of resources related to pensions increased by $0.7 million or 7.6% and deferred inflows of resources related to pensions decreased by $1 million or 50.2%. The Net Pension Liability is based on an Actuarial Valuation and there was no change in the discount rate of 7.15% from the prior year.

During this year, the rates for water and sewer services remained static. Prior to this year, incremental rate increases over the subsequent five years were approved by Council during the second quarter of calendar year 2015. Those rate increases took effect in fiscal year 2016 and were increased between 9-10% during each of the five years covered in the rate schedule, except for FY 2018-19 when Council considered a revised water rate analysis and adjusted the increase to 6%. In October 2021, the City issued an RFP for a Proposition 218 Rate Study for water, sewer, storm drainage and solid waste utility rates. It is anticipated that the new rate study will be considered by City Council in June 2022.

Overview of the Financial Statements

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

Reporting the City as a Whole

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

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

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

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

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

The government-wide financial statements can be found on pages 24-27 of this report.

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

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

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

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

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

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

The basic governmental fund financial statements can be found on pages 32-38 of this report.

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

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

The basic proprietary fund financial statements can be found on pages 40-45 of 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.

The fiduciary fund financial statements can be found on pages 49-50 of this report.

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. The notes to the basic financial statements can be found on pages 57-121 of this report.

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. Required supplementary information can be found on pages 125-134 of this report.

Individual Fund Statements. Individual fund statements in connection with non-major governmental and enterprise funds are presented immediately the required supplementary information, which can be found on pages 138-177 of this report.

Government-wide Financial Analysis

Below is a table showing the City's net position for the fiscal year ended June 30, 2021, with comparative data for the fiscal year ended June 30, 2020.

City of Madera's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Assets:						
Current and other assets	$ 104,291,965	$ 89,506,833	$ 48,417,863	$ 39,841,899	$ 152,709,828	$ 129,348,732
Capital Assets	196,974,509	185,695,023	106,292,493	106,911,614	303,267,002	292,606,637
Total assets	301,266,474	275,201,856	154,710,356	146,753,513	455,976,830	421,955,369
Deferred outflows of resources	9,130,947	8,347,124	2,073,579	2,090,761	11,204,526	10,437,885
Liabilities:						
Current and other liabilities	23,267,879	7,370,919	8,619,361	7,039,842	31,887,240	14,410,761
Noncurrent liabilities	71,091,824	68,578,034	46,864,701	48,890,485	117,956,525	117,468,519
Total liabilities	94,359,703	75,948,953	55,484,062	55,930,327	149,843,765	131,879,280
Deferred inflows of resources	515,271	1,444,949	922,153	1,007,249	1,437,424	2,452,198
Net position:						
Net investment in capital assets	178,947,614	160,970,918	65,967,085	64,433,636	244,914,699	225,404,554
Restricted	46,349,016	55,679,367	963,474	1,166,101	47,312,490	56,845,468
Unrestricted	(9,774,183)	(10,495,207)	33,447,161	26,306,961	23,672,978	15,811,754
Total net position	$ 215,522,447	$ 206,155,078	$ 100,377,720	$ 91,906,698	$ 315,900,167	$ 298,061,776

As of June 30, 2021, the City's government-wide total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $315.9 million. Governmental activities finished the year with a positive net position balance of $215.5 million, an increase of $9.4 million, or 4.5% compared to 2020. Business-type activities finished the year with a positive balance of $100.4 million, an increase of $8.5 million or 9.2% compared to 2020. Net position, as noted earlier, may serve over time as a useful indicator of the City's financial position. Of the total net position, $244.9 million or 77.5% 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 increased by $19.5 million, restricted net position decreased by $9.5 million and unrestricted net position increased by $7.9 million, accounting for the increase in total net position of $18 million. The increase in net investment in capital assets is primarily due to additions to capital assets of $24.3 million offset by depreciation expense of $13.1 million a decrease in capital-related debt of $2.3 million, and a reclassification of unspent proceeds of $6.3 million from unrestricted net position to net investment in capital assets in the current year. 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 $0.2 million, capital projects decreased by $8.8 million and debt service decreased by $0.2 million compared to prior year. The increase to unrestricted net position is due to a change in resources available to fund City programs for citizens and debt obligations to creditors.

Restricted net position represents $47.3 million or 15.0% of the total. 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 $23.7 million or 7.5% of the total net position, which is an increase of $7.9 million or 49.7% from the previous year. Governmental activities account for a negative $9.8 million of the total unrestricted net position and increased by $0.7 million or 6.9% compared to last year. Business-type activities account for $33.4 million of the total unrestricted net position and increased by $7.1 million or 27.1% 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, 2021

	Governmental Activities		Business Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	$ 7,700,139	$ 5,745,761	$ 33,368,637	$ 30,645,300	$ 41,068,776	$ 36,391,061
Operating grants and contributions	10,035,691	9,138,508	-	2,413,681	10,035,691	11,552,189
Capital grants and contributions	2,948,500	701,822	1,576,982	3,561,444	4,525,482	4,263,266
Total program revenues	20,684,330	15,586,091	34,945,619	36,620,425	55,629,949	52,206,516
General revenues:						
Property taxes	11,020,353	11,045,364	237,264	228,943	11,257,617	11,274,307
Sales and use taxes	16,894,337	15,227,811	-	-	16,894,337	15,227,811
Franchise taxes	721,028	688,563	-	-	721,028	688,563
Other taxes	1,813,979	2,019,087	-	-	1,813,979	2,019,087
Total taxes	30,449,697	28,980,825	237,264	228,943	30,686,961	29,209,768
Investment earnings	(97,360)	1,247,564	340,816	548,322	243,456	1,795,886
Gain (loss) on sale of capital assets	35,469	(42,920)	135,300	86,556	170,769	43,636
Miscellaneous	317,971	1,205,394	113,658	78,165	431,629	1,283,559
Total general revenues and transfers	30,705,777	31,390,863	827,038	941,986	31,532,815	32,332,849
Total revenues	51,390,107	46,976,954	35,772,657	37,562,411	87,162,764	84,539,365
Expenses:						
General government	9,782,970	9,574,371	-	-	9,782,970	9,574,371
Public safety	18,826,073	20,182,145	-	-	18,826,073	20,182,145
Social services	133,639	422,270	-	-	133,639	422,270
Public ways and facilities	3,741,698	7,369,948	-	-	3,741,698	7,369,948
Community development	5,993,699	4,056,088	-	-	5,993,699	4,056,088
Culture and recreation	3,509,000	4,654,520	-	-	3,509,000	4,654,520
Interest on long-term debt	692,894	509,977	-	-	692,894	509,977
Water	-	-	7,427,430	8,295,137	7,427,430	8,295,137
Sewer	-	-	9,216,976	10,038,430	9,216,976	10,038,430
Solid waste	-	-	5,758,119	5,875,225	5,758,119	5,875,225
Drainage operations	-	-	943,353	1,110,864	943,353	1,110,864
Local transit	-	-	2,499,127	2,403,789	2,499,127	2,403,789
Golf course	-	-	94,635	103,861	94,635	103,861
Airport	-	-	787,373	801,043	787,373	801,043
Total expenses	42,679,973	46,769,319	26,727,013	28,628,349	69,406,986	75,397,668
Change in net position	8,710,134	207,635	9,045,644	8,934,062	17,755,778	9,141,697
Transfers	574,622	352,225	(574,622)	(352,225)	-	-
Change in net position after transfers	9,284,756	559,860	8,471,022	8,581,837	17,755,778	9,141,697
Special items:						
Transfers of assets from Successor Agency	-	2,062,571	-	-	-	2,062,571
Total special items	-	2,062,571	-	-	-	2,062,571
Increase (decrease) in net position	9,284,756	2,622,431	8,471,022	8,581,837	17,755,778	11,204,268
Net position, beginning of year	206,155,078	203,532,647	91,906,698	83,324,861	298,061,776	286,857,508
Net position, end of year	$ 215,439,834	$ 206,155,078	$ 100,377,720	$ 91,906,698	$ 315,817,554	$ 298,061,776

Governmental activities. Governmental activities account for $215.7 million or 68.2% of the total government-wide net position. This is an increase of $9.6 million or 4.6% compared to June 30, 2020.

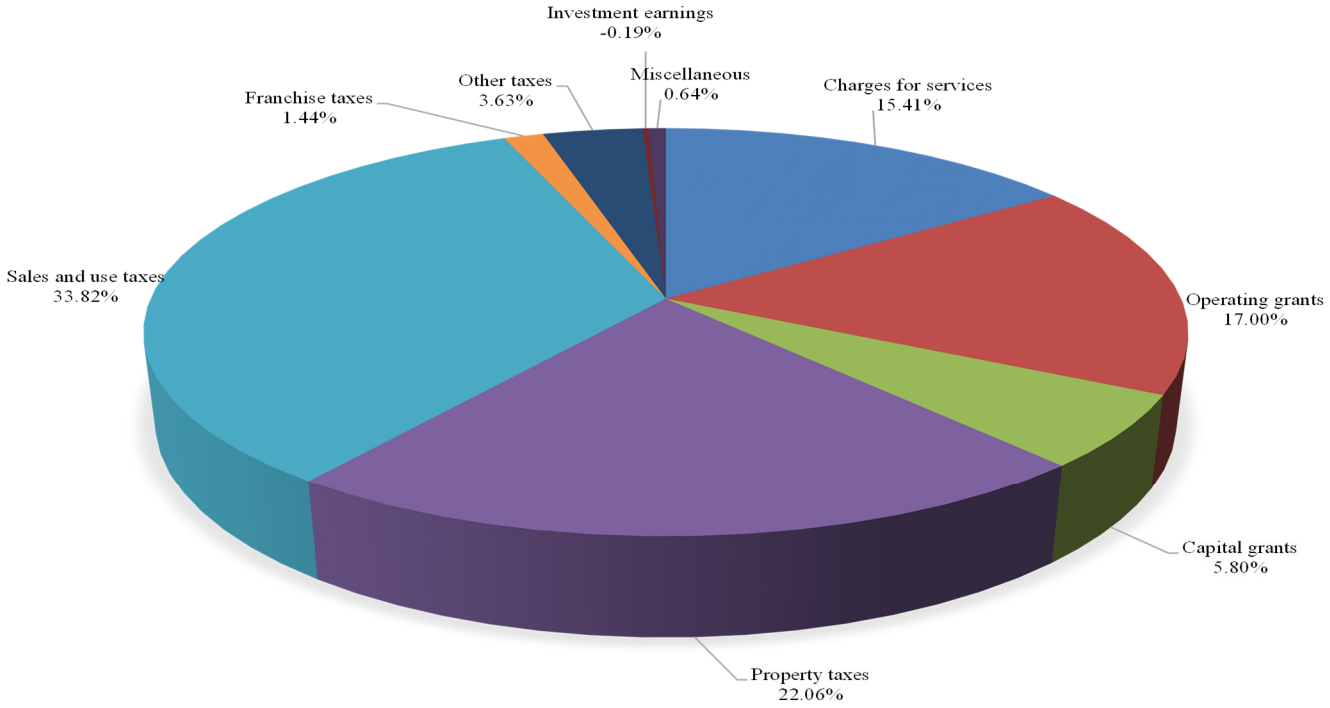
Total governmental revenues for the year were $51.4 million, which is $4.5 million or 9.5% more than in 2020.

- Operating grants and contributions decreased by $5.5 million or 35.5% from the previous year primarily due to receiving less grant funds from general government, public protection, and public ways and facilities.
- Capital grants and contributions increased by $2.3 million or 327.0% from the previous year due to an increase in developer contributions of about $1.4 million.
- Taxes, including property, sales, franchise, and other taxes account for approximately $30.4 million or 49.6% of the City's governmental activities revenue. Total tax revenue decreased $25 thousand or 0.2% from the previous year.
- Investment earnings decreased by $1.3 million or 104.0% from the previous year due primarily to lower interest rates of return on investments.

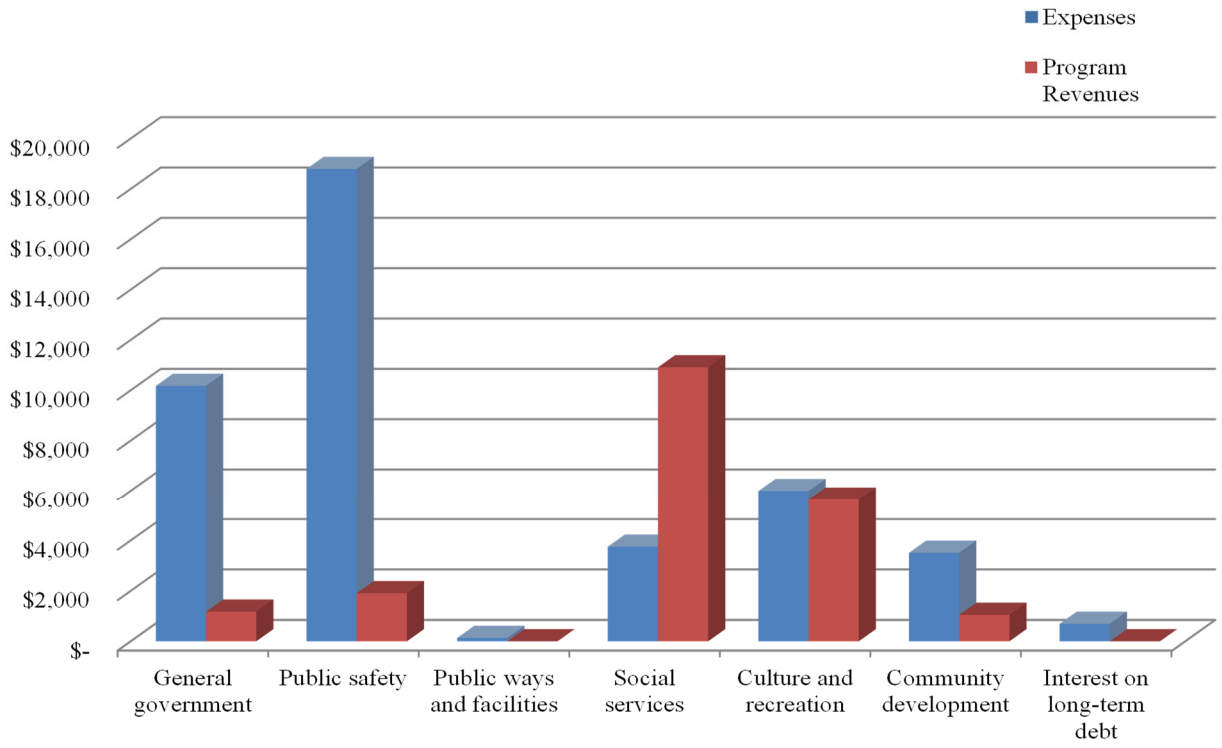
Total governmental expenses for the year were $42.6 million, which is $4.2 million or 8.9% less than in 2020.

- General governmental expenses increased by $208 thousand or 2.2% from the previous year.
- Public safety expenses decreased by $1.4 million or 6.7% from the previous year.
- Public ways and facilities expenses decreased by $3.7 million or 50.4% from the previous year.
- Community development expenses increased by $1.9 million or 47.8% from the previous year.
- Culture and recreation expenses decreased by $1.1 million or 24.6% from the previous year.

Revenues by Source - Governmental Activities



Expenditures and Program Revenues - Governmental Activities



Governmental program revenues that include charges for services and grants specific to certain programs account for $20.7 million or 40.3% 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 $100.4 million or 31.8% of the total government-wide net position. This is an increase of $8.5 million from the prior year. Net investment in capital assets accounts for $66.0 million or 65.7% of the total net position and is an increase of $1.5 million from 2020. Restricted net position accounts for $1.0 million, or 1.0% of total net position, represents a decrease of $0.2 million from 2020. Unrestricted net position of $33.4 million, or 33.3% of total net position, represents an increase of $7.1 million from 2020.

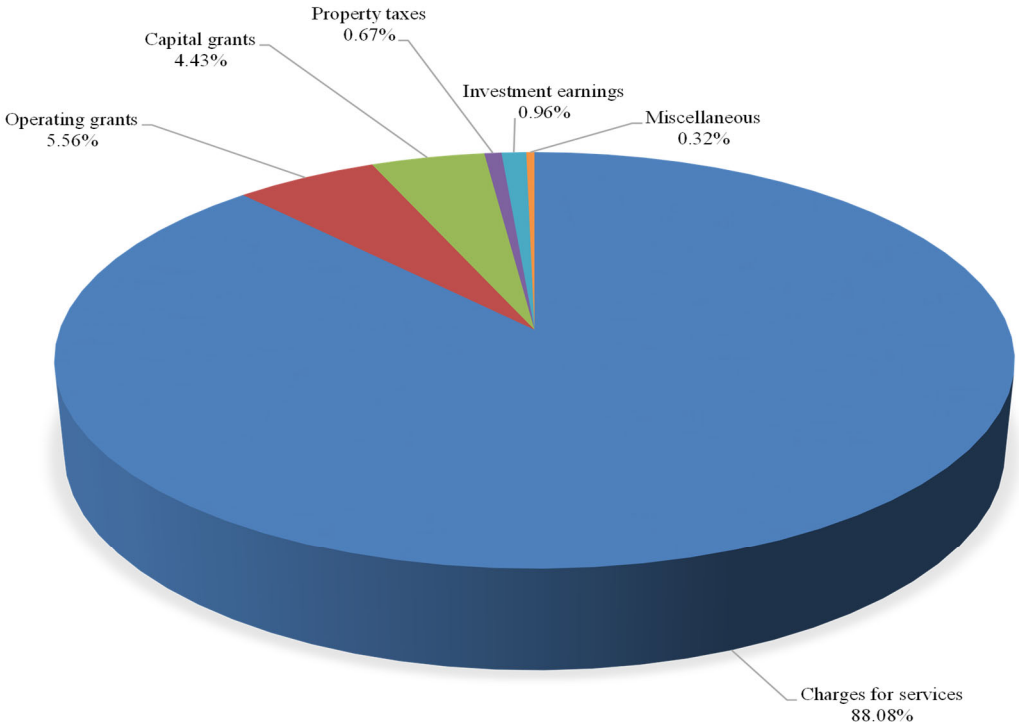
Total business-type revenue for the year was $35.8 million, which is $1.8 million or 4.8% less than in 2020.

Charges for services increased by $2.7 million or 8.9% 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.

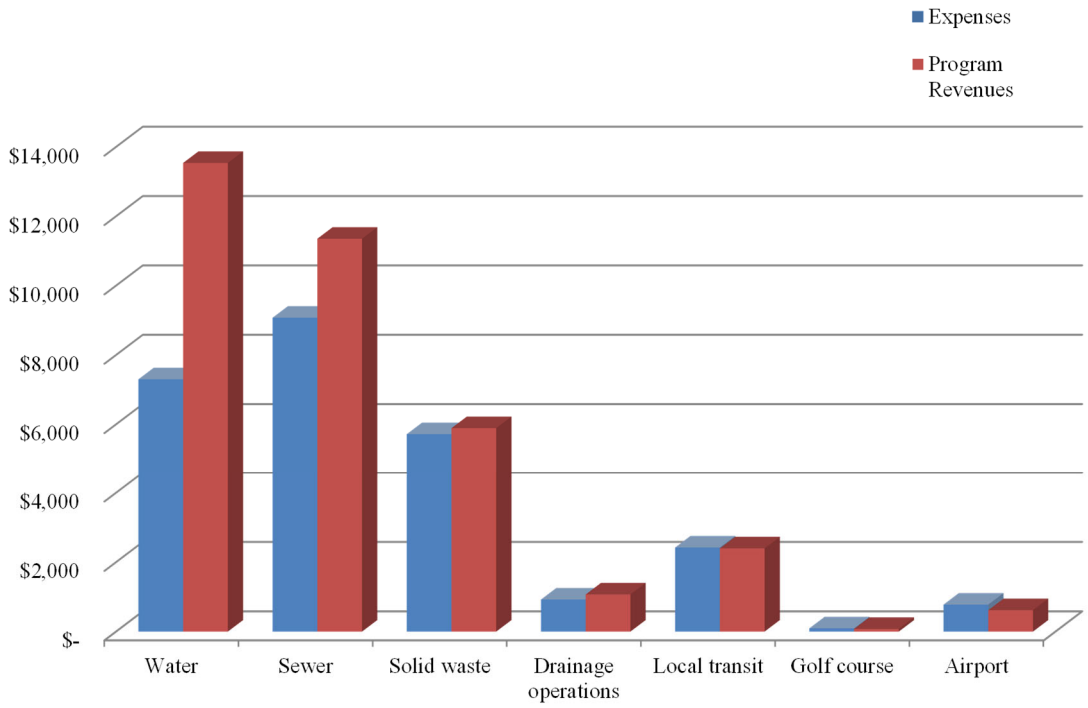
Operating grants and contributions decreased by $2.4 million or 100.0% from the prior year in local transit primarily due to reclassification of operating transit grant funds received in fiscal year 2020 to charges for services.

Capital grants and contributions decreased by $2.0 million or 55.6% from the prior year. The fixed route fund received nearly $2.0 million less in federal capital grant funds compared to the previous fiscal year.

Revenues by Source - Business-Type Activities



Expenses and Program Revenues-Business-Type Activities



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 $26.7 million, which is $1.9 million or 6.6% less than in 2020.

Water expenses decreased by $0.9 million or 10.5% compared to the prior year, primarily due to salary savings and operational cost decreases. A multi-year water system construction and maintenance project was completed in the prior year. Maintenance and infrastructure improvements were made over a four-year period and the final costs associated with that project occurred in 2020.

Sewer expenses decreased by $0.8 million or 8.2% compared to the prior year.

Solid Waste expenses decreased by $157 thousand or 2.7% compared to the prior year.

Financial Analysis of the City's Funds

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

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

All of the City's Governmental Funds ended the year with positive fund balances. The ending fund balance for all funds amounted to $75.0 million, $4.5 million or 5.6% less than the previous year. The decrease is primarily due to the completion of capital projects throughout the year.

Of the total fund balance, $4.0 million or 5.4% is unassigned which, within the limitations of the fund's purpose, is available for spending at the City's discretion. The remainder of the fund balance is either non-spendable, restricted, committed, or assigned to indicate that it is not in spendable form, legally required to be maintained intact, restricted for a particular purpose, committed for a particular purpose, or assigned for a particular purpose. The details of the remainder are as follows:

Nonspendable	
Prepaid items	$ 47,451
Inventories	59,681
Advances to other funds	36,721
Total nonspendable	143,853
Restricted	
Community development	11,620,421
Park development	104,975
Parking improvements	126,261
Public works and transportation	12,137,998
Special assessment project	460,571
Public protection	219,724
Capital projects and improvements	21,022,921
Total restricted	45,692,871
Committed	
General Fund stabilization reserve	9,354,964
Measure K - Police/Fire Protection	1,840,000
Total committed	11,194,964
Assigned	
Golf course capital	20,000
Debt service	1,034,200
OPEB liability	97,339
Insurance reserve	3,038,867
Health insurance premiums	2,714,000
Future annual stipend payments	1,300,000
Measure K - Police/Fire Protection	5,701,872
Total assigned	13,906,278
Unassigned	4,022,098
Total fund balances	$ 74,960,064

General Fund

The General Fund is the chief operating fund of the City. As of June 30, 2021, the total fund balance (including all categories) of the general fund was $30.7 million, up $5.6 million from June 30, 2020. The total fund balance of $30.7 million includes non-spendable balances of $0.1 million, restricted balances of $1.1 million, committed balances of $11.2 million, assigned balances of $12.9 million, and an unassigned balance of $5.5 million.

The *assigned* fund balance increased $7.1 million when compared to June 30, 2020, primarily due to the $2.7 million increase to the health insurance premiums reserve, the $2.7 million increase to the health insurance premiums reserve, the $1.3 million increase for future annual stipend payments, the $1.0 million increase in Measure K fund balance, and the $1.0 million increase in debt service balance.

The *unassigned* fund balance decreased $2.0 million when compared to June 30, 2020, primarily due to Council's decision to cover future health insurance premiums of all employees in the amount of $2.7 million and $1.3 million to cover future annual stipends. The $5.5 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 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 17.2% of total General Fund expenditures, while total fund balance represents approximately 97.2% of total General Fund expenditures.

Other Major Funds

The General Development Impact Fee Special Revenue Fund, a major fund, had a $0.5 million increase in fund balance during Fiscal Year 2021. The ending fund balance of $15.7 million is restricted for capital projects and improvements.

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

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

Water Fund	$ 38,473,656
Sewer Fund	21,350,436
Solid waste Fund	570,730
Drainage Operations Fund	18,527,099
Local Transit Fund	8,131,554
Golf Course Fund	694,759
Airport Fund	12,629,486
Fleet Maintenance Fund	4,837,022
Facilities Maintenance Fund	185,376
Technology Fund	299,907

As noted earlier in the discussion of business-type activities, revenues for local transit services decreased by 59.1% in the current year from reduction in services due to the pandemic. The water fund had increased revenue of $1 million compared to 2020 while the sewer, solid waste, and drainage funds experienced approximately the same revenue compared to last year.

General Fund Budgetary Highlights

The general fund ended fiscal year 2021 with $10.9 million under budget. This variance was primarily the result of $2.5 million more revenues than anticipated, and $8.2 million expenditures under budget.

- Actual expenditures for General Government came in $155 thousand under budget due to savings in personnel costs, property/liability/fidelity insurance, contracted services, and intergovernmental charges.
- Actual expenditures for Public Protection came in at $1.0 million under budget due to savings in contracted services and personnel costs.
- Actual expenditures for Public Ways and Facilities were $606 thousand under budget due to savings in supplies and materials, contracted services, and personnel costs.
- Actual expenditures for Community Development came in at $315 thousand under budget due to savings in contracted services and personnel costs.
- Actual expenditures for Culture and Recreation came in at $505 thousand under budget due to savings in personnel costs related to COVID-19 reduction in recreational programs, contracted services and conference/training.
- Actual expenditures for Capital Outlay were $5.3 million under budget due to the carrying-forward of capital project budgets that were not started or completed during the current fiscal year.

Capital Assets and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental and business-type activities as of June 30, 2021, amount to $303.5 million (net of depreciation), an increase of $10.9 million compared to 2020. This increase is primarily due to the additions to capital assets of $24.5 million offset by depreciation expense of $13.1 million.

Major capital asset additions this year include the following:

- Road network improvements - $11.1 million
  - Developer donations (sidewalk, pavement, pipelines, and others) - $2.5 million
  - Various other street improvement projects - $6.9 million
  - Various parks improvement projections - $608 thousand
  - Various traffic signal improvement projects - $1.1 million
- Fire station - $851 thousand
- Equipment, property, and software purchases - $1.4 million
- Water Well improvement - $2.1 million
- Solar Power Improvement - $8.8 million

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

- Sewer mains replacement: various locations
- Street improvements: Raymond Road, Cleveland Ave, Olive Ave, Gateway Dr, Gateway Dr, Central Ave, Stadium Road, Maple Street, Santa Cruz Street, Monterey Street, Lilly Street and Vineyard Avenue.
- Trail construction: Gateway Drive
- Water storage tank installation: Avenue 17 and Lake Street
- Water Well: Sharon Blvd and Ave 17

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

- Melanie Meadows Phase I, II, III
- Madera County Public Health and Social Service
- West Cleveland Ave (between Road 24 and Westberry Boulevard)

Capital Assets

	Governmental Activities		Business Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	$ 12,409,951	$ 12,399,951	$ 9,347,017	$ 9,347,017	$ 21,756,968	$ 21,746,968
Construction in progress	29,218,024	16,590,872	1,612,044	1,426,412	30,830,068	18,017,284
Buildings and improvements	24,965,790	24,965,790	69,924,082	67,924,082	94,889,872	92,889,872
Equipment	16,399,608	17,135,262	5,672,034	5,998,392	22,071,642	23,133,654
Infrastructure	307,244,162	300,782,173	101,307,678	100,160,267	408,551,840	400,942,440
Less: accumulated depreciation	(193,263,026)	(186,179,025)	(81,570,362)	(77,944,556)	(274,833,388)	(264,123,581)
Total	$ 196,974,509	$ 185,695,023	$ 106,292,493	$ 106,911,614	$ 303,267,002	$ 292,606,637

Detailed information on the City's capital assets can be found in Note 6 on pages 80-82.

Long-term Debt. The City's long-term debt as of June 30, 2021, was $64.3 million with governmental activities accounting for $24.3 million or 37.8%, and business-type activities accounting for $40.0 million or 62.2%. The total debt decreased by $2.57 million or 3.8% 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	
	2021	2020	2021	2020	2021	2020
Capital leases	$ 19,432,000	$ 19,595,500	$ -	$ -	$ 19,432,000	$ 19,595,500
Loans payable	525,400	633,600	7,309,220	7,831,103	7,834,620	8,464,703
Bonds payable	4,331,850	4,495,005	32,713,042	34,322,823	37,044,892	38,817,828
Total	$ 24,289,250	$ 24,724,105	$ 40,022,262	$ 42,153,926	$ 64,311,512	$ 66,878,031

General obligation debts are direct obligations of the City and are backed by the full faith and credit of the City requiring voter approval and may have a tax rate set to cover repayment. State statutes limit the amount of general obligation debt to 15% of the City's total assessed valuation. The City of Madera's debt limit is $535.8 million. Detailed information on the City's long-term debt activity can be found in Note 7 on pages 83-92.

Economic Factors and Next Year's Budgets and Rates

The 2021 economy experienced significant challenges associated with the COVID-19 pandemic. The state continued to observe the state mandated "stay at home" order, which continued to affect many businesses. This continued to result in a reduction in travel, entertainment related sales such as dine in restaurants, theaters and hotels. The fuel sales also continued to decline because of the reduction in driving for work and travel. Throughout the pandemic, the national economy, as well as local economies, were experiencing significant reductions in economic growth and a continued decline in unemployment. Surprisingly, as the economy progressed through the pandemic, unemployment decreased to 9.7% by June 2021, down from 12.1% in the previous year. In early 2022 the economy began to open, some businesses opened to limited service and many employees returned to work. Unemployment figures are expected to improve, sales will experience some recovery as businesses continue to open up. In California, new home starts are expected to rise modestly over the next two years, as well as the value of existing homes.

The city experienced a decrease in its investment earnings from its previous year primarily due to a lower rate of return on investments compared to prior fiscal year. Measure K sales tax contributed to the increase in cash and investments bringing in $5.4 million in additional sales tax revenue. This allowed the City to expand its public safety sector and afford its citizens more police protection and the addition of a new fire station. The new fire station was financed by bonds and will be repaid with Measure K funds. The fire station was completed June 2021.

The City purchased the adjoining property to the Police Building thereby allowing the expansion for police operations. Through federal and state grants the City was able to construct the new Madera Transit Facility which was completed April 2021. Additionally, two new All Star buses were purchased with the grant funds.

The City has entered into a lease/purchase agreement to finance the installation of solar panels, new HVAC system and LED streetlamps, resulting in a substantial savings in energy costs.

The national GDP grew only 4.9% over the final quarter of 2021. Economic growth remained consistent with the prior year over the first few months of 2022. At the state level, California GDP continues to be the highest of all the states even though there was a slight decrease for the current fiscal year. Because the Central Valley relies heavily on an agriculture-based economy, profits are not as lucrative and challenges such as weather (drought), labor availability, and government subsidies all play into the bottom line.

The City of Madera has continued to see negative effects of the pandemic throughout this fiscal year. Budgets were adjusted to reflect a more conservative outcome of tax revenues as well as spending was curtailed as an attempt to negate the pandemics affect. The City of Madera, along with other cities and states, has continued its' stay at home policies and are actively working with authorities to contain the outbreak of COVID-19.

In the last year, the County of Madera had added approximately 3,150 jobs. In January 2022, the unemployment rate in the County was 7.7%, down from the yearly high of 12.9% in June of 2021, according to the United States Bureau of Labor Statistics. The effect of the pandemic appeared to be waning over the past year. At the state level, unemployment is averaging 5.7%.

The City of Madera has seen a decline in certain sectors in consumer spending, especially those sectors related to travel and entertainment, however on-line sales and building & construction have experienced some growth in sales tax. This trend is reflected in stable overall sales tax revenue. Sales tax figures are projected to meet expected budget amounts.

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.

The number of residential homes permitted over the previous fiscal year remains continues to grow, with 153 homes permitted in fiscal year 2020 and increasing to 200 in fiscal year 2021. It is anticipated that the growth in homes permitted will continue with several subdivisions in northwest quadrant currently being built. The projects cover approximately 3 square miles, over 5,000 new homes, retail and commercial use, elementary schools and expanses of open space and park amenities.

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. Engineering costs for capital improvements are anticipated to be funded on a pay-as-you-go basis. Potential projects 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 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 2021/21. The tank represents a critical component of infrastructure necessary to counter continual drought conditions in the valley. Construction funding for the tank project will require special financing either through grants, municipal bonds or low interest loans.

While 2022 continued to experience the effects of the pandemic the economic outlook for the year ahead remains cautiously optimistic even though the COVID-19 pandemic has disrupted the world's economy. Interest rates have declined but are expected to increase due to the inflationary effect of the federal governments stimulus packages issued over the last year. While the pandemic has impaired economic growth in some industries such as entertainment and travel, other industries have experienced continued growth including building and construction and sales tax related to on-line sales remain constant. Containment efforts have been prolonged (over a year) and are ongoing. Once containment is achieved, economic production is expected to be restored. Given these local and national projections, 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 Financial Services Director, City of Madera, 205 W. 4th Street, Madera, CA 93637.

BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

City of Madera
Statement of Net Position
June 30, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and investments	$ 76,807,229	$ 44,474,057	$ 121,281,286
Accounts receivable, net	10,902,850	4,021,036	14,923,886
Prepaid items	85,279	49,879	135,158
Inventories	59,681	-	59,681
Due from Fiduciary Funds	410,411	-	410,411
Internal balances	1,090,583	(1,090,583)	-
Total current assets	89,356,033	47,454,389	136,810,422
Noncurrent assets:			
Restricted cash and investments	6,262,355	963,474	7,225,829
Notes receivable	8,003,577	-	8,003,577
Land held for resale	670,000	-	670,000
Capital assets:			
Non-depreciable	41,627,975	10,959,061	52,587,036
Depreciable, net	155,346,534	95,333,432	250,679,966
Total capital assets	196,974,509	106,292,493	303,267,002
Total noncurrent assets	211,910,441	107,255,967	319,166,408
Total assets	301,266,474	154,710,356	455,976,830
DEFERRED OUTFLOWS OF RESOURCES			
Related to OPEB	568,869	74,052	642,921
Related to pensions	8,562,078	1,999,527	10,561,605
Total deferred outflows of resources	9,130,947	2,073,579	11,204,526

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Net Position (Continued)
June 30, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Current liabilities:			
Accounts payable	8,810,492	3,734,851	12,545,343
Accrued payroll	846,348	92,091	938,439
Deposits	627,873	443,891	1,071,764
Interest payable	117,273	1,577,531	1,694,804
Unearned revenue	11,649,038	174,627	11,823,665
Compensated absences - due within one year	182,655	224,083	406,738
Long-term debt - due within one year	1,034,200	2,372,287	3,406,487
Total current liabilities	23,267,879	8,619,361	31,887,240
Noncurrent liabilities:			
Aggregate net pension liability	42,898,235	8,583,714	51,481,949
Total OPEB liability	3,320,208	452,058	3,772,266
Compensated absences - due in more than one year	1,618,331	178,954	1,797,285
Long-term debt - due in more than one year	23,255,050	37,649,975	60,905,025
Total noncurrent liabilities	71,091,824	46,864,701	117,956,525
Total liabilities	94,359,703	55,484,062	149,843,765
DEFERRED INFLOWS OF RESOURCES			
Related to service concession arrangement	-	16,670	16,670
Gain on refunding of debt	-	303,146	303,146
Related to OPEB	137,764	22,408	160,172
Related to pensions	377,507	579,929	957,436
Total deferred inflows of resources	515,271	922,153	1,437,424
NET POSITION			
Net investment in capital assets	178,947,614	65,967,085	244,914,699
Restricted:			
Community development	11,620,421	-	11,620,421
Park development	104,975	-	104,975
Parking improvements	126,261	-	126,261
Public works and transportation	12,663,310	-	12,663,310
Special assessment project	460,571	-	460,571
Law enforcement	350,557	-	350,557
Capital projects and improvements	21,022,921	-	21,022,921
Debt service	-	963,474	963,474
Total restricted	46,349,016	963,474	47,312,490
Unrestricted (deficit)	(9,774,183)	33,447,161	23,672,978
Total net position	$ 215,522,447	$ 100,377,720	$ 315,900,167

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Activities and Changes in Net Position
For the Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Total
Primary government:					
Governmental activities:					
General government	$ 9,782,970	$ 206,027	$ 868,717	$ 99,363	$ 1,174,107
Public protection	18,826,073	793,663	1,112,671	-	1,906,334
Social services	133,639	-	-	-	-
Public ways and facilities	3,741,698	2,715,216	5,345,692	2,849,137	10,910,045
Community development	5,993,699	3,054,194	2,591,111	-	5,645,305
Culture and recreation	3,509,000	931,039	117,500	-	1,048,539
Interest on long-term debt	692,894	-	-	-	-
Total governmental activities	42,679,973	7,700,139	10,035,691	2,948,500	20,684,330
Business-type activities:					
Water	7,427,430	13,464,704	-	73,515	13,538,219
Sewer	9,216,976	10,567,703	-	784,905	11,352,608
Solid waste	5,758,119	5,874,476	-	16,349	5,890,825
Drainage operations	943,353	866,007	-	204,270	1,070,277
Local transit	2,499,127	1,980,522	-	417,507	2,398,029
Golf course	94,635	78,053	-	-	78,053
Airport	787,373	537,172	-	80,436	617,608
Total business-type activities	26,727,013	33,368,637	-	1,576,982	34,945,619
Total primary government	$ 69,406,986	$ 41,068,776	$ 10,035,691	$ 4,525,482	$ 55,629,949

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Activities and Changes in Net Position (Continued)
For the Year Ended June 30, 2021

Functions/Programs	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-type Activities	Total
Primary government:			
Governmental activities:			
General government	$ (8,608,863)	$ -	$ (8,608,863)
Public protection	(16,919,739)	-	(16,919,739)
Social services	(133,639)	-	(133,639)
Public ways and facilities	7,168,347	-	7,168,347
Community development	(348,394)	-	(348,394)
Culture and recreation	(2,460,461)	-	(2,460,461)
Interest on long-term debt	(692,894)	-	(692,894)
Total governmental activities	(21,995,643)	-	(21,995,643)
Business-type activities:			
Water	-	6,110,789	6,110,789
Sewer	-	2,135,632	2,135,632
Solid waste	-	132,706	132,706
Drainage operations	-	126,924	126,924
Local transit	-	(101,098)	(101,098)
Golf course	-	(16,582)	(16,582)
Airport	-	(169,765)	(169,765)
Total business-type activities	-	8,218,606	8,218,606
Total primary government	(21,995,643)	8,218,606	(13,777,037)
General Revenues and Transfers:			
General revenues:			
Taxes:			
Property taxes	11,020,353	237,264	11,257,617
Sales and use taxes	16,894,337	-	16,894,337
Franchise taxes	721,028	-	721,028
Other taxes	1,813,979	-	1,813,979
Total taxes	30,449,697	237,264	30,686,961
Investment income (loss)	(97,360)	340,816	243,456
Gain on sale of capital assets	35,469	135,300	170,769
Miscellaneous revenue	317,971	113,658	431,629
Transfers	574,622	(574,622)	-
Total general revenues and transfers	31,280,399	252,416	31,532,815
Change in net position	9,284,756	8,471,022	17,755,778
Net Position:			
Beginning of year	206,155,078	91,906,698	298,061,776
End of year	$ 215,439,834	$ 100,377,720	$ 315,817,554

See accompanying Notes to the Basic Financial Statements.

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FUND FINANCIAL STATEMENTS

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Governmental Funds Financial Statements

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

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

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

City of Madera
Balance Sheet
Governmental Funds
June 30, 2021

	Major Funds		
	General Fund	General Development Impact Fee Fund	Solar Energy Lease Capital Projects Fund
ASSETS			
Cash and investments	$ 36,320,603	$ 18,847,555	$ -
Restricted cash and investments	-	-	6,262,355
Accounts receivable, net	5,480,927	6,768	-
Notes receivable	-	-	-
Prepaid items	43,441	-	-
Inventories	59,681	-	-
Due from other funds	2,654,902	-	-
Due from Fiduciary Funds	410,411	-	-
Advances to other funds	61,201	-	-
Land held for resale	-	-	-
Total assets	$ 45,031,166	$ 18,854,323	$ 6,262,355
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 1,861,934	$ 2,522,789	$ 823,812
Accrued payroll	810,791	-	-
Due to other funds	-	-	123,385
Deposits payable	-	627,799	-
Unearned revenues	11,535,187	-	-
Total liabilities	14,207,912	3,150,588	947,197
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	99,480	-	-
Total deferred inflows of resources	99,480	-	-
Fund Balances:			
Nonspendable	139,843	-	-
Restricted	-	15,703,735	5,315,158
Committed	11,194,964	-	-
Assigned	13,906,278	-	-
Unassigned (deficit)	5,482,689	-	-
Total fund balances	30,723,774	15,703,735	5,315,158
Total liabilities, deferred inflows of resources, and fund balances	$ 45,031,166	$ 18,854,323	$ 6,262,355

See accompanying Notes to the Basic Financial Statements.

City of Madera
Balance Sheet (Continued)
Governmental Funds
June 30, 2021

	Non-major Governmental Funds	Total Governmental Funds
ASSETS		
Cash and investments	$ 16,985,047	$ 72,153,205
Restricted cash and investments	-	6,262,355
Accounts receivable, net	5,309,713	10,797,408
Notes receivable	8,003,577	8,003,577
Prepaid items	4,010	47,451
Inventories	-	59,681
Due from other funds	-	2,654,902
Due from Fiduciary Funds	-	410,411
Advances to other funds	-	61,201
Land held for resale	670,000	670,000
Total assets	$ 30,972,347	$ 101,120,191
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts payable	$ 3,404,790	$ 8,613,325
Accrued payroll	5,624	816,415
Due to other funds	1,502,135	1,625,520
Deposits payable	74	627,873
Unearned revenues	113,851	11,649,038
Total liabilities	5,026,474	23,332,171
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue	2,728,476	2,827,956
Total deferred inflows of resources	2,728,476	2,827,956
Fund Balances:		
Nonspendable	4,010	143,853
Restricted	24,673,978	45,692,871
Committed	-	11,194,964
Assigned	-	13,906,278
Unassigned (deficit)	(1,460,591)	4,022,098
Total fund balances	23,217,397	74,960,064
Total liabilities, deferred inflows of resources, and fund balances	$ 30,972,347	$ 101,120,191

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, 2021

Total Fund Balances - Total Governmental Funds	$ 74,960,064
Amounts reported for Governmental Activities in the Statement of Net Position were different because:	
Activities and Changes in Net Position the cost of those assets was allocated over their estimated useful lives as depreciation expenses. This is the amount of capital assets recorded in the current period (net of $582,543	2,827,956
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	196,974,509
Less: capital assets reported in Internal Service Funds	(3,407,390)
Total capital assets	193,567,119
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	(182,655)
Compensated absences - due in more than one year	(1,618,331)
Long-term debt - due within one year	(1,034,200)
Long-term debt - due in more than one year	(23,255,050)
Less: amount reported in Internal Service Funds:	
Compensated absences - due within one year	86,804
Compensated absences - due in more than one year	101,691
Total long-term liabilities	(25,901,741)
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.	(117,273)
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	(42,898,235)
Total OPEB liability	(3,320,208)
Less: amount reported in Internal Service Funds:	
Net pension liability	2,911,070
	(43,307,373)
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	568,869
Deferred outflows of resources related to pensions	8,562,078
Less: amount reported in Internal Service Funds:	
Deferred outflows of resources related to pensions	(657,645)
Total deferred outflows of resources	8,473,302
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	(137,764)
Deferred inflows of resources related to pensions	(377,507)
Less: amount reported in Internal Service Funds:	
Deferred inflows of resources related to pensions	213,359
Total deferred inflows of resources	(301,912)
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.	5,322,305
Net Position of Governmental Activities	$ 215,522,447

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, 2021

	Major Funds		
	General Fund	General Development Impact Fee Fund	Solar Energy Lease Capital Projects Fund
REVENUES:			
Property taxes	$ 3,882,014	$ -	$ -
Sales and use taxes	16,894,337	-	-
Other taxes	1,516,879	-	-
Investment income (loss)	(272,673)	143,342	-
Franchise fees	721,028	-	-
Licenses and permits	1,555,955	-	-
Fines and forfeitures	423,780	-	-
Intergovernmental	8,954,582	-	-
Charges for services	1,314,019	3,713,231	-
Miscellaneous	405,340	-	-
Total revenues	35,395,261	3,856,573	-
EXPENDITURES:			
Current:			
General government	3,537,496	-	-
Public protection	19,631,384	-	-
Social services	131,881	-	-
Public ways and facilities	1,723,490	183,806	-
Community development	3,646,501	-	-
Culture and recreation	2,790,227	6,047	-
Capital outlay	934,925	2,765,788	8,828,030
Debt service:			
Principal	401,700	-	-
Interest and fiscal charges	192,161	-	538,183
Total expenditures	32,989,765	2,955,641	9,366,213
REVENUES OVER (UNDER) EXPENDITURES	2,405,496	900,932	(9,366,213)
OTHER FINANCING SOURCES (USES):			
Proceeds from sale of property	91,475	-	-
Transfers in	3,562,072	-	538,183
Transfers out	(441,429)	(390,020)	-
Total other financing sources (uses)	3,212,118	(390,020)	538,183
NET CHANGE IN FUND BALANCES	5,617,614	510,912	(8,828,030)
FUND BALANCES:			
Beginning of year	25,106,160	15,192,823	14,143,188
End of year	$ 30,723,774	$ 15,703,735	$ 5,315,158

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, 2021

	Non-major Governmental Funds	Total Governmental Funds
REVENUES:		
Property taxes	$ 449,008	$ 4,331,022
Sales and use taxes	-	16,894,337
Other taxes	404,868	1,921,747
Investment income (loss)	452,900	323,569
Franchise fees	-	721,028
Licenses and permits	-	1,555,955
Fines and forfeitures	28,539	452,319
Intergovernmental	8,687,148	17,641,730
Charges for services	91,433	5,118,683
Miscellaneous	173,556	578,896
Total revenues	10,287,452	49,539,286
EXPENDITURES:		
Current:		
General government	90,984	3,628,480
Public protection	222,974	19,854,358
Social services	-	131,881
Public ways and facilities	1,494,336	3,401,632
Community development	2,192,927	5,839,428
Culture and recreation	-	2,796,274
Capital outlay	5,926,861	18,455,604
Debt service:		
Principal	-	401,700
Interest and fiscal charges	-	730,344
Total expenditures	9,928,082	55,239,701
REVENUES OVER (UNDER) EXPENDITURES	359,370	(5,700,415)
OTHER FINANCING SOURCES (USES):		
Proceeds from sale of property	421,792	513,267
Transfers in	1,003,500	5,103,755
Transfers out	(3,553,181)	(4,384,630)
Total other financing sources (uses)	(2,127,889)	1,232,392
NET CHANGE IN FUND BALANCES	(1,768,519)	(4,468,023)
FUND BALANCES:		
Beginning of year	24,985,916	79,428,087
End of year	$ 23,217,397	$ 74,960,064

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, 2021

Total Fund Balances - Total Governmental Funds	$ (4,468,023)
Amounts reported for Governmental Activities in the Statement of Net Position were different because:	
Governmental funds reported capital outlay as expenditures. However, in the Government-Wide Statement of Activities and Changes in Net Position the cost of those assets was allocated over their estimated useful lives as depreciation expenses. This is the amount of capital assets recorded in the current period (net of $576,345 added in internal service funds).	18,538,217
In the Government-Wide Statement of Activities, donated assets are reported as a capital contribution (net of $4,925 added in internal service funds).	1,365,814
Depreciation expense on capital assets was reported in the Government-Wide Statement of Activities and Changes in Net Position, but they did not require the use of current financial resources. Therefore, depreciation expense, net of internal service funds of $589,095, was not reported as expenditures in the Governmental Funds.	(8,133,997)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) decreased net position.	(477,798)
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	401,700
Amortization of bond premium	33,155
Interest expense on long-term debt was reported in the Government-Wide Statement of Activities, but it did not require the use of current financial resources. This amount represented the changes in accrued interest from prior year.	4,295
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 $30,083 deducted in internal service funds).	41,600
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.	350,175
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	811,566
Changes in net pension liabilities	(2,139,077)
Changes in pension related deferred inflows of resources	878,954
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	(8,136)
Changes in total OPEB liabilities	(421,670)
Changes in OPEB related deferred inflows of resources	27,147
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.	2,563,447
Change in Net Position of Governmental Activities	$ 9,367,369

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.

Wastewater Fund - This fund is used to account for the activities of the City's wastewater 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, 2021

	Major Funds			
	Water Fund	Sewer Fund	Solid Waste Fund	Drainage Operations Fund
ASSETS				
Current assets:				
Cash and investments	$ 29,828,745	$ 9,320,727	$ 2,714,683	$ 861,185
Accounts receivable, net	1,299,284	1,103,298	808,387	75,477
Prepaid items	34,523	6,581	38	-
Total current assets	31,162,552	10,430,606	3,523,108	936,662
Noncurrent assets:				
Restricted cash and investments	-	963,474	-	-
Capital assets:				
Non-depreciable	630,904	2,996,061	-	3,660,651
Depreciable, net	22,743,366	40,207,720	-	14,482,202
Total capital assets	23,374,270	43,203,781	-	18,142,853
Total noncurrent assets	23,374,270	44,167,255	-	18,142,853
Total assets	54,536,822	54,597,861	3,523,108	19,079,515
DEFERRED OUTFLOW OF RESOURCES				
Related to OPEB	37,026	37,026	-	-
Related to pensions	765,667	594,521	333,463	145,245
Total deferred outflow of resources	802,693	631,547	333,463	145,245
LIABILITIES				
Current liabilities:				
Accounts payable	1,328,980	646,459	1,730,492	5,031
Accrued payroll	30,910	34,492	8,571	4,798
Due to other funds	-	-	-	-
Interest payable	92,801	345,838	-	-
Deposits payable	1,563,356	-	-	-
Unearned revenue	84,794	-	89,633	200
Compensated absences - due within one year	80,754	88,240	20,545	11,350
Long-term debt - due within one year	418,148	1,622,000	-	-
Total current liabilities	3,599,743	2,737,029	1,849,241	21,379
Noncurrent liabilities:				
Advances from other funds	-	-	-	-
Aggregate net pension liability	3,253,753	2,686,101	1,341,877	620,348
Total OPEB liability	226,029	226,029	-	-
Compensated absences - due in more than one year	85,590	48,397	23,331	9,267
Long term debt - due in more than one year	9,464,894	27,680,000	-	-
Total noncurrent liabilities	13,030,266	30,640,527	1,365,208	629,615
Total liabilities	16,630,009	33,377,556	3,214,449	650,994
DEFERRED INFLOWS OF RESOURCES				
Related to service concession arrangement	-	-	-	-
Gain on refunding of debt	20,335	282,811	-	-
Related to OPEB	11,204	11,204	-	-
Related to pensions	204,311	207,401	71,392	46,667
Total deferred inflows of resources	235,850	501,416	71,392	46,667
NET POSITION				
Net investment in capital assets	13,470,893	13,618,970	-	18,142,853
Restricted	-	963,474	-	-
Unrestricted (deficit)	25,002,763	6,767,992	570,730	384,246
Total net position	$ 38,473,656	$ 21,350,436	$ 570,730	$ 18,527,099

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Net Position (Continued)
Proprietary Funds
June 30, 2021

	Non-major Funds	Total	Governmental Activities Internal Service Funds
ASSETS			
Current assets:			
Cash and investments	$ 1,748,717	$ 44,474,057	$ 4,654,024
Accounts receivable, net	734,590	4,021,036	105,442
Prepaid items	8,737	49,879	37,828
Total current assets	2,492,044	48,544,972	4,797,294
Noncurrent assets:			
Restricted cash and investments	-	963,474	-
Capital assets:			
Non-depreciable	3,671,445	10,959,061	-
Depreciable, net	17,900,144	95,333,432	3,407,390
Total capital assets	21,571,589	106,292,493	3,407,390
Total noncurrent assets	21,571,589	107,255,967	3,407,390
Total assets	24,063,633	155,800,939	8,204,684
DEFERRED OUTFLOW OF RESOURCES			
Related to OPEB	-	74,052	-
Related to pensions	160,631	1,999,527	657,645
Total deferred outflow of resources	160,631	2,073,579	657,645
LIABILITIES			
Current liabilities:			
Accounts payable	23,889	3,734,851	197,167
Accrued payroll	13,320	92,091	29,933
Due to other funds	1,029,382	1,029,382	-
Interest payable	5,252	443,891	-
Deposits payable	14,175	1,577,531	-
Unearned revenue	-	174,627	-
Compensated absences - due within one year	23,194	224,083	86,804
Long-term debt - due within one year	332,139	2,372,287	-
Total current liabilities	1,441,351	9,648,743	313,904
Noncurrent liabilities:			
Advances from other funds	61,201	61,201	-
Aggregate net pension liability	681,635	8,583,714	2,911,070
Total OPEB liability	-	452,058	-
Compensated absences - due in more than one year	12,369	178,954	101,691
Long term debt - due in more than one year	505,081	37,649,975	-
Total noncurrent liabilities	1,260,286	46,925,902	3,012,761
Total liabilities	2,701,637	56,574,645	3,326,665
DEFERRED INFLOWS OF RESOURCES			
Related to service concession arrangement	16,670	16,670	-
Gain on refunding of debt	-	303,146	-
Related to OPEB	-	22,408	-
Related to pensions	50,158	579,929	213,359
Total deferred inflows of resources	66,828	922,153	213,359
NET POSITION			
Net investment in capital assets	20,734,369	65,967,085	3,407,390
Restricted	-	963,474	-
Unrestricted (deficit)	721,430	33,447,161	1,914,915
Total net position	$ 21,455,799	$ 100,377,720	$ 5,322,305

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, 2021

	Major Funds			
	Water Fund	Sewer Fund	Solid Waste Fund	Drainage Operations Fund
OPERATING REVENUES:				
Charges for services	$ 13,464,704	$ 10,567,703	$ 5,874,476	$ 866,007
Other	821	5,539	85,860	56
Total operating revenues	13,465,525	10,573,242	5,960,336	866,063
OPERATING EXPENSES:				
Salaries and benefits	1,961,809	2,164,223	592,579	298,124
General and administrative	2,218,324	2,262,567	5,120,341	228,198
Supplies and miscellaneous	301,301	316,872	32,743	35,479
Parts and supplies	54,525	61,613	-	889
Utilities	1,723,819	745,868	12,456	35,666
Depreciation	884,171	2,471,765	-	344,997
Total operating expenses	7,143,949	8,022,908	5,758,119	943,353
OPERATING INCOME (LOSS)	6,321,576	2,550,334	202,217	(77,290)
NONOPERATING REVENUES (EXPENSES):				
Investment income	230,616	70,171	19,022	6,810
Property taxes	-	97,248	-	-
Capital grants	-	-	16,349	-
Gain (loss) on sale of capital assets	-	-	-	-
Interest expense	(283,481)	(1,194,068)	-	-
Other nonoperating expense	-	-	-	-
Total nonoperating revenues (expenses)	(52,865)	(1,026,649)	35,371	6,810
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	6,268,711	1,523,685	237,588	(70,480)
CAPITAL CONTRIBUTIONS AND TRANSFERS				
Capital contributions	73,515	784,905	-	204,270
Transfers in	-	250,000	50,000	-
Transfers out	(311,801)	(159,240)	(611,954)	(67,451)
Total capital contributions and transfers	(238,286)	875,665	(561,954)	136,819
Changes in net position	6,030,425	2,399,350	(324,366)	66,339
NET POSITION:				
Beginning of year	32,443,231	18,951,086	895,096	18,460,760
End of year	$ 38,473,656	$ 21,350,436	$ 570,730	$ 18,527,099

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, 2021

	Non-major Funds	Total	Governmental Activities Internal Service Funds
OPERATING REVENUES:			
Charges for services	$ 2,595,747	$ 33,368,637	$ 6,470,752
Other	21,382	113,658	47,063
Total operating revenues	2,617,129	33,482,295	6,517,815
OPERATING EXPENSES:			
Salaries and benefits	448,350	5,465,085	2,029,438
General and administrative	1,963,054	11,792,484	738,119
Supplies and miscellaneous	180,954	867,349	202,342
Parts and supplies	-	117,027	179,538
Utilities	32,167	2,549,976	172,587
Depreciation	724,363	4,425,296	589,095
Total operating expenses	3,348,888	25,217,217	3,911,119
OPERATING INCOME (LOSS)	(731,759)	8,265,078	2,606,696
NONOPERATING REVENUES (EXPENSES):			
Investment income	14,197	340,816	-
Property taxes	140,016	237,264	-
Capital grants	415,330	431,679	99,363
Gain (loss) on sale of capital assets	135,300	135,300	-
Interest expense	(32,247)	(1,509,796)	-
Other nonoperating expense	-	-	-
Total nonoperating revenues (expenses)	672,596	(364,737)	99,363
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(59,163)	7,900,341	2,706,059
CAPITAL CONTRIBUTIONS AND TRANSFERS			
Capital contributions	82,613	1,145,303	1,891
Transfers in	298,804	598,804	-
Transfers out	(22,980)	(1,173,426)	(144,503)
Total capital contributions and transfers	358,437	570,681	(142,612)
Changes in net position	299,274	8,471,022	2,563,447
NET POSITION:			
Beginning of year	21,156,525	91,906,698	2,758,858
End of year	$ 21,455,799	$ 100,377,720	$ 5,322,305

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2021

	Major Funds			
	Water Fund	Sewer Fund	Solid Waste Fund	Drainage Operations Fund
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	$ 13,207,792	$ 9,879,946	$ 5,380,418	$ 816,889
Cash payments to suppliers for goods and services	(3,483,820)	(3,364,598)	(4,169,624)	(302,711)
Cash payments to employees for services	(1,909,096)	(2,105,601)	(593,916)	(293,125)
Other operating revenues and expenses	821	5,539	85,860	56
Net cash provided by (used in) operating activities	7,815,697	4,415,286	702,738	221,109
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Property taxes	-	97,248	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Transfers from other funds	-	250,000	50,000	-
Transfers to other funds	(311,801)	(159,240)	(611,954)	(67,451)
Net cash provided by (used in) noncapital financing activities	(311,801)	188,008	(561,954)	(67,451)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital grants	-	-	16,349	-
Acquisition of capital assets	(2,265,969)	(4,383)	-	-
Proceeds from refinancing of debt	-	6,472,000	-	-
Principal payment of long-term debt	(489,781)	(7,817,283)	-	-
Interest paid on debt	(289,476)	(1,247,112)	-	-
Net cash provided by (used in) capital and related financing activities	(3,045,226)	(2,596,778)	16,349	-
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest from investments	230,616	70,171	19,022	6,810
Net cash provided by investing activities	230,616	70,171	19,022	6,810
Net change in cash and cash equivalents	4,689,286	2,076,687	176,155	160,468
CASH AND CASH EQUIVALENTS:				
Beginning of year	25,139,459	8,207,514	2,538,528	700,717
End of year	$ 29,828,745	$ 10,284,201	$ 2,714,683	$ 861,185
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
Operating income (loss)	$ 6,321,576	$ 2,550,334	$ 202,217	$ (77,290)
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities:				
Depreciation	884,171	2,471,765	-	344,997
Changes in operating assets and liabilities, and deferred outflows and inflows of resources:				
Accounts receivable, net	(280,437)	(687,757)	(494,058)	(49,118)
Prepaid items	(4,172)	(3,076)	-	-
Deferred outflows - OPEB related	(16,328)	(16,328)	-	-
Deferred outflows - pension related	18,058	19,537	5,693	2,678
Accounts payable	818,321	25,398	995,916	(2,479)
Accrued payroll	(111)	929	(1,213)	360
Deposits payable	4,825	-	-	-
Unearned revenue	18,700	-	-	-
Compensated absences	11,849	14,561	(8,431)	733
Aggregate net pension liability	30,005	32,462	9,460	4,449
Total OPEB liability	33,084	33,084	-	-
Deferred inflows - OPEB related	(2,130)	(2,130)	-	-
Deferred inflows - pension related	(21,714)	(23,493)	(6,846)	(3,221)
Total adjustments	1,494,121	1,864,952	500,521	298,399
Net cash provided by (used in) operating activities	$ 7,815,697	$ 4,415,286	$ 702,738	$ 221,109
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:				
Contributed property, plant and equipment	$ -	$ 784,905	$ -	$ -
Total noncash capital and related financing activities	$ -	$ 784,905	$ -	$ -

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Cash Flows (Continued)
Proprietary Funds
For the Year Ended June 30, 2021

	Non-major Funds	Total	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	$ 3,725,821	$ 33,010,866	$ 6,369,025
Cash payments to suppliers for goods and services	(2,501,012)	(13,821,765)	(1,231,367)
Cash payments to employees for services	(429,898)	(5,331,636)	(1,975,486)
Other operating revenues and expenses	21,382	113,658	47,063
Net cash provided by (used in) operating activities	816,293	13,971,123	3,209,235
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Property taxes	140,016	237,264	-
Due to other funds	(861,980)	(861,980)	-
Advances from other funds	(24,480)	(24,480)	-
Transfers from other funds	298,804	598,804	-
Transfers to other funds	(22,980)	(1,173,426)	(144,503)
Net cash provided by (used in) noncapital financing activities	(470,620)	(1,223,818)	(144,503)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Capital grants	415,330	431,679	99,363
Acquisition of capital assets	(255,219)	(2,525,571)	(574,454)
Proceeds from refinancing of debt	-	6,472,000	-
Principal payment of long-term debt	(296,600)	(8,603,664)	-
Interest paid on debt	(32,741)	(1,569,329)	-
Net cash provided by (used in) capital and related financing activities	(169,230)	(5,794,885)	(475,091)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest from investments	14,197	340,816	-
Net cash provided by investing activities	14,197	340,816	-
Net change in cash and cash equivalents	190,640	7,293,236	2,589,641
CASH AND CASH EQUIVALENTS:			
Beginning of year	1,558,077	38,144,295	2,064,383
End of year	$ 1,748,717	$ 45,437,531	$ 4,654,024
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:			
Operating income (loss)	$ (731,759)	$ 8,265,078	$ 2,606,696
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities:			
Depreciation	724,363	4,425,296	589,095
Changes in operating assets and liabilities, and deferred outflows and inflows of resources:			
Accounts receivable, net	1,129,399	(381,971)	(101,727)
Prepaid items	(7,049)	(14,297)	5,510
Deferred outflows - OPEB related	-	(32,656)	-
Deferred outflows - pension related	3,872	49,838	19,607
Accounts payable	(317,788)	1,519,368	55,709
Accrued payroll	5,635	5,600	(4,740)
Deposits payable	675	5,500	-
Unearned revenue	-	18,700	-
Compensated absences	7,168	25,880	30,083
Aggregate net pension liability	6,434	82,810	32,579
Total OPEB liability	-	66,168	-
Deferred inflows - OPEB related	-	(4,260)	-
Deferred inflows - pension related	(4,657)	(59,931)	(23,577)
Total adjustments	1,548,052	5,706,045	602,539
Net cash provided by (used in) operating activities	$ 816,293	$ 13,971,123	$ 3,209,235
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:			
Contributed property, plant and equipment	$ 82,613	$ 867,518	$ 1,891
Total noncash capital and related financing activities	$ 82,613	$ 867,518	$ 1,891

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 San Mateo 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, 2021

	Custodial Funds	RDA Successor Agency Private Purpose Trust Fund
ASSETS		
Cash and investments	$ 1,893,097	$ 6,238,586
Accounts receivable, net	1,936	6,137
Prepaid items	875	421
Restricted cash and investments with fiscal agent	47,031	1
Land held for resale	-	278,207
Capital asset, not being depreciated	-	16,702
Capital asset, being depreciated, net	-	1,563,224
Total assets	1,942,939	8,103,278
LIABILITIES		
Accounts payable	17,930	140
Accrued liabilities	-	293
Interest payable	-	496,600
Due to City	-	410,411
Deposits payable	1,539,738	-
Long-term debt - due within one year	-	1,390,000
Long-term debt - due in more than one year	-	35,472,970
Total liabilities	1,557,668	37,770,414
NET POSITION (DEFICIT)		
Restricted for:		
Individuals, organizations, and other governments	385,271	-
Held in trust for dissolution of RDA	-	(29,667,136)
Total net position (deficit)	$ 385,271	$ (29,667,136)

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, 2021

	Custodial Funds	RDA Successor Agency Private Purpose Trust Fund
ADDITIONS:		
Special assessments for other governments	$ 178,165	$ -
Investment income	1,021	31,777
RDA property tax trust fund distribution	-	3,375,855
Other payments received	-	4,186
Total additions	179,186	3,411,818
DEDUCTIONS:		
Administration	7,865	-
Project payments	-	319,145
Payments on conduit bonds - principal	79,232	-
Payments on conduit bonds - interest	87,352	-
Depreciation	-	65,849
Interest expense	-	1,033,070
Total deductions	174,449	1,418,064
Change in net position	4,737	1,993,754
NET POSITION (DEFICIT):		
Beginning of year	380,534	(31,660,890)
End of period	$ 385,271	$ (29,667,136)

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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Note 1 – Summary of Significant Accounting Policies

The basic financial statements of the City of Madera, California (City) have been prepared in conformity with Generally Accepted Accounting Principles of the United States of America (U.S. GAAP) as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting standards in the United States. The more significant of the City's accounting policies are described below.

A. Financial Reporting Entity

The City of Madera, California (the "City") was incorporated in 1907 under the general laws of the State of California. The City operates under a Council-Manager form of government and provides the following services: public protection, , health and social services, public ways and facilities, community development (planning, building and zoning), culture-recreation, public utilities (water, sewer, solid waste, and drainage operations), airport services, local transportation, golf course, and general administrative services.

Blended Component Units

The financial reporting entity consists of the primary government, the City, and its component units. Component units are legally separate entities for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the primary government is accountable and their exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Blended component units, although legally separate entities, are, in substance part of the government's operation and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the government.

Although the following are legally separate from the City, they have been "blended" as though they are part of the City because the component unit's governing body is substantially the same as the City's and there is a financial benefit or burden relationship between the City and the component unit; management of the City has operational responsibilities for the component units; and/or the component units provide services entirely, or almost entirely, to the City or otherwise exclusively, or almost exclusively, benefits the City, even though it does not provide services directly to it.

Madera Public Financing Authority (Financing Authority)

The Madera Public Financing Authority (Financing Authority) was created in 1989. The Financing Authority is a joint exercise of joint powers. The City Council serves as directors of the Financing Authority. The purpose of the Financing Authority is to act as a financing/lending type of entity only. No separate annual financial statements are prepared for the Financing Authority. Since the City Council previously served as the government board for this component unit, the City's component unit was considered to be a blended component unit. Blended component units, although legally separate entities, are in substance, part of the City's operations and financial information was reported with the primary government.

Note 1 – Summary of Significant Accounting Policies (Continued)

A. Financial Reporting Entity (Continued)

Discretely Presented Component Units

A discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City.

Housing Authority of the City of Madera (Housing Authority)

The Housing Authority of the City of Madera (Housing Authority) is a governmental entity authorized in accordance with state law to engage in the development, acquisition, leasing, and administration of low-rent housing programs. The Housing Authority is governed by a Board of Commissioners, which is comprised of members of the City Council. Management of the Housing Authority is appointed and held accountable to the Governing Board. During the fiscal year ending June 30, 2021, the Housing Authority elected to change the organization's year-end reporting date from June 30th to September 30th. The first financial reporting period under the new year-end reporting date consisted of a 15 month accounting period from July 1, 2020 through September 30, 2021. The Housing Authority's September 30 fiscal year-end audited financial statements are included in the City's basic financial statements as a discretely presented component unit. Complete financial statements for the Housing Authority may be obtained from the administrative offices located at 205 North G St, Madera, CA 93637.

The Housing Authority and the City have different fiscal years, which can result in timing differences in transactions between the Housing Authority and the City as noted in the basic financial statements. The audited financial statements of the Housing Authority were not available and therefore have not been included in the City's 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. 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.

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation, Accounting and Measurement Focus (Continued)

Government-Wide Financial Statements (Continued)

Program revenues include charges for services, special assessments, and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program. Program revenues for the City are classified in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Certain eliminations have been made in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities and Changes in Net Position, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated. The following interfund activities have been eliminated:

- Due to/from other funds
- Advances to/from other funds
- Transfers in/out

Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances. An accompanying schedule is presented to reconcile and explain the differences in Net Position as presented in these statements to the Net Position presented in the Government-Wide Financial Statements. The City has presented all major funds that met the applicable criteria.

All governmental funds are accounted for on a spending or *"current financial resources"* measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Measurable means that the amounts can be estimated, or otherwise determined. Available means that the amounts were collected during the reporting period or soon enough thereafter to be available to finance the expenditures accrued for the reporting period. The City uses an availability period of 60 days for all revenues except grants, which use a six-month availability period.

Sales taxes, property taxes, franchise taxes, gas taxes, motor vehicle in-lieu, transient occupancy taxes, grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period to the extent normally collected within the availability period. Other revenue items are considered to be measurable and available when cash is received by the government.

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation, Accounting and Measurement Focus (Continued)

Governmental Fund Financial Statements (Continued)

Revenue recognition is subject to the measurable and available criteria for the governmental funds in the fund financial statements. Exchange transactions are recognized as revenues in the period in which they are earned (i.e., the related goods or services are provided). Locally imposed derived tax revenues are recognized as revenues in the period in which the underlying exchange transaction upon which they are based takes place. Imposed non-exchange transactions are recognized as revenues in the period for which they were imposed. If the period of use is not specified, they are recognized as revenues when an enforceable legal claim to the revenues arises or when they are received, whichever occurs first. Government-mandated and voluntary non-exchange transactions have been recognized as revenues when all applicable eligibility requirements have been met.

The Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach of GASB Statement No. 34.

The City reports the following major governmental funds:

General Fund – This is the primary operating fund of the City. It accounts for all the general revenues of the City not specifically levied or collected for by other City funds and for expenditures related to the rendering of general services by the City.

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

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

Discretely Presented Component Unit Financial Statements

The activities of the Authority closely resemble those of ongoing businesses in which the purpose is to conserve and add to basic resources while meeting operating expenses from current revenues. The Authority provides services on a continuous basis and its activities are substantially financed by revenues derived from user charges and contributions from the member agencies. The Authority utilizes the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized as they are incurred.

Proprietary Fund Financial Statements

Proprietary Fund Financial Statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows for each major Proprietary Fund.

A separate column representing internal service funds is also presented in these statements. However, internal service balances and activities have been combined with the governmental activities in the Government-Wide Financial Statements. The City's internal service funds include funds which provide services directly to other City funds. These areas of service include fleet maintenance, facilities maintenance, and technology.

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation, Accounting and Measurement Focus (Continued)

Proprietary Fund Financial Statements (Continued)

Proprietary funds are accounted for using the *"economic resources"* measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (revenues) and decreases (expenses) in total Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. In these funds, receivables have been recorded as revenue and provisions have been made for uncollectible amounts.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

The City reports the following major proprietary funds:

Water Fund – This fund is used to account for the provision of water services to the residential, commercial and industrial segments of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

Sewer Fund – This fund is used to account for the provision of sewer treatment to residential, commercial and industrial segments of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

Solid Waste Fund – This fund is used to account for City's activities related to solid waste removal and street cleaning activities.

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

Local Transit Fund – This fund is used to account for the activities of the government's public transit operations.

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.

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.

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation, Accounting and Measurement Focus (Continued)

Fiduciary Fund Financial Statements (Continued)

The City's private purpose trust fund is a fiduciary fund type used by the City to report assets, liabilities and activities of the Successor Agency to the Redevelopment Agency (Successor Agency) for the City of Madera. Its results of operations are presented on the Statement of Changes of Fiduciary Net Position.

Successor Agency of the Redevelopment Agency for the City of Madera

The Redevelopment Obligation Retirement Fund was created to serve as a custodian for the assets and to wind down the affairs of the RDA on February 1, 2012, pursuant to Assembly Bill x1 26. Its purpose is to expeditiously wind down the affairs of the dissolved Redevelopment Agency (RDA). The Successor Agency is a separate public entity from the City, subject to the direction of an oversight board. The City Council serves as the governing board of the Successor Agency. In general, the Successor Agency's assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

In future fiscal years, the Successor Agency will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former RDA until all enforceable obligations of the former RDA have been paid in full and all assets have been liquidated. Based upon the nature of the Successor Agency's custodial role, the Successor Agency has been included in the accompanying basic financial statements as a private purpose trust fund. On March 6, 2015, the California Department of Finance (Finance) approved the City's revised Long-Range Property Management Plan (LRPMP), with the assets deemed for governmental use and future development.

C. Deferred Outflows and Inflows of Resources

The Statement of Net Position reports separate sections for Deferred Outflows of Resources, and Deferred Inflows of Resources, when applicable.

Deferred Outflows of Resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then.

Deferred Inflows of Resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

D. Cash, Cash Equivalents and Investments

The City pools its available cash for investment purposes. The City considers pooled cash and investment amounts, with original maturities of three months or less, to be cash equivalents.

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.

Note 1 – Summary of Significant Accounting Policies (Continued)

D. Cash, Cash Equivalents and Investments (Continued)

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.

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.

Note 1 – Summary of Significant Accounting Policies (Continued)

F. Receivables (Continued)

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. 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.

K. 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.

Note 1 – Summary of Significant Accounting Policies (Continued)

K. Capital Assets (Continued)

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.

L. 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.

M. 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.

Note 1 – Summary of Significant Accounting Policies (Continued)

M. Compensated Absences (Continued)

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.

N. 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 11). 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, 2019
Measurement date	June 30, 2020
Measurement period	July 1, 2019 to June 30, 2020

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.

O. 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 12). For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. The Enterprise Funds are used to liquidate the OPEB liability.

Note 1 – Summary of Significant Accounting Policies (Continued)

O. Other Postemployment Benefits (OPEB) (Continued)

Generally accepted accounting principles require that the reported results must pertain to liability and fiduciary net position information within certain defined timeframes. For this report, the following timeframes are used:

Valuation date	June 30, 2020
Measurement date	June 30, 2020
Measurement period	July 1, 2019 to June 30, 2020

P. 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, 2021, 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.

Note 1 – Summary of Significant Accounting Policies (Continued)

Q. Net Position

The financial statements utilize a net position presentation. Net position is classified as follows:

- Net Investment in Capital Assets – This category of net position consists of capital assets, net of accumulated depreciation and reduced by any debt outstanding and any deferred outflows/inflows of resources related to such borrowings that are attributable to the acquisition, construction or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets. Rather, that portion of the debt is offset by unspent proceeds.

- 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.

R. 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.

S. Use of Accounting Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions, in some cases when applicable, that affect the amounts in the financial statements and the accompanying notes. Actual results could differ from the estimates.

T. Implementation of New GASB Pronouncements for the Year Ended June 30, 2021

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, 2021. 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)

T. Implementation of New GASB Pronouncements for the Year Ended June 30, 2021 (Continued)

GASB Statement No. 84 - In January 2017, GASB issued Statement No. 84, *Fiduciary Activities* (GASB Statement No. 84), to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement establishes criteria for identifying fiduciary activities of all state and local governments. It also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. As a result of the implementation, the City converted the former agency funds, which previously reported assets and liabilities only, to custodial funds and reported a restatement of its net position in the amount of $380,534.

GASB Statement No. 90 - In August 2018, GASB issued Statement No. 90, *Majority Equity Interests – an Amendment of GASB Statements No. 14 and No. 61* (GASB Statement No. 90), to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. This statement requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Application of this statement did not have a material financial effect on the City's financial statements for the fiscal year ending June 30, 2021.

GASB Statement No. 98 - In October 2021, GASB issued Statement No. 98, *The Annual Comprehensive Financial Report*, to establish the term *annual comprehensive financial report* and its acronym *ACFR.* That new term and acronym replace instances of *comprehensive annual financial report* and its acronym in generally accepted accounting principles for state and local governments. Application of this statement did not have a material financial effect on the City's financial statements for the fiscal year ending June 30, 2021.

U. Upcoming Government Accounting Standards Implementations

GASB Statement No. 87

In June 2017, GASB issued Statement No. 87, *Leases.* This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Application of this statement is effective for the City's fiscal year ending June 30, 2022.

GASB Statement No. 89

In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period.* This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements,* which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. Application of this statement is effective for the City's fiscal year ending June 30, 2022.

Note 1 – Summary of Significant Accounting Policies (Continued)

U. Upcoming Government Accounting Standards Implementations (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. Application of this statement is effective for the City's fiscal year ending June 30, 2023.

GASB Statement No. 92

In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. The primary objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. Application of this statement is effective for the City's fiscal year ending June 30, 2022.

GASB Statement No. 93

In March 2020, GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. Application of this statement is effective for the City's fiscal year ending June 30, 2022.

GASB Statement No. 94

In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Application of this statement is effective for the City's fiscal year ending June 30, 2023.

GASB Statement No. 96

In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. Application of this statement is effective for the City's fiscal year ending June 30, 2023.

Note 1 – Summary of Significant Accounting Policies (Continued)

U. Upcoming Government Accounting Standards Implementations (Continued)

GASB Statement No. 97

In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. Application of this statement is effective for the City's fiscal year ending June 30, 2022.

Note 2 – Cash and Investments

Cash and investments are presented in the accompanying financial statements at June 30, 2021 as follows:

	Government-Wide Statement of Net Position			Fiduciary Funds Statement of Net Position	Total
	Governmental Activities	Business-Type Activities	Total		
Cash and investments	$ 76,807,229	$ 44,474,057	$ 121,281,286	$ 8,131,683	$ 129,412,969
Cash and investments with fiscal agent	6,262,355	963,474	7,225,829	47,032	7,272,861
Total cash and investments	$ 83,069,584	$ 45,437,531	$ 128,507,115	$ 8,178,715	$ 136,685,830

Cash and investments at June 30, 2021, consisted of the following:

Cash:	
Cash on hand	$ 6,530
Deposits with financial institution	10,636,041
Total cash	10,642,571
Investments:	
Investments	118,770,398
Investments held by bond trustee	7,272,861
Total investments	126,043,259
Total cash and investments	136,685,830

As part of the City's investment guidelines, the City continually seeks ways to increase investment income while not risking investment principal. One way the City accomplishes this is by "sweeping", on a nightly basis, any excess cash held in its non-interest-bearing checking account to an interest-bearing money market account with the same bank.

Note 2 – Cash and Investments (Continued)

A. Demand Deposits

The carrying amounts of the City's demand deposits were $10,636,041 at June 30, 2021. Bank balances were $11,948,997 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.

B. 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 (Continued)

C. 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

D. Fair Value Measurement

As of June 30, 2021, the City's investments had the following recurring fair value measurements:

Investments measured by fair value level:	**June 30, 2021**	**Level 2**
Negotiable Certificates of Deposit	$ 13,470,208	$ 13,470,208
U.S. Government Securities:		
Federal Farm Credit Bank	6,933,800	6,933,800
Federal Home Loan Banks	3,190,668	3,190,668
Federal Home Loan Mortgage Corporation	1,990,180	1,990,180
Federal National Mortgage Association	2,969,860	2,969,860
U.S. Corporate Bonds	12,027,491	12,027,491
Total investments by fair value level	40,582,207	$ 40,582,207
Investments not subject to the fair value hierarchy:		
Local Agency Investment Fund	66,491,455	
Money market mutual funds	13,246,597	
Certificates of deposit	5,723,000	
Total investments not subject to the fair value hierarchy	85,461,052	
Total investments	$ 126,043,259	

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 (Continued)

E. 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**	**Years**	**3 - 4 Years**	**5+ Years**
Local Agency Investment Fund	$ 66,491,455	$ 66,491,455	$ -	$ -	$ -	$ -
Money market mutual funds	5,973,736	5,973,736	-	-	-	-
Certificates of deposit	5,723,000	1,741,000	2,488,000	996,000	249,000	249,000
Negotiable Certificates of Deposit	13,470,208	2,328,191	1,971,529	1,971,529	1,992,468	5,206,490
U.S. Government Securities:						
Federal Farm Credit Bank	6,933,800	-	1,001,010		996,780	4,936,010
Federal Home Loan Banks	3,190,668	-		998,640	2,192,028	
Federal Home Loan Mortgage Corporation	1,990,180	-		1,000,090		990,090
Federal National Mortgage Association	2,969,860	-			992,380	1,977,480
U.S. Corporate Bonds	12,027,491	1,506,455	4,419,086	2,134,730	2,976,140	991,080
Held by bond trustee:						
Money market mutual funds	7,272,861	7,272,861	-	-	-	-
Total investments	$ 126,043,259	$ 85,313,699	$ 9,879,625	$ 7,100,989	$ 9,398,796	$ 14,350,150

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 (Continued)

E. 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	$ 66,491,455	N/A	$ -	$ 66,491,455
Money market mutual funds	5,973,736	A-1	-	5,973,736
Certificates of deposit	5,723,000	AA+	-	5,723,000
Negotiable Certificates of Deposit	13,470,208	AA+	13,470,208	-
U.S. Government Securities:				
Federal Farm Credit Bank	6,933,800	AA	6,933,800	-
Federal Home Loan Banks	3,190,668	AA	3,190,668	-
Federal Home Loan Mortgage Corporation	1,990,180	AA	1,990,180	-
Federal National Mortgage Association	2,969,860	AA-	2,969,860	-
U.S. Corporate Bonds	12,027,491	AA	12,027,491	-
Held by bond trustee:				
Money market mutual funds	7,272,861	AA+	-	7,272,861
Total investments	$ 126,043,259		$ 40,582,207	$ 85,461,052

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, 2021, there we no investments in any 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.

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. 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, 2021, the City's deposits (bank balances) were collateralized under California Law.

Note 2 – Cash and Investments (Continued)

F. 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, 2021 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, 2021, the City had $66,491,455 invested in LAIF, which had invested 1.10% 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, 2021, by multiplying its account balance with LAIF times a fair value factor determined by LAIF. This fair value factor was determined by dividing all LAIF participants' total aggregate amortized cost by total aggregate fair value. The fair value of the 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, 2021.

Note 3 – Notes Receivables

A. Summary

At June 30, 2021, notes receivable consisted of the following:

	Notes Receivable Balance June 30, 2021	Allowance for Doubtful Accounts Balance June 30, 2021	Financial Statement Balance June 30, 2021	Interest Receivable, net Balance June 30, 2021
City:				
Residential Rehab Special Revenue Fund:				
Madera Pacific Associates Loan	$ 2,962,234	$ -	$ 2,962,234	$ -
100 Stadium Rd., LP Loan	5,034,343	-	5,034,343	-
Forgivable Loans	7,490,072	(7,490,072)	-	-
Total Residential Rehab Special Revenue Fund	15,486,649	(7,490,072)	7,996,577	-
Low and Moderate Income Housing Fund	7,000	-	7,000	-
Total City	$ 15,493,649	$ (7,490,072)	$ 8,003,577	$ -

Note 3 – Notes Receivables (Continued)

B. Governmental Activities

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, 2021 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, 2021 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.

Forgivable Loans (Continued)

Loans and related items as of June 30, 2021 are summarized as follows:

Loan Type	Outstanding Loan Balance June 30, 2021	Due
First-time homebuyer	$ 5,431,572	30 years
Housing rehabilitation	1,506,296	30 years
Small business	552,204	10 years
Total	$ 7,490,072	

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.

Note 4 – Interfund Receivables, Payables, and Transfers

A. Due To / From Other Funds

Amounts due to and due from other funds at June 30, 2021, were as follows:

Receivable Fund	Payable Fund	Amount	Purpose
General Fund	Solar Energy Lease Capital Projects Fund	$ 123,385	Overdrawn Cash
General Fund	Federal Aid Urban Special Revenue Fund	1,215,767	Overdrawn Cash
General Fund	Street Construction Special Revenue Fund	259,544	Overdrawn Cash
General Fund	Intermodal Building Special Revenue Fund	26,824	Overdrawn Cash
General Fund	Local Transit Enterprise Fund	529,788	Overdrawn Cash
General Fund	Golf Course Enterprise Fund	499,594	Overdrawn Cash
	Total	$ 2,654,902	

B. Transfers

Interfund transfers during the year ended June 30, 2021, consisted of the following:

Transfers In	Transfers Out	Amount	Purpose
General Fund	Special Gas Tax Special Revenue Fund	$ 877,822	Capital projects
General Fund	Measure "T" Sales Tax Special Revenue Fund	863,933	Capital projects
General Fund	Parking District Operations Special Revenue Fund	7,709	Administrative cost
General Fund	Street Construction Special Revenue Fund	512,000	Capital projects
General Fund	Community Facilities District Special Revenue Fund	310,247	Administrative cost
General Fund	General Development Impact Fee Special Revenue Fund	15,000	Administrative cost
General Fund	General Development Impact Fee Special Revenue Fund	125,020	Debt service
General Fund	Water Enterprise Fund	60,000	Engineering costs
General Fund	Sewer Enterprise Fund	593,857	Engineering costs
General Fund	Drainage Operations Enterprise Fund	45,000	Engineering costs
	Subtotal	3,410,588	
Streets and Roads Special Revenue Fund	General Fund	38,119	Capital projects
Streets and Roads Special Revenue Fund	Special Gas Tax Special Revenue Fund	954,076	Capital projects
Streets and Roads Special Revenue Fund	Measure "T" Sales Tax Special Revenue Fund	11,305	Capital projects
	Subtotal	1,003,500	
Solar Energy Lease Capital Projects Fund	General Fund	104,506	Debt service
Solar Energy Lease Capital Projects Fund	Intermodal Facility Special Revenue Fund	11,449	Debt service
Solar Energy Lease Capital Projects Fund	Parking District Operations Special Revenue Fund	1,545	Debt service
Solar Energy Lease Capital Projects Fund	Landscape Assessment Special Revenue Fund	2,546	Debt service
Solar Energy Lease Capital Projects Fund	Water Enterprise Fund	210,166	Debt service
Solar Energy Lease Capital Projects Fund	Sewer Enterprise Fund	114,275	Debt service
Solar Energy Lease Capital Projects Fund	Solid Waste Disposal Enterprise Fund	2,807	Debt service
Solar Energy Lease Capital Projects Fund	Drainage Operations Enterprise Fund	14,207	Debt service
Solar Energy Lease Capital Projects Fund	Airport Enterprise Fund	15,051	Debt service
Solar Energy Lease Capital Projects Fund	Internal Service Funds	61,631	Debt service
	Subtotal	538,183	

Note 4 – Interfund Receivables, Payables, and Transfers (Continued)

B. Transfers (Continued)

Transfers In	Transfers Out	Amount	Purpose
General Fund	Intermodal Facility Special Revenue Fund	244	Fund insurance reserve
General Fund	Parking District Operations Special Revenue Fund	305	Fund insurance reserve
General Fund	Water Enterprise Fund	41,635	Fund insurance reserve
General Fund	Sewer Enterprise Fund	44,965	Fund insurance reserve
General Fund	Solid Waste Disposal Enterprise Fund	15,290	Fund insurance reserve
General Fund	Drainage Operations Enterprise Fund	8,244	Fund insurance reserve
General Fund	Local Transit Enterprise Fund	4,522	Fund insurance reserve
General Fund	Airport Enterprise Fund	3,407	Fund insurance reserve
General Fund	Internal Service Funds	32,872	Fund insurance reserve
	Subtotal	151,484	
Sewer EnterpriseFund	General Development Impact Fee Special Revenue Fund	250,000	Debt service
Solid Waste Enterprise Fund	Internal Service Funds	50,000	Capital projects
Golf Course Enterprise Fund	General Fund	298,804	Capital projects
	Total	$ 5,702,559	

C. Long-Term Advances

At June 30, 2021, the balances of long-term advances were as follows:

Advances To	Advances From	Amount
General Fund	Golf Course Enterprise Fund	$ 61,201

General Fund Advance to the Golf Course Fund

On January 1, 2014, the General Fund entered into loan agreement with 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, 2021, the outstanding balance of the agreement was $61,201.

Note 4 – Interfund Receivables, Payables, and Transfers (Continued)

C. Long-Term Advances (Continued)

The annual requirements to amortize the loan are as follows:

Year Ending June 30,	Principal	Interest	Total
2022	$ 24,480	$ -	$ 24,480
2023	24,480	-	24,480
2024	12,241	-	12,241
Total	$ 61,201	$ -	$ 61,201

Note 5 – Due from Fiduciary Funds

Due from fiduciary funds as of June 30, 2021, was as follows:

Receivable Fund	Payable Fund	Amount	Purpose
General Fund	Purpose Trust Fund	$ 410,411	Reimbursement
	Total	$ 410,411	

Note 6 – Capital Assets

A. Governmental Activities

The summary of changes in governmental activities capital assets for the year ended June 30, 2021, is as follows:

	Balance July 1, 2020	Additions	Deletions	Transfers	Balance June 30, 2021
Capital assets, not being depreciated					
Land	$ 12,399,951	$ 275,000	$ (470,000)	205,000	$ 12,409,951
Construction in progress	16,590,872	18,185,062	-	(5,557,910)	29,218,024
Total capital assets, not being depreciated	28,990,823	18,460,062	(470,000)	(5,352,910)	41,627,975
Capital assets, being depreciated					
Building and improvements	24,965,790	-	-	-	24,965,790
Infrastructure	300,782,173	1,365,814	(9,735)	5,105,910	307,244,162
Equipment	17,135,262	654,500	(1,637,154)	247,000	16,399,608
Total capital assets, being depreciated	342,883,225	2,020,314	(1,646,889)	5,352,910	348,609,560
Accumulated depreciation:					
Building and improvements	(8,948,457)	(563,800)	-	-	(9,512,257)
Infrastructure	(167,703,380)	(7,142,635)	9,735	-	(174,836,280)
Equipment	(9,527,188)	(1,016,657)	1,629,356	-	(8,914,489)
Total accumulated depreciation	(186,179,025)	(8,723,092)	1,639,091	-	(193,263,026)
Total capital assets, being depreciated, net	156,704,200	(6,702,778)	(7,798)	5,352,910	155,346,534
Total capital assets, net	$ 185,695,023	$ 11,757,284	$ (477,798)	$ -	$ 196,974,509

Note 6 – Capital Assets (Continued)

A. Governmental Activities (Continued)

Depreciation and amortization expense were charged to the functions/programs of the governmental activities as follows:

General government	$ 6,052,041
Public protection	360,802
Social services	11,981
Public ways and facilities	992,944
Community development	8,667
Culture and recreation	707,562
Internal service funds	589,095
Total depreciation expenses	$ 8,723,092

B. Business-Type Activities

The summary of changes in business-type activities capital assets for the year ended June 30, 2021, is as follows:

	Balance July 1, 2020	Additions	Deletions	Transfers	Balance June 30, 2021
Capital assets, not being depreciated					
Land	$ 9,347,017	$ -	$ -	$ -	$ 9,347,017
Construction in progress	1,426,412	2,185,632	-	(2,000,000)	1,612,044
Total capital assets, not being depreciated	10,773,429	2,185,632	-	(2,000,000)	10,959,061
Capital assets, being depreciated					
Building and improvements	67,924,082	-	-	2,000,000	69,924,082
Infrastructure	100,160,267	1,147,411	-	-	101,307,678
Equipment	5,998,392	473,132	(799,490)	-	5,672,034
Total capital assets, being depreciated	174,082,741	1,620,543	(799,490)	2,000,000	176,903,794
Accumulated depreciation:					
Building and improvements	(34,231,288)	(2,065,425)	-	-	(36,296,713)
Infrastructure	(40,123,306)	(2,013,304)	-	-	(42,136,610)
Equipment	(3,589,962)	(346,567)	799,490	-	(3,137,039)
Total accumulated depreciation	(77,944,556)	(4,425,296)	799,490	-	(81,570,362)
Total capital assets, being depreciated, net	96,138,185	(2,804,753)	-	2,000,000	95,333,432
Total capital assets, net	$ 106,911,614	$ (619,121)	$ -	$ -	$ 106,292,493

Depreciation expense was charged to the functions/programs of the business-type activities as follows:

Water	$ 884,171
Sewer	2,471,765
Drainage operations	344,997
Local transit	424,873
Airport	299,490
Total depreciation expenses	$ 4,425,296

Note 6 – Capital Assets (Continued)

C. Fiduciary Fund Financial Statements

The summary of changes in capital assets for fiduciary funds for the year ended June 30, 2021, is as follows:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Capital assets, not being depreciated				
Land	$ 14,786	$ 1,916	$ -	$ 16,702
Total capital assets, not being depreciated	14,786	1,916	-	16,702
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	(730,052)	(65,849)	-	(795,901)
Total accumulated depreciation	(730,052)	(65,849)	-	(795,901)
Total capital assets, being depreciated, net	1,629,073	(65,849)	-	1,563,224
Total capital assets, net	$ 1,643,859	$ (63,933)	$ -	$ 1,579,926

Depreciation expense for fiduciary fund financial statements for the year ended June 30, 2021 was $65,849.

Note 7 – 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, 2021, is as follows:

	Balance July 1, 2020	Debt Issued	Debt Retired	Balance June 30, 2021	Classification: Due within One Year	Classification: Due in More Than One Year
Governmental Activities:						
Direct borrowings:						
Capital leases:						
ERP System and Fire Truck	$ 163,500	$ -	$ (163,500)	$ -	$ -	$ -
Solar Energy Lease Purchase	19,432,000	-	-	19,432,000	788,000	18,644,000
Total capital leases	19,595,500	-	(163,500)	19,432,000	788,000	18,644,000
Loans payable:						
Police Facility Commercial Loan	633,600	-	(108,200)	525,400	111,200	414,200
Total loans payable	633,600	-	(108,200)	525,400	111,200	414,200
Public borrowings:						
Lease revenue bonds:						
Series 2019, New Fire Station	3,880,000	-	(130,000)	3,750,000	135,000	3,615,000
plus: bond premium	615,005	-	(33,155)	581,850	-	581,850
Total lease revenue bonds	4,495,005	-	(163,155)	4,331,850	135,000	4,196,850
Total	$ 24,724,105	$ -	$ (434,855)	$ 24,289,250	$ 1,034,200	$ 23,255,050

Note 7 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

ERP System and Fire Truck (Direct Borrowing)

In August 2015, the City entered into a five-year equipment lease-purchase agreement for the purchase of Enterprise Resource Planning (ERP) system to be installed at the City Hall and a fire truck with Holman Capital Corporation. Holman Capital Corporation deposited $1,540,065 into the Escrow Fund, which the Community Business Bank is the escrow agent, for the acquisition of the equipment and for the payment of issuance costs. The related equipment will become the property of the City when all terms of the lease agreements are met. The purchase price of the equipment was $1,540,065 and is payable over a period of five years. Semi-monthly payments on the agreement are $165,715. The effective interest rate on the contract is 2.71%. The capital lease was paid off in August 2020. At June 30, 2021, the outstanding balance of the capital lease was paid in full.

2019 Solar Energy Lease Purchase (Direct Borrowing)

On December 30, 2019, the City entered into an equipment lease/purchase agreement in a direct placement transaction with Bank of America for an energy improvement and upgrade project (2019 Solar Equipment Lease) 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 capital lease transaction closed on December 30, 2019. The interest was capitalized for the first two years, with interest only payments beginning June 1, 2020 through June 1, 2021 and principal and interest due in semi-annual payments, payable June 1st and December 1st thereafter, with an interest rate of 2.77%. At June 30, 2021, the outstanding balance of the capital lease was $19,432,000.

The annual debt service requirements at June 30, 2021 are as follows:

Year Ending June 30,	Principal	Interest	Total
2022	$ 788,000	$ 527,352	$ 1,315,352
2023	810,000	505,220	1,315,220
2024	833,000	482,465	1,315,465
2025	856,000	459,072	1,315,072
2026	880,000	435,028	1,315,028
2027-2031	4,786,000	1,790,114	6,576,114
2032-2036	5,499,000	1,078,929	6,577,929
2037-2039	4,980,000	280,655	5,260,655
Total	$ 19,432,000	$ 5,558,835	$ 24,990,835

The City entered into capital lease-purchase agreements whereby the lessor acquired certain capital assets and leased them to the City with the option to purchase. Unspent capital lease 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 capital lease proceeds	$ 6,262,355
Construction in progress	14,030,233
Total	$ 20,292,588

Note 7 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

2019 Refunding of the Police Facility (Police Facility Commercial Loan) (Private Borrowing)

In December 2005, the City entered into a capital lease agreement with La Salle Bank (and subsequently sold to Capital One Public Funding, LLC) to lease a portion of the construction cost for the police facility. The entire purchase price of the police station was $5,200,000. The leased portion of the police station was $1,500,000 and was payable over a period of twenty years.

On January 1, 2018, the capital lease was refunded and the Financing Authority paid the City an advance rental for the use and right to the possession of the Police and Golf Course facilities for a total of $2,553,000. The lease was then assigned to Zions Bank/California Bank & Trust on the same day and named the Police Facility Commercial Loan. The bonds are due in annual installments of $50,900 to $61,600 beginning May 2018 with interest rate fixed 2.760% per annum payable semi-annually. Total principal and interest remaining on the agreement is payable through 2026. At June 30, 2021, the outstanding balance was $525,400.

The annual debt service requirements at June 30, 2021 are as follows:

Year Ending June 30,	Principal	Interest	Total
2022	$ 111,200	$ 13,739	$ 124,939
2023	114,400	10,648	125,048
2024	117,400	7,471	124,871
2025	120,800	4,206	125,006
2026	61,600	850	62,450
Total	$ 525,400	$ 36,914	$ 562,314

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, 2021 the outstanding balance was $3,750,000.

The annual debt service requirements at June 30, 2021 are as follows:

Year Ending June 30,	Principal	Interest	Total
2022	$ 135,000	$ 168,000	$ 303,000
2023	145,000	162,600	307,600
2024	150,000	155,350	305,350
2025	155,000	147,850	302,850
2026	165,000	140,100	305,100
2027-2031	955,000	568,250	1,523,250
2032-2036	1,200,000	321,600	1,521,600
2037-2039	845,000	68,600	913,600
Total	$ 3,750,000	$ 1,732,350	$ 5,482,350

Note 7 – 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, 2021, is as follows:

	Balance July 1, 2020	Debt Issued	Debt Retired	Balance June 30, 2021	Classification: Due within One Year	Classification: Due in More Than One Year
Business-Type Activities:						
Direct borrowings:						
Loans payable:						
CIEDB loan	$ 6,697,283	$ -	$ (6,697,283)	$ -	$ -	$ -
BBVA loan	-	6,472,000		6,472,000	372,000	6,100,000
Airport Hanger loan	53,120	-	-	53,120	25,939	27,181
Golf Course commercial loan	1,080,700	-	(296,600)	784,100	306,200	477,900
Total loans payable	7,831,103	6,472,000	(6,993,883)	7,309,220	704,139	6,605,081
Public borrowings:						
Bonds payable:						
Water and Wastewater Refunding Revenue Bonds, Series 2015	25,680,000	-	(1,200,000)	24,480,000	1,250,000	23,230,000
2020 Water Revenue Refunding Bonds	8,642,823	-	(409,781)	8,233,042	418,148	7,814,894
Total bonds payable	34,322,823	-	(1,609,781)	32,713,042	1,668,148	31,044,894
Total	$ 42,153,926	$ 6,472,000	$ (8,603,664)	$ 40,022,262	$ 2,372,287	$ 37,649,975

California Infrastructure and Economic Development Bank (Private Borrowing)

Loan payable to California Infrastructure and Economic Development Bank (CIEDB) for the regional wastewater treatment plant upgrade and expansion project; semi-annual installments of $383,084 to $525,788, including interest at 3.01% per annum. The CIEDB Loan was refinanced in January 2021 with a taxable loan from BBVA. At June 30, 2021, the outstanding balance of the California Infrastructure and Economic Development Bank loan was paid in full.

BBVA Compass Loan (Taxable) (Refinance CIEDB Loan)

In January 2021, the City refinanced the CIEDB Loan for the purpose of saving on annual debt service costs. The loan, in the amount of $6,472,000, is for 15 years with an effective interest rate of 2.41%. The loan is a taxable loan. Annual installment payments range from $502,989 to $522,626. The average fiscal year savings is $24,655, with a total savings of $369,829. On June 30, 2021 the outstanding balance was $6,472,000.

The annual debt service requirements on June 30, 2021 are as follows:

Year Ending June 30,	Principal	Interest	Total
2022	$ 372,000	$ 150,626	$ 522,626
2023	379,000	142,443	521,443
2024	387,000	133,213	520,213
2025	395,000	123,789	518,789
2026	404,000	114,162	518,162
2027-2031	2,150,000	419,099	2,569,099
2022-2036	2,385,000	146,106	2,531,106
Total	$ 6,472,000	$ 1,229,438	$ 7,701,438

Note 7 – Long-Term Liabilities (Continued)

B. Business-Type Activities (Continued)

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, 2021, the total principal and interest remaining on the Department of Transportation, Division of Aeronautics loan was $56,960.

The annual debt service requirements at June 30, 2021 are as follows:

Year Ending June 30,	Principal	Interest	Total
2022	$ 25,939	$ 2,541	$ 28,480
2023	27,181	1,300	28,481
Total	$ 53,120	$ 3,841	$ 56,961

2018 Refunding of the 1993 Variable Rate Demand Bonds (Golf Course Commercial Loan) (Private Placement)

In May 1993, the Financing Authority issued Variable Rate Demand Bonds in the aggregate principal of $5,280,000. The proceeds were used to redeem $4,835,000 of its December 8, 1989 Lease Revenue Bonds, Series A, and $262,450 for additional Golf Course construction.

On January 1, 2018, the Bonds were refunded and the Financing Authority paid the City an advance rental for the use and right to the possession of the Golf Course and Police facilities for a total of $2,553,000. The lease was then assigned to Zions Bank/California Bank & Trust on the same day and named the Golf Course Commercial Loan. The loan is due in annual installments of $138,100 ($10,600 first year) to $161,800 beginning May 2018 with interest rate fixed 3.190% per annum payable semi-annually. Total principal and interest remaining on the agreement is $822,015, payable through 2024. At June 30, 2021, the outstanding balance was $784,100.

The annual debt service requirements at June 30, 2021 are as follows:

Year Ending June 30,	Principal	Interest	Total
2022	$ 306,200	$ 22,590	$ 328,790
2023	316,100	12,744	328,844
2024	161,800	2,581	164,381
Total	$ 784,100	$ 37,915	$ 822,015

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, 2021, the outstanding balance of the Water and Wastewater Revenue Bonds was $24,480,000.

Note 7 – Long-Term Liabilities (Continued)

B. Business-Type Activities (Continued)

Water and Wastewater Refunding Revenue Bonds, Series 2015 (Public Offering) (Continued)

The Financing Authority has pledged a portion of future water and wastewater revenue to repay the 2015 Water and Wastewater Revenue Bonds. For the year ended June 30, 2021, total principal and interest paid was $2,150,160, and net revenues were $11,537,418. Total principal and interest remaining on the agreement is $32,337,690 payable through 2036.

The annual debt service requirements at June 30, 2021 are as follows:

Year Ending June 30,	Principal	Interest	Total
2022	$ 1,250,000	$ 905,760	$ 2,155,760
2023	1,295,000	859,510	2,154,510
2024	1,340,000	811,595	2,151,595
2025	1,395,000	762,015	2,157,015
2026	1,450,000	710,400	2,160,400
2027-2031	8,070,000	2,707,845	10,777,845
2032-2036	9,680,000	1,100,565	10,780,565
Total	$ 24,480,000	$ 7,857,690	$ 32,337,690

Water Refunding Revenue Bonds, Series 2019 (Public Offering)

Water Refunding Bonds, Series 2019 were issued by the Financing Authority in December 2019 for $9,016,903. The City used the proceeds to refund the outstanding principal of the Water Revenue Bonds, Series 2010 in the amount of $9,530,000. The bonds are due semi-annual installments of $204,890 to $312,774 with interest rate fixed at 2.64% per annum payable semi-annually. Total principal and interest remaining on the bonds is payable through 2037. At June 30, 2021 the outstanding principal and interest balance was $10,144,042. 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, 2021, total principal and interest paid was $635,247, and net revenues were $6,697,361.

The annual debt service requirements at June 30, 2021 are as follows:

Year Ending June 30,	Principal	Interest	Total
2022	$ 418,148	$ 214,592	$ 632,740
2023	435,546	203,439	638,985
2024	447,120	191,864	638,984
2025	457,908	179,989	637,897
2026	467,850	167,834	635,684
2027-2031	2,519,015	646,632	3,165,647
2032-2036	2,861,907	294,264	3,156,171
2037	625,548	12,386	637,934
Total	$ 8,233,042	$ 1,911,000	$ 10,144,042

Note 7 – Long-Term Liabilities (Continued)

C. Fiduciary Fund Financial Statements

A summary of changes in the long-term liabilities of the fiduciary fund financial statements for the year ended June 30, 2021, is as follows:

	Balance July 1, 2020	Debt Issued	Debt Retired	Balance June 30, 2021	Classification: Due within One Year	Classification: Due in More Than One Year
Fiduciary Activities:						
Public borrowings:						
Tax allocation bonds:						
Series 2018A	$ 30,855,000	$ -	$ (670,000)	$ 30,185,000	$ 710,000	$ 29,475,000
Series 2018B	3,440,000	-	(655,000)	2,785,000	680,000	2,105,000
Add: unamortized bond premiums	4,125,753	-	(232,783)	3,892,970	-	3,892,970
Total tax allocation bonds	38,420,753	-	(1,557,783)	36,862,970	1,390,000	35,472,970
Total	$ 38,420,753	$ -	$ (1,557,783)	$ 36,862,970	$ 1,390,000	$ 35,472,970

Tax Allocation Refunding Bonds, Series 2018A and 2018B (Public Offering)

On July 17, 2018, the Successor Agency to the Former Madera Redevelopment Agency issued $31,445,000 of Tax Allocation Refunding Bonds, Series 2018A and $4,065,000 of Tax Allocation Refunding Bonds, Series 2018B (collectively the "2018 TARBs") to (a) refund four outstanding series of bonds payable (the 1998 Tax Allocation Redevelopment Project Bonds, the 2003 Tax Allocation Refunding and Redevelopment Project Bonds, the Madera Redevelopment Agency Subordinate Tax Allocation Bonds, Series 2008A, and the Madera Redevelopment Agency Housing Set-Aside Subordinate Tax Allocation Bonds, Series 2008B) from tax increment revenue generated in the Madera Redevelopment Project Area (the "Project Area"), (b) fund a reserve account, and (c) pay the costs of issuance of the bonds. The 2018 TARBs are payable from and secured by a pledge of tax revenues to be derived from the Project Area.

The 2018 TARBs consist of serial bonds maturing from 2019 through 2038 in annual installments of $390,000 to $2,405,000. Interest is due and payable semi-annually on March 1 and September 1 of each year at rates ranging from 3.0% to 5.0% commencing March 1, 2019. Annual principal on the bonds is due on September 1 of each year. The bonds are subject to federal arbitrage requirements. The aggregate debt service payments of the new debt are $11,314,301 less than the old debt. The issuance of the new debt and refunding of the old debt resulted in an economic gain (the difference between the net present value of the old debt and new debt service payments) of approximately $8,659,587.

A reserve account is required to be maintained in the amount of the lesser of (i) 10% of the original aggregate principal amount of the 2018 TARBs, or (ii) 125% of the average annual debt service with respect to the 2018 TARBs, or (iii) the maximum annual debt service with respect to the 2018 TARBs. As of June 30, 2021, 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, 2021 is $47,309,758.

Note 7 – Long-Term Liabilities (Continued)

C. Fiduciary Fund Financial Statements (Continued)

Tax Allocation Refunding Bonds, Series 2018A and 2018B (Public Offering) (Continued)

The annual debt service requirements for the 2018 TARBs outstanding at June 30, 2021 are as follows:

Tax Allocation Refunding Bonds, Series 2018A

Year Ending June 30,	Principal	Interest	Total
2022	$ 710,000	$ 1,380,025	$ 2,090,025
2023	770,000	1,343,025	2,113,025
2024	1,005,000	1,298,650	2,303,650
2025	1,045,000	1,247,370	2,292,370
2026	1,230,000	1,190,525	2,420,525
2027-2031	9,130,000	4,812,400	13,942,400
2032-2036	11,195,000	2,585,090	13,780,090
2037-2039	5,100,000	269,687	5,369,687
Total	$ 30,185,000	$ 14,126,772	$ 44,311,772

Tax Allocation Refunding Bonds, Series 2018B

Year Ending June 30,	Principal	Interest	Total
2022	$ 680,000	$ 81,485	$ 761,485
2023	670,000	60,191	730,191
2024	510,000	40,895	550,895
2025	525,000	23,296	548,296
2026	400,000	7,120	407,120
Total	$ 2,785,000	$ 212,987	$ 2,997,987

Aggregate Total

Year Ending June 30,	Principal	Interest	Total
2022	$ 1,390,000	$ 1,461,510	$ 2,851,510
2023	1,440,000	1,403,216	2,843,216
2024	1,515,000	1,339,545	2,854,545
2025	1,570,000	1,270,666	2,840,666
2026	1,630,000	1,197,645	2,827,645
2027-2031	9,130,000	4,812,400	13,942,400
2032-2036	11,195,000	2,585,090	13,780,090
2037-2039	5,100,000	269,687	5,369,687
Total	$ 32,970,000	$ 14,339,759	$ 47,309,759

Note 8 – 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 agent and is in no way liable for the special assessment debt and, accordingly, the debt is not recorded in these financial statements.

On January 1, 2018, the City of Madera, on behalf of the City of Madera Community Facilities District No. 2006-1, issued the City of Madera Community Facilities District No. 2006-1 Special Tax Refunding Bonds Series 2018 to refund the CFD 2006-1 Series Special Tax Bond for the purpose of creating annual debt savings. Total debt service payments were reduced by $67,278. The amount of principal outstanding as of June 30, 2021 is $2,241,106 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 agency 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, 2021 are as follows:

	Original Amount	Outstanding Balance June 30, 2021
CFD 2006-1, Series Special Tax Bonds Refunding Bonds Series 2019	$ 2,452,228	$ 2,241,106
Total	$ 2,452,228	$ 2,241,106

Note 9 – Compensated Absences

A. Governmental Activities

A summary of changes in the compensated absences balances for the governmental activities for the year ended June 30, 2021 is as follows:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Classification: Due within One Year	Classification: Due in More Than One Year
Compensated absences	$ 1,812,503	$ 1,132,594	$ (1,144,111)	$ 1,800,986	$ 182,655	$ 1,618,331
Total	$ 1,812,503	$ 1,132,594	$ (1,144,111)	$ 1,800,986	$ 182,655	$ 1,618,331

Compensated absences in the governmental activities are obligations of the following funds:

Governmental Funds	$ 1,612,491
Fleet Maintenance	37,956
Facilities Maintenance	99,903
Technology	50,636
Total	$ 1,800,986

Note 9 – 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, 2021 is as follows:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Classification: Due within One Year	Classification: Due in More Than One Year
Compensated absences	$ 377,157	$ 249,972	$ (224,092)	$ 403,037	$ 224,083	$ 178,954
Total	$ 377,157	$ 249,972	$ (224,092)	$ 403,037	$ 224,083	$ 178,954

Compensated absences in the business-type activities are obligations of the following funds:

Water Fund	$ 166,344
Sewer Fund	136,637
Solid Waste Fund	43,876
Drainage Operations Fund	20,617
Local Transit Fund	27,366
Airport Fund	8,197
Total	$ 403,037

Note 10 – Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City obtains insurance coverage.

The City is a member of the Central San Joaquin Valley Risk Management Authority (CSJVRMA), a public entity risk pool for workers' compensation and general liability insurance. The CSJVRMA is a consortium of fifty-five cities located in California's San Joaquin Valley. It was established under the provisions of California Government Code Section 6500 et. seq. CSJVRMA is governed by a Board of Directors, consisting of one member appointed by each member city. The day-to-day business operations are handled by a management group employed by CSJVRMA. The relationship between the City and CSJVRMA is such that the CSJVRMA is not considered a component unit of the City for financial reporting purposes.

General Liability Insurance coverage is addressed via retention maintained by the City and participation in CSJVRMA. The City maintains a self-insured retention level of $100,000 and participates in the CSJVRMA risk pool for coverage up to $1,000,000. CSJVRMA participates in an excess pool, which provides coverage from $1,000,000 to $29,000,000.

Workers' Compensation coverage is also addressed via a retention maintained by the City and participation in CSJVRMA. The City maintains a self-insured retention level of $100,000 and participates in the CSJVRMA risk pool for additional coverage up to $250,000. CSJVRMA also participates in an excess pool which provides workers' compensation coverage from $250,000 to $500,000 and purchases excess insurance of approximately $500,000 to the statutory limit.

Note 10 – Risk Management (Continued)

Public entity risk pools are formally organized and separated entities established under the Joint Exercise of Powers Act of the State of California. As separate legal entities, those entities exercise full powers and authorities within the scope of the related Joint Powers Agreements including the preparation of annual budgets, accountability for all funds, the power to make and execute contracts and the right to sue and be sued. Each risk pool is governed by a board consisting of representatives from member municipalities. Each board controls the operations of the respective risk pool, including selection of management and approval of operating budgets, independent of any influences by member municipalities beyond their representation of that board. Obligations and liabilities of these risk pools are not the City's responsibility.

CSJVRMA is currently operating as a common risk management and insurance program for 54 member cities. The program's general objectives are to formulate, develop, and administer, on the behalf of the member cities, a program of insurance, to obtain lower cost for that coverage, and to develop a comprehensive loss control program. A member may withdraw from CSJVRMA only by giving six-month notice. Cities applying for membership in CSJVRMA may do so on approval of a two-thirds vote of the board of CSJVRMA.

The latest financial information of the CSJVRMA for fiscal year ended June 30, 2021, is as follows:

Total Assets	$ 150,621,596
Total Liabilities	$ 129,774,819
Net Position	$ 20,846,777
Operating Revenues	$ 55,391,674
Operating Expenses	$ 54,084,619
Nonoperating Revenues (Expenses)	$ (224,620)
Change in Net Position	$ 1,082,435

Note 11 – Pension Plans

A. Summary

	Governmental Activities	Business-Type Activities	Total
Deferred outflows of resources:			
Pension contribution made after measurement date:			
CalPERS Miscellaneous	$ 1,894,800	1,389,269	$ 3,284,069
CalPERS Safety	2,879,830	-	2,879,830
Total pension contribution made after measurement date	4,774,630	1,389,269	6,163,899
Projected earnings on pension plan investments in excess of actual earnings:			
CalPERS Miscellaneous	724,968	531,546	1,256,514
CalPERS Safety	1,644,262	-	1,644,262
Total projected earnings on pension plan investments in excess of actual earnings	2,369,230	531,546	2,900,776
Difference between expected and actual experience:			
CalPERS Miscellaneous	107,354	78,712	186,066
CalPERS Safety	1,293,064	-	1,293,064
Total difference between expected and actual experience	1,400,418	78,712	1,479,130
Employer contributions in excess of proportionate share of contribution:			
CalPERS Safety	17,800	-	17,800
Total employer contributions in excess of proportionate share of contribution	17,800	-	17,800
Total deferred outflows of resources			
CalPERS Miscellaneous	2,727,122	1,999,527	4,726,649
CalPERS Safety	5,834,956	-	5,834,956
Total deferred outflows of resources	$ 8,562,078	$ 1,999,527	$ 10,561,605
Net pension liability:			
CalPERS Miscellaneous	$ 21,694,241	$ 8,583,714	$ 30,277,955
CalPERS Safety	21,203,994	-	21,203,994
Total net pension liability	$ 42,898,235	$ 8,583,714	$ 51,481,949

Note 11 – Pension Plans (Continued)

A. Summary (Continued)

	Governmental Activities	Business-Type Activities	Total
Deferred inflows of resources:			
Actual earnings on pension plan investments in excess of projected earnings:			
CalPERS Miscellaneous	$ 241,791	$ 506,888	$ 748,679
CalPERS Safety	-	-	-
Total actual earnings on pension plan investments in excess of projected earnings	241,791	506,888	748,679
Adjustment due to difference in proportions			
CalPERS Safety	30,244	-	30,244
Total adjustment due to difference in proportions	30,244	-	30,244
Changes of assumptions			
CalPERS Miscellaneous	34,841	73,041	107,882
CalPERS Safety	70,631	-	70,631
Total difference between expected and actual experience	105,472	73,041	178,513
Total deferred inflows of resources			
CalPERS Miscellaneous	276,632	579,929	856,561
CalPERS Safety	100,875	-	100,875
Total deferred inflows of resources	$ 377,507	$ 579,929	$ 957,436
Pension expenses:			
CalPERS Miscellaneous	$ 2,889,708	$ 1,143,364	$ 4,033,072
CalPERS Safety	3,817,610	-	3,817,610
Total net pension expenses	$ 6,707,318	$ 1,143,364	$ 7,850,682

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.

Note 11 – Pension Plans (Continued)

B. City Miscellaneous Plan (Continued)

Employees Covered

At June 30, 2020, the measurement date, the following employees were covered by the benefit terms for the Plan:

Active employees	166
Transferred and terminated employees	258
Retired employees and beneficiaries	255
Total	679

Benefits Provided

CalPERS provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Classic CalPERS member becomes eligible for service retirement upon attainment of age 55 with at least 5 years of credited service. PEPRA miscellaneous members become eligible for service retirement upon attainment of age 62 with at least 5 years of service. The service retirement benefit is a monthly allowance equal to the product of the benefit factor, years of service, and final compensation. The final compensation is the monthly average of the member's highest 36 full-time equivalent monthly pay.

Following are the benefit provisions for each plan:

	City Miscellaneous Plan		
Hire Date	Prior to January 1, 2011	January 1, 2011 thru January 1, 2013	On or After January 1, 2013
Benefit formula	2.5% @ 55	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50 - 55	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	2.000% to 2.500%	1.092% to 2.418%	1.000% to 2.500%
Required employee contribution rates	8.00%	7.000%	6.250%
Required employer contribution rates	10.462%	10.462%	10.462%
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 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, 2021, the employer contributions made for the Miscellaneous Plan was $3,284,069.

Note 11 – Pension Plans (Continued)

B. City Miscellaneous Plan (Continued)

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, 2020, using an annual actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown on the following page.

Actuarial Assumptions

The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.63%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.25%
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds. The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2018 valuation were based on the results of December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experiences Study can be found on the CalPERS website.

Discount Rate

In determining the long-term expected rate of return, CalPERS took into account, both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

Note 11 – Pension Plans (Continued)

B. City Miscellaneous Plan (Continued)

Discount Rate (Continued)

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 [1]	Real Return Years 11 + [2]
Global equity	50.00%	4.80%	5.98%
Global fixed income	28.00%	1.00%	2.62%
Inflation sensitive assets	0.00%	0.77%	1.81%
Private equity	8.00%	6.30%	7.23%
Real assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
	100.00%		

[1] An expected inflation of 2.00% was used for this period.

[2] An expected inflation of 2.92% was used for this period.

The discount rate used to measure the total pension liability was 7.15% for the plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15% is applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from the CalPERS website under the GASB 68 Section.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's net pension liability, calculated using the discount rate, as well as what the City's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	Plan's Aggregate Net Pension Liability/(Asset)		
	Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
Miscellaneous Plan - 53	$ 42,527,637	$ 30,277,955	$ 20,140,746

Note 11 – Pension Plans (Continued)

B. City Miscellaneous Plan (Continued)

Changes in the Net Pension Liability

The following table shows the changes in net pension liability recognized over the measurement period:

	Miscellaneous Plan		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at June 30, 2019 (Valuation Date)	$ 93,029,985	$ 63,607,135	$ 29,422,850
Changes in the year:			
Service cost	1,719,344	-	1,719,344
Interest on the total pension liabilities	6,484,056	-	6,484,056
Changes in assumptions	-	-	-
Differences between expected and actual experience	(758,426)	-	(758,426)
Benefit payments, including refunds of members contributions	(4,890,282)	(4,890,282)	-
Contributions - employer	-	2,776,816	(2,776,816)
Contributions - employee	-	736,497	(736,497)
Net investment income	-	3,166,226	(3,166,226)
Administrative expenses	-	(89,670)	89,670
Net changes	2,554,692	1,699,587	855,105
Balance at June 30, 2019 (Measurement Date)	$ 95,584,677	$ 65,306,722	$ 30,277,955

Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2021, the City recognized pension expense in the amount of $4,033,072 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 2019-20 measurement period is 3.0 years, which was obtained by dividing the total service years of 1,984 (the sum of remaining service lifetimes of the active employees) by 665 (the total number of participants: active, inactive, and retired).

Note 11 – Pension Plans (Continued)

B. City Miscellaneous Plan (Continued)

Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

At June 30, 2021 the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Miscellaneous Plan	
	Deferred outflows of Resources	Deferred inflows of Resources
Pension contributions made subsequent to measurement date	$ 3,284,069	$ -
Difference between projected and actual earning on pension plan investments	1,256,514	(748,679)
Changes in assumptions	-	(107,882)
Differences between expected and actual experience	691,683	(505,617)
Total	$ 5,232,266	$ (1,362,178)

For the City Miscellaneous Plan, $2,778,718 was reported as deferred outflows of resources related to pensions resulting from City's contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2022	$ (8,690)
2023	(367)
2024	330,717
2025	264,359
2026	-
Thereafter	-
	$ 586,019

Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Note 11 – Pension Plans (Continued)

C. City Safety 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, 2020, the measurement date, the following employees were covered by the benefit terms the Plan:

Active employees	68
Transferred and terminated employees	44
Retired employees and beneficiaries	116
Total	228

Benefits Provided

CalPERS provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Classic and PEPRA Safety CalPERS member becomes eligible for service retirement upon attainment of age 55 with at least 5 years of credited service. PEPRA miscellaneous members become eligible for service retirement upon attainment of age 62 with at least 5 years of service. The service retirement benefit is a monthly allowance equal to the product of the benefit factor, years of service, and final compensation. The final compensation is the monthly average of the member's highest 36 full-time equivalent monthly pay.

Following are the benefit provisions for each plan:

	Safety		
Hire Date	Prior to January 1, 2011	January 1, 2011 thru January 1, 2013	On or After January 1, 2013
Benefit formula	3% @ 50	3% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50	50 - 55	50 - 57
Monthly benefits, as a % of eligible compensation	3.000%	2.400% to 3.000%	2.000% to 2.700%
Required employee contribution rates	9.00%	9.000%	11.500%
Required employer contribution rates	23.674%	20.585%	13.044%
Final Annual Compensation	1 year	1 year	1 year

Note 11 – Pension Plans (Continued)

C. City Safety 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 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, 2021, employer contributions made for the Safety Cost-sharing Plan was $2,879,830.

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, 2020, 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, 2019 rolled forward to June 30, 2020 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, 2021, 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: 6/30/19 (Valuation date)	$ 67,860,669	$ 48,056,036	19,804,633
Balance at: 6/30/20 (Measurement date)	69,747,849	48,543,855	21,203,994
Net Changes during 2019-2020	1,887,180	487,819	1,399,361

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, 2019). 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, 2020). 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, 2020 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2019-20).

Note 11 – Pension Plans (Continued)

C. City Safety Plan (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

(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 City's proportionate share of the net pension liability for the Safety Plan as of June 30, 2019 and 2020 was as follows:

Proportion June 30, 2019	0.31725%
Proportion June 30, 2020	0.31827%
Change - Increase (Decrease)	0.00101%

For the year ended June 30, 2021, the City recognized pension expense in the amount of $3,817,610 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, 2019 is 3.8 years, which was obtained by dividing the total service years of 516,147 (the sum of remaining service lifetimes of the active employees) by 135,474 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

Note 11 – Pension Plans (Continued)

C. City Safety Plan (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred outflows of Resources	Deferred inflows of Resources
Pension contributions made subsequent to measurement date	$ 2,879,830	$ -
Difference between projected and actual earning on pension plan investments	460,852	-
Adjustment due to differences in proportions	-	(30,244)
Changes in assumptions	-	(70,631)
Difference between actual and expected experience	1,644,262	-
Difference between employer's actual contributions and proportionate share of contributions	17,800	-
Total	$ 5,002,744	$ (100,875)

For the City Safety Plan, $2,879,830 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, 2022.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/ (Inflows) of Resources
2022	$ 464,042
2023	782,733
2024	544,351
2025	230,913
2026	-
Thereafter	-
	$ 2,022,039

Note 11 – Pension Plans (Continued)

C. City Safety Plan (Continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ended June 30, 2020 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2019 total pension liability. Both the June 30, 2020 and the June 30, 2019 total pension liabilities were based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
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, 2019 valuation were based on the results of December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experiences Study can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15% is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

Note 11 – Pension Plans (Continued)

C. City Safety Plan (Continued)

Discount Rate (Continued)

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 [1]	Real Return Years 11 + [2]
Global equity	50.00%	4.80%	5.98%
Global fixed income	28.00%	1.00%	2.62%
Inflation sensitive assets	0.00%	0.77%	1.81%
Private equity	8.00%	6.30%	7.23%
Real assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
	100.00%		

[1] An expected inflation of 2.00% was used for this period.

[2] An expected inflation of 2.92% was used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability for the City Safety Plan, calculated using the discount rate for the City Safety Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

Plan's Aggregate Net Pension Liability/(Asset)		
Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
$ 30,676,010	$ 21,203,994	$ 13,431,308

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, 2021, the Successor Agency reported a payable of $0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2021.

Note 12 – Other Postemployment Benefits

A. Summary

	Governmental Activities	Business-Type Activities	Total
Deferred outflows of resources:			
Employer contributions made subsequent to the measurement date	$ 81,989	$ 10,673	$ 92,662
Difference between expected and actual experience	162,294	21,127	183,421
Changes in assumptions	324,586	42,252	366,838
Total deferred outflows of resources	$ 568,869	$ 74,052	$ 642,921
Total OPEB liability:			
Total OPEB liability	$ 3,320,208	$ 452,058	$ 3,772,266
Total OPEB liability	$ 3,320,208	$ 452,058	$ 3,772,266
Deferred inflows of Resources:			
Changes in assumptions	$ 137,764	$ 22,408	$ 160,172
Total deferred inflows of resources	$ 137,764	$ 22,408	$ 160,172
OPEB Expense	$ 280,497	$ 38,191	$ 318,688

B. General Information about OPEB

Plan Description

Employees of the Miscellaneous bargaining group and other non-represented employees, who retire from the City with ten years or more of contiguous City service, are eligible for a Post-Retirement Health Benefit for themselves and spouse or child or children. This benefit is finite in nature and provides for the cost of benefits for one year only. This cost is computed at the rate of the current health care premiums and the current dental premiums, in place at the time of retirement.

Eligibility

Employees become eligible to retire under PEMHCA and receive City-paid healthcare benefits upon attainment of age 50 and 5 years of covered PERS service, or by attaining qualifying disability retirement status. The City has selected the unequal contribution method, where it contributes a percent of the amount paid for actives to its eligible retirees. The percent increases each year until the City's contribution for retirees eventually equals that for similarly stated active employees. The City currently covers 100% of the cost of medical coverage for active employees and their dependents up to, but not exceeding, the dollar amount of the family premium for the lowest cost HMO.

Membership in the plan consisted of the following at June 30, 2020, the date of the latest actuarial valuation:

Active employees	239
Transferred and terminated employees	-
Retired employees and beneficiaries	15
Total	254

Note 12 – Other Postemployment Benefits (Continued)

B. General Information about OPEB (Continued)

Contributions

The obligation of the City to contribute to the plan is established and may be amended by the City Council. The City Council has established a policy of funding the actuarially determined contribution (ADC) on a pay as you go basis. For the fiscal year ended June 30, 2020, the City's average contribution rate was 2.41 % of covered-employee payroll. Employees are not required to contribute to the plan.

C. Total OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

Total OPEB Liability

The City's total OPEB liability was measured as of June 30, 2020. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. The total OPEB liability at June 30, 2021 was $3,772,266.

Actuarial Assumptions

The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Assumptions:	
Discount Rate	2.45%
Inflation	2.75%
Aggregate payroll increases	3.00%
Expected long-term investment rate of return	n/a
Mortality, Termination, and Disability	CalPERS 1997-2011 Experience Study
Mortality Improvement Scale	Modified projected fully generational with Scale MP-2014
Healthcare Trend Rate	4.50 percent for 2020-2023, 5.20 percent for 2024-2069, and 4.00 percent for 2070 and later years; Medicare ages: 4.00 percent for all years.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2019 through June 30, 2020.

Discount Rate

The discount rate used to measure the total OPEB liability was 2.45% percent. This discount rate is the mid-point, rounded to five basis points, of the range of 3-20 year municipal bond rate indices; S&P Municipal bond 20 Year High Grade Rate Index, Bond Buyer 20-Bond GO Index, and Fidelity GO AA 20 Year Bond Index.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2019 (Measurement Date)	$ 3,284,428
Changes Recognized for the Measurement Period:	
Service Cost	159,827
Interest on the total OPEB liability	104,757
Difference between expected and actual experience	156,277
Changes of assumptions	263,250
Benefit payments	(196,273)
Net Changes during July 1, 2019 to June 30, 2020	487,838
Balance at June 30, 2020 (Measurement Date)	$ 3,772,266

Note 12 – Other Postemployment Benefits (Continued)

C. Total OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)

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 (1.45 percent) or 1-percentage- point higher (3.45 percent) than the current discount rate:

Plan's Total OPEB Liability		
Discount Rate - 1% (1.45%)	Current Discount Rate (2.45%)	Discount Rate + 1% (3.45%)
$ 4,259,802	$ 3,772,266	$ 3,351,358

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%
$ 3,263,663	$ 3,772,266	$ 4,387,921

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2021, the City recognized OPEB expense of $318,688. At June 30, 2021, 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	$ 92,662	$ -
Difference between expected and actual experience	183,421	-
Changes of assumptions	366,838	(160,172)
Total	$ 642,921	$ (160,172)

The difference between projected OPEB plan investment earnings and actual earnings is amortized over a five year period. The remaining gains and losses are amortized over the expected average remaining service life. The expected average remaining service life is 9.8 years, which was determined as of June 30, 2020, the beginning of the measurement period, for employees covered by the OPEB plan benefit terms as of the valuation date.

Note 12 – Other Postemployment Benefits (Continued)

C. Total OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)

Amount reported as deferred outflows of resources related to OPEB will be recognized as future OPEB expense as follows:

Measurement Period Ended June 30	Deferred Outflows/ (Inflows) of Resources
2022	$ 54,104
2023	54,104
2024	54,104
2025	54,104
2026	54,104
Thereafter	119,567
	$ 390,087

Note 13 – 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. 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. 32, "Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans."

Note 14 – Service Concession Agreement

On October 7, 2009, the City entered into an operation and management lease agreement (Agreement) with the Sierra Golf Management, Inc. (SGM), under which SMG will operate and collect user fees from the Madera Municipal Golf Course for the five years with an additional five years extension of the Agreement. SGM will pay the City installment payment over the course of the Agreement; the present value of these installment payments is $130,000. SGM will also pay a "per round" rate that establishes an initial rate of $1.00 per round but increases in later years. SGM is required to operate and maintain the golf course in accordance with the Agreement. The City reports the golf course and related equipment as capital assets with a carrying amount of $2,028,861 at year-end, and reported a receivable and deferred inflow of resources in the amount of $16,670 at year-end pursuant to the service concession arrangement.

Note 15 – Other Required Disclosures

A. Deficit Fund Balances/Net Position

At June 30, 2021, the Governmental Activities Statement of Net Position had an unrestricted net position deficit of $(9,774,183).

At June 30, 2021, 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	$ 284,980	Federal grant reimbursement
Street Construction Fund	Special Revenue Fund	1,171,655	Local transportation fund reimbursement
RDA Successor Agency Private Purpose Trust Fund	Fiduciary Fund	29,667,136	Future property tax increment revenue

B. Expenditures Exceeding Appropriations

For the year ended June 30, 2021, expenditures exceeded appropriations in the following funds by function:

Fund	Function	Excess Expenditures over Appropriations
Landscape Assessment Special Revenue Fund	Public ways and facilities	$ 32,600
Intermodal Building Special Revenue Fund	General government	826
Economic Development Special Revenue Fund	Community development	8,410
Low and Moderate Income Housing Special Revenue Fund	Community development	703,105

Note 16 – Fund Balance Classification

The City classifies fund balances, as shown on the *Balance Sheet – Governmental Funds*, as follows as of June 30, 2021:

	General Fund	General Development Impact Fee Fund	Solar Energy Lease Capital Projects Fund	Non-major Governmental Funds	Total
Nonspendable					
Prepaid items	$ 43,441	$ -	$ -	$ 4,010	$ 47,451
Inventories	59,681	-	-	-	59,681
Advances to other funds	36,721	-	-	-	36,721
Total nonspendable	139,843	-	-	4,010	143,853
Restricted					
Community development	-	-	-	11,620,421	11,620,421
Park development	-	-	-	104,975	104,975
Parking improvements	-	-	-	126,261	126,261
Public works and transportation	-	-	-	12,137,998	12,137,998
Special assessment project	-	-	-	460,571	460,571
Public protection	-	-	-	219,724	219,724
Capital projects and improvements	-	15,703,735	5,315,158	4,028	21,022,921
Total restricted	-	15,703,735	5,315,158	24,673,978	45,692,871
Committed					
General Fund stabilization reserve	9,354,964	-	-	-	9,354,964
Measure K - Police/Fire Protection	1,840,000	-	-	-	1,840,000
Total committed	11,194,964	-	-	-	11,194,964
Assigned					
Golf course capital	20,000	-	-	-	20,000
Debt service	1,034,200	-	-	-	1,034,200
OPEB liability	97,339	-	-	-	97,339
Insurance reserve	3,038,867	-	-	-	3,038,867
Health insurance premiums	2,714,000	-	-	-	2,714,000
Future annual stipend payments	1,300,000	-	-	-	1,300,000
Measure K - Police/Fire Protection	5,701,872	-	-	-	5,701,872
Total assigned	13,906,278	-	-	-	13,906,278
Unassigned	5,482,689	-	-	(1,460,591)	4,022,098
Total fund balances	$ 30,723,774	$ 15,703,735	$ 5,315,158	$ 23,217,397	$ 74,960,064

Note 17 – 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 17 – 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. 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, 2021, 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, 2021. At year-end, the City's major contractual commitments are as follows:

	Contract Amount	Spent-to-Date	Remaining Commitment
Water System Condition Assessment/Rehab	$ 295,000	$ 255,754	$ 39,246
Sewer System Condition Assessment/Rehab	320,320	205,690	114,630
Northwest Water Storage Tank	392,430	138,759	253,671
Centennial Park, Pan American, & Frank Bergon ADA & Lighting Improvements	461,867	155,734	306,133
Sewer Main Video Inspection	536,000	505,296	30,704
Olive Avenue Widening	1,060,077	503,031	557,046
Fresno River Trail Undercrossing Gateway/UPRR Construction	1,113,036	1,022,464	90,572
New Fire Station	7,351,030	7,239,545	111,485
Pedestrian Signal at Stadium/Gary Hawk	230,390	138,376	92,014
Consulting Services for Planning Projects	250,000	93,396	156,604
Traffic Signal at Granada Rd/Howard Rd	514,570	327,239	187,331
Traffic Signal at Howard Rd/Westberry	553,724	470,235	83,489
RMRA - Pavement Seals/Overlays	1,069,045	990,521	78,524
Solar and Energy Efficiency Equipment	18,848,862	13,185,067	5,663,795
Total	$ 32,996,351	$ 25,231,107	$ 7,765,244

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 17 – Commitments and Contingencies (Continued)

E. Encumbrances

The City uses an encumbrance system as an extension of normal budgetary accounting for governmental funds. Under this system, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of applicable appropriations. Encumbrances outstanding at year-end are recorded as restricted, committed or assigned fund balance, depending on the classification of the resources to be used to liquidate the encumbrance, since they do not constitute expenditures or liabilities. Outstanding encumbrances at year-end are automatically re-appropriated for the following year. Unencumbered and unexpended appropriations lapse at year-end. Encumbrances outstanding as of June 30, 2021 amounted to $656,611.

Note 18 – Prior Period Adjustments

A. Fiduciary Fund Financial Statements

The beginning net position at July 1, 2020 of the Fiduciary Fund Financial Statements was restated as follows:

	Community Facilities Districts
Net position, as previously reported, at July 1, 2020	$ -
To implement GASB 84	380,534
Net position at July 1, 2020, as restated	$ 380,534

Note 19 - Subsequent Events

A. American Rescue Plan Act

On March, 2021, the American Rescue Plan Act was signed into delivering $65 billion of direct and flexible aid to cities and towns across the nation to provide substantial flexibility for each government to meet local needs—including support for households, small businesses, impacted industries, essential workers, and the communities hardest hit by the crisis. Based on the City's population, the City was allocated $23,070,374 and will be received in two installments starting July 2021.

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REQUIRED SUPPLEMENTARY INFORMATION

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City of Madera
Required Supplementary Information (Unaudited)
Budgetary Information
For the Year Ended June 30, 2021

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.

- Reported budget amounts represent the original legally adopted budget as amended. Individual amendments were not material in relation to the original adopted budget amounts. The City Council may amend the budget to increase appropriations only by a duly adopted minute resolution during a regular meeting, providing that sufficient monies are available and that expenditures of proceeds of taxes will not be increased beyond the constitutional appropriation limit as imposed by Article XIIIB of the State Constitution. Management can transfer, without City Council approval, budgeted amounts provided they do not increase or decrease total fund appropriations adopted by the City Council.

- Unexpended budgeted amounts lapse at the end of the budget year. Spending control for the fund is established by the amount of expenditures budgeted for the fund, but management control is exercised at the budgetary line item levels.

- Expenditures may not legally exceed overall budgeted appropriations.

- The budgets of the City's capital projects are primarily "long-term" budgets which emphasize major programs and capital outlay plans extending over a number of fiscal periods. Therefore, no budget-to-actual schedules are presented for Capital Projects Funds.

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Budgetary Comparison Schedules – General Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Property taxes	$ 3,771,554	$ 3,771,554	$ 3,882,014	$ 110,460
Sales and use taxes	13,260,033	14,560,033	16,894,337	2,334,304
Other taxes	1,114,140	1,114,140	1,516,879	402,739
Investment income (loss)	469,175	439,175	(272,673)	(711,848)
Franchise fees	666,238	666,238	721,028	54,790
Licenses and permits	1,044,500	1,144,500	1,555,955	411,455
Fines and forfeitures	446,095	446,095	423,780	(22,315)
Intergovernmental	7,629,833	9,177,859	8,954,582	(223,277)
Charges for services	1,330,720	1,274,821	1,314,019	39,198
Miscellaneous	313,649	262,261	405,340	143,079
Total revenues	30,045,937	32,856,676	35,395,261	2,538,585
EXPENDITURES:				
Current:				
General government	2,445,312	3,692,932	3,537,496	155,436
Public protection	20,549,943	20,669,356	19,631,384	1,037,972
Social services	176,236	176,236	131,881	44,355
Public ways and facilities	1,535,889	2,329,290	1,723,490	605,800
Community development	3,573,362	3,961,359	3,646,501	314,858
Culture and recreation	3,268,066	3,294,864	2,790,227	504,637
Capital outlay	286,055	6,213,765	934,925	5,278,840
Debt Service:				
Principal	675,400	675,400	401,700	273,700
Interest and fiscal charges	192,161	192,161	192,161	-
Total expenditures	32,702,424	41,205,363	32,989,765	8,215,598
REVENUES OVER (UNDER) EXPENDITURES	(2,656,487)	(8,348,687)	2,405,496	10,754,183
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of property	-	-	91,475	91,475
Transfers in	3,720,835	3,720,835	3,562,072	(158,763)
Transfers out	(350,119)	(684,964)	(441,429)	243,535
Total other financing sources (uses)	3,370,716	3,035,871	3,212,118	176,247
Net change in fund balance	$ 714,229	$ (5,312,816)	5,617,614	$ 10,930,430
FUND BALANCE:				
Beginning of year			25,106,160	
End of year			$ 30,723,774	

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Budgetary Comparison Schedules – General Development Impact Fee Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Investment income (loss)	$ 106,831	$ 106,831	$ 143,342	$ 36,511
Charges for services	1,933,879	1,933,879	3,713,231	1,779,352
Total revenues	2,040,710	2,040,710	3,856,573	1,815,863
EXPENDITURES:				
Current:				
Public ways and facilities	208,240	1,000,293	183,806	816,487
Culture and recreation	700,000	714,485	6,047	708,438
Capital outlay	231,333	5,845,213	2,765,788	3,079,425
Total expenditures	1,139,573	7,559,991	2,955,641	4,604,350
REVENUES OVER (UNDER) EXPENDITURES	901,137	(5,519,281)	900,932	6,420,213
OTHER FINANCING SOURCES (USES):				
Transfers out	(584,277)	(584,277)	(390,020)	(194,257)
Total other financing sources (uses)	(584,277)	(584,277)	(390,020)	(194,257)
Net change in fund balance	$ 316,860	$ (6,103,558)	510,912	$ 6,614,470
FUND BALANCE:				
Beginning of year			15,192,823	
End of year			$ 15,703,735	

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, 2021

Measurement period, year ended	2019-20	2019-20	2018-19	2017-18	2016-17	2015-16	2013-14 [1]
Total pension liability							
Service cost	$ 1,915,335	$ 1,915,335	$ 2,074,876	$ 1,857,394	$ 1,556,770	$ 1,515,655	$ 1,562,632
Interest on total pension liability	6,295,654	6,295,654	5,940,862	5,651,202	5,352,560	5,085,808	4,865,000
Differences between expected and actual experience	1,363,296	1,363,296	1,082,691	1,184,077	337,609	(269,941)	-
Changes in assumptions	-	-	(647,285)	4,531,204	-	(1,189,492)	-
Changes in benefit terms	-	-	-	-	-	-	-
Benefit payments, including refunds of employee contributions	(4,548,873)	(4,548,873)	(4,125,431)	(3,877,650)	(3,532,833)	(3,412,481)	(3,247,986)
Net change in total pension liability	5,025,412	5,025,412	4,325,713	9,346,227	3,714,106	1,729,549	3,179,646
Total pension liability - beginning	88,004,573	88,004,573	83,678,860	74,332,633	70,618,527	68,888,978	65,709,332
Total pension liability - ending (a)	$ 93,029,985	$ 93,029,985	$ 88,004,573	$ 83,678,860	$ 74,332,633	$ 70,618,527	$ 68,888,978
Plan fiduciary net position							
Contributions - employer	2,610,704	2,610,704	2,395,891	$ 2,329,046	$ 1,948,033	$ 1,603,067	$ 1,465,153
Contributions - employee	798,675	798,675	858,755	829,670	775,135	705,875	787,068
Investment income (net of administrative expenses)	3,967,331	3,967,331	4,851,004	5,795,462	282,173	1,164,130	7,962,241
Benefit payments	(4,548,873)	(4,548,873)	(4,125,431)	(3,877,650)	(3,532,833)	(3,412,481)	(3,247,986)
Plan to plan resources	132	132	(140)	(1,724)	394	-	-
Other	(43,264)	(43,264)	(258,000)	(76,926)	(32,095)	(59,277)	(55,556)
Net change in plan fiduciary net position	2,784,705	2,784,705	3,722,079	4,997,878	(559,193)	1,314	6,910,920
Plan fiduciary net position - beginning	60,822,430	60,822,430	57,100,351	52,102,473	52,661,666	52,660,352	45,749,432
Plan fiduciary net position - ending (b)	$ 63,607,135	$ 63,607,135	$ 60,822,430	$ 57,100,351	$ 52,102,473	$ 52,661,666	$ 52,660,352
Net pension liability - ending (a)-(b)	$ 29,422,850	$ 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	68.37%	68.37%	69.11%	68.24%	70.09%	74.57%	76.44%
Covered payroll	$ 12,125,388	$ 11,772,221	$ 11,429,341	$ 10,780,624	$ 9,754,797	$ 8,841,088	$ 8,601,515
Net pension liability as a percentage of covered payroll	242.65%	249.93%	237.83%	246.54%	227.89%	203.11%	188.67%

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, 2021

Safety Plan

Measurement period, year ended	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	0.318266%	0.317253%	0.319144%	0.314800%	0.324000%	0.340000%	0.337500%
Plan's proportionate share of the net pension liability	$ 21,203,994	$ 19,804,633	$ 18,725,928	$ 18,807,385	$ 16,778,473	$ 14,009,122	$ 12,759,288
Plan's covered-employee payroll	$ 4,711,908	$ 4,711,908	$ 4,574,668	$ 4,428,574	$ 4,211,168	$ 3,797,547	$ 3,916,737
Plan's proportionate share of the net pension liability as a percentage of covered-employee payroll	450.01%	420.31%	409.34%	424.68%	398.43%	368.90%	325.76%
Plan's fiduciary net position	$ 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	69.60%	70.82%	44.92%	44.75%	46.68%	53.15%	57.52%
Plan's proportionate share of aggregate employer contributions	$ 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 Contributions - Pension
For the Year Ended June 30, 2021

Miscellaneous Plan

Fiscal Year:	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14[1]
Contractually determined contribution (actuarially determined)	$ 3,284,069	$ 2,778,718	$ 2,610,313	$ 2,395,891	$ 2,329,046	$ 1,948,033	$ 1,603,067	$ 1,397,058
Contributions in relation to the actuarially determined contributions	(3,284,069)	(2,778,718)	(2,610,313)	(2,395,891)	(2,329,046)	(1,948,033)	(1,603,067)	(1,397,058)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 12,489,150	$ 12,125,388	$ 11,772,221	$ 11,429,341	$ 10,780,624	$ 9,754,797	$ 8,841,088	$ 8,601,515
Contributions as a percentage of covered payroll	26.30%	22.92%	22.17%	20.96%	21.60%	19.97%	18.13%	16.24%

Notes to Schedule

Methods and assumptions used to determine contribution rates:

The actuarial methods and assumption used to set the actuarially determined contributions for Fiscal Year 2021 were derived from the June 30, 2018 funding valuation report.

Actuarial cost method	Entry Age Normal
Amortization method/period	For details, see June 30, 2018 Funding Valuation Report
Asset valuation method	Actuarial Value of Assets. For details, see June 30, 2016 Funding Valuation Report.
Inflation	2.63%
Salary increases	Varies by entry age and service
Payroll growth	2.875%
Investment rate of return	7.00% net of pension plan investment and administrative expenses.
Retirement age	The probabilities of retirement are based on the 2014 CalPERS Experience Study for the period from 1997 and 2011.
Mortality	The probabilities of mortality are based on the 2014 CalPERS Experience Study for the period from 1997 to 2011. Pre-retirement and Post-retirement mortality rates include 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.

[1] Information only presented from the implementation year

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Schedule of Contributions – Pension (Continued)
For the Year Ended June 30, 2021

Safety Plan

Fiscal Year:	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14[1]
Contractually determined contribution (actuarially determined)	$ 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	(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	$ 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	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 2021 were derived from the June 30, 2018 funding valuation report.

Actuarial cost method	Entry Age Normal
Amortization method/period	For details, see June 30, 2018 Funding Valuation Report
Asset valuation method	Actuarial Value of Assets. For details, see June 30, 2016 Funding Valuation Report.
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Salary increases	Varies by entry age and service
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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, 2021

Measurement period, year ending:	6/30/2020	6/30/2019	6/30/2018	6/30/2017 [1]
Total OPEB liability				
Service cost	$ 159,827	$ 148,304	$ 196,158	$ 165,796
Interest	104,757	110,666	97,813	92,870
Changes of benefit terms	-	-	(219,769)	
Differences between expected and actual experience	156,277	-	74,529	-
Changes of assumptions	263,250	183,321	(254,393)	-
Benefit payments, including refunds of member contributions	(196,273)	(132,070)	(89,635)	(111,633)
Net change in total OPEB liability	487,838	310,221	(195,297)	147,033
Total OPEB liability - beginning	3,284,428	2,974,207	3,169,504	3,022,471
Total OPEB liability - ending (a)	$ 3,772,266	$ 3,284,428	$ 2,974,207	$ 3,169,504
OPEB fiduciary net position				
Contributions - employer	$ 196,273	$ 132,070	$ 89,635	$ 111,633
Net investment income	-	-	-	-
Benefit payments, including refunds of member contributions	(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)	$ 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%
Covered-employee payroll	$ 10,787,213	$ 13,763,983	$ 13,752,967	$ 13,352,395
Plan net OPEB liability as a percentage of covered-employee payroll	34.97%	23.86%	21.63%	23.74%

[1] Information only presented from the implementation year

SUPPLEMENTARY INFORMATION

Non-Major Governmental Funds

Special Revenue Funds:

Special Gas Tax Fund - This fund is used to account for the receipt of gasoline tax revenue paid to the City as a subvention from the State of California. These funds support maintenance activities and to finance street construction projects as provided by State law.

Measure "T" Sales Tax Fund - This fund is used to account for the receipt of gasoline tax revenue paid to the City as a subvention from the State of California. These funds support maintenance activities and to 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 patrols a designated area in Madera's downtown and issues 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 detailed report by program is available under a separate report meeting 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 collects rent to fund its operations so therefore does not impact the General Funds 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 to 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 assessments proceeds to be used for the construction and implementation of off-site infrastructure improvements. In addition, the Fund accounts for services and administration assessments received annually.

Capital Projects Funds:

Streets and Roads Fund - This fund is used to account for right-of-way acquisition, construction, and improvements related to the City's street system. These projects are funded by various state and federal programs and matching City funds.

City of Madera
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2021

	Special Revenue			
	Special Gas Tax Fund	Measure "T" Sales Tax Fund	Business Improvement District	Park Development
ASSETS				
Cash and investments	$ 1,859,364	$ 10,989,797	$ 3,165	$ 104,975
Accounts receivable, net	220,989	728,773	12,164	-
Notes receivable	-	-	-	-
Prepaid items	-	-	-	-
Land held for resale	-	-	-	-
Total assets	$ 2,080,353	$ 11,718,570	$ 15,329	$ 104,975
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 1,156,563	$ 5,031	$ -	$ -
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Deposits payable	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	1,156,563	5,031	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	525,312	-	-
Total deferred inflows of resources	-	525,312	-	-
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	923,790	11,188,227	15,329	104,975
Unassigned	-	-	-	-
Total fund balances	923,790	11,188,227	15,329	104,975
Total liabilities, deferred inflows of resources, and fund balances	$ 2,080,353	$ 11,718,570	$ 15,329	$ 104,975

(Continued)

City of Madera
Combining Balance Sheet (Continued)
Non-Major Governmental Funds
June 30, 2021

	Special Revenue			
	Parking District	Federal Aid Urban	Street Construction	Landscape Assessment
ASSETS				
Cash and investments	$ 114,326	$ 2,522	$ -	$ 453,143
Accounts receivable, net	13,099	1,495,177	2,435,533	8,062
Notes receivable	-	-	-	-
Prepaid items	-	-	3,956	-
Land held for resale	-	-	-	-
Total assets	$ 127,425	$ 1,497,699	$ 2,439,489	$ 461,205
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 1,100	$ 134,581	$ 1,711,600	$ 634
Accrued payroll	64	-	-	-
Due to other funds	-	1,215,767	259,544	-
Deposits payable	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	1,164	1,350,348	1,971,144	634
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	432,331	1,640,000	-
Total deferred inflows of resources	-	432,331	1,640,000	-
Fund Balances:				
Nonspendable	-	-	3,956	-
Restricted	126,261	-	-	460,571
Unassigned	-	(284,980)	(1,175,611)	-
Total fund balances	126,261	(284,980)	(1,171,655)	460,571
Total liabilities deferred inflows of resources, and fund balances	$ 127,425	$ 1,497,699	$ 2,439,489	$ 461,205

(Continued)

City of Madera
Combining Balance Sheet (Continued)
Non-Major Governmental Funds
June 30, 2021

	Special Revenue			
	Supplemental Law Enforcement	Intermodal Building	Economic Development	Residential Rehab
ASSETS				
Cash and investments	$ 184,335	$ -	$ 1,423,588	$ 810,399
Accounts receivable, net	189,570	54,294	133,498	-
Notes receivable	-	-	-	7,996,577
Prepaid items	-	-	-	-
Land held for resale	-	-	-	-
Total assets	$ 373,905	$ 54,294	$ 1,557,086	$ 8,806,976
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 18,463	$ 1,360	$ 156,500	$ 8,063
Accrued payroll	4,885	129	-	546
Due to other funds	-	26,824	-	-
Deposits payable	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	23,348	28,313	156,500	8,609
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	130,833	-	-	-
Total deferred inflows of resources	130,833	-	-	-
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	219,724	25,981	1,400,586	8,798,367
Unassigned	-	-	-	-
Total fund balances	219,724	25,981	1,400,586	8,798,367
Total liabilities, deferred inflows of resources, and fund balances	$ 373,905	$ 54,294	$ 1,557,086	$ 8,806,976

(Continued)

City of Madera
Combining Balance Sheet (Continued)
Non-Major Governmental Funds
June 30, 2021

	Special Revenue		Capital Projects	
	Low and Moderate Income Housing	Community Facilities Districts	Streets and Roads	Total Other Governmental Funds
ASSETS				
Cash and investments	$ 271,404	$ 553,106	$ 214,923	$ 16,985,047
Accounts receivable, net	12,316	6,238	-	5,309,713
Notes receivable	7,000	-	-	8,003,577
Prepaid items	54	-	-	4,010
Land held for resale	670,000	-	-	670,000
Total assets	$ 960,774	$ 559,344	$ 214,923	$ 30,972,347
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ -	$ 210,895	$ 3,404,790
Accrued payroll	-	-	-	5,624
Due to other funds	-	-	-	1,502,135
Deposits payable	74	-	-	74
Unearned revenues	-	113,851	-	113,851
Total liabilities	74	113,851	210,895	5,026,474
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	2,728,476
Total deferred inflows of resources	-	-	-	2,728,476
Fund Balances:				
Nonspendable	54	-	-	4,010
Restricted	960,646	445,493	4,028	24,673,978
Unassigned	-	-	-	(1,460,591)
Total fund balances	960,700	445,493	4,028	23,217,397
Total liabilities, deferred inflows of resources, and fund balances	$ 960,774	$ 559,344	$ 214,923	$ 30,972,347

(Concluded)

City of Madera
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2021

	Special Revenue			
	Special Gas Tax Fund	Measure "T" Sales Tax Fund	Business Improvement District	Park Development
REVENUES:				
Property taxes	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-
Investment income (loss)	-	58,216	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	2,563,059	3,277,492	-	-
Charges for services	-	-	22,331	-
Miscellaneous	-	-	-	-
Total revenues	2,563,059	3,335,708	22,331	-
EXPENDITURES:				
Current:				
General government	-	-	17,512	-
Public protection	-	-	-	-
Public ways and facilities	792,688	9,426	-	-
Community development	-	-	-	-
Capital outlay	1,790,412	937,601	-	-
Total expenditures	2,583,100	947,027	17,512	-
REVENUES OVER (UNDER) EXPENDITURES	(20,041)	2,388,681	4,819	-
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,831,898)	(875,238)	-	-
Total other financing sources (uses)	(1,831,898)	(875,238)	-	-
NET CHANGES IN FUND BALANCES	(1,851,939)	1,513,443	4,819	-
FUND BALANCES:				
Beginning of year	2,775,729	9,674,784	10,510	104,975
End of year	$ 923,790	$ 11,188,227	$ 15,329	$ 104,975

(Continued)

City of Madera
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Non-Major Governmental Funds
For the Year Ended June 30, 2021

	Special Revenue			
	Parking District	Federal Aid Urban	Street Construction	Landscape Assessment
REVENUES:				
Property taxes	$ -	$ -	$ -	$ -
Other taxes	-	-	-	404,868
Investment income (loss)	-	-	-	-
Fines and forfeitures	28,539	-	-	-
Intergovernmental	-	1,592,570	966,120	-
Charges for services	19,051	-	-	-
Miscellaneous	-	-	-	-
Total revenues	47,590	1,592,570	966,120	404,868
EXPENDITURES:				
Current:				
General government	27,803	-	-	-
Public protection	-	-	-	-
Public ways and facilities	-	39,441	230,677	359,932
Community development	-	-	-	-
Capital outlay	-	878,554	1,888,794	-
Total expenditures	27,803	917,995	2,119,471	359,932
REVENUES OVER (UNDER) EXPENDITURES	19,787	674,575	(1,153,351)	44,936
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(9,559)	-	(512,000)	(2,546)
Total other financing sources (uses)	(9,559)	-	(512,000)	(2,546)
NET CHANGES IN FUND BALANCES	10,228	674,575	(1,665,351)	42,390
FUND BALANCES:				
Beginning of year	116,033	(959,555)	493,696	418,181
End of year	$ 126,261	$ (284,980)	$ (1,171,655)	$ 460,571

(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, 2021

	Special Revenue			
	Supplemental Law Enforcement	Intermodal Building	Economic Development	Residential Rehab
REVENUES:				
Property taxes	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-
Investment income (loss)	1,124	-	12,194	375,943
Fines and forfeitures	-	-	-	-
Intergovernmental	225,505	60,919	-	1,483
Charges for services	-	50,051	-	-
Miscellaneous	-	-	10,790	23,331
Total revenues	226,629	110,970	22,984	400,757
EXPENDITURES:				
Current:				
General government	-	39,496	-	-
Public protection	222,974	-	-	-
Public ways and facilities	-	62,172	-	-
Community development	-	-	24,722	217,476
Capital outlay	-	-	431,500	-
Total expenditures	222,974	101,668	456,222	217,476
REVENUES OVER (UNDER) EXPENDITURES	3,655	9,302	(433,238)	183,281
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of property	-	-	421,792	-
Transfers in	-	-	-	-
Transfers out	-	(11,693)	-	-
Total other financing sources (uses)	-	(11,693)	421,792	-
NET CHANGES IN FUND BALANCES	3,655	(2,391)	(11,446)	183,281
FUND BALANCES:				
Beginning of year	216,069	28,372	1,412,032	8,615,086
End of year	$ 219,724	$ 25,981	$ 1,400,586	$ 8,798,367

(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, 2021

	Special Revenue		Capital Projects	
	Low and Moderate Income Housing	Community Facilities Districts	Streets and Roads	Total Other Governmental Funds
REVENUES:				
Property taxes	$ -	$ 449,008	$ -	$ 449,008
Other taxes	-	-	-	404,868
Investment income (loss)	1,897	3,526	-	452,900
Fines and forfeitures	-	-	-	28,539
Intergovernmental	-	-	-	8,687,148
Charges for services	-	-	-	91,433
Miscellaneous	139,435	-	-	173,556
Total revenues	141,332	452,534	-	10,287,452
EXPENDITURES:				
Current:				
General government	-	6,173	-	90,984
Public protection	-	-	-	222,974
Public ways and facilities	-	-	-	1,494,336
Community development	947,229	-	1,003,500	2,192,927
Capital outlay	-	-	-	5,926,861
Total expenditures	947,229	6,173	1,003,500	9,928,082
REVENUES OVER (UNDER) EXPENDITURES	(805,897)	446,361	(1,003,500)	359,370
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of property	-	-	-	421,792
Transfers in	-	-	1,003,500	1,003,500
Transfers out	-	(310,247)	-	(3,553,181)
Total other financing sources (uses)	-	(310,247)	1,003,500	(2,127,889)
NET CHANGES IN FUND BALANCES	(805,897)	136,114	-	(1,768,519)
FUND BALANCES:				
Beginning of year	1,766,597	309,379	4,028	24,985,916
End of year	$ 960,700	$ 445,493	$ 4,028	$ 23,217,397

(Concluded)

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Special Gas Tax Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Intergovernmental	$ 2,970,571	$ 2,970,571	$ 2,563,059	$ (407,512)
Total revenues	2,970,571	2,970,571	2,563,059	(407,512)
EXPENDITURES:				
Current:				
Public ways and facilities	690,715	690,715	792,688	(101,973)
Capital outlay	516,013	5,169,331	1,790,412	3,378,919
Total expenditures	1,206,728	5,860,046	2,583,100	3,276,946
REVENUES OVER (UNDER) EXPENDITURES	1,763,843	(2,889,475)	(20,041)	2,869,434
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,977,822)	(1,977,822)	(1,831,898)	145,924
Total other financing sources (uses)	(1,977,822)	(1,977,822)	(1,831,898)	145,924
Net change in fund balance	$ (213,979)	$ (4,867,297)	(1,851,939)	$ 3,015,358
FUND BALANCE:				
Beginning of year			2,775,729	
End of year			$ 923,790	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Measure "T" Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Investment income (loss)	$ -	$ -	$ 58,216	$ 58,216
Intergovernmental	2,970,571	2,970,571	3,277,492	306,921
Total revenues	2,970,571	2,970,571	3,335,708	365,137
EXPENDITURES:				
Current:				
Public ways and facilities	-	9,426	9,426	-
Capital outlay	516,013	5,159,905	937,601	4,222,304
Total expenditures	516,013	5,169,331	947,027	4,222,304
REVENUES OVER (UNDER) EXPENDITURES	2,454,558	(2,198,760)	2,388,681	4,587,441
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	(2,668,537)	(2,668,537)	(875,238)	1,793,299
Total other financing sources (uses)	(2,668,537)	(2,668,537)	(875,238)	1,793,299
Net change in fund balance	$ (213,979)	$ (4,867,297)	1,513,443	$ 6,380,740
FUND BALANCE:				
Beginning of year			9,674,784	
End of year			$ 11,188,227	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Business Improvement District Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Charges for services	$ 22,832	$ 22,832	$ 22,331	$ (501)
Total revenues	22,832	22,832	22,331	(501)
EXPENDITURES:				
Current:				
General government	22,547	22,547	17,512	5,035
Total expenditures	22,547	22,547	17,512	5,035
Net change in fund balance	$ 285	$ 285	4,819	$ 4,534
FUND BALANCE:				
Beginning of year			10,510	
End of year			$ 15,329	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Park Development Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
Capital outlay	$ -	$ 209,517	$ -	$ 209,517
Total expenditures	-	209,517	-	209,517
REVENUES OVER (UNDER) EXPENDITURES	-	(209,517)	-	209,517
Net change in fund balance	$ -	$ (209,517)	-	$ 209,517
FUND BALANCE:				
Beginning of year			104,975	
End of year			$ 104,975	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Parking District Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Fines and forfeitures	$ 18,000	$ 18,000	$ 28,539	$ 10,539
Charges for services	24,000	24,000	19,051	(4,949)
Total revenues	42,000	42,000	47,590	5,590
EXPENDITURES:				
Current:				
General government	38,041	38,041	27,803	10,238
Total expenditures	38,041	38,041	27,803	10,238
REVENUES OVER (UNDER) EXPENDITURES	3,959	3,959	19,787	15,828
OTHER FINANCING SOURCES (USES):				
Transfers out	(8,014)	(8,014)	(9,559)	(1,545)
Total other financing sources (uses)	(8,014)	(8,014)	(9,559)	(1,545)
Net change in fund balance	$ (4,055)	$ (4,055)	10,228	$ 14,283
FUND BALANCE:				
Beginning of year			116,033	
End of year			$ 126,261	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Federal Aid Urban Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Intergovernmental	$ 1,040,397	$ 1,040,397	$ 1,592,570	$ 552,173
Total revenues	1,040,397	1,040,397	1,592,570	552,173
EXPENDITURES:				
Current:				
Public ways and facilities	20,082	391,547	39,441	352,106
Capital outlay	268,600	2,637,020	878,554	1,758,466
Total expenditures	288,682	3,028,567	917,995	2,110,572
Net change in fund balance	$ 751,715	$ (1,988,170)	674,575	$ 2,662,745
FUND BALANCE:				
Beginning of year			(959,555)	
End of year			$ (284,980)	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Street Construction Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Intergovernmental	$ 788,396	$ 788,396	$ 966,120	$ 177,724
Total revenues	788,396	788,396	966,120	177,724
EXPENDITURES:				
Current:				
Public ways and facilities	42,524	138,748	230,677	(91,929)
Capital outlay	331,645	4,287,793	1,888,794	2,398,999
Total expenditures	374,169	4,426,541	2,119,471	2,307,070
REVENUES OVER (UNDER) EXPENDITURES	414,227	(3,638,145)	(1,153,351)	2,484,794
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	$ (97,773)	$ (4,150,145)	(1,665,351)	$ 2,484,794
FUND BALANCE:				
Beginning of year			493,696	
End of year			$ (1,171,655)	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Landscape Assessment Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Other taxes	$ 364,639	$ 364,639	$ 404,868	$ 40,229
Total revenues	364,639	364,639	404,868	40,229
EXPENDITURES:				
Current:				
Public ways and facilities	327,332	327,332	359,932	(32,600)
Total expenditures	327,332	327,332	359,932	(32,600)
REVENUES OVER (UNDER) EXPENDITURES	37,307	37,307	44,936	7,629
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	(2,546)	(2,546)
Total other financing sources (uses)	-	-	(2,546)	(2,546)
Net change in fund balance	$ 37,307	$ 37,307	42,390	$ 5,083
FUND BALANCE:				
Beginning of year			418,181	
End of year			$ 460,571	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Supplemental Law Enforcement Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Investment income (loss)	$ 412	$ 412	$ 1,124	$ 712
Intergovernmental	100,000	337,653	225,505	(112,148)
Total revenues	100,412	338,065	226,629	(111,436)
EXPENDITURES:				
Current:				
Public protection	274,224	511,877	222,974	288,903
Total expenditures	274,224	511,877	222,974	288,903
Net change in fund balance	$ (173,812)	$ (173,812)	3,655	$ 177,467
FUND BALANCE:				
Beginning of year			216,069	
End of year			$ 219,724	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Intermodal Building Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Intergovernmental	$ 168,997	$ 168,997	$ 60,919	$ (108,078)
Charges for services	27,000	27,000	50,051	23,051
Total revenues	195,997	195,997	110,970	(85,027)
EXPENDITURES:				
Current:				
General government	38,070	38,670	39,496	(826)
Public ways and facilities	70,454	69,854	62,172	7,682
Total expenditures	108,524	108,524	101,668	6,856
REVENUES OVER (UNDER) EXPENDITURES	87,473	87,473	9,302	(78,171)
OTHER FINANCING SOURCES (USES):				
Transfers out	(244)	(244)	(11,693)	(11,449)
Total other financing sources (uses)	(244)	(244)	(11,693)	(11,449)
Net change in fund balance	$ 87,229	$ 87,229	(2,391)	$ (89,620)
FUND BALANCE:				
Beginning of year			28,372	
End of year			$ 25,981	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Economic Development Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Investment income (loss)	$ 2,494	$ 2,494	$ 12,194	$ 9,700
Miscellaneous	-	-	10,790	10,790
Total revenues	2,494	2,494	22,984	20,490
EXPENDITURES:				
Current:				
Community development	16,312	16,312	24,722	(8,410)
Capital outlay	-	439,372	431,500	7,872
Total expenditures	16,312	455,684	456,222	(538)
REVENUES OVER (UNDER) EXPENDITURES	(13,818)	(453,190)	(433,238)	19,952
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of property	-	-	421,792	421,792
Transfers in	-	285,000	-	(285,000)
Total other financing sources (uses)	-	285,000	421,792	136,792
Net change in fund balance	$ (13,818)	$ (168,190)	(11,446)	$ 156,744
FUND BALANCE:				
Beginning of year			1,412,032	
End of year			$ 1,400,586	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Residential Rehab Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Investment income (loss)	$ 445	$ 445	$ 375,943	$ 375,498
Intergovernmental	578,900	578,900	1,483	(577,417)
Miscellaneous	22,500	22,500	23,331	831
Total revenues	601,845	601,845	400,757	(201,088)
EXPENDITURES:				
Current:				
Community development	483,241	483,241	217,476	265,765
Total expenditures	483,241	483,241	217,476	265,765
Net change in fund balance	$ 118,604	$ 118,604	183,281	$ 64,677
FUND BALANCE:				
Beginning of year			8,615,086	
End of year			$ 8,798,367	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Low and Moderate Income Housing Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Investment income (loss)	$ 14,821	$ 14,821	$ 1,897	$ (12,924)
Miscellaneous	36,246	36,246	139,435	103,189
Total revenues	53,167	53,167	141,332	88,165
EXPENDITURES:				
Current:				
Community development	26,515	244,124	947,229	(703,105)
Total expenditures	26,515	244,124	947,229	(703,105)
REVENUES OVER (UNDER) EXPENDITURES	26,652	(190,957)	(805,897)	(614,940)
Net change in fund balance	$ 26,652	$ (190,957)	(805,897)	$ (614,940)
FUND BALANCE:				
Beginning of year			1,766,597	
End of year			$ 960,700	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Community Facilities District Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Property taxes	$ 367,010	$ 367,010	$ 449,008	$ 81,998
Investment income (loss)	828	828	3,526	2,698
Total revenues	367,838	367,838	452,534	84,696
EXPENDITURES:				
Current:				
General government	6,921	6,921	6,173	748
Total expenditures	6,921	6,921	6,173	748
REVENUES OVER (UNDER) EXPENDITURES	360,917	360,917	446,361	85,444
OTHER FINANCING SOURCES (USES):				
Transfers out	(310,247)	(310,247)	(310,247)	-
Total other financing sources (uses)	(310,247)	(310,247)	(310,247)	-
Net change in fund balance	$ 50,670	$ 50,670	136,114	$ 85,444
FUND BALANCE:				
Beginning of year			309,379	
End of year			$ 445,493	

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Non-Major Enterprise Funds

Local Transit Fund **-** This fund is used to account for the activities of the government's public transit operations.

Golf Course Fund **-** This fund is used to account for the activities of the government's golf course operations.

Airport Fund **-** This fund is used to account for the activities of the government's airport operations.

City of Madera
Combining Statement of Net Position
Non-Major Enterprise Funds
June 30, 2021

	Local Transit Fund	Golf Course Fund	Airport Fund	Total
ASSETS				
Current assets:				
Cash and investments	$ -	$ -	$ 1,748,717	$ 1,748,717
Accounts receivable, net	631,686	31,632	71,272	734,590
Prepaid items	952	-	7,785	8,737
Total current assets	632,638	31,632	1,827,774	2,492,044
Noncurrent assets:				
Capital assets:				
Non-depreciable	320,500	146,933	3,204,012	3,671,445
Depreciable, net	8,154,646	1,881,928	7,863,570	17,900,144
Total capital assets	8,475,146	2,028,861	11,067,582	21,571,589
Total noncurrent assets	8,475,146	2,028,861	11,067,582	21,571,589
Total assets	9,107,784	2,060,493	12,895,356	24,063,633
DEFERRED OUTFLOW OF RESOURCES				
Related to pensions	110,680	-	49,951	160,631
Total deferred outflow of resources	110,680	-	49,951	160,631
LIABILITIES				
Current liabilities:				
Accounts payable	15,697	-	8,192	23,889
Accrued payroll	11,746	-	1,574	13,320
Due to other funds	529,788	499,594	-	1,029,382
Interest payable	-	4,169	1,083	5,252
Deposits payable	-	-	14,175	14,175
Compensated absences - due within one year	14,997	-	8,197	23,194
Long-term debt - due within one year	-	306,200	25,939	332,139
Total current liabilities	572,228	809,963	59,160	1,441,351
Noncurrent liabilities:				
Advances from other funds	-	61,201	-	61,201
Aggregate net pension liability	469,936	-	211,699	681,635
Compensated absences - due in more than one year	12,369	-	-	12,369
Long term debt - due in more than one year	-	477,900	27,181	505,081
Total noncurrent liabilities	482,305	539,101	238,880	1,260,286
Total liabilities	1,054,533	1,349,064	298,040	2,701,637
DEFERRED INFLOWS OF RESOURCES				
Related to service concession arrangement	-	16,670	-	16,670
Related to pensions	32,377	-	17,781	50,158
Total deferred inflows of resources	32,377	16,670	17,781	66,828
NET POSITION				
Net investment in capital assets	8,475,146	1,244,761	11,014,462	20,734,369
Unrestricted (deficit)	(343,592)	(550,002)	1,615,024	721,430
Total net position	$ 8,131,554	$ 694,759	$ 12,629,486	$ 21,455,799

City of Madera
Combining Statement of Revenues, Expenses, and Changes in Net Position
Non-Major Enterprise Funds
For the Year Ended June 30, 2021

	Local Transit Fund	Golf Course Fund	Airport Fund	Total
OPERATING REVENUES:				
Charges for services	$ 1,980,522	$ 78,053	$ 537,172	$ 2,595,747
Other	16,750	-	4,632	21,382
Total operating revenues	1,997,272	78,053	541,804	2,617,129
OPERATING EXPENSES:				
Salaries and benefits	302,793	-	145,557	448,350
General and administrative	1,606,667	64,084	292,303	1,963,054
Supplies and miscellaneous	164,794	-	16,160	180,954
Utilities	-	-	32,167	32,167
Depreciation	424,873	-	299,490	724,363
Total operating expenses	2,499,127	64,084	785,677	3,348,888
OPERATING INCOME (LOSS)	(501,855)	13,969	(243,873)	(731,759)
NONOPERATING REVENUES (EXPENSES):				
Investment income	768	-	13,429	14,197
Property taxes	-	-	140,016	140,016
Capital grants	334,894	-	80,436	415,330
Gain (loss) on disposal of property	135,300	-	-	135,300
Interest expense	-	(30,551)	(1,696)	(32,247)
Total nonoperating revenues (expenses)	470,962	(30,551)	232,185	672,596
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(30,893)	(16,582)	(11,688)	(59,163)
CAPITAL CONTRIBUTIONS AND TRANSFERS				
Capital contributions	82,613	-	-	82,613
Transfers in	-	298,804	-	298,804
Transfers out	(4,522)	-	(18,458)	(22,980)
Total capital contributions and transfers	78,091	298,804	(18,458)	358,437
Changes in net position	47,198	282,222	(30,146)	299,274
NET POSITION:				
Beginning of year	8,084,356	412,537	12,659,632	21,156,525
End of year	$ 8,131,554	$ 694,759	$ 12,629,486	$ 21,455,799

City of Madera
Combining Statement of Cash Flows
Non-Major Enterprise Funds
For the Year Ended June 30, 2021

	Local Transit Fund	Golf Course Fund	Airport Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	$ 3,103,542	$ 71,164	$ 551,115	$ 3,725,821
Cash payments to suppliers for goods and services	(2,061,370)	(64,084)	(375,558)	(2,501,012)
Cash payments to employees for services	(285,606)	-	(144,292)	(429,898)
Receipts from other operating revenues	16,750	-	4,632	21,382
Net cash provided by operating activities	773,316	7,080	35,897	816,293
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Property taxes	-	-	140,016	140,016
Advances from other funds	-	(24,480)	-	(24,480)
Due to other funds	(909,304)	47,324	-	(861,980)
Transfers from other funds	-	298,804	-	298,804
Transfers to other funds	(4,522)	-	(18,458)	(22,980)
Net cash provided by noncapital financing activities	(913,826)	321,648	121,558	(470,620)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital grants	334,894	-	80,436	415,330
Acquisition of capital assets	(195,152)	-	(60,067)	(255,219)
Principal payment of long-term debt	-	(296,600)	-	(296,600)
Interest paid on debt	-	(32,128)	(613)	(32,741)
Net cash (used in) capital and related financing activities	139,742	(328,728)	19,756	(169,230)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest from investments	768	-	13,429	14,197
Net cash provided by investing activities	768	-	13,429	14,197
Net change in cash and cash equivalents	-	-	190,640	190,640
CASH AND CASH EQUIVALENTS:				
Beginning of year	-	-	1,558,077	1,558,077
End of year	$ -	$ -	$ 1,748,717	$ 1,748,717

(Continued)

City of Madera
Combining Statement of Cash Flows (Continued)
Non-Major Enterprise Funds
For the Year Ended June 30, 2021

	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)	$ (501,855)	$ 13,969	$ (243,873)	$ (731,759)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	424,873	-	299,490	724,363
Changes in operating assets and liabilities, and deferred outflows and inflows of resources:				
Accounts receivable, net	1,123,020	(6,889)	13,268	1,129,399
Prepaid items	(926)	-	(6,123)	(7,049)
Deferred outflows - pension related	2,828	-	1,044	3,872
Accounts payable	(288,983)	-	(28,805)	(317,788)
Salaries payable	6,659	-	(1,024)	5,635
Deposits payable	-	-	675	675
Compensated absences	6,402	-	766	7,168
Aggregate net pension liability	4,700	-	1,734	6,434
Deferred inflows - pension related	(3,402)	-	(1,255)	(4,657)
Total adjustments	1,275,171	(6,889)	279,770	1,548,052
Net cash provided by operating activities	$ 773,316	$ 7,080	$ 35,897	$ 816,293
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:				
Contributed property, plant and equipment	$ 82,613	$ -	$ -	$ 82,613
Total noncash capital and related financing activities	$ 82,613	$ -	$ -	$ 82,613

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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 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, 2021

	Fleet Maintenance	Facilities Maintenance	Technology	Total
ASSETS				
Current assets:				
Cash and investments	$ 2,331,536	$ 1,460,674	$ 861,814	$ 4,654,024
Accounts receivable, net	105,442	-	-	105,442
Prepaid items	32	53	37,743	37,828
Total current assets	2,437,010	1,460,727	899,557	4,797,294
Noncurrent assets:				
Capital assets:				
Depreciable, net	3,143,719	6,210	257,461	3,407,390
Total capital assets	3,143,719	6,210	257,461	3,407,390
Total noncurrent assets	3,143,719	6,210	257,461	3,407,390
Total assets	5,580,729	1,466,937	1,157,018	8,204,684
DEFERRED OUTFLOW OF RESOURCES				
Related to pensions	187,187	299,997	170,461	657,645
Total deferred outflow of resources	187,187	299,997	170,461	657,645
LIABILITIES				
Current liabilities:				
Accounts payable	26,363	46,033	124,771	197,167
Accrued payroll	5,629	15,350	8,954	29,933
Compensated absences - due within one year	21,271	39,333	26,200	86,804
Total current liabilities	53,263	100,716	159,925	313,904
Noncurrent liabilities:				
Aggregate net pension liability	806,861	1,327,000	777,209	2,911,070
Compensated absences - due in more than one year	16,685	60,570	24,436	101,691
Total noncurrent liabilities	823,546	1,387,570	801,645	3,012,761
Total liabilities	876,809	1,488,286	961,570	3,326,665
DEFERRED INFLOWS OF RESOURCES				
Related to pensions	54,085	93,272	66,002	213,359
Total deferred inflows of resources	54,085	93,272	66,002	213,359
NET POSITION				
Investment in capital assets	3,143,719	6,210	257,461	3,407,390
Unrestricted (deficit)	1,693,303	179,166	42,446	1,914,915
Total net position	$ 4,837,022	$ 185,376	$ 299,907	$ 5,322,305

City of Madera
Combining Statement of Revenues, Expenses, and Changes in Net Position
All Internal Service Funds
For the Year Ended June 30, 2021

	Fleet Maintenance	Facilities Maintenance	Technology	Total
OPERATING REVENUES:				
Charges for services	$ 1,766,343	$ 2,772,804	$ 1,931,605	$ 6,470,752
Other	43,629	3,434	-	47,063
Total operating revenues	1,809,972	2,776,238	1,931,605	6,517,815
OPERATING EXPENSES:				
Salaries and benefits	412,882	1,008,823	607,733	2,029,438
General and administrative	183,474	208,885	345,760	738,119
Supplies and miscellaneous	120,146	81,242	954	202,342
Parts and supplies	-	-	179,538	179,538
Utilities	1,162	160,853	10,572	172,587
Depreciation	501,046	1,263	86,786	589,095
Total operating expenses	1,218,710	1,461,066	1,231,343	3,911,119
OPERATING INCOME (LOSS)	591,262	1,315,172	700,262	2,606,696
NONOPERATING REVENUES (EXPENSES):				
Capital grants	99,363	-	-	99,363
Total nonoperating revenues (expenses)	99,363	-	-	99,363
INCOME (LOSS) BEFORE TRANSFERS	690,625	1,315,172	700,262	2,706,059
TRANSFERS:				
Capital contributions	1,891	-	-	1,891
Transfers in	-	-	-	-
Transfers out	(57,724)	(76,880)	(9,899)	(144,503)
Total transfers	(55,833)	(76,880)	(9,899)	(142,612)
Changes in net position	634,792	1,238,292	690,363	2,563,447
NET POSITION:				
Beginning of year	4,202,230	(1,052,916)	(390,456)	2,758,858
End of year	$ 4,837,022	$ 185,376	$ 299,907	$ 5,322,305

City of Madera
Combining Statement of Cash Flows
All Internal Service Funds
For the Year Ended June 30, 2021

	Fleet Maintenance	Facilities Maintenance	Technology	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	$ 1,664,616	$ 2,772,804	$ 1,931,605	$ 6,369,025
Cash payments to suppliers for goods and services	(334,754)	(481,478)	(415,135)	(1,231,367)
Cash payments to employees for services	(400,025)	(973,461)	(602,000)	(1,975,486)
Receipts from other operating activities	43,629	3,434	-	47,063
Net cash provided by (used in) operating activities	973,466	1,321,299	914,470	3,209,235
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers to other funds	(57,724)	(76,880)	(9,899)	(144,503)
Net cash provided by noncapital financing activities	(57,724)	(76,880)	(9,899)	(144,503)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(463,783)	-	(110,671)	(574,454)
Net cash (used in) capital and related financing activities	(364,420)	-	(110,671)	(475,091)
Net change in cash and cash equivalents	551,322	1,244,419	793,900	2,589,641
CASH AND CASH EQUIVALENTS:				
Beginning of year	1,780,214	216,255	67,914	2,064,383
End of year	$ 2,331,536	$ 1,460,674	$ 861,814	$ 4,654,024

(Continued)

City of Madera
Combining Statement of Cash Flows (Continued)
All Internal Service Funds
For the Year Ended June 30, 2021

	Fleet Maintenance	Facilities Maintenance	Technology	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
Operating income (loss)	$ 591,262	$ 1,315,172	$ 700,262	$ 2,606,696
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	501,046	1,263	86,786	589,095
Changes in operating assets and liabilities, and deferred outflows and inflows of resources:				
Accounts receivable, net	(101,727)	-	-	(101,727)
Prepaid items	-	-	5,510	5,510
Deferred outflows -pension related	4,514	9,142	5,951	19,607
Accounts payable	(29,972)	(30,498)	116,179	55,709
Accrued payroll	578	(200)	(5,118)	(4,740)
Compensated absences	5,693	22,222	2,168	30,083
Aggregate net pension liability	7,500	15,191	9,888	32,579
Deferred inflows - pension related	(5,428)	(10,993)	(7,156)	(23,577)
Total adjustments	382,204	6,127	214,208	602,539
Net cash provided by (used in) operating activities	$ 973,466	$ 1,321,299	$ 914,470	$ 3,209,235
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:				
Contributed property, plant and equipment	$ 1,891	$ -	$ -	$ 1,891
Total noncash capital and related financing activities	$ 1,891	$ -	$ -	$ 1,891

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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 collected to pay for certain deposits.

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, 2021

	General Deposit Fund	Community Facilities Districts	Total
ASSETS			
Cash and investments	$ 1,557,668	$ 335,429	$ 1,893,097
Accounts receivable, net	-	1,936	1,936
Prepaid items	-	875	875
Restricted cash and investments with fiscal agents	-	47,031	47,031
Total assets	1,557,668	385,271	1,942,939
LIABILITIES			
Accounts payable	$ 17,930	$ -	$ 17,930
Deposits payable	1,539,738	-	1,539,738
Total liabilities	1,557,668	-	1,557,668
NET POSITION			
Restricted for:			
Individuals, organizations, and other governments	-	385,271	385,271
Total Net Position	$ -	$ 385,271	$ 385,271

City of Madera
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended June 30, 2021

	General Deposit Fund	Community Facilities Districts	Total
ADDITIONS:			
Special assessments for other governments	$ -	$ 178,165	$ 178,165
Investment Income	-	1,021	1,021
Total additions	-	179,186	179,186
DEDUCTIONS:			
Administration	-	7,865	7,865
Payments on conduit bonds - principal	-	79,232	79,232
Payments on conduit bonds - interest	-	87,352	87,352
Total deductions	-	174,449	174,449
Changes in net position	-	4,737	4,737
NET POSITION:			
Beginning of year, as restated	-	380,534	380,534
End of year	$ -	$ 385,271	$ 385,271

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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				
	2021	2020	2019	2018	2017
Governmental activities					
Net invement in capital assets,	$ 178,947,614	$ 160,970,918	$ 172,189,172	$ 176,114,816	$ 178,119,000
Restricted	46,349,016	55,679,367	44,311,906	37,033,179	34,863,951
Unrestricted	(9,774,183)	(10,495,207)	(12,968,431)	(10,128,387)	(9,560,807)
Total governmental activities net position	$ 215,522,447	$ 206,155,078	$ 203,532,647	$ 203,019,608	$ 203,422,144
Business type activities					
Net invement in capital assets	$ 65,967,085	$ 64,433,636	$ 61,048,060	$ 58,537,120	$ 58,792,617
Restricted	963,474	1,166,101	4,940,553	1,125,151	1,076,451
Unrestricted	32,493,629	26,306,961	17,336,248	15,846,498	13,966,875
Total business type activities net position	$ 99,424,188	$ 91,906,698	$ 83,324,861	$ 75,508,769	$ 73,835,943
Primary government					
Net invement in capital assets	$ 244,914,699	$ 225,404,554	$ 233,237,232	$ 234,651,936	$ 236,911,617
Restricted	47,312,490	56,845,468	49,252,459	38,158,330	35,940,402
Unrestricted	22,719,446	15,811,754	4,367,817	5,718,111	4,406,068
Total primary government net position	$ 314,946,635	$ 298,061,776	$ 286,857,508	$ 278,528,377	$ 277,258,087

City of Madera
Schedule 1
Net Position by Component (Continued)
Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Years				
	2016	2015	2014	2013	2012
Governmental activities					
Net investment in capital assets	$ 178,483,617	$ 182,403,676	$ 185,644,703	$ 182,862,086	$ 137,089,854
Restricted	32,193,071	32,671,232	32,451,846	24,794,707	13,273,859
Unrestricted	(11,207,039)	(14,435,936)	12,294,870	10,951,919	25,594,770
Total governmental activities net position	$ 199,469,649	$ 200,638,972	$ 230,391,419	$ 218,608,712	$ 175,958,483
Business type activities					
Net investment in capital assets	$ 57,639,498	$ 58,455,927	$ 60,056,090	$ 60,768,756	$ 68,322,670
Restricted	-	-	-	-	9,718,860
Unrestricted	17,152,594	15,542,964	19,739,870	19,386,182	20,277,451
Total business type activities net position	$ 74,792,092	$ 73,998,891	$ 79,795,960	$ 80,154,938	$ 98,318,981
Primary government					
Net investment in capital assets	$ 236,123,115	$ 240,859,603	$ 245,700,793	$ 243,630,842	$ 205,412,524
Restricted	32,193,071	32,671,232	32,451,846	24,794,707	22,992,719
Unrestricted	5,945,555	1,107,028	32,034,740	30,338,101	45,872,221
Total primary government net position	$ 274,261,741	$ 274,637,863	$ 310,187,379	$ 298,763,650	$ 274,277,464

City of Madera
Schedule 2
Changes in Net Position
Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Years				
	2021	2020	2019	2018	2017
Expenses					
Governmental activities:					
General government	$ 9,782,970	$ 9,574,371	$ 9,703,723	$ 8,697,525	$ 7,692,256
Public protection	18,826,073	20,182,145	18,983,486	18,425,675	12,903,321
Social services	133,639	422,270	330,498	346,863	303,015
Public ways and facilities	3,659,085	7,369,948	5,478,070	5,081,612	4,607,237
Culture and recreation	5,993,699	4,056,088	4,525,133	4,744,555	4,421,827
Community development	3,509,000	4,654,520	4,492,799	4,022,163	3,029,515
Interest on long-term debt	692,894	509,977	210,504	74,490	110,856
Depreciation (unallocated)	-	-	-	-	-
Total governmental activities expenses	42,597,360	46,769,319	43,724,213	41,392,883	33,068,027
Business type activities:					
Water	7,427,430	8,295,137	7,654,315	9,262,549	10,066,546
Sewer	9,216,976	10,038,430	9,924,665	9,854,304	8,758,885
Solid waste	5,758,119	5,875,225	6,056,309	5,811,095	6,305,944
Drainage operations	943,353	1,110,864	1,149,676	887,698	956,287
Local transit	2,499,127	2,403,789	2,321,063	2,166,293	2,184,533
Golf course	94,635	103,861	120,763	199,012	115,882
Airport	787,373	801,043	842,652	1,163,134	893,106
Total business type activities expenses	26,727,013	28,628,349	28,069,443	29,344,085	29,281,183
Total primary government expenses	$ 69,324,373	$ 75,397,668	$ 71,793,656	$ 70,736,968	$ 62,349,210
Program Revenues					
Governmental activities:					
Program revenues:					
General government	$ 1,174,107	$ 242,424	$ 6,223,401	$ 5,727,717	$ 5,526,628
Public protection	1,906,334	2,492,680	1,498,740	1,268,539	1,160,181
Social services	-	42,549	45,159	87,568	82,637
Public ways and facilities	10,910,045	9,246,144	10,385,688	6,320,845	7,164,876
Community development	5,645,305	2,866,097	3,434,002	2,831,560	3,085,754
Culture and recreation	1,048,539	696,197	941,359	837,220	934,173
Total governmental activities program revenues	20,684,330	15,586,091	22,528,349	17,073,449	17,954,249
Business type activities:					
Program revenues:					
Water	13,538,219	12,414,215	12,323,836	11,932,955	9,232,389
Sewer	11,352,608	10,797,565	10,352,115	8,791,285	8,108,977
Solid waste	5,890,825	5,982,010	5,890,085	5,872,152	5,889,675
Drainage operations	1,070,277	869,502	938,423	692,227	706,793
Local transit	2,398,029	5,873,660	4,316,816	2,263,648	2,297,400
Golf course	78,053	101,734	95,889	100,469	93,797
Airport	617,608	581,739	579,745	1,038,032	1,810,619
Total business type activities program revenues	34,945,619	36,620,425	34,496,909	30,690,768	28,139,650
Total primary government program revenues	$ 55,629,949	$ 52,206,516	$ 57,025,258	$ 47,764,217	$ 46,093,899
Net (Expense)/Revenue					
Governmental activities	$ (21,913,030)	$ (31,183,228)	$ (21,195,864)	$ (24,319,434)	$ (15,113,778)
Business type activities	8,218,606	7,992,076	6,427,466	1,346,683	(1,141,533)
Total primary government net expense	$ (13,694,424)	$ (23,191,152)	$ (14,768,398)	$ (22,972,751)	$ (16,255,311)

City of Madera
Schedule 2
Changes in Net Position (Continued)
Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Years				
	2016	2015	2014	2013	2012
Expenses					
Governmental activities:					
General government	$ 8,890,092	$ 11,483,880	$ 11,482,393	$ 11,946,360	$ 8,275,715
Public protection	14,722,091	13,759,629	13,358,929	13,096,060	12,384,317
Social services	182,286	331,774	517,537	686,717	577,321
Public ways and facilities	6,852,731	3,695,605	3,766,236	2,940,005	2,350,315
Culture and recreation	4,451,155	4,335,983	3,814,936	3,749,071	2,693,874
Community development	5,249,438	5,812,948	5,478,644	5,639,070	5,879,206
Interest on long-term debt	280,037	258,764	269,845	291,000	2,851,745
Depreciation (unallocated)	-	-	-	-	8,627,095
Total governmental activities expenses	40,627,830	39,678,583	38,688,520	38,348,283	43,639,588
Business type activities:					
Water	5,590,810	5,668,873	4,788,350	5,212,633	7,826,911
Sewer	8,476,744	7,573,475	7,318,263	7,281,744	7,414,003
Solid waste	4,936,291	4,675,782	4,326,840	5,524,217	6,207,826
Drainage operations	1,024,498	900,903	933,506	895,238	904,659
Local transit	2,051,814	1,996,563	1,827,194	1,792,905	1,641,113
Golf course	74,596	122,102	66,651	130,394	229,294
Airport	852,560	871,796	687,228	697,826	690,753
Total business type activities expenses	23,007,313	21,809,494	19,948,032	21,534,957	24,914,559
Total primary government expenses	$ 63,635,143	$ 61,488,077	$ 58,636,552	$ 59,883,240	$ 68,554,147
Program Revenues					
Governmental activities:					
Program revenues:					
General government	$ 6,996,758	$ 8,763,455	$ 7,894,884	$ 8,555,784	$ 911,568
Public protection	1,414,790	1,558,094	1,820,803	1,783,858	2,033,459
Social ervices	69,314	80,730	111,223	116,756	426,912
Public ways and facilities	7,865,237	7,432,036	14,609,971	10,477,637	3,876,380
Community development	3,833,881	5,481,186	9,596,690	7,308,357	5,949,796
Culture and recreation	1,529,999	996,481	836,826	606,757	548,135
Total governmental activities program revenues	21,709,979	24,311,982	34,870,397	28,849,149	13,746,250
Business type activities:					
Program revenues:					
Water	7,312,514	5,616,869	5,759,100	5,534,033	5,121,649
Sewer	7,469,167	6,474,652	6,275,667	5,875,561	6,160,478
Solid waste	5,695,241	5,697,468	5,550,361	6,493,343	6,840,962
Drainage operations	955,602	686,328	793,149	664,900	640,695
Local transit	2,811,840	1,870,304	2,191,542	2,259,213	2,111,263
Golf course	96,542	117,562	122,494	111,362	34,000
Airport	551,005	647,283	1,341,754	837,714	1,026,107
Total business type activities program revenues	24,891,911	21,110,466	22,034,067	21,776,126	21,935,154
Total primary government program revenues	$ 46,601,890	$ 45,422,448	$ 56,904,464	$ 50,625,275	$ 35,681,404
Net (Expense)/Revenue					
Governmental activities	$ (18,917,851)	$ (15,366,601)	$ (3,818,123)	$ (9,499,134)	$ (29,893,338)
Business type activities	1,884,598	(699,028)	2,086,035	241,169	(2,979,405)
Total primary government net expense	$ (17,033,253)	$ (16,065,629)	$ (1,732,088)	$ (9,257,965)	$ (32,872,743)

City of Madera
Schedule 2
Changes in Net Position (Continued)
Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Years				
	2021	2020	2019	2018	2017
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property taxes	$ 11,020,353	$ 11,045,364	$ 4,332,639	$ 3,824,185	$ 4,040,067
Sales and use taxes	16,894,337	15,227,811	13,399,196	12,923,918	9,112,909
Franchises taxes	721,028	688,563	649,666	666,238	649,415
Other taxes	1,813,979	2,019,087	1,964,472	1,707,452	1,694,786
Motor vehicle fees	-	-	-	-	-
Investment earnings	(97,360)	1,247,564	1,910,967	265,581	203,973
Miscellaneous	317,971	1,205,394	829,050	1,147,727	343,287
Gain (loss) on sale of capital assets	35,469	(42,920)	43,791	-	31,374
Transfers	574,622	352,225	275,116	374,407	172,913
Special items - Transfers of assets	-	2,062,571	-	-	-
Extraordinary items - RDA dissolution	-	-	-	-	-
Total governmental activities	31,280,399	33,805,659	23,404,897	20,909,508	16,248,724
Business type activities:					
Property taxes	237,264	228,943	209,374	182,390	171,878
Investment earnings	340,816	548,322	407,450	68,049	120,594
Miscellaneous	113,658	78,165	76,531	3,956	26,004
Gain (loss) on sale of capital assets	135,300	86,556	-	12,990	39,821
Transfers	(574,622)	(352,225)	(275,116)	(372,671)	(172,913)
Total business type activities	252,416	589,761	418,239	(105,286)	185,384
Total primary government	$ 31,532,815	$ 34,395,420	$ 23,823,136	$ 20,804,222	$ 16,434,108
Change in Net Position					
Governmental activities	$ 9,367,369	$ 2,622,431	$ 2,209,033	$ (3,409,926)	$ 1,134,946
Business type activities	8,471,022	8,581,837	6,845,705	1,241,397	(956,149)
Total primary government	$ 17,838,391	$ 11,204,268	$ 9,054,738	$ (2,168,529)	$ 178,797

City of Madera
Schedule 2
Changes in Net Position (Continued)
Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Years				
	2016	2015	2014	2013	2012
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property taxes	$ 3,571,669	$ 2,837,432	$ 2,943,796	$ 2,757,456	$ 7,295,050
Sales and use taxes	6,506,004	5,638,847	5,472,283	4,573,272	15,573,874
Transient occupancy taxes	678,438	612,474	591,116	584,160	558,779
Other taxes	2,172,574	2,035,238	1,821,326	1,899,648	6,009,672
Motor vehicle fees	-	-	-	-	3,750,000
Investment earnings	603,795	309,988	795,691	1,216,644	1,112,556
Miscellaneous	580,398	577,213	1,071,486	841,992	(70,336)
Gain (loss) on sale of capital assets	16,304	26,983	75,607	14,184	-
Transfers	1,718,751	1,065,193	2,538,648	1,305,047	892,807
Special items - Transfers of assets	-	-	-	-	-
Extraordinary items - RDA dissolution	-	-	-	-	(4,737,825)
Total governmental activities	15,847,933	13,103,368	15,309,953	13,192,403	30,384,577
Business type activities:					
Other taxes	58,333	70,353	61,049	98,923	-
Investment earnings	210,257	262,948	19,076	19,315	70,281
Miscellaneous	34,976	28,170	25,478	35,542	430,375
Gain (loss) on sale of capital assets	4,250	14,476	(11,968)	(52,915)	-
Transfers	(1,718,751)	(1,065,193)	(2,538,648)	(1,305,047)	(892,807)
Total business type activities	(1,410,935)	(689,246)	(2,445,013)	(1,204,182)	(392,151)
Total primary government	$ 14,436,998	$ 12,414,122	$ 12,864,940	$ 11,988,221	$ 29,992,426
Change in Net Position					
Governmental activities	$ (3,069,918)	$ (2,263,233)	$ 11,491,830	$ 3,693,269	$ 491,239
Business type activities	473,663	(1,388,274)	(358,978)	(963,013)	(3,371,556)
Total primary government	$ (2,596,255)	$ (3,651,507)	$ 11,132,852	$ 2,730,256	$ (2,880,317)

City of Madera
Schedule 3
Fund Balances of Governmental Funds
Last Ten Fiscal Years (modified accrual basis of accounting)

	Fiscal Years				
	2021	2020	2019	2018	2017
General fund					
Nonspendable	$ 139,843	$ 249,637	$ 202,901	$ 601,522	$ 272,102
Restricted	-	401,700	4,934,403	-	-
Committed	11,194,964	10,292,405	10,483,246	11,574,005	-
Assigned	13,906,278	6,763,704	5,528,814	1,199,518	1,199,518
Unassigned	5,482,689	7,398,714	3,049,282	4,673,303	13,968,482
Total general fund	30,723,774	25,106,160	24,198,646	18,048,348	15,440,102
All other governmental funds					
Nonspendable	4,010	3,815	27	42	-
Restricted	45,692,871	55,277,667	39,377,503	35,986,212	33,857,600
Committed	-	-	-	-	
Assigned	-	-	-	-	-
Unassigned	(1,460,591)	(959,555)	-	-	-
Total all other governmental fund	44,236,290	54,321,927	39,377,530	35,986,254	33,857,600
TOTAL FUND BALANCES	$ 74,960,064	$ 79,428,087	$ 63,576,176	$ 54,034,602	$ 49,297,702

City of Madera
Schedule 3
Fund Balances of Governmental Funds (Continued)
Last Ten Fiscal Years (modified accrual basis of accounting)

	Fiscal Years				
	2016	2015	2014	2013	2012
General fund					
Nonspendable	$ 368,959	$ 258,252	$ 282,184	$ 362,753	$ 49,121
Restricted	-	646,823	87,453	-	1,554,240
Committed	-	-	-	-	952,768
Assigned	1,199,518	727,159	1,199,518	1,174,374	86,003
Unassigned	12,879,473	12,326,175	11,280,658	8,651,615	7,833,114
Total general fund	14,447,950	13,958,409	12,849,813	10,188,742	10,475,246
All other governmental funds					
Nonspendable	8,547,157	-	-	-	7,280
Restricted	23,974,874	32,277,375	32,615,786	25,059,067	11,719,619
Committed	-	-	-	-	6,146,083
Assigned	-	-	-	-	40,025
Unassigned	(231,803)	(221,039)	42,897	(148,056)	12,912,675
Total all other governmental fund	32,290,228	32,056,336	32,658,683	24,911,011	30,825,682
TOTAL FUND BALANCES	$ 46,738,178	$ 46,014,745	$ 45,508,496	$ 35,099,753	$ 41,300,928

City of Madera
Schedule 4
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years (modified accrual basis of accounting)

	Fiscal Years				
	2021	2020	2019	2018	2017
Revenues					
Taxes	$ 4,331,022	$ 4,332,639	$ 3,825,921	$ 4,054,503	$ 4,054,503
Sales and used taxes	16,894,337	13,399,196	13,262,908	8,741,373	8,741,373
Other taxes	1,921,747	2,081,211	1,707,452	1,698,487	1,698,487
Use of money and property	323,569	2,078,944	392,428	358,735	358,735
Franchises	721,028	649,666	666,238	649,415	649,415
Licenses, permits and fees	1,555,955	1,322,830	1,049,103	701,825	701,825
Fines	452,319	591,298	588,584	750,388	750,388
Intergovernmental	17,641,730	16,380,444	11,781,034	12,654,660	12,654,660
Charges for services	5,118,683	3,322,989	3,457,257	3,497,588	3,497,588
Other revenue	578,896	1,048,977	924,918	632,560	632,560
Donations	-	-	-	-	-
Total revenues	49,539,286	45,208,194	37,655,843	33,739,534	33,739,534
Expenditures					
General government	3,628,480	2,691,729	3,075,710	2,106,580	1,796,055
Public protection	19,854,358	18,393,027	17,196,886	16,932,579	14,934,669
Social services	131,881	198,360	192,633	309,121	405,251
Public ways and facilities	3,319,019	5,957,037	4,233,896	3,476,106	3,101,070
Community development	5,839,428	3,130,348	3,429,815	3,800,416	3,831,163
Culture and recreation	2,796,274	3,300,189	4,006,826	3,598,837	3,106,938
Capital outlay	18,538,217	13,834,273	6,802,125	2,519,381	3,143,357
Debt service:					
Principal	401,700	559,403	633,222	1,452,775	568,464
Interest	730,344	351,820	52,341	75,660	113,860
Total expenditures	55,239,701	48,416,186	39,623,454	34,271,455	31,000,827
Culture and recreation					
Excess of revenues over (under) expenditures	(5,700,415)	(3,207,992)	(1,967,611)	(531,921)	2,738,707
Other financing sources (uses)					
Proceeds from sale of property	513,267	679,580	46,518	41,691	37,027
Proceeds from issuance of long-term debt	-	19,432,000	4,005,000	895,900	-
Premium on bond issuance	-	-	648,613	-	-
Cost of issuance	-	(84,752)	153,613	-	-
Transfers in	5,103,755	15,443,432	2,768,183	5,005,541	4,504,230
Transfers out	(4,384,630)	(15,773,066)	(2,992,087)	(5,284,157)	(4,812,845)
Total other financing sources (uses)	1,232,392	19,697,194	4,629,840	658,975	(271,588)
Net change in fund balances	$ (4,468,023)	$ 16,489,202	$ 2,662,229	$ 127,054	$ 2,467,119
Debt service as a percentage of non-capital expenditures	3.1%	2.6%	2.1%	4.8%	2.4%

City of Madera
Schedule 4
Changes in Fund Balances of Governmental Funds (Continued)
Last Ten Fiscal Years (modified accrual basis of accounting)

	Fiscal Years				
	2016	2015	2014	2013	2011
Revenues					
Taxes	$ 2,563,059	$ 3,087,520	$ 2,869,599	$ 2,581,565	$ 7,139,383
Sales and used taxes	6,506,004	5,638,847	5,539,847	4,505,707	5,341,362
Other taxes	6,506,004	5,638,847	1,842,002	1,872,250	11,788,596
Use of money and property	935,358	985,169	961,315	1,366,160	1,035,809
Franchises	2,141,433	2,041,961	591,116	584,160	619,343
Licenses, permits and fees	678,438	612,474	395,730	313,382	246,139
Fines	646,800	595,255	874,861	1,028,320	904,913
Intergovernmental	767,778	463,853	28,437,678	18,255,556	8,516,744
Charges for services	16,326,841	15,934,329	5,775,536	5,489,685	5,364,830
Other revenue	3,240,452	6,041,361	1,453,736	612,804	1,170,483
Donations	-	-	-	-	411,950
Total revenues	40,312,167	41,039,616	48,741,420	36,609,589	42,539,552
Expenditures					
General government	2,959,739	5,123,445	4,797,564	4,844,346	8,387,319
Public protection	14,621,471	13,616,969	13,177,569	12,829,516	12,551,085
Social services	357,699	330,062	510,579	473,128	864,358
Public ways and facilities	3,834,908	2,532,178	3,012,275	2,673,089	3,446,831
Community development	3,392,870	3,425,208	2,814,466	2,724,788	2,610,744
Culture and recreation	5,219,577	5,380,767	4,681,217	5,044,076	7,225,112
Capital outlay	7,073,119	5,255,764	10,925,198	6,931,137	10,999,374
Debt service:					
Principal	977,512	425,970	415,920	439,424	1,449,446
Interest	266,431	259,255	270,255	291,385	2,822,090
Total expenditures	38,703,326	36,349,618	40,605,043	36,250,889	50,356,359
Excess of revenues over (under) expenditures	1,608,841	4,689,998	8,136,377	358,700	(7,816,807)
Other financing sources (uses)					
Proceeds from sale of property	9,969	-	-	-	640,000
Proceeds from issuance of long-term debt	-	-	-	-	-
Premium on bond issuance	1,540,065	157,755	-	-	-
Cost of issuance	-	-	-	-	-
Transfers in	7,289,955	5,557,426	6,338,959	5,044,924	14,603,608
Transfers out	(6,109,973)	(5,111,740)	(4,357,470)	(3,787,978)	(13,945,846)
Total other financing sources (uses)	2,730,016	603,441	1,981,489	1,256,946	1,297,762
Net change in fund balances	$ 4,338,857	$ 5,293,439	$ 10,117,866	$ 1,615,646	$ (6,519,045)
Debt service as a percentage of non-capital expenditures	3.9%	2.2%	2.3%	2.5%	10.9%

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City of Madera
Schedule 5
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years (modified accrual basis of accounting)

Sources of Tax Revenues	Business Licenses	Franchise Fees	Property Tax [1]	Sales Tax [3]	Transient Occupancy	Gas Tax [2]	TOTAL
2020-2021	$ 452,319	$ 1,555,955	$ 4,331,022	$ 1,921,747	$ 886,017	$ 2,563,059	$ 11,710,119
2019-2020	688,563	1,378,494	4,613,254	15,227,811	804,286	7,623,871	30,336,279
2018-2019	1,322,830	649,666	4,332,639	13,399,196	903,124	7,623,871	28,231,326
2017-2018	1,049,103	666,238	3,467,163	12,934,817	-	3,425,547	21,542,868
2016-2017	701,825	649,415	3,696,995	8,741,373	-	-	13,789,608
2015-2016	646,800	678,438	3,115,740	6,506,004	-	3,215,791	14,162,773
2014-2015	595,255	612,474	3,087,520	5,638,847	-	-	9,934,096
2013-2014	395,730	591,116	2,869,599	5,539,847	-	4,007,477	13,403,769
2012-2013	313,382	584,160	2,581,565	4,505,707	-	4,679,304	12,664,118
2011-2012	344,732	558,779	2,333,736	5,384,826	-	1,655,468	10,277,541

NOTES:

1) Property tax amounts include state reimbursement of homeowners property tax relief and real property transfer tax and property tax in lieu of MVLF. Property tax for fiscal years 2012 and earlier included redevelopment tax increment.

2) Increase in Gas Tax from FY 2010 onward was due to the "Fuel Tax Swap of 2010". This was the addition of Section 2103 fund allocation from a new motor vehicle excise tax that replace the allocation from Prop. 42 sales tax on gasoline. Figures for fiscal years 2010 and earlier did not include the Prop. 42 revenue.

3) The City passed "Measure L" allowing an additional increase of 0.75% in the local sale tax rate. This local measure became effective on October 1, 2012 and ended on March 31, 2018 when it was replaced by "Measure V" allowing an increase 1% in the local sales tax rate. Measure V becomes effective April 1, 2018 and will sunset on March 31, 2025

City of Madera
Schedule 6
Assessed Value of Taxable Property
Last Ten Fiscal Years

CATEGORY	Fiscal Years 2021	2020	2019	2018	2017
Residential	$ 2,335,164,803	$ 2,201,293,176	$ 2,035,513,239	$ 1,917,149,489	$ 1,824,835,555
Commercial	483,155,413	443,426,571	429,900,137	419,282,129	403,687,826
Industrial	174,322,830	178,171,356	179,040,074	172,661,353	166,063,864
Agriculture	13,017,642	13,457,474	12,920,915	5,840,462	5,275,944
Dry Farm	15,306,770	15,019,028	15,391,780	14,096,409	13,830,501
Government	2,036,417	2,054,539	-	6,069	5,950
Institutional	1,920,464	1,282,549	1,674,829	2,113,776	1,295,250
Irrigated	1,680,888	1,635,256	1,603,053	1,598,326	1,566,070
Cross Reference	40,913,367	37,692,391	39,817,937	36,669,788	35,511,414
Vacant Land	196,572,803	183,027,173	219,593,087	175,896,575	166,553,864
SBE Non-Unitary	548,402	625,460	625,460	625,460	743,768
Unsecured	307,490,035	287,932,288	280,734,337	237,615,373	221,973,452
Unknown	638,191	628,316	1,236,714	4,352,697	4,025,707
TOTALS	3,572,768,025	3,366,245,577	3,218,051,562	2,987,907,906	2,845,369,165
Total Direct Rate	0.13147	0.13198	0.13281	0.13369	0.13243

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 2016	2015	2014*	2013	2012
Residential	$ 1,739,590,175	$ 1,629,686,371	$ 1,518,325,305	$ 1,452,100,000	$ 1,447,378,861
Commercial	386,226,705	376,032,631	366,862,480	367,484,877	367,845,387
Industrial	178,416,598	170,784,960	164,018,245	165,058,550	168,028,586
Agriculture	5,153,044	5,042,110	4,791,797	4,700,012	4,610,026
Dry Farm	11,764,375	12,516,645	12,649,078	10,825,312	10,523,021
Government	5,861	5,747	5,722	5,610	-
Institutional	1,558,852	1,348,373	1,242,996	1,178,843	1,046,426
Irrigated	1,541,526	1,510,496	1,502,446	1,465,896	1,492,264
Cross Reference	34,716,877	28,515,201	23,735,117	20,865,776	20,767,878
Vacant Land	155,926,515	153,947,112	158,636,497	159,890,090	167,773,016
SBE Non-Unitary	743,768	743,768	743,768	769,547	769,547
Unsecured	201,164,923	200,566,825	191,093,988	182,827,178	165,151,264
Unknown	3,939,930	3,939,713	3,540,012	3,313,737	3,304,242
TOTALS	2,720,749,149	2,584,639,952	2,447,147,451	2,370,485,428	2,358,690,518
Total Direct Rate	0.13255	0.1328	0.13242	0.38898	0.39528

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
2021	$ 3,591,118	$ 3,582,748	99.77%	$ -	$ 3,582,748	100.42%
2020	3,409,931	3,394,991	99.56%	4,184	3,399,175	99.15%
2019	3,229,350	3,127,793	96.86%	23,314	3,151,107	97.58%
2018	3,128,370	3,093,867	98.90%	1,000	3,094,867	98.93%
2017	2,933,663	2,917,792	99.46%	(10,357)	2,907,435	99.11%
2016	N/A	N/A	0.00%	-	-	0.00%
2015	N/A [1]	N/A	0.00%	-	-	0.00%
2014	N/A	N/A	0.00%	-	-	0.00%
2013	N/A	N/A	0.00%	-	-	0.00%
2012	N/A	N/A	0.00%	-	-	0.00%
2011	9,911,568	8,996,236	90.77%	55,685	9,051,922	91.33%

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
2021	0.0%	12.5%	1.8%	100.0%	114.3%
2020	0.0%	16.5%	2.6%	100.0%	119.1%
2019	0.0%	9.7%	2.3%	100.0%	112.0%
2018	0.0%	10.3%	2.6%	100.0%	112.9%
2017	0.0%	11.4%	0.8%	100.0%	112.2%
2016	0.0%	12.8%	0.8%	100.0%	113.6%
2015	0.0%	7.3%	0.9%	100.0%	108.2%
2014	0.0%	7.9%	1.0%	100.0%	108.8%
2013	0.0%	7.6%	0.9%	100.0%	108.5%
2012	0.0%	7.7%	0.8%	100.0%	108.5%

Note: The basis for the tax rates is $100 per assessed valuation.

Source: Madera County Auditor-Controller Tax Rate Book

City of Madera
Schedule 9
Top Ten Principal Property Taxpayers
Fiscal Year 2021 and Ten Years Prior

	2020-2021			2011-2012		
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	$ 51,012,621	1.40%			
David L and Partrica R Berry	2	24,065,633	0.66%	1	28,737,579	1.21%
Ready Roastt Nut Company	3	21,663,487	0.59%			
Sealed Air Corporation	4	20,898,893	0.57%	4	18,935,498	0.80%
Newman Development Group	5	19,487,944	0.54%			
OldcastelPrecast Inc	6	18,637,227	0.51%	6	14,907,956	0.63%
Crossroads Madera California LB1 LLC	7	18,570,628	0.51%			
The Almond Company	8	18,066,830	0.50%			
Lowes Home Centers LLC	9	16,138,420	0.44%	5	16,282,059	
Yosemite Point Partnership	10	15,062,351	0.41%	7	14,714,597	0.62%
Advanced Drainage System				2	22,049,408	0.93%
Berry & Berry, Inc.				3	19,111,642	0.81%
Eurodrip USA, Inc.				8	14,474,972	0.61%
DMP Development Corporation				9	13,793,092	0.58%
BFP Partnership				10	12,364,632	0.52%
Top Ten Totals		$ 223,604,034	6.14%		$ 175,371,435	7.40%
CITY TOTALS		$ 3,641,653,022			$ 2,371,484,516	

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	Capital Lease	Total Primary Government	Percentage of Personal Income [a]	Per Capita [a]
2021	$ -	$ 32,970,000	$ -	$ 525,400	$ 19,432,000	$ 52,927,400	4.95%	$ 806
2020	-	34,295,000	-	633,600	19,595,500	54,524,100	5.10%	830
2019	-	39,862,859	-	738,900	492,602	41,094,361	3.84%	628
2018	-	43,765,850	-	863,554	1,023,325	45,652,729	4.59%	687
2017	-	45,039,358	-	60,088	2,425,766	47,525,212	4.95%	718
2016	-	46,207,821	2,683,119	98,022	3,002,145	51,991,107	5.67%	787
2015	-	47,346,304	2,722,525	661,052	1,874,496	52,604,377	5.82%	803
2014	-	48,439,787	2,756,931	842,091	1,964,615	54,003,424	6.03%	857
2013	-	49,488,270	2,786,337	1,053,926	2,179,997	55,508,530	6.20%	881
2012	-	50,567,725	2,825,000	-	2,461,155	55,853,880	6.32%	886

NOTES:

a) See Schedule 13 Demographic and Economic Statistics for personal income and population data

b) As of February 1, 2012 all redevelopment agencies in California ceased to exist per AB X1 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]
2021	$ -	$ 32,970,000	$ -	$ 32,970,000	0.98%	$ 502
2020	-	34,295,000	-	34,295,000	1.07%	$ 524
2019	-	39,862,859	-	39,862,859	1.33%	$ 600
2018	-	43,794,788	-	43,794,788	1.54%	$ 661
2017	-	45,039,358	-	45,039,358	1.66%	$ 682
2016	-	46,231,429	2,683,119	48,914,548	1.89%	$ 747
2015	-	47,379,250	2,722,525	50,101,775	2.05%	$ 795
2014	-	48,459,969	2,756,931	51,216,900	2.16%	$ 813
2013	-	49,455,270	2,786,337	52,241,607	2.21%	$ 829
2012	-	50,567,725	2,825,000	53,392,725	2.26%	$ 854

NOTES:

a) Assessed Value and Actual Value of Taxable Property - provided by HdL, Coren & Cone provided data

b) Demographic and Economic Statistics for personal income and population data - Schedule 13

c) As of February 1, 2012 all redevelopment agencies in California ceased to exist per AB X1 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, 2021

2020-21 Assessed Valuation: $3,572,633,614

OVERLAPPING TAX AND ASSESSMENT DEBT:	Debt Outstanding 6/30/2021	% Applicable [1]	City's Share of Debt as of 6/30/21
State Center Community College District	$ 343,015,000	3.744%	$ 12,842,482
Madera Unified School District	166,836,933	49.141%	$ 81,985,337
City of Madera Community Facilities District No. 2006-1	2,241,106	100.000%	$ 2,241,106
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			$ 97,068,925
DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:			
Madera County General Fund Obligations	58,254,562	22.186%	12,924,357
Madera County Board of Education General Fund Obligtions	20,608,877	22.186%	4,572,285
Madera Unified School District Certificates of Participation	87,095,000	49.141%	42,799,354
City of Madera	**24,491,500**	**100.000%**	**24,491,500**
TOTAL DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT			$ 84,787,497
OVERLAPPING TAX INCREMENT DEBT (Successor Agency):	32,970,000	98.874%	$ 32,598,758
TOTAL DIRECT DEBT			**$ 24,491,500**
TOTAL OVERLAPPING DEBT			$ 189,963,679
COMBINED TOTAL DEBT			**$ 214,455,179**

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 2021	FY 2020	FY 2019	FY 2018	FY 2017
Assessed value	$ 3,750,525,788	$ 3,572,633,614	$ 3,366,111,166	$ 3,214,555,536	$ 2,984,863,745
Debt limit (15% of assessed value)	562,578,868	535,895,042	504,916,675	482,183,330	447,729,562
Debt applicable to limit:					
General obligation bonds	-	-	-	-	-
Less: Amount set aside for repayment of general obligation debt	-	-	-	-	-
Total net debt applicable to limit	-	-	-	-	-
Legal Debt Margin	562,578,868	535,895,042	504,916,675	482,183,330	447,729,562
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 2016	FY 2015	FY 2014	FY 2013	FY 2012
Assessed value	$ 2,843,541,362	$ 2,717,869,926	$ 2,580,951,334	$ 2,443,191,890	$ 2,366,225,200
Debt limit (15% of assessed value)	426,531,204	407,680,489	387,142,700	366,478,784	354,933,780
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	426,531,204	407,680,489	387,142,700	366,478,784	354,933,780
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	
2021	$ 23,085,235	$ 11,537,418	$ 1,200,000	$ 950,160	5.37
2020	23,244,181	10,309,898	1,155,000	992,895	4.80
2019	21,434,207	6,380,941	1,120,000	1,034,335	2.96
2018	20,664,801	4,378,989	1,075,000	1,074,110	2.04
2017	17,181,561	1,139,743	1,040,000	1,112,590	0.53
2016	14,673,722	3,883,912	70,000	275,697	11.24
2015	-	-	-	-	-
2014	-	-	-	-	-
2013	-	-	-	-	-
2012	-	-	-	-	-

2019 Water Refunding Bonds

Fiscal Year	Gross Revenues	Net Revenue Available for Debt Service	Debt Service		Coverage
			Principal	Interest	
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	-	-	-	-	-
2013	-	-	-	-	-
2012	-	-	-	-	-

City of Madera
Schedule 14
Pledged Revenue Coverage (Continued)
Last Ten Fiscal Years

2006 California Infrastructure and Economic Development Bank (CIEDB) Wastewater Loan

Fiscal Year	Gross Revenues	Net Revenue Available for Debt Service	Debt Service		Coverage
			Principal	Interest	
2021	$ 10,573,242	$ 5,158,109	$ 331,996	$ 196,593	9.76
2020	10,823,426	4,645,738	322,295	206,439	8.79
2019	9,776,777	986,633	312,877	215,998	1.87
2018	8,788,389	266,204	303,735	225,278	0.50
2017	8,042,174	613,008	294,860	234,287	1.16
2016	7,407,933	788,484	286,244	243,032	1.49
2015	5,621,814	984,022	277,879	251,522	1.86
2014	6,199,330	491,670	269,760	259,764	0.93
2013	6,487,017	961,248	261,877	267,765	1.81
2012	6,160,478	464,127	254,225	275,533	0.88

Successor Agency 2018 Tax Allocation Bonds

Fiscal Year	Special Assessment Collections	Net Revenue Available for Debt Service	Debt Service		Coverage
			Principal	Interest	
2021	$ 3,375,855	$ 3,056,710	$ 1,325,000	$ 1,516,309	1.08
2020	2,790,658	598,095	1,215,000	1,563,337	0.22
2019	3,343,667	2,227,379	1,215,000	1,777,468	0.74
2018	3,686,763	2,917,577	1,295,000	2,269,784	0.82
2017	3,879,515	2,780,354	1,250,000	2,323,983	0.78
2016	1,951,305	209,883	1,190,000	2,374,693	0.06
2015	6,218,663	5,727,877	1,140,000	2,427,021	1.61
2014	724,744	444,534	1,095,000	2,474,236	0.12
2013	4,877,524	2,730,101	1,055,000	2,516,502	0.76
2012	4,961,314	4,310,943	1,015,000	2,555,078	1.21

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
2020	66,172	$ 1,158,300,000	$ 17,504	28.6	10.9%
2019	65,415	1,069,011,930	16,342	28.8	7.8%
2018	66,419	994,358,849	14,971	28.2	7.7%
2017	66,225	959,202,900	14,484	28.3	7.3%
2016	66,082	917,614,652	13,886	27.6	7.9%
2015	65,474	904,523,310	13,815	27.6	9.1%
2014	63,008	894,965,632	14,204	27.3	9.6%
2013	63,008	895,028,640	14,205	27.2	16.0%
2012	63,040	884,325,120	14,028	27.1	17.5%
2011	62,514	872,320,356	13,954	27.4	21.3%

NOTES:

Data provided by HdL, Coren & Cone

* Demographic data has a lag because of time to tabulate, 2020 data not available at this time

Source: MuniServices, LLC
www.cde.ca.gov

City of Madera
Schedule 16
Principal Employers
Fiscal Year 2021 and Ten Years Prior

	2020-2021			2010-2011		
Employer	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Madera Unified School District	2319	1	35.63%	1800		40.53%
County of Madera	1500	2	23.05%	1500		40.53%
Madera Community Hospital	936	3	14.38%	950		40.53%
Walmart	350	4	5.38%	-		N/A
Camerena Health	337	5	5.18%	-		N/A
City of Madera	310	6	4.76%	191		40.53%
Community Action Partnership Madera	234	7	3.60%	-		N/A
Vallarta Supermarket	200	8	3.07%	-		N/A
JBT Food Tech	165	9	2.53%	-		N/A
Lowe's	158	10	2.43%	-		N/A
	6509		26.95%	4441		40.53%
Total City Employment			44,980			34,400

Source: 2020-21 data based on City of Madera 2021-22 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	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Government										
City Attorney	0	0	2	2	2	2	2	2	2	3
City Council	7	7	7	7	7	7	7	7	7	7
City Manager	2.7	2.7	1.7	1.95	2.7	0.7	0.7	1	2	2
City Clerk	2	2	2	2	2	2	2	2	2	2
Finance	27.7	24.89	24.73	23.73	24.5	24.03	24.45	25.48	25.28	26.78
Information Technology	4.17	4.17	4.25	4	4	4	4	4	4	4
Human Resources	4	4	4	4	4	4	4	4	4	4
Community Development	14.89	18.97	19.59	21.46	21.86	22.13	21.38	21.27	24.8	26.13
Planning Commissioners	0	0	0	0	0	0	0	0	0	0
Public Safety										
Police Officers-Sworn	79	70.29	70.01	69.84	60	57.25	57	57	58	59
Other Full Time Employees	9.31	24.01	23.48	23.48	20	20	20	20	20.26	21.56
Public Works										
Engineering	17.87	13.63	14.67	11.21	11.69	11.85	10.74	10.61	11.52	14.11
Maintenance	17.54	34.45	27.33	28.88	29.57	30.97	30.71	34.78	28.8	27.28
Transit Services	1.7	2.7	3.08	3.08	3.38	3.38	2.98	2.98	3.73	3.73
Airport	1.88	2.86	2.88	2.98	2.46	2.46	2.36	2.58	2.36	2.03
Solid Waste Disposal	0.65	1	6.48	8.88	9.02	7.77	6.69	3.38	5.48	1.99
Storm Drainage	4.1	5.45	5.74	4.54	5.19	4.89	5.89	5.45	6.2	6.77
Waster	18.44	22.34	23.08	25.18	20.66	18.66	16.81	14.74	16.76	17.96
Wastewater/Sewer	25.05	24.66	26.29	26.62	20.32	20.07	19.04	17.59	20.49	20.92
Waste Disposal Recycling	0	0	1	1.3	1.35	1.3	1.2	0	0	3.14
Successor Agency/RDA	0.5	1	1.8	2.3	2.3	2.3	2.59	2.62	2.62	3.5
Culture & Recreation	37.37	47.64	51.42	56.05	61.12	60.9	53.01	45.67	47.89	50.88
Total	275.87	313.76	322.53	330.48	315.12	307.66	294.55	284.15	295.19	307.78

City of Madera
Schedule 18
Operating Indicators by Function/Program
Last Ten Fiscal Years (As of June 30)

FUNCTION/PROGRAM	Fiscal Years				
	2021	2020	2019	2018	2017
Police					
Physical Arrests	1,789	1,829	2,381	1,585	1,014
Parking Violations	1,432	2,189	1,417	953	777
Traffic Violations	2,206	3,385	5,141	1,824	2,801
Community Development					
Building Permits Issued	2,236	1,797	2,202	2,390	N/A
Building Inspections Performed	12,003	12,003	13,322	16,106	15,186
Planning Permits Issued	200	153	196	234	211
Public Services					
Street Resurfacing (miles)	-	-	-	-	-
Street Light Replacement [a]	115	86	64	92	206
Potholes Filled	2,864	2,012	2,341	2,703	2,542
Waste Water Average Daily Treatment (millions of gallons)	-	-	-	-	-
Transit Route (Service) Miles	258,599	317,504	352,476	140,033	366,788
Transit Passenger Count	54,683	95,326	108,535	143,746	142,991
Parks & Recreation					
Sports Field Participation	360	1,802	1,701	N/A	N/A
Community Center/Gym/Pool Participation	24,728	31,779	38,271	N/A	N/A
Other Participation	86,364	124,062	133,186	N/A	N/A

NOTES:

N/A - Information not available

Source: Various City Departments

City of Madera
Schedule 18
Operating Indicators by Function/Program
Last Ten Fiscal Years (As of June 30) (Continued)

FUNCTION/PROGRAM	Fiscal Years				
	2016	2015	2014	2013	2012
Police					
Physical Arrests	N/A	N/A	N/A	N/A	N/A
Parking Violations	N/A	N/A	N/A	N/A	N/A
Traffic Violations	N/A	N/A	N/A	N/A	N/A
Community Development					
Building Permits Issued	N/A	N/A	N/A	N/A	N/A
Building Inspections Performed	N/A	N/A	N/A	N/A	N/A
Planning Permits Issued	N/A	N/A	N/A	N/A	N/A
Public Services					
Street Resurfacing (miles)	N/A	N/A	N/A	N/A	N/A
Street Light Replacement [a]	N/A	N/A	N/A	N/A	N/A
Potholes Filled	N/A	N/A	N/A	N/A	N/A
Waste Water Average Daily Treatment (millions of gallons)	N/A	N/A	N/A	N/A	N/A
Transit Route (Service) Miles	N/A	N/A	N/A	N/A	N/A
Transit Passenger Count	N/A	N/A	N/A	N/A	N/A
Parks & Recreation					
Sports Field Participation	N/A	N/A	N/A	N/A	N/A
Community Center/Gym/Pool Participation	N/A	N/A	N/A	N/A	N/A
Other Participation	N/A	N/A	N/A	N/A	N/A

NOTES:

Source: Various City Departments

City of Madera
Schedule 19
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

FUNCTION/PROGRAM	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units (marked)	41	41	35	35	34	N/A	N/A	N/A	N/A	N/A
Motorcycle unit	5	4	4	5	3	N/A	N/A	N/A	N/A	N/A
K-9 unit	3	3	3	3	3	N/A	N/A	N/A	N/A	N/A
Streets										
Streets (miles)	199	199	160	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Streetlights	3000	3000	3000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Traffic Signals										
CalTrans maintained	15	15	15	N/A	N/A	N/A	N/A	N/A	N/A	N/A
City of Madera maintained	32	29	29	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Culture & Recreation										
Total Park Acreage	159	159	151	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Parks	15	15	13	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Baseball Fields	2	2	2	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Softball Fields	9	9	9	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Soccer Fields	7	7	7	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Football Fields	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Tennis Courts	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Swimming Pools	3	3	3	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Community Centers	3	3	3	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Waste Water										
Sanitary Sewers (miles)	375	375	408	0	0	0	0	0	0	0
Storm Sewers (miles)	0	0	0	0	0	0	0	0	0	0
Treatment Capacity (millions of gallons/day)	0	0	0	0	0	0	0	0	0	0
Transit Services										
Minibuses										
Fixed Route	13	13	13	13	13	N/A	N/A	N/A	N/A	N/A
Dial A Ride	6	6	6	6	6	N/A	N/A	N/A	N/A	N/A
Bus Shelters	80	80	80	80	80	N/A	N/A	N/A	N/A	N/A

NOTES:

N/A - Information not available

Source: Various City Departments

REPORT TO CITY COUNCIL

Approved by:

Wendy Silva

Wendy Silva, Director of Human Resources

Arnoldo Rodriguez

Arnoldo Rodriguez, City Manager

Council Meeting of: August 17, 2022

Agenda Number: E-2

SUBJECT:

Direction regarding annual commemoration of Juneteenth in the City of Madera

RECOMMENDATION:

This item is being brought for consideration and direction at the request of the City Council

SUMMARY:

Juneteenth is the oldest nationally celebrated commemoration of the ending of slavery in the United States and is observed on June 19 each year. The City Council (Council) has requested staff include an item on its agenda for discussion and direction regarding the City of Madera's ongoing commemoration of Juneteenth.

DISCUSSION:

On June 19, 1865, African Americans enslaved in Galveston, Texas, first learned of their freedom, two and one-half years after the Emancipation Proclamation was issued by President Abraham Lincoln. Today, June 19 of each year is recognized as Juneteenth, commemorating African American freedom and emphasizes education and achievement. Juneteenth acknowledges a period in the United States' (US) history that has shaped and continues to influence our society today, and supports assessment, self-improvement, and planning for the future to make significant and lasting improvements in our society.

In 2021, President Biden signed a bill that was passed by the US Congress to set aside June 19, also known as Juneteenth, as a US Federal holiday. Council has requested this item to discuss recognition of Juneteenth as an official holiday for the City of Madera.

The City currently recognizes the following days as holidays. On these days, City administrative offices are closed unless otherwise noted, and full-time employees receive a paid holiday as part of their negotiated benefits package. Part time employees are not eligible for paid holidays.

- New Year's Day
- Martin Luther King's birthday
- Presidents' Day
- Good Friday (4 hours)
- Memorial Day
- Independence Day
- Labor Day
- Columbus Day
- Veterans' Day
- Thanksgiving Day and the day after Thanksgiving
- Christmas Day
- Winter Holiday (4 hours on either Christmas Eve or New Year's Eve, offices do not close)

Of the holidays listed, all are recognized US Federal holidays except for Good Friday, the day after Thanksgiving, and the Winter Holiday. These non-Federal holidays have been negotiated over time with the City's four recognized bargaining units.

At this time, with Juneteenth now recognized as a US Federal holiday, it is requested that Council provide direction on recognizing Juneteenth for the City of Madera. Two alternatives that may be considered:

1. Commemorative Holiday – Recognition of Juneteenth as a commemorative holiday would formally recognize Juneteenth and encourage the Madera community to honor and reflect on the conditions and experiences of others to encourage significant and lasting improvements in our society.
2. Commemorative Holiday with closure of City administrative offices – This option would include commemoration as described in item 1, however City administrative offices would be closed, similar to other US Federal holidays, providing employees an opportunity to participate in and reflect on Juneteenth events.

Council may also have other alternatives in mind beyond what has been noted above and is encouraged to bring these ideas forth at the meeting to discuss with their colleagues how best to commemorate Juneteenth for the City of Madera. Depending on Council's direction after discussion, staff will bring the appropriate action item back for consideration at a future meeting.

FINANCIAL IMPACT:

Financial impact, if any, will depend on requested action following the discussion.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

The Vision 2025 plan includes several action items that may be supported by commemoration of Juneteenth in the City of Madera depending on the specific direction provided by Council. These include action items to support the multicultural community in Madera, encourage an involved

public, celebrate our diverse multicultural and ethnic backgrounds, and provide for activities to foster cross-cultural understanding and community pride.

ALTERNATIVES:

Council could direct staff to explore additional avenues for commemoration and celebration of Juneteenth.

ATTACHMENTS:

None