

## REPORT TO CITY COUNCIL

Approved by:

*Michael Lima*

Michael Lima, Director of Financial Services

*Arnoldo Rodriguez*

Arnoldo Rodriguez, City Manager

**Council Meeting of:** August 24, 2023

**Agenda Number:** B-1

### SUBJECT:

Public Hearing and Consideration of a Resolution Adopting the City of Madera Budget and Capital Improvement Program for Fiscal Year 2023/24

### RECOMMENDATION:

Conduct a public hearing and adopt the resolution approving the operating budget for Fiscal Year (FY) 2023/24, including the Five-Year Capital Improvement Program (CIP)

### DISCUSSION:

The Proposed FY 2023/24 Budget and CIP are attached for Council consideration. Council may recall that as part of the City's budget process, staff conducted workshops pertaining to the City's Budget. More specifically, Council held workshops on:

- May 17, 2023 – to discuss proposed CIP for streets, active transportation, and storm drainage projects.
- June 7, 2023 – to discuss FY 2022/23 and FY 2023/24 projected revenues
- June 21, 2023 – to discuss FY 2022/23 projected expenditures and obtain guidance on possible fee adjustments
- August 2, 2023 – to discuss proposed CIP for Fire, Parks, Sewer, and Water
- August 16, 2023 – to discuss overview of Proposed Budget

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

### SUMMARY OF PROPOSED BUDGET:

The FY 2023/24 Proposed operating budget is balanced. 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 the Madera community (e.g., personnel, utilities, supplies, equipment, contractual services, and similar costs). The following is a summary of the budget elements:

#### **GENERAL FUND & MEASURE K**

##### *General Fund:*

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

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

##### *Measure K:*

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

The following table identifies the proposed General Fund operating budget.

<b>Table 1: General Fund for FY 2023/24 (not including Measure K)</b>			
<i>Description</i>	<i>Proposed</i>		<i>Projected surplus</i>
	<i>Revenues</i>	<i>Expenditures</i>	
General Fund	\$43,228,243	\$42,875,904	\$352,339

#### **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 Proposition 218 process completed last year. Table 2 provides a summary of the enterprise funds' projected revenues and expenses for Fiscal Year 2023/24.



**Table 2: Enterprise Funds for FY 2023/24**

<i>Description</i>	<i>Proposed Revenues</i>	<i>Proposed Expenditures</i>	<i>Operating Surplus/(Deficit)</i>
Water	\$24,394,353	\$24,394,353	\$0
Sewer	\$28,908,417	\$27,266,005	\$1,642,000
Airport	\$2,524,960	\$2,424,909	\$100,051
Golf Course <sup>1</sup>	\$317,921	\$317,921	\$0
Dial-A-Ride	\$1,414,443	\$1,315,054	\$99,389
Fixed Route (Madera Metro)	\$2,794,405	\$2,045,876	\$748,529
Drainage	\$1,978,122	\$1,978,122	\$0
Solid Waste	\$8,832,545	\$8,832,545	\$0
<sup>1</sup> The Golf Course Fund is subsidized by \$120,421. In November 2023, the City will retire the golf course's outstanding debt. Moving forward, unless the Council directs otherwise, the General Fund's contribution will be nominal.			

Funds with an Operating Surplus have projected revenues greater than proposed appropriations. Council may choose to appropriate these monies as part of the FY 23/24 budget or leave them in the fund balance to be used in an emergency during the fiscal year.

#### **OVERALL BUDGET APPROPRIATIONS**

Citywide Proposed appropriations, including Capital Expenditures, for FY 2023/24 are approximately \$196.4 million. Projected citywide revenues are approximately \$202.0 million. Please see Exhibit A attached. The Proposed Budget includes the following funds:

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

#### **KEY ASSUMPTIONS**

While staff is proposing a balanced budget, it is important to highlight the current economic climate and key assumptions that influenced the FY2023/24 proposed budget revenue and expenditure projections:

##### **1. Economic Climate**

The current economic climate dictates cautious optimism, especially with regard 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 current inflation and Federal Reserve actions. 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 are based on HDL estimates (including Measure K).
- Property tax projections include the basic 2% adjustment per Proposition 13.
- Other general and special revenues projected include 2% to 3% increases based on contributing factors to the specific revenue.
- Utility revenue estimates were based on the 2021 Rate Study and the related Proposition 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: \$13.1 million
  - Measure K: \$7.2 million
  - Transient Occupancy Tax (hotel tax): \$1.0 million
  - Property tax in-lieu (c. 2004): \$7.6 million
  - Property tax: \$4.6 million
  - Business License revenue: \$0.6 million
  - Interest Income: \$1.0 million

## 3. Expenditures/Expenses

- Utility and Public Works Material costs are based on analysis of historical trend and/or 4% adjustment.
- Projected salaries and benefits include all anticipated pay and benefits in compliance with negotiated Memorandums of Understanding with the City's bargaining units, as well as anticipated merit increases and promotions within class series.
- The increase in healthcare premiums to be effective January 1, 2024, and employee lump sum payments made in July 2023 are funded in the proposed budget by General Fund reserves as directed by Council.
- Retirement costs estimates, including unfunded liability, are based on CalPERS actuarial report for the City dated June 30, 2021

## 4. Balancing the Budget: General Fund

The proposed FY2023/24 General Fund budget is a balanced budget. It includes all the requisite appropriations departments need to effectively run city operations. The budget as proposed has a projected surplus of \$352,339 if all the revenues and expenditures materialize as contemplated. All of this projected surplus is being earmarked for deposit in the General Fund Stabilization Reserve in order to meet the 30% of appropriations reserve requirement established by the City's adopted General Fund Reserve Policy.

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. Such utilization of reserves will be brought to Council for consideration and approval.

#### 5. Budgeted Positions:

The City Manager has reviewed current positions and all previously budgeted positions have been included in the proposed budget, as well as positions added since adoption of the last operating budget, such as four grant-funded Police Officer positions. In addition, the City Manager is recommending the following new positions in the proposed budget as well as the noted reclassifications.

All current vacancies as well as recommended new positions and reclassifications are included in the proposed budget with reasonable assumptions regarding hire date, pay, and applicable benefits. 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 position recommendations and reclassifications included in the proposed budget are outlined in Table 3 below.

**Table 3: New positions**

<i>Department</i>	<i>Status <sup>1</sup></i>	<i>Position</i>	<i>Notes</i>
Public Works			
Wastewater	FT	Wastewater Treatment Plant Operator-in-Training	
Water	PT	2 part-time Maintenance Worker I	Duties would include exercising water valves
Sewer	PT	2 part-time Maintenance Worker I	Duties would include preventive sewer main cleaning
Safe & Clean Team	FT	1 Equipment Operator and 2 Maintenance Worker II	Replacing current team of part-time positions. The part-time positions would be eliminated.
Parks & Community Services	FT	Administrative Analyst I	Replacing current part-time Analyst position with a full-time position. The part-time position would be eliminated.
Parks & Community Services	PT	After School Program Leader I	Multiple positions
Building Division	FT	Administrative Assistant	
Building Division	PT	Intern	

<sup>1</sup> Status: FT = Full time, PT = Part Time

<b>Table 4: Position Reclassifications</b>				
<i>Department</i>	<i>Status <sup>1</sup></i>	<i>Position</i>		<i>Position status</i>
		<i>Existing</i>	<i>Proposed</i>	
Parks & Community Services	FT	Park Manager	Park Project Manager	Vacant
Public Works Admin.	FT	Purchasing Assistant	Office Assistant II	Filled
Wastewater Treatment Plant	FT	Operator I	Plant Mechanic	Filled
<sup>1</sup> Status: FT = Full time, PT = Part Time				

The FY 2023/24 proposed budget has a total of 319 Full Time Equivalent (FTE) compared to 298 FTE in FY 2022/23. FTE is determined by the percent of the fiscal year for which the position is budgeted. FTE may fluctuate based on position changes, as noted in Table 3, but may also fluctuate when previously vacant position budgeted for a partial year are now budgeted for a full fiscal year. Part-time FTE counts are calculated as a percent of a full-time year, or 2,080 hours. This may also fluctuate based on the City's needs and anticipated services or programs, such as adding the Madera Unified School District After School Program to the proposed budget.

#### 6. Health Care and Retirement for Vacant Positions

For the FY 2023/24 proposed budget, vacant full-time positions were budgeted at the expectation of employee only health coverage in the Anthem plan and the Public Employee Pension Reform Act (PEPRA) tier for the CalPERS pension.

#### 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). Another example is movement within the Wastewater Treatment Plant Operator series upon higher level certification after passing exams from the California State Water Resources Control Board. 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 2023/24 Proposed Budget includes all salary and benefit adjustments as approved by the City Council. This includes the 2% cost-of-living adjustment (COLA) and \$1,500 lump sum payments for applicable positions effective the first paycheck of July 2023, the 2% COLA to be effective December 2023, and the adjustment to the City's contribution towards health insurance to be effective January 2024.

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 for the position and are not automatic.

#### 9. Debt

The total City outstanding debt, including utility debts, is \$55.02 million as of June 30, 2023. The Proposed FY2023/24 Budget includes appropriations for the related debt service payments totaling \$8,251,036 in various funds.

#### 10. Measure K

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

<i>Table 5: Measure K Revenue and Expenditures FY 2022/23</i>			
<i>Department</i>	<i>Projected</i>		<i>Difference</i>
	<i>Revenues</i>	<i>Expenditures</i>	
Police	\$3,734,024	\$3,715,701	\$18,323
Fire	\$3,739,870	\$3,112,472	\$627,398

- Measure K Stabilization Fund

The Council approved the establishment of a Measure K stabilization reserve with an 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, 2023, both Police and Fire have a stabilization reserve fund balance of \$780,000. By June 30, 2024, both Police and Fire will have stabilization reserve fund balances of \$910,000. Both reserves are short of the 30 percent of Measure K expenditures and will need further contributions in future fiscal years.

<i>Table 6: Measure K Reserve Account</i>		
<i>Fiscal Year</i>	<i>Police</i>	<i>Fire</i>
2017/2018 <sup>(1)</sup>	\$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
2023/2024	\$130,000	\$130,000

<b>Total</b>	<b>\$910,000</b>	<b>\$910,000</b>
<i>(1) The Reserve account was created in FY 2018/2019; however, revenue exceeded projections in FY 2017/2018 and funds were retroactively adjusted.</i>		

- **Fire Engine Replacement Fund**

Additionally, the Council approved a fire engine replacement fund with annual allocation of \$200,000 beginning in FY 2017/18. This was increased to \$490,000 per year in FY 2022/23. As of June 30, 2023, the reserve fund has a balance of \$738,540. Table 6 on the next page provides a summary.

<b>Table 7: Fire Engine Replacement Program <sup>(1)</sup></b>			
<i>Fiscal Year</i>	<i>Allocation</i>	<i>Expenses</i>	<i>Running Total</i>
2017/2018 <sup>(1)</sup>	\$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 <sup>(2)</sup>	\$248,540
2022/2023	\$490,000	\$0	\$738,540
2023/2024	\$490,000	0	\$1,228,540
<i>(1) The program was created in FY 2018/2019; however, revenue exceeded projections in FY 2017/2018 and funds were retroactively adjusted.</i>			
<i>(2) Council authorized the purchase of a New Type 1 Engine.</i>			

**BUDGET SUMMARY:**

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

**FINANCIAL IMPACT:**

The Proposed Budget is the City's fiscal plan of operations and capital improvement for the Fiscal Year 2023/24. It supports appropriations of \$196,388,539 for the FY2023/24 operations of the City.

**ALTERNATIVES:**

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

**RESOLUTION NO. \_\_\_\_\_**

**RESOLUTION OF THE COUNCIL OF THE CITY OF MADERA ADOPTING THE  
BUDGET OF THE CITY OF MADERA FOR THE FISCAL YEAR JULY 1, 2023  
THROUGH JUNE 30, 2024 IN THE AMOUNT OF \$196,388,539 AND THE  
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM**

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

**WHEREAS**, the City Council (Council) at reviewed the draft five-year Capital Improvement Program (CIP) covering the period through Fiscal Year (FY) 2026/27 at its scheduled May 17, 2023 and August 2, 2023 meetings; and

**WHEREAS**, the Council held a workshop at a regularly scheduled City Council meetings on June 7, 2023 and June 21, 2023 to discuss the FY 2022/23 projections and Proposed FY 23/24 amounts for various City funds, including underlying key assumptions for revenues and expenditures;

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

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

**WHEREAS**, on June 7, 2023, the Council adopted a Continuing Resolution Continuing Expenditures and Revenues pending further review and adoption of the FY2023/24 budget; and

**WHEREAS**, on August 16, 2021, the Council held a workshop at its regularly scheduled City Council meeting to discuss the Fiscal Year 2023/24 Proposed Budget; and

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

**WHEREAS**, it is the intention of the Council to adopt the said Fiscal Year 2023/24 budget.

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

1. The above recitals are true and correct.
2. The City of Madera budget in the amount of \$196,388,539 as set forth in the attached Exhibit "A" including budgets for capital improvements, is hereby adopted for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.
3. Transfer of appropriated budget authority from one-line account to another within a department may be done upon approval of the City Manager.
4. Transfer of budget authority between departments of the General Fund or between funds will be done by minute order of the Council if less than \$25,000 and by resolution if greater than \$25,000. Transfer of appropriated budget authority between capital outlay accounts in one fund to capital outlay accounts in the corresponding capital outlay fund or from Special Revenue funds to capital outlay funds as presented in the CIP budget regarding project funding may be done upon approval of the City Manager.
5. Authority is given to the Director of Financial Services to adjust the budget for all monies received by the City not included in this budget up to \$5,000 per incident without a budget resolution. A report will be given to the Council on a quarterly basis regarding any such activity.
6. All outstanding encumbrances as of June 30, 2023, approved by the City Manager shall be continued and re-appropriated for expenditure into the FY 2023/24.
7. The unencumbered balance for all Capital Improvement Project accounts, which are duly approved as of or before June 30, 2023, shall be continued and re-appropriated for expenditure in the FY 2023/24.
8. Except as monetary appropriations may be affected by intra-fund transfers within the General Fund or other funds as herein above provided, no appropriations set forth in said budget shall be cancelled in whole or in part except by resolution adopted by a majority vote of all members of the Council.
9. Expenditures made, liabilities incurred, or warrants issued in excess of budget appropriations as originally approved or as thereafter increased or decreased, shall not constitute an obligation or liability of the City of Madera. The City Manager and the Council shall approve no claims and the Director of Financial Services shall issue no warrants or checks for any expenditure in excess of existing appropriations



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

10. The CIP covering the period through FY 2027/28 is consistent with the Madera General Plan.
11. The CIP covering the period through FY 2027/28, a copy of which is on file with the Madera City Engineer, 205 W. 4th Street, Madera, is hereby adopted.
12. This resolution shall be effective immediately upon adoption.

\* \* \* \*

**Exhibit A**

**CITY OF MADERA BUDGET – FISCAL YEAR 2023/2024**

**CITYWIDE SUMMARY OF REVENUES, EXPENSES, AND CAPITAL EXPENDITURES**

<b>Fund</b>	<b>Projected Revenues</b>	<b>Salaries &amp; Benefits</b>	<b>Materials &amp; Services</b>	<b>Other Oper. Exp.</b>	<b>Capital Exp.</b>	<b>Proposed Expend.</b>	<b>Contribution To (Appro. Of) Fund Balance</b>
General Fund	\$ 43,228,243	\$ 24,341,209	\$ 12,878,062	\$ 5,656,633	\$ -	\$ 42,875,904	\$ 352,339
Water	24,470,586	2,577,699	3,126,267	2,930,714	15,835,906	24,470,586	-
Sewer	28,908,417	2,533,792	2,622,395	4,309,755	17,800,063	27,266,005	1,642,412
Solid Waste	8,848,894	802,418	6,887,276	1,159,200	-	8,848,894	-
Drainage	1,978,122	544,694	340,668	281,260	811,500	1,978,122	-
Airport	2,524,960	194,230	149,022	210,657	1,871,000	2,424,909	100,051
Transit	5,459,252	578,122	2,572,649	191,446	622,424	3,964,641	1,494,611
Golf	317,921	-	14,457	228,464	75,000	317,921	-
Enterprise Funds	\$ 72,508,152	\$ 7,230,955	\$ 15,712,734	\$ 9,311,496	\$ 37,015,893	\$ 69,271,078	\$ 3,237,074
General Grants	2,037,901	158,492	274,291	38,311	1,566,807	2,037,901	-
Measure K - Police	3,734,024	1,997,710	323,617	475,374	919,000	3,715,701	18,323
Measure K - Fire	3,739,870	-	2,326,122	113,000	673,350	3,112,472	627,398
Development Impact Fees	6,037,031	-	1,865,867	467,239	3,703,925	6,037,031	-
State Gas	6,495,695	-	-	2,227,916	4,267,779	6,495,695	-
Measure T	11,485,660	-	-	-	11,454,388	11,454,388	11,272
Regional Surface Transportation	1,035,600	-	-	-	1,035,600	1,035,600	-
Business Improvement District	20,000	-	18,710	1,290	-	20,000	-
Parks Grants	4,166,161	219,103	209,568	-	3,720,655	4,149,326	16,835
Police Grants	584,211	330,123	82,822	-	171,266	584,211	-
Tobacco Law Enforcement Grant	252,363	111,606	-	-	-	111,606	140,757
Parking District	37,291	17,734	15,000	4,557	-	37,291	-
Fed Aid Urban Grant	4,198,297	-	-	-	4,198,297	4,198,297	-
Local Transportation	5,281,815	-	-	969,810	4,312,005	5,281,815	-
Landscaping Assessment	452,664	-	23,307	420,093	-	443,400	9,264
ARPA	16,163,515	-	-	16,163,515	-	16,163,515	-
Supplemental Law Enforcement	106,000	-	106,000	-	-	106,000	-
Intermodal	213,987	20,066	70,957	84,561	-	175,584	38,403
Economic Development	161,500	-	5,000	-	156,500	161,500	-
Housing	3,574,436	37,117	678,819	-	2,858,500	3,574,436	-
CFD Special Revenue	1,277,074	-	14,200	672,368	-	686,568	590,506
Special Revenue Funds	\$ 71,035,095	\$ 2,891,951	\$ 6,014,280	\$ 21,638,034	\$ 39,038,072	\$ 69,582,337	\$ 1,452,758
Fleet	3,158,877	404,097	360,876	181,275	1,953,500	2,899,748	259,129
Facilities Maintenance	2,254,133	1,184,223	572,078	497,832	-	2,254,133	-
Technology	1,584,644	582,958	316,716	93,620	591,350	1,584,644	-
Insurance Reserve	385,000	-	164,940	-	-	164,940	220,060
Internal Service Funds	\$ 7,382,654	\$ 2,171,278	\$ 1,414,610	\$ 772,727	\$ 2,544,850	\$ 6,903,465	\$ 479,189
Capital Funds	\$ 1,445,465	\$ -	\$ -	\$ -	\$ 1,445,465	\$ 1,445,465	\$ -
Successor Agency	\$ 6,355,745	\$ -	\$ 251,200	\$ 6,009,090	\$ 50,000	\$ 6,310,290	\$ 45,455
<b>Total Citywide</b>	<b>\$ 201,955,354</b>	<b>\$ 36,635,393</b>	<b>\$ 36,270,886</b>	<b>\$ 43,387,980</b>	<b>\$ 80,094,280</b>	<b>\$ 196,388,539</b>	<b>\$ 5,566,815</b>





FISCAL YEAR

**2023-2024**

**BUDGET**

OF THE CITY OF MADERA

**PROPOSED**

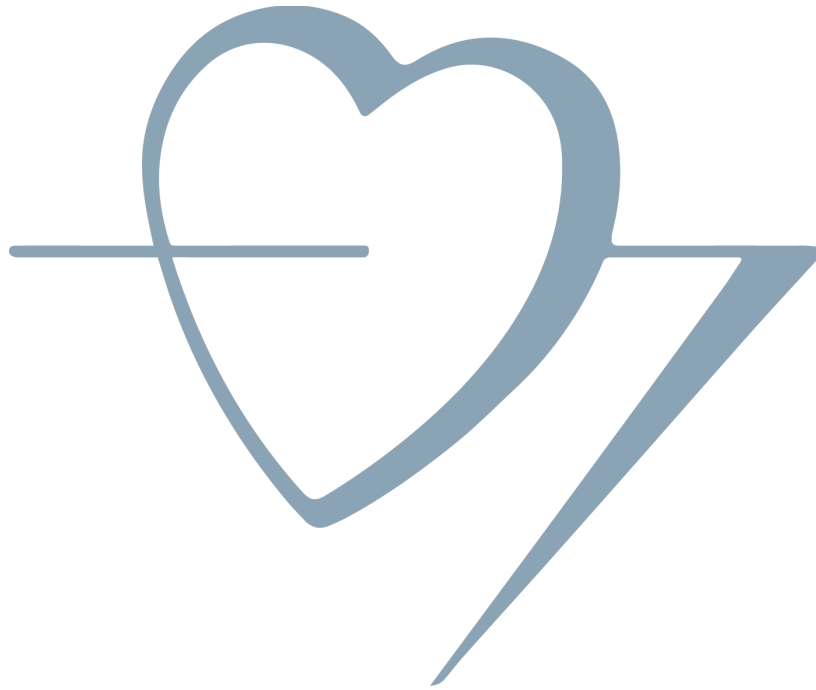
DEPARTMENT OF FINANCE

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# **FY | 2023-2024**

## **Operating Budget**

**& Capital Improvement Program**

### City Council

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

# The City of **MADERA**

EST. 1907



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## City Council Members

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

## Executive Management

Arnoldo Rodriguez, City Manager  
Shannon Chaffin, City Attorney (contracted)  
Alicia Gonzales, City Clerk

## Department Directors

Michael Lima, Director of Financial Services  
Will Tackett, Director of Community Services  
Gary Conte, Planning Manager  
Dino Lawson, Police Chief  
Ismael Hernandez, Public Works Operations Director  
Joseph Hebert, Director of Parks & Community Services  
Rafael Magallan, Chief Building Official  
Keith Helmuth, City Engineer  
Wendy Silva, Director of Human Resources  
Vacant, Information Services Manager

## Financial Budget Support Staff

Anthony Forestiere, Financial Services Manager  
Joseph Carrello, Communications Specialist  
Brenda Mendez, Accountant II  
Cleona Young, Accountant II  
Lyann Huang, Accountant II



# Letter from the City Manager



## Executive Summary:

On behalf of City staff, it is my pleasure to present the FY 2023/24 Annual Operating Budget for general operations and capital improvement programs for the City of Madera.

While the end of the COVID-19 pandemic has made it difficult to forecast financial results, the City is pleased to share the budget revenues and expenses as proposed represent a net surplus for 2023/24 General Fund, including a \$1,715,418, 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 2023/24 Annual Budget has been prepared with the goal of continuing 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 projected to exceed last fiscal year's sales and property tax results. Other revenues, such as charges for services, were on a gradual growth trend as well. Throughout the pandemic, the City has maintained its General Fund 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 the Council for direction and action.

As mentioned before, preparing a budget with as many unknown variables as were encountered in a post-pandemic environment posed significant challenges. However, the pandemic was only one variable impacting the national and local economies. Other 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. While the outlook for revenue looks brighter, 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 2023/24, it does not address all 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 that economic factors, such as increased costs, presented in 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 City anticipates greater revenue in comparison to previous years. More specifically, the City generated \$13.1M from Bradley-Burns uniform local sales tax and \$7.2M from Measure K.

Property taxes and property tax in-lieu/VLF are forecast to increase slightly year over year, to \$12.3M. 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 has increased, while energy costs continue to grow at a pace that exceeds inflation. Employee Health Insurance is increasing by 4 percent 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 somewhat mitigated 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, 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 the 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 to 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 1 General Fund, 10 Enterprise Funds, and 128 Special Revenue Funds, 4 Internal Service Funds, 1 Capital Projects Funds, 1 Debt Service Fund, 7 Fiduciary Funds, and approximately 319 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 \$7.2 million for public safety.
- Projected Measure R revenue is not included considering that it is premature when cannabis businesses will open.

## Safe and Clean Initiative

Maintaining our premier public spaces continues to be a priority. Not only do these public spaces provide a valuable resource for residents and visitors alike, maintenance of those spaces also mitigate public safety concerns. In addressing this priority, staff is proposing to complete the expansion of the clean-up pilot program that commenced with the removal of snipe signs, abandoned telephone booths, shoes overpower lines, and shopping carts. This continued with the contracting of a private company to remove trash around the Fresno River and adding a part-time employee crew to provide on-going clean-up efforts. This budget contains funding to convert those part-time positions to three full-time employees that will focus on cleaning public spaces. Funds for supplies and equipment that this team will utilize are also included in this budget.

## Addressing Deferred Maintenance

Another hallmark of this budget is the funds earmarked to address the deferred replacement and maintenance issues that exist in the City. Among the deferred items to be addressed with this budget include:

- Replacement of 16 servers for Information Technology function.
- \$1.7 million for the replacement of several vehicles and the purchase of several new pieces of equipment that will assist employees in working more efficiently.
- Rehab of several Parks facilities (both buildings and parks) funded through the Capital Improvement Program.

## 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, and 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.

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

Respectfully submitted,



**Arnoldo Rodriguez**  
City Manager









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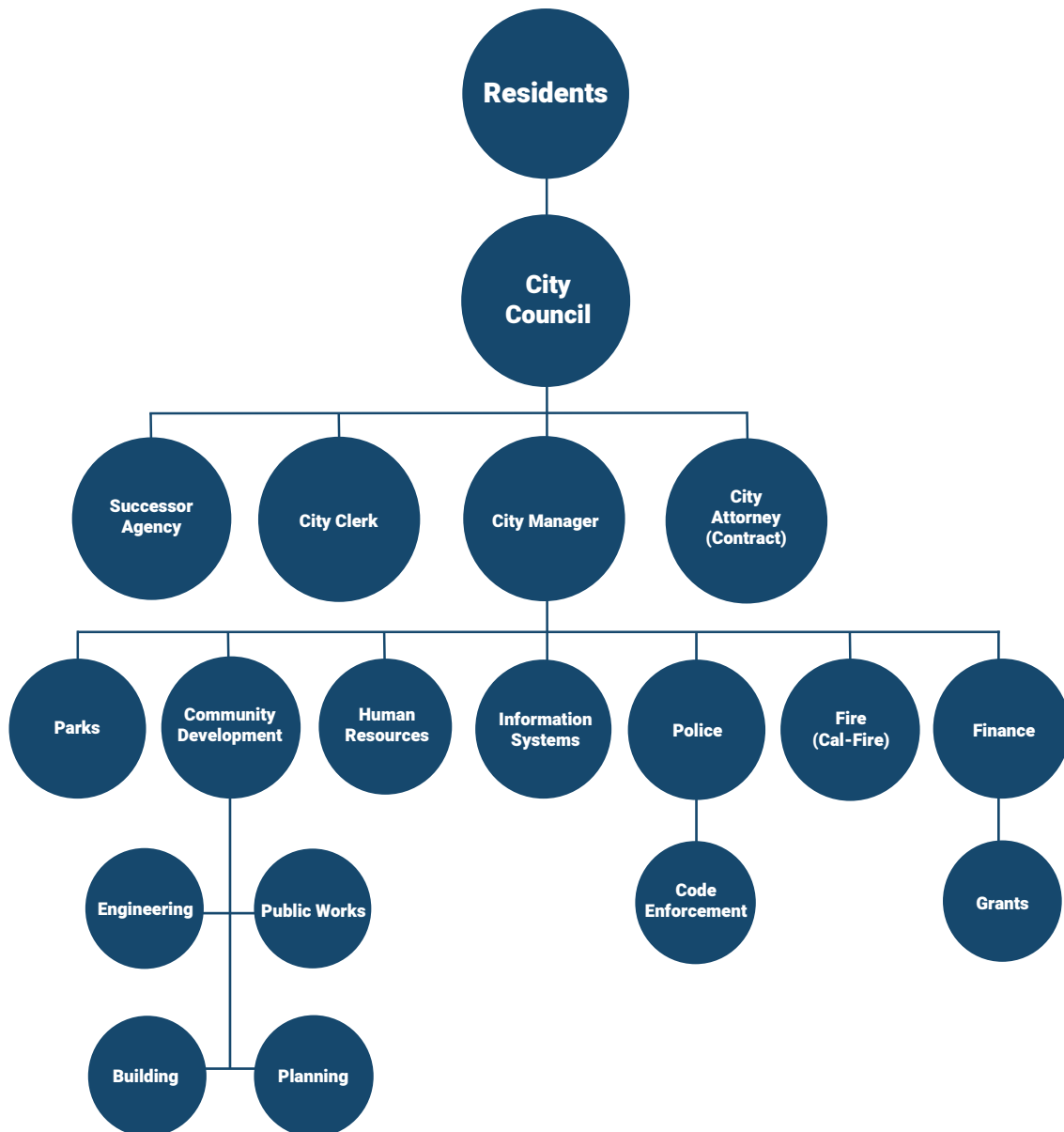
# About Madera

- City Organization
- Boards & Commissions
- City Map
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- Early History
- Residents
- Home & Family Stats
- Climate
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- Parks
- Infrastructure
- Police
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- Local Economy
- Major Employers

# City of Madera

## Organizational Chart

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# 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: (1) 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, (2) 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.

	<i>District</i>	<i>Committee Member</i>	<i>Date Appointed</i>	<i>Term Expires</i>
<b>Americans with Disabilities Act (ADA) Advisory Council</b>	Mayor	DJ Becker	05/04/22	12/01/24
	District 1	Jack Porter	08/24/22	12/01/26
	District 2	Cynthia Ortegon	01/16/19	12/01/24
	District 3	Saim Mohammad	05/04/22	12/01/26
	District 4	Muhammad Latif	06/02/21	12/01/24
	District 5	Gladys Marroquin	08/24/22	12/01/26
	District 6	Diana Robbins	01/06/21	12/01/24
<b>Airport Advisory Commission</b>	Mayor	Miguel Gonzalez	09/01/21	12/01/24
	District 1	Jerry Holiday	03/20/19	12/01/26
	District 2	Issa Zacharia	05/16/18	12/01/24
	District 3	Johanna Torres	05/19/21	12/01/26
	District 4	Stanley Mackey	05/19/21	12/01/24
	District 5	Felipe Grimaldo Jimenez	02/06/19	12/01/26
	District 6	Ramon Lopez-Maciel	01/06/21	12/01/24
<b>Beautification Committee</b>	Mayor	Miguel Gonzalez	02/03/21	12/01/24
	District 1	Karen Huerta	02/07/18	12/01/26
	District 2	Rohi Zacharia	02/15/17	12/01/24
	District 3	Debra M. Basila	03/17/21	12/01/26
	District 4	Robert Gonzalez	05/19/21	12/01/24
	District 5	Agapita Rocha	01/16/19	12/01/26
	District 6	Cynthia Moreno-Procopio	03/17/21	12/01/24
<b>Civil Service Commission</b>	At-Large Appointment	Dennis Smith	10/05/22	12/01/24
		Nick Salinas	02/02/22	12/01/26
		Celeste Voyles	02/02/22	12/01/24
		Saim Mohammad	02/02/22	12/01/26
		Julius Washington	02/02/22	12/01/24
<b>Civil Service Commission</b>	At-Large Appointment	Vacant	---	---
		Muhammad Latif	02/02/22	12/01/24

	<i>District</i>	<i>Committee Member</i>	<i>Date Appointed</i>	<i>Term Expires</i>
<b>CDBG Block Grant Commission</b>	Mayor	Gabriela Gonzalez-Gutierrez	02/17/21	12/01/24
	District 1	Candace Talley	03/01/17	12/01/26
	District 2	Alyssia Arredondo	03/01/17	12/01/24
	District 3	Stephanie Nathan	03/18/20	12/01/26
	District 4	DJ Becker	01/20/21	12/01/24
	District 5	Olga P. Garcia	01/16/19	12/01/26
	District 6	Dulce Arredondo	03/03/21	12/01/24
<b>Loan Review Committee</b>	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
		Johanna Torres	09/21/22	N/A
<b>Planning Commission</b>	Mayor	Khubaib Seikh	01/20/21	12/01/24
	District 1	Robert Gran Jr.	01/16/19	12/01/26
	District 2	Rohi Zacharia	01/06/21	12/01/24
	District 3	Saim Mohammad	05/04/22	12/01/26
	District 4	Balwinder Singh	06/02/21	12/01/24
	District 5	Jose Chavez Garcia	05/04/22	12/01/26
	District 6	Ramon Lopez-Maciel	01/06/21	12/01/24
<b>Transit Advisory Board</b>	Mayor	Cynthia Ortegon	05/19/21	12/01/24
	District 1	Andrew Albonico	09/02/20	12/01/26
	District 2	Muhammad Latif	11/20/19	12/01/24
	District 3	Marie Luna	02/20/19	12/01/26
	District 4	Patricia Carreon	09/15/21	12/01/24
	District 5	Otilia Morales	02/20/19	12/01/26
	District 6	Vacant	---	---
<b>Youth Commission</b>	Mayor	Vacant	--	--
	District 1	Vacant	--	--
	District 2	Vacant	--	--
	District 3	Vacant	---	---
	District 4	Vacant	--	--
	District 5	Vacant	--	--
	District 6	Vacant	--	--

## 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 may 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.

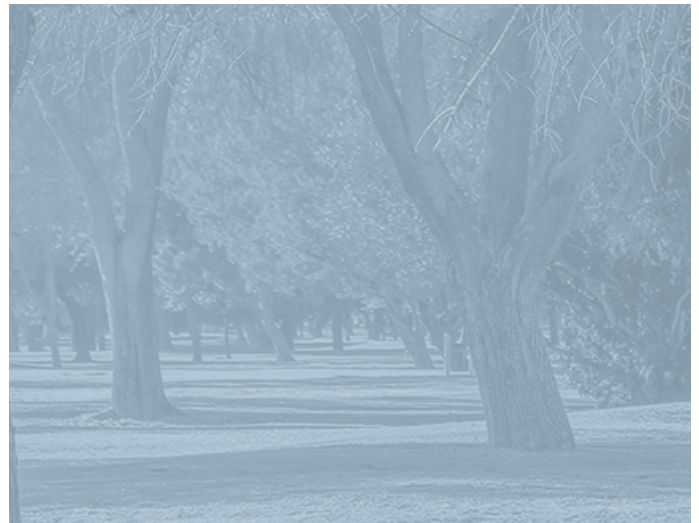
**Responsibilities:** Develop, maintain and amend the General Plan and Specific Plans as deemed appropriate; discretionary approval of development proposals, including subdivisions, use permits, and variances; discuss overall planning for the City, including ordinances, special studies, zoning, subdivisions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





# City Map

"The Heart of California"

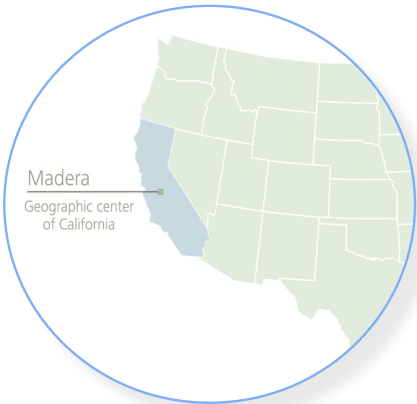


# Madera at a Glance

Source: Madera Chamber of Commerce | 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.



Proudly  
Established



Located in

**Madera  
County**

Nickname


**The  of  
California**

South of **Fresno**  
North of **Chowchilla**

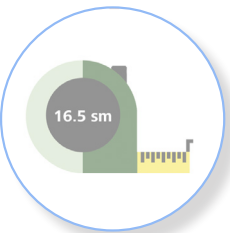
Home of the annual

## Madera Pomegranate, Fruit & Nut Festival






Population:  
~68,000



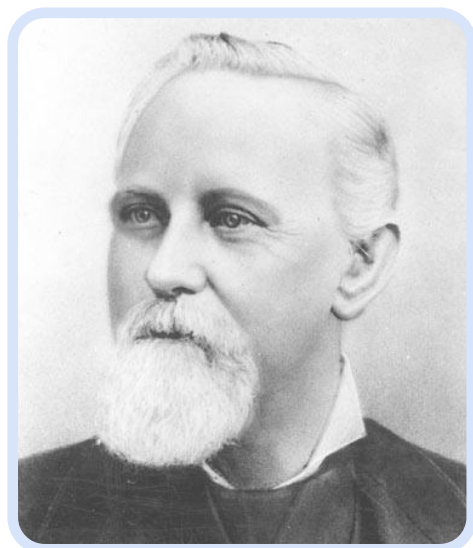
Location Size:  
~16.5 sq. miles



Median Income:  
\$53,777

# 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 first 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 Joaquin 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 reaching peak production of 50 million board feet of timber annually, the lumber industry era in Madera came to an end. Farm work became Madera's new main industry and revenue source.

# Madera Residents

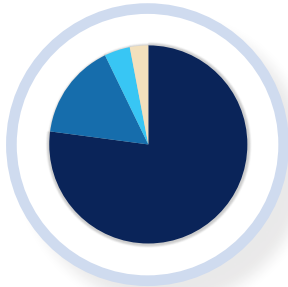
Source: Madera Chamber of Commerce | California Demographics



## Average Age

**29.2**

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



## Diversity

**79.3%**

of Madera residents are Hispanic, with 13.2% of residents categorized as White, 3.9% as African American, 2% Asian, and 3% as Other respectively.



## Education

**59.8%**

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



## Language

**61.7%**

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

# Madera Home & Family

Source: United States Census Bureau QuickFacts

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\$255,500

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



17,371

is the number of households in Madera, compared to 174,756 Fresno households, and 13.2 million California households.



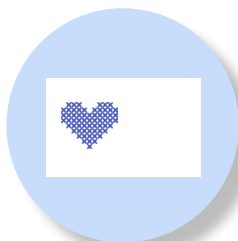
3.76

is the average number of persons who reside in each Madera home, compared to 3.03 persons in Fresno households and 2.92 persons per California households.



50.4%

of Madera residents own their homes, compared to 47.6% of Fresno residents and 55.5 of California residents.

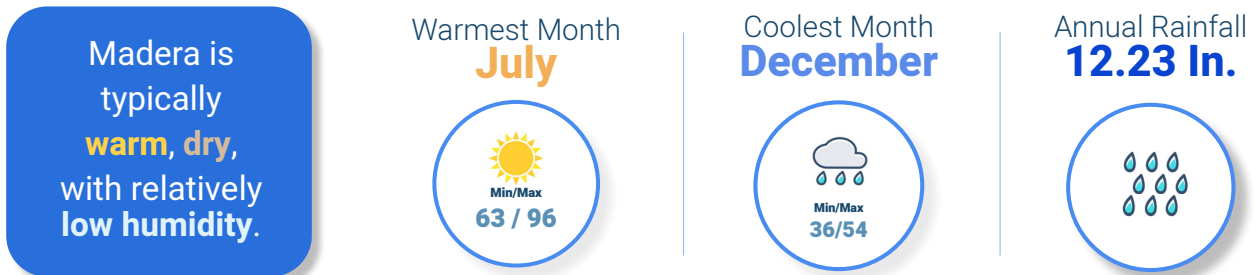


87.6%

of Madera residents are living in the same house they were living in a year ago, compared to 86.2% of Fresno residents and 88% of Californians.

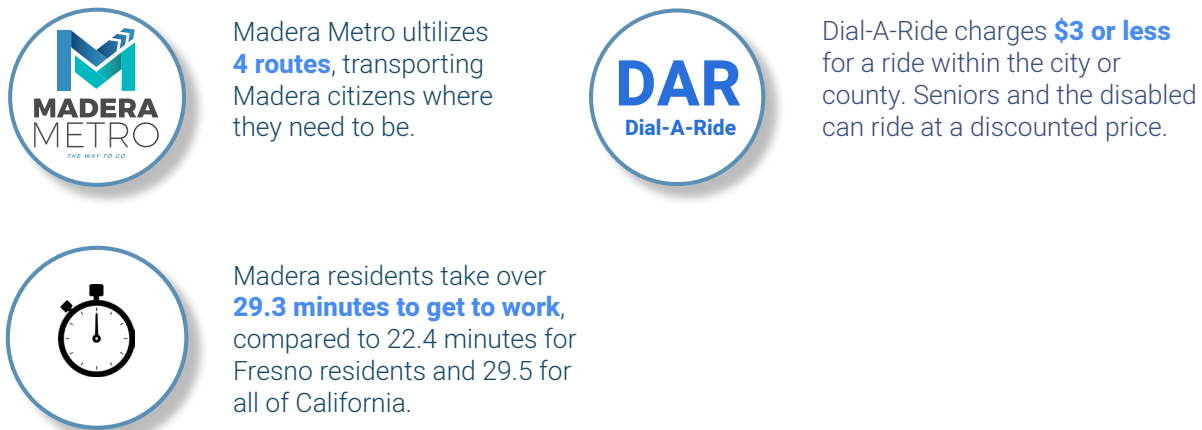
# Typical Climate

Sources: National Weather Service | Madera Chamber of Commerce

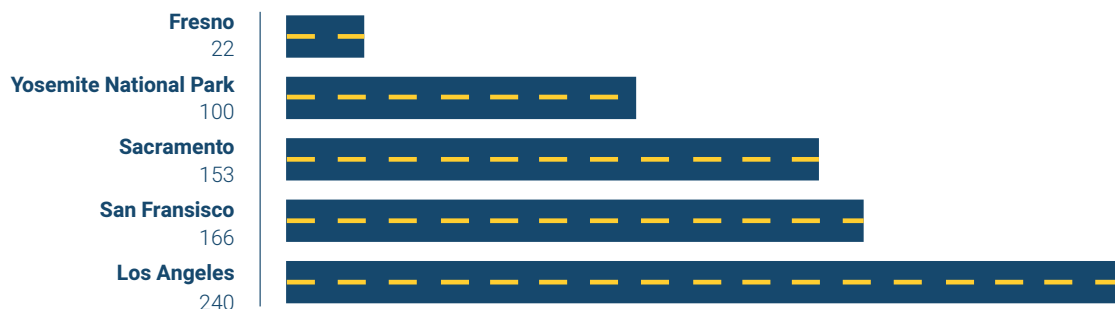


## Local Transit

Sources: Madera Chamber of Commerce & Madera.gov



## 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.

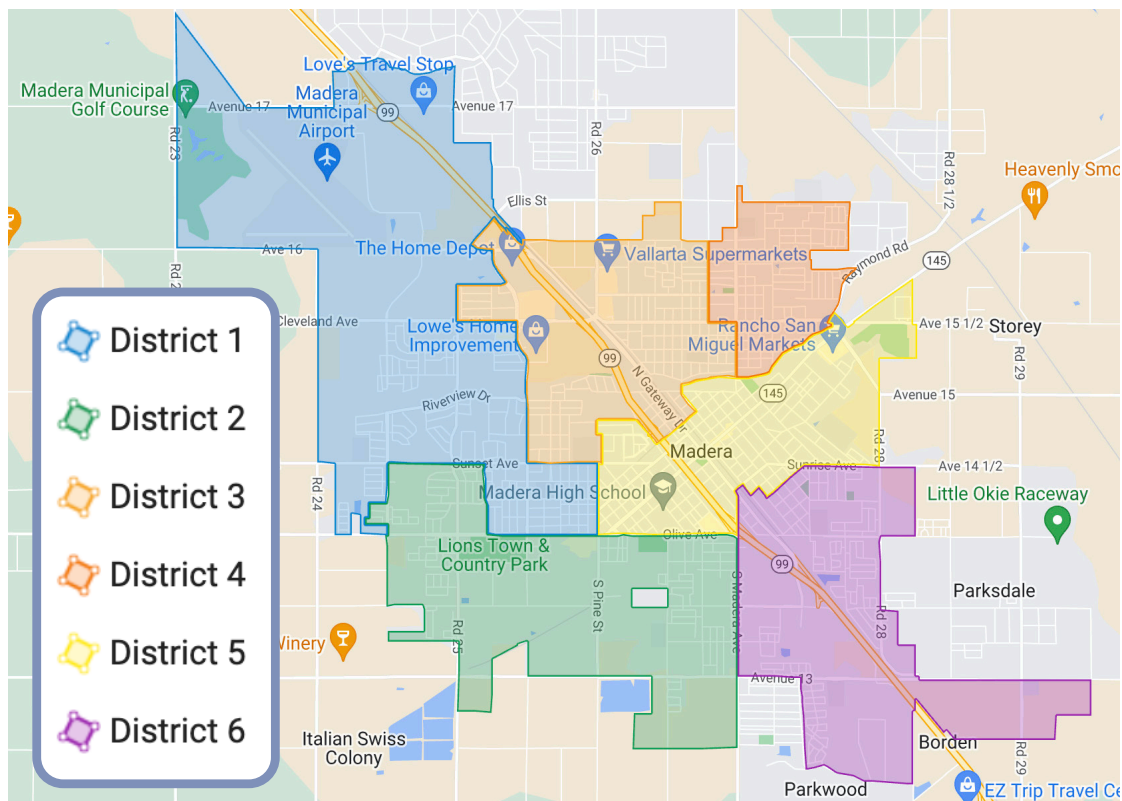
## Districts

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 the City of Madera



**View a detailed district map at [madera.gov/districts](https://madera.gov/districts)**





## Parks



### 11 Parks

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



### 27 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.



### 161 Acres

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



## Infrastructure



### 203 Miles of City Streets

This is based on reports from the Public Works department.



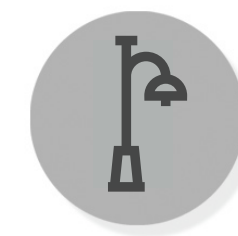
### 19 Water Wells

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



### 200 Miles of Waterline

With an additional 175 miles of sewer line.



### 3,017 Streetlights

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



# 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 37 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.



## 63,137 Events

Madera PD responded to 2,705 more events, compared to last fiscal year's 60,432 events.

# Fire



## 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.



## 217 Fires Mitigated

during FY 22/23.



## 25 Fire Fighters

Recruitment efforts are still underway to add more.



## 3,277 Calls for Service

Calls occurred during FY 22/23.



## 17,324 Inspections Conducted

Inspections were conducted by the Building Department in FY 22/23



## 4,584 Business Licenses

Madera has this total number of business licenses, excluding rentals by the end of FY 22/23.



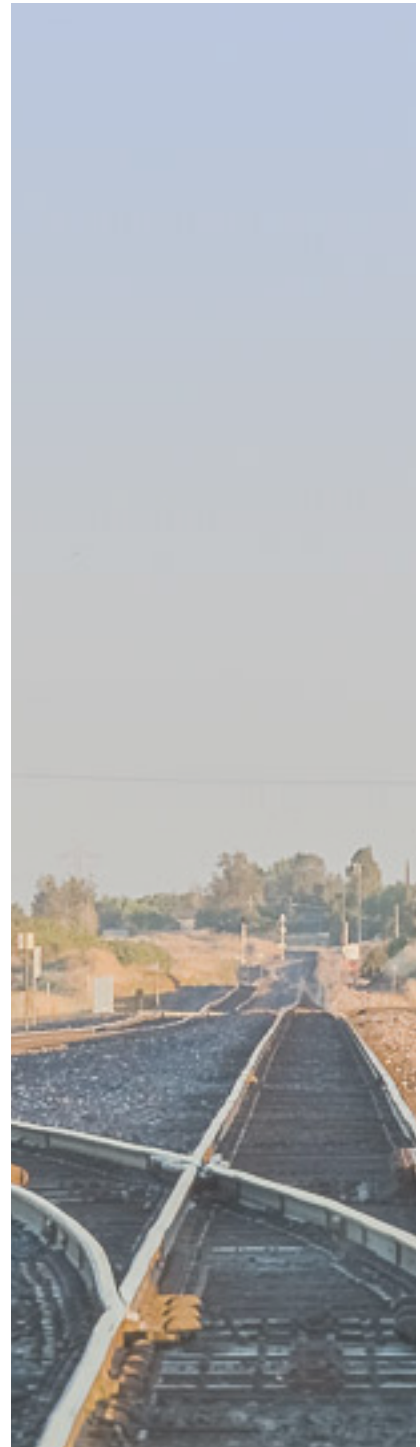
## 247 Single Family Residential

Permits were issued in FY 22/23.



## 3,445 Building Permits

Permits were issued during FY 22/23 fiscal year.



# Major Employers of Madera

<i>Public Agencies</i>		
Employer Size Class	Employer Name	Industry
3,500	Madera Unified School District	Education/Schools
2,600	State of California	Government
1,516	Madera County	Government
310	City of Madera	Government
300	U.S Government	Government
<i>Private Companies</i>		
350	Walmart	Retail
235	Community Action Partnership of Madera Co.	Services
165	JBT Food Tech	Food Processing Machinery
140	EVAPCO Inc	Evaporative Coolers Manufacturer & Wholesale
-----	-----	
100-249	Camarena Health	Clinic
100-249	Home Depot	Home Centers
100-249	Lowe's Home Improvement	Home Centers
100-249	Millview School	Pre-School/Kindergarten-Academic
150	Span Construction Inc	Contractors
100-249	Madera Rehab Ctr	Senior Citizens Service
100	Oldcastle Enclosure Solutions	Concrete Vaults (Manufacturer)
50-99	Nutra Blend	Animal Food Manufacturing

Source: Data provided by the Madera County Economic Development Commission



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# 2023-24 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 2023/24 Starting Point

The City budgets to maintain the 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 consistently recalibrates its service delivery model to meet evolving demands. Due to slight 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 in the current economic climate, staff has updated budget item forecasts relative to the plethora of issues pressing the national and local economy. Some of these include:

- **Closure of Madera Community Hospital:** The hospital's closing extends beyond timely access to care; it will have a long-term detrimental impact on an already economically challenged region. It is well documented that the Central Valley healthcare system is overburdened. Local media outlets routinely report that Fresno hospitals are at excess capacity. It is also acknowledged that many hospitals have significant delays in service. Closing the City's lone hospital will worsen the problem. Historical trends indicate that Madera's unemployment rate is one of the highest in the State, and the hospital was one of the largest employers in the community. Thus, not only will access to critical care be reduced, one of the most economically depressed areas in the State will suffer another unnecessary setback. It is noted that Madera is consistently in the top nine for the highest unemployment rates in the State. By closing the hospital, hundreds of families will be negatively impacted. Finding employment for former employees will be difficult, especially during the infant stages of a recession. Moreover, not all the existing employees' job skills are transferable, considering that it is the only hospital in the area. Some current employees likely sought employment in other hospitals, disrupting families, schools, and neighborhoods.
- **Interest Rates:** Interest rates have risen dramatically over the past year. Beginning in March 2022, the Federal Reserve has increased the Federal Funds Rate from a low of 0% to the current 5.50%. This increase has had a slowing effect on the economy, by making money more expensive to borrow. With no plans for further borrowing and all its debt at fixed rates, the interest rate increase has had minimal impact on the City's costs. However, it has had a significant impact

on the City's interest earnings. Evidence of that impact can be found in the yield on the City's Treasury portfolio which has gone from .74% at the end of May 2023 to 2.92% at the end of July 2023. Staff anticipates the yield to continue to increase throughout FY 23/24, as lower yielding investments mature and are replaced with higher yielding investments. The added Interest Income will provide additional resources for the City to deliver services to its residents.

- **Inflation:** While inflation has slowed from its peak of 9% a year ago, the current rate of 3.2% is still higher than the Federal Reserve's stated goal of 2%. 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 confidence has increased over the past year, as inflation has slowed, and the labor market remains tight. The hope is that the increased consumer confidence will translate to addition spending by consumers, resulting in increased Sales Tax to the City.
- **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 sudden price increases for goods. The City has experienced these challenges in 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:

- It is important to remember that the Budget is a forecast is based on many assumptions. Thus, it is not

expected to be 100 percent accurate when compared to actual results.

- 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 price of gas and electricity is a major concern. While consumers are being impacted, the City's utility rates continue to increase.
- While programmed activities levels are still below those of pre-pandemic times, the City must maintain facilities, such as the pool which may need augmentation from the General Fund to offset some costs.

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 2022/24 budget, staff estimated major city revenues as indicated below:

- Projected Retail Sales & Use Tax: \$13.0 million
- Measure K: \$7.1 million
- Transient Occupancy Tax (hotel tax): \$991k
- Property tax in-lieu (c. 2004): \$7.6 million
- Property tax: \$4.6million
- Business license revenue: \$577k
- Community Facilities District (CFD): \$1.1 million
- Building Permits: \$700k

Interest Income: \$1.0 million 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 2023/24 Proposed 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 by 4.7 percent.
- Senate Bill 1383 will result in increased costs for solid waste.

## Balancing the Budget

- The Proposed General Fund FY 2023/24 Budget projects that revenues will exceed expenses by approximately \$352k.
- The Proposed Budget does not anticipate using funds from the General Fund Reserve.
- The Proposed Budget includes allocating \$1,500 stipends for City employees from the General Fund unallocated account and an additional \$580k to offset increased healthcare 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, 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.

## Vacant Positions

- Vacant positions are included in the budget for any existing or new positions the City intends to fill. The number of vacant positions and the positions fluctuate as employees leave the organization and new employees are hired. The budget includes



assumptions on hiring timelines and applicant availability. The Proposed Budget consists of all approved positions with reasonable assumptions as to the 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 2023/24 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. The Human Resources Department evaluates these requests and then recommends to the City Manager 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.

## Proposed New Positions

The proposed budget includes several new positions that are recommended to maintain and enhance the City's service delivery:

(FT = full-time; PT = Part-time)

- Parks and Community Services
  - Administrative Analyst I (FT replacing an existing PT position)

- Parks Project Manager (FT replacing an vacant PT)
- Community Development, Building Division
  - Administrative Assistant (FT)
  - Intern (PT)
- Public Works Safe & Clean Team (the proposed positions would replace the existing PT position)
  - 1 Public Works Equipment Operator (FT)
  - 2 Public Works Maintenance Worker II's (FT)
- Public Works, Sewer
  - Maintenance Worker I (PT, 2 – 1,000-hour positions)
- Public Works, Water Distribution
  - Maintenance Worker I (PT, 2 – 1,000-hour positions)
- Public Works, Wastewater Treatment Plant
  - New Operator-in-Training (FT)

## Employee Compensation

The FY 2023/24 budget includes the following relative to employee compensation:

- Merit increases have been budgeted; however, the actual achievement of such increases is dependent upon individual employee performance.
- Two percent cost of living adjustments to go into effect in July 2023 and January 2024 have been included to base wages for employees 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, resources from the General Fund are being transferred to other City funds to cover this cost.
- One-time payments: Per Council direction, this budget includes resources being transferred from the



unallocated General Fund balance to other City funds to cover this cost.

## 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:

- Equipment and vehicles for the Fire Department are paid for by Measure K
- Two-thirds of personnel and operations costs for the Fire Department are funded by the General Fund, while Measure K funds the remaining one-third.
- The City issued lease revenue bonds in June 2019 to construct Fire Station 58 for \$4,005,000. The bonds are due in annual installments of \$230,000 to \$307,000 over 20 years. The construction of 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 the purchase of a Police building and critical radio infrastructure.
- Unassigned or unused Measure K monies for Fire and Police remain in their respective Measure K funds.

## 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 establishing 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 \$780,000 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. To ensure an effective engine replacement plan and to maintain a modern fleet of fire equipment, staff recommended that it be increased to \$490,000 per year in last year's budget. Including last year's

budget, the City had set aside \$1.29 million; however, the City purchased a Type 1 engine and related equipment totaling approximately \$751k. To ensure that the Fire Department is properly equipped, another \$490k is proposed to be reserved in the Proposed Budget.

It is noted that staff is recommending that the Fire Department vehicles be removed from the City's Fleet Replacement Program and be housed in the Fire Department Equipment Replacement Program.

## Debt

The City expects to pay \$8,251,036 in principal and interest this year, with a total outstanding debt of \$55,823,145 as of June 30, 2023.

# Budget Process

The latest approved budget document is made available at [madera.gov/budget](https://madera.gov/budget)

The City Council sets the overall policy direction for the City and helps staff prioritize programs, projects and services to support that direction. 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 2023/24 projected expenses and revenues. As part of this process, Salary Projection Worksheets are also prepared. These worksheets list City employees organized by department and calculate 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

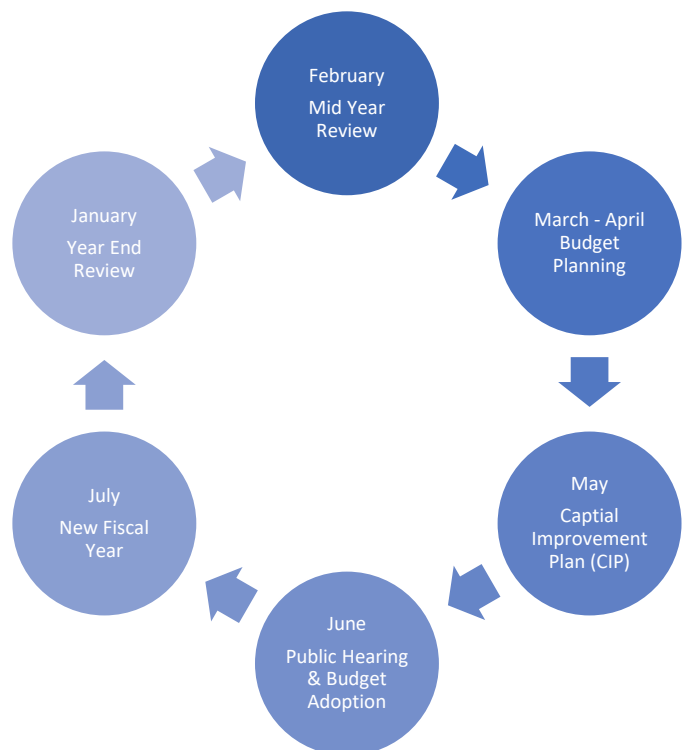
A public hearing is held at a Council meeting regarding the Community Development Block Grant (CDBG). The public is encouraged to provide input regarding how funds are to be allocated.

## 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 leads 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 Financial Services Director leads the presentation and department directors are available to discuss any specific budget items within the purview. The chart below depicts the ideal timeline for the preparation of the budget. Due to staffing, the preparation of this budget was prolonged.



# Basis of Accounting & Budgeting

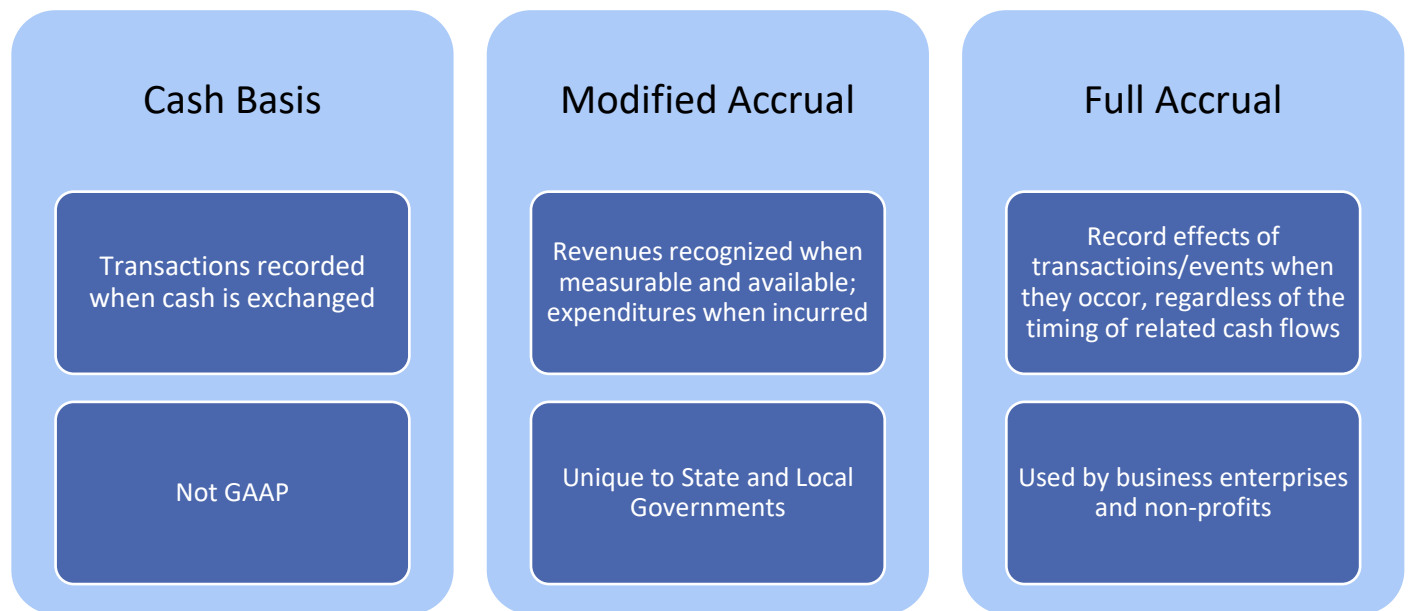
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The City budgets on a modified accrual basis for all funds except for its enterprise and internal service funds, which are budgeted on a full accrual basis. This is consistent with the City's basis of accounting as reported in its Annual Comprehensive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

- The General Fund
- Special revenue funds (including Enterprise 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.



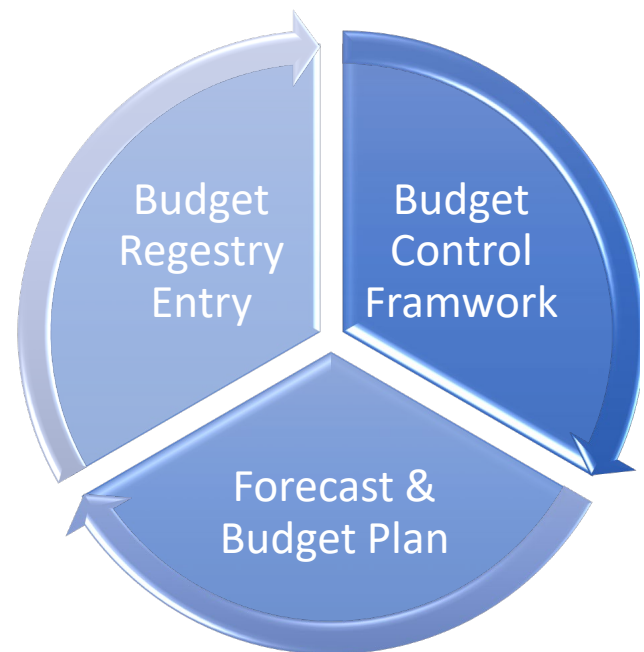
# Level of Budgetary Control

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, is made available for public inspection in the City Clerk's Office and the office of the Financial Services Director. For the FY 2023/24 budget, the Council held a budget review workshop on August 2, 2023, 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. During the June 11, 2020, Council meeting, staff presented the following controls:

- 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 more than 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 more than 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

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## 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 a mid-year budget review and analysis to the City Council.

## Accounting & Financial Reporting

- An independent audit will be conducted annually by a certified public accountant. This is the Annual Comprehensive Financial Report (ACFR).
- Financial reports will be produced per 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 to protect essential service programs and funding requirements during periods of economic downturn or other

unforeseen significant 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 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.

## 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
- PEPR: 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
- PEPR: 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	<p>Effective July 1, 2021, the City joined the PRISM public entity risk sharing pool to participate in their health plans. This change allowed 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:</p> <ul style="list-style-type: none"> <li>▪ Medical: Anthem and Kaiser</li> <li>▪ Dental: Delta Dental</li> <li>▪ Vision: Superior</li> </ul> <p>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.</p> <p>When the City moved from purchasing its own plans to PRISM in July 2021, it also began to transition its plans from fiscal year to calendar year. To facilitate the transition, the City's initial premium rates from PRISM were 18-month rates from July 2021 to December 2022. The City has received the information for the January 2023 renewal and medical premiums will increase 8.6% for each plan, with dental and vision insurance rates having no change.</p> <p>The FY 2022-23 budget includes the City's current contribution through December 2022, as well as the revised contribution beginning in January 2023. The difference in the City's contribution rate from FY 2020-21 to present was directed by the City Council to be paid from monies in the City's General Fund Reserve that have since been designated for that purpose. For the FY 2022-23 Budget, this has been calculated as being equal to approximately \$1.1 million to be paid from the designated reserve.</p>
Flexible Spending	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

Accounts	to \$2,850 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	<p>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.</p> <p>All part-time employees accrue paid sick leave at the rate of 1 hour for every 30 hours worked.</p>
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	<p>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.</p> <p>Because of the nature of their job, employees represented by the Madera Police Officers' Association accrue holiday leave similar to vacation.</p>

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 January 1, 2022, through September 30, 2022, 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	21/22	22/23	23/24
<b>General Fund Total</b>	<b>199.28</b>	<b>208.46</b>	<b>216.48</b>
Airport	1.88	1.88	1.78
Transit	5.28	4.75	4.80
Drainage	4.83	4.69	4.74
Sewer	22.37	18.82	20.60
Solid Waste	7.14	7.26	6.54
Water	20.41	20.54	21.55
<b>Enterprise Fund Total</b>	<b>61.91</b>	<b>57.95</b>	<b>60.02</b>
Computer Acq & Maint	4.00	4.00	4.00
Equipment Maint	3.70	3.70	3.70
Facilities Maint	8.15	8.15	8.05
<b>Internal Service Fund Total</b>	<b>15.85</b>	<b>15.85</b>	<b>15.75</b>
CalHome Program Income	0.15		
COPS Hiring Grant			3.00
DAP Program Income		0.15	0.15
HOME Program Income	0.25	0.23	0.25
Intermodal Building		0.25	0.48
Measure K Sales Tax - Police	14.00	13.00	14.00
MUSD After School Program			5.97
OJP BJA FY20 COVID-19	0.17		
Parking Dist Operations	0.48	0.48	0.48
Prop 64 Health & Public Safety			1.00
Tobacco Law Enforcement Grant		1.00	1.00
<b>Special Revenue Fund Total</b>	<b>15.05</b>	<b>15.11</b>	<b>26.33</b>
<b>Grand Total</b>	<b>292.09</b>	<b>297.37</b>	<b>318.58</b>

# FTE by Expensing Org

Fund Group	Org Desc	21/22	22/23	23/24
<b>General Fund</b>	10201000-City Council	6.50	7.00	7.00
	10201010-City Clerk's Office	2.00	2.00	2.00
	10201100-City Manager	2.87	2.70	2.70
	10201200-Finance	5.91	5.08	5.40
	10201210-Purchasing	1.00	1.00	1.00
	10201500-HR/Risk Management	4.00	4.00	4.00
	10202000-PD Operations	73.42	74.91	76.35
	10202020-PD - CCP	1.00	1.00	1.00
	10202030-Schools Policing	3.00	3.00	3.00
	10202040-PD Housing Authority	1.00	1.00	1.00
	10202050-COPS Hiring Program Grant			-
	10202060-Animal Control	2.00	2.00	2.00
	10203010-PW - Streets	9.06	9.32	10.40
	10203011-PW Safe & Clean Initiative	2.88	1.92	3.00
	10203020-Graffiti Abatement	0.80	0.80	0.80
	10204100-Planning	4.99	5.12	6.48
	10204200-Building	4.99	5.52	7.08
	10204300-Engineering	19.41	19.44	20.00
	10204400-Code Enforcement	5.73	6.46	7.96
	10206000-Parks Administration	3.55	2.56	3.72
	10206100-Parks	16.25	20.17	19.11
	10206110-Landscape Mntc Dist Services	4.88	7.90	7.95
	10206120-Median Landscaping	0.00	0.13	-
	10206200-Recreation	10.76	9.56	4.93
	10206218-Sr Citizen Community Service	2.60	3.75	4.65
	10206220-Sports Programs	2.69	3.44	3.20
	10206230-Aquatics Programs	2.12	3.49	4.50
	10206240-Comm & Rec Centers	2.67	2.70	4.68
	10206270-Special Events	1.20	1.09	1.07
	10211300-General/Grant Oversight	0.15	0.15	0.15
	10218000-CDBG Administrative Costs	1.35	1.26	1.35
	17000000-Payroll Clearing (RDA PR)	0.50	0.00	-
<b>General Fund Total</b>		<b>199.28</b>	<b>208.46</b>	<b>216.48</b>

Fund Group	Org Desc	21/22	22/23	23/24
<b>Enterprise Fund</b>	20301220-Utility Billing/Water	5.29	5.14	5.10
	20303800-Water Mtnc/Operations	11.17	11.20	12.35
	20303810-Water Quality Control	2.95	3.20	2.10
	20303820-Water Conservation Program	1.00	1.00	2.00
	20401230-Utility Billing/Sewer	2.65	2.57	2.05
	20403400-Sewer Mtnc/Operations	7.72	5.75	7.15
	20403410-WWT Plant	12.00	10.50	11.40
	20503270-Airport Operations	1.88	1.88	1.78
	21285290-Transportation- Dial-A-Ride	2.64	2.38	2.40
	21295300-Transportation - Fixed Route	2.64	2.38	2.40
	45003090-Drainage Flood Control	4.83	4.69	4.74
	47601235-Utility Billing/Garbage	2.65	2.57	2.05
	47603600-Solid Waste Disposal	0.72	0.79	0.69
	47603630-Street Cleaning	3.40	3.40	3.30
	47603730-Tire Clean Up	0.38	0.50	0.50
<b>Enterprise Fund Total</b>		<b>61.92</b>	<b>57.95</b>	<b>60.02</b>
<b>Internal Service Fund</b>	30710000-Facilities Maintenance	8.15	8.15	8.05
	30720000-Computer Acquisition/Maint.	4.00	4.00	4.00
	30701240-Fleet Maintenance	3.70	3.70	3.70
<b>Internal Service Fund Total</b>		<b>15.85</b>	<b>15.85</b>	<b>15.75</b>
<b>Special Revenue Fund</b>	10252000-Measure K Sales Tax - Police	14.00	13.00	14.00
	41096358-MUSD After School Program			5.97
	41108060-Intermodal Building		0.25	0.48
	41400000-Parking Dist Operations	0.48	0.48	0.48
	44004430-DAP Program Income		0.15	0.15
	44004460-HOME Program Income	0.25	0.23	0.25
	44004630-CalHome Program Income	0.15		-
	47810210-OJP BJA FY20 COVID-19	0.17		-
	47810310-Prop 64 Health & Public Safety			1.00
	47812050-COPS Hiring Grant			3.00
	47910000-Tobacco Law Enforcement Grant		1.00	1.00
<b>Special Revenue Fund Total</b>		<b>15.05</b>	<b>14.11</b>	<b>26.33</b>
<b>Grand Total</b>		<b>292.10</b>	<b>296.37</b>	<b>318.58</b>



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# Citywide Summaries



# Citywide Revenues

Budget Revenues by Department	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
Unassigned	-	-	-	194,750	19,022,015	9667.40%
Unassigned Revenues	24,169,533	26,991,925	27,023,595	27,272,457	31,275,449	14.68%
City Clerk's Office	82,539	82,495	83,019	82,434	82,434	0.00%
City Manager	454,283	619,604	480,613	454,283	462,523	1.81%
Finance Department	3,400,172	3,573,085	4,711,355	3,641,594	5,380,378	47.75%
Grants	4,509,771	6,144,627	4,990,669	5,992,269	8,479,367	41.51%
City Attorney's Office	3,646	4,275	4,207	4,256	4,422	3.90%
Human Resource Department	1,037,045	1,240,600	1,267,870	1,065,610	788,792	-25.98%
Police Services Department	5,131,552	5,744,723	5,284,075	5,075,858	6,611,931	30.26%
Fire Department	3,245,967	3,438,829	3,345,951	3,383,141	3,797,690	12.25%
Public Works	41,135,897	39,060,703	42,881,639	45,241,875	78,148,136	72.73%
Planning Department	643,606	397,699	276,780	211,402	971,500	359.55%
Building Inspection Dept	1,974,528	1,755,829	2,098,430	1,606,200	1,315,700	-18.09%
Engineering Department	9,129,344	7,172,878	6,698,232	11,441,917	25,460,561	122.52%
Information Services	1,931,605	1,309,287	1,372,691	1,372,688	1,584,644	15.44%
Code Enforcement	190,145	123,073	200,024	124,613	209,403	68.04%
Parks Administration	420,294	389,894	489,907	456,304	4,519,082	890.37%
Parks Maintenance	767,959	819,401	1,819,320	4,419,009	828,783	-81.25%
Parks Recreation	137,882	164,185	215,473	303,801	162,104	-46.64%
Development Impact Fees	3,856,570	2,462,760	3,893,189	3,227,106	6,037,031	87.07%
Landscape Maintenance Zones	404,866	421,754	438,764	417,383	452,664	8.45%
Successor Agency	6,912,504	5,769,229	6,808,328	6,243,432	6,360,745	1.88%
<b>Total</b>	<b>\$ 109,539,709</b>	<b>\$ 107,686,856</b>	<b>\$ 114,384,130</b>	<b>\$ 122,232,382</b>	<b>\$ 201,955,354</b>	

Budget Revenues by Funds	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
General Fund	34,828,830	37,345,290	38,934,365	41,864,633	43,228,243	3.26%
General Fund - Grants	1,377,275	2,413,503	1,409,264	1,777,367	2,037,901	14.66%
Measure K Sales Tax - Police	3,357,187	3,663,772	3,187,021	3,325,026	3,734,024	12.30%
Measure K Sales Tax - Fire	3,129,989	3,368,507	3,263,265	3,325,026	3,739,870	12.48%
General Fund - LEA Tire Grant	-	24,613	17,716	-	-	0.00%
General Fund - Ins Reserve	633,238	835,680	864,078	661,818	385,000	-41.83%
Payroll Clearing Fund	-	1	-	-	-	0.00%
Water Fund	13,769,657	13,259,412	13,384,263	16,156,705	24,470,586	51.46%
Sewer Fund	11,773,982	11,103,812	12,316,627	11,737,805	28,908,417	146.28%
Sewer Rate Stabl Fund	1,583	(3,824)	2,807	814	-	-100.00%
Airport Oper Fund	774,570	759,702	576,106	720,120	2,524,960	250.63%
Golf Course Oper Fund	376,857	372,927	382,949	378,804	317,921	-16.07%
Dial-A-Ride	789,316	1,114,197	1,251,137	827,440	1,414,443	70.94%
Fixed Route	1,761,531	1,741,856	2,043,001	2,794,405	4,044,809	44.75%
Airport Develop Fund	1,115	(2,693)	1,977	593	-	-100.00%
Equipment Maint	1,911,225	2,105,583	2,065,211	2,101,767	3,158,877	50.30%
Facilities Maint	2,776,238	1,686,640	2,118,838	2,127,438	2,254,133	5.96%
Computer Acq & Maint	1,931,605	1,309,287	1,372,691	1,372,688	1,584,644	15.44%
Housing Fund	141,332	11,504	614,305	7,000	5,000	-28.57%
Affordable Housing	-	-	-	194,750	2,858,500	1367.78%
Redev Prop Tax Trust Fd	3,362,341	2,871,594	3,049,122	3,118,216	3,200,000	2.62%
Water Dev Impact Fee	271	(654)	481	144	2,281	1484.03%
Water Pipe Impact Fee	88,010	64,182	114,058	83,077	194,200	133.76%
Water Well Impact Fee	182,504	112,451	149,438	146,126	145,805	-0.22%
Waste Water Dev Impact Fee	477,053	464,126	541,702	487,130	541,122	11.08%
Westberry/Ellis Swr Impact Fee	51,965	26,840	26,201	32,094	26,383	-17.79%
Rd 28 Sewer Intersec Impact Fe	109	(223)	95	123	3,468	2719.51%
Development Impact Fee - Fire	115,537	72,660	93,605	90,306	102,218	13.19%
Development Impact Fee - Polic	185,265	126,975	150,401	147,584	150,017	1.65%
Development Impact Fee - Parks	911,548	474,476	696,313	680,441	692,861	1.83%
Dev Impact Fee - Public Works	104,791	77,752	115,553	99,787	112,735	12.98%
Pre-AB 1600 Funding	15	(37)	27	16	-	-100.00%

Budget Revenues by Funds	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
General Government Impact Fee	86,047	26,160	72,780	66,447	71,316	7.33%
Transportation Impact Fee	353,877	188,491	396,173	328,271	1,690,000	414.82%
Admin Svc impact Fee	30,972	18,507	23,637	23,584	23,438	-0.62%
Median Island Impact Fee	118,143	76,578	101,019	96,005	99,944	4.10%
Arterial/Collector Street Impa	442,034	233,383	390,326	360,429	1,080,000	199.64%
Traffic Signal Impact Fee	78,133	37,802	66,854	65,007	58,861	-9.45%
Traffic Special Impact Fees	1,511	(3,640)	2,671	1,644	2,000	21.65%
Sewer-New Reqt's Existing Area	20,644	11,828	38,838	19,552	38,608	97.46%
Sewer-N.W.Quadrant Fees	35,051	20,333	37	21,461	463	-97.84%
Sewer-N.E.Quadrant Fees	1,248	238	11,801	2,471	44,568	1703.64%
Sewer-S.W.Quadrant Fees	3,219	(7,755)	60,327	3,503	58,147	1559.92%
Sewer-S.E.Quadrant Fees	1,537	(3,554)	75,091	1,668	74,770	4382.61%
Drainage Dev.Imp Fee-ESA	179,687	208,926	203,862	222,426	193,926	-12.81%
Storm Drain-N.W.Quadrant	381,571	215,001	18,378	231,518	20,000	-91.36%
Storm Drain-N.E. Quadrant	2,308	25,306	113,067	13,050	179,883	1278.41%
Storm Drain-S.W.Quadrant	656	(8)	120,147	347	120,000	34482.13%
Storm Drain-S.E.Quadrant	2,864	(3,384)	310,305	2,895	310,017	10608.70%
Park Grant Fund	-	-	-	-	4,166,161	0.00%
Madera Transit Center	110,971	127,346	120,807	88,180	213,987	142.67%
State Gasoline Tax	2,563,059	2,889,937	3,174,143	3,429,273	6,495,695	89.42%
RSTP - Federal Exchange	-	844,809	726,414	-	1,035,600	0.00%
Parking District Operations	47,590	37,026	21,703	41,131	37,291	-9.34%
Measure T - RTP - Rehab/Recons	1,640,164	1,627,542	1,332,898	1,594,845	7,023,172	340.37%
Measure T- LTP Street Maint.	838,954	835,348	616,744	819,417	1,860,000	126.99%
Measure T -LTP Suppl Sts.Maint	563,754	561,741	412,062	550,920	1,484,747	169.50%
Measure T -LTP ADA Compliance	32,628	32,456	25,959	31,471	136,050	332.31%
Measure T -Transit Enhancement	118,900	118,447	93,713	115,952	460,000	296.72%
Measure T -Transit Enh/ADA/Sr.	11,327	11,207	9,938	10,648	11,272	5.87%
Measure T-Enviro Enhan/Bike/Pe	129,239	128,619	96,092	125,267	429,091	242.54%
Measure T -LTP- Flexible	359	251	1,534	-	61,328	0.00%
Measure T-Tier 1-Regional Stre	383	268	1,635	-	-	0.00%
Madera Downtown B.I.D. Fund	22,331	21,868	19,975	24,371	20,000	-17.94%
Federal Aid-Urban Grant Fund	1,592,570	368,135	418,668	3,293,021	4,198,297	27.49%
Local Transportation Fund	966,120	665,618	725,130	3,086,290	5,281,815	71.14%
Economic Development Fund	444,777	(32,495)	23,200	11,377	161,500	1319.53%
Home - Project Grants	3,181	8,292	3,407	3,245	-	-100.00%
Housing Development	374,498	678,839	96,570	436,130	710,936	63.01%
Residence Rehab Prog Income	23,078	1,700	24,805	-	-	0.00%
Drainage Sys.Operation	1,077,141	1,491,142	897,658	906,009	1,978,122	118.33%
Zone 1 Activities	4,959	5,893	5,725	5,855	5,561	-5.02%
Zone 2 Activities	31,992	31,549	31,046	31,408	30,551	-2.73%
Zone 3 Activities	7,711	7,697	7,622	7,636	7,547	-1.17%
Zone 4 Activities	17,411	17,967	14,137	17,794	11,124	-37.48%
Zone 6A Activities	17,282	14,219	13,661	14,029	13,124	-6.45%
Zone 6B Activities	8,181	8,181	8,724	7,914	9,304	17.56%
Zone 7 Activities	3,573	3,435	3,439	3,373	3,443	2.08%
Zone 8 Activities	4,007	4,674	4,743	4,664	4,813	3.19%
Zone 9 Activities	2,405	2,234	2,185	2,201	2,136	-2.95%
Zone 10A Activities	321	296	349	296	411	38.85%
Zone 10B Activities	917	853	894	844	938	11.14%
Zone 10C Activities	1,234	1,234	1,234	1,209	1,234	2.07%
Zone 10D Activities	595	595	583	595	573	-3.70%
Zone 10E Activities	637	700	751	701	804	14.69%
Zone 10F Activities	706	705	756	680	811	19.26%
Zone 10G Activities	1,317	1,425	1,587	1,425	1,727	21.19%
Zone 10H Activities	1,534	1,685	1,790	1,685	1,902	12.88%
Zone 10I Activities	674	728	762	678	799	17.85%
Zone 12 Activities	25,879	26,080	26,265	25,421	26,450	4.05%
Zone 13 Activities	6,051	6,687	5,776	6,643	4,990	-24.88%
Zone 14 Activities	2,990	2,951	2,912	2,951	2,874	-2.61%

Budget Revenues by Funds	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
Zone 15 Activities	3,595	3,595	3,501	3,595	3,408	-5.20%
Zone 15B Activities	280	280	280	280	280	0.00%
Zone 15C Activities	645	710	752	710	797	12.25%
Zone 16 Activities	4,360	4,360	4,360	4,360	4,360	0.00%
Zone 17A Activities	6,056	6,650	6,515	6,582	6,382	-3.04%
Zone 17B Activities	2,531	2,516	2,285	2,407	2,075	-13.79%
Zone 17C Activities	3,039	3,039	2,953	3,039	2,868	-5.63%
Zone 17D Activities	1,830	2,012	2,085	1,990	2,161	8.59%
Zone 18 Activities	3,721	3,721	3,721	3,686	3,721	0.95%
Zone 20A Activities	980	892	1,338	892	1,600	79.37%
Zone 20B Activities	-	-	-	-	50	0.00%
Zone 20C Activities	1,103	1,213	1,300	1,213	1,394	14.92%
Zone 21B Activities	2,950	2,968	3,147	2,931	3,336	13.82%
Zone 21C Activities	2,714	2,683	2,911	2,683	3,158	17.70%
Zone 21D Activities	791	783	5,881	779	5,800	644.54%
Zone 23 Activities	322	322	322	322	322	0.00%
Zone 24 Activities	10,716	9,573	10,655	9,573	11,859	23.88%
Zone 25C Activities	1,704	1,873	1,985	1,851	2,102	13.56%
Zone 25D Activities	2,180	1,940	2,079	1,940	2,229	14.90%
Zone 26 Activities	1,363	1,521	1,588	1,502	1,659	10.45%
Zone 26B Activities	1,798	1,976	2,119	1,976	2,272	14.98%
Zone 26C Activities	1,020	1,107	1,187	1,097	1,272	15.95%
Zone 26D Activities	721	813	832	813	851	4.67%
Zone 27 Activities	1,516	1,488	1,547	1,488	1,608	8.06%
Zone 27B Activities	1,360	2,006	2,102	1,960	2,203	12.40%
Zone 28 Activities	5,226	5,244	5,205	5,135	5,167	0.62%
Zone 28B Activities	1,255	1,255	1,309	1,230	1,365	10.98%
Zone 29 Activities	5,735	6,899	7,892	6,899	9,027	30.85%
Zone 29B Activities	1,810	3,317	3,421	3,317	3,529	6.39%
Zone 29C Activities	1,713	1,713	1,787	1,668	1,866	11.87%
Zone 29D Activities	2,493	2,975	3,189	2,975	3,419	14.92%
Zone 29E Activities	1,743	1,742	1,868	1,706	2,003	17.41%
Zone 30 Activities	2,209	2,479	2,803	2,479	3,169	27.83%
Zone 31A Activities	12,474	13,716	14,471	13,571	15,266	12.49%
Zone 31B Activities	25,673	21,610	23,144	21,554	24,787	15.00%
Zone 32A Activities	4,456	5,176	5,443	5,015	5,723	14.12%
Zone 32B Activities	3,920	4,026	4,868	3,893	5,888	51.25%
Zone 33 Activities	5,165	5,320	6,859	5,233	8,844	69.00%
Zone 34 Activities	12,880	9,787	9,787	9,738	9,787	0.50%
Zone 35 Activities	2,529	2,529	2,317	2,515	2,123	-15.59%
Zone 36A Activities	6,033	5,611	5,922	5,591	6,250	11.79%
Zone 36B Activities	1,149	1,263	1,355	1,263	1,452	14.96%
Zone 36C Activities	4,525	4,973	4,883	4,865	4,795	-1.44%
Zone 37 Activities	2,525	2,774	2,895	2,760	3,022	9.49%
Zone 39 Activities	4,373	4,051	4,015	4,013	3,979	-0.85%
Zone 40 Activities	3,370	3,681	5,290	3,634	6,000	65.11%
Zone 41 Activities	2,771	3,989	4,161	3,989	4,341	8.82%
Zone 43A Activities	38,891	52,885	52,584	52,486	52,283	-0.39%
Zone 43C Activities	17,295	17,432	20,348	17,113	23,753	38.80%
Zone 43D Activities	7,228	7,228	7,984	7,054	8,819	25.02%
Zone 44 Activities	3,137	4,267	4,349	4,103	4,432	8.02%
Zone 45A Activities	6,947	7,012	7,405	6,946	7,819	12.57%
Zone 46 Activities	9,457	9,186	9,948	9,186	10,773	17.28%
Zone 50 Activities	2,460	2,565	2,565	2,565	2,565	0.00%
Zone 51 Activities	7,758	9,220	10,313	9,216	11,535	25.16%
Solid Waste Disposal	6,045,706	6,091,979	9,094,271	7,401,727	8,848,894	19.55%
Supplemental Law Enforcement	158,225	157,767	122,474	101,235	106,000	4.71%
Local Law Enforce. Block Grant	58,737	34,141	-	-	-	0.00%
PD Grants	-	2,434	160,465	-	584,211	0.00%
DUI Enforcement& Awareness	9,667	53,482	63,734	62,899	-	-100.00%

Budget Revenues by Funds	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
Tobacco Law Enforcement Grant	-	24,486	-	-	252,363	0.00%
CFD 2005-1 City-Wide Services	441,640	475,718	891,927	485,767	895,000	84.24%
CFD 2006-1 KB Home	179,177	179,660	185,775	177,424	186,000	4.83%
CFD 2012-1 Public Service	10,036	9,980	10,339	10,046	9,750	-2.95%
CFD 2013-1 Madera Family Apts	858	548	1,292	961	6,690	596.15%
ARPA Funds	-	-	-	-	16,163,515	0.00%
CFD Debt Fund-2006/2018 Bonds	164,734	160,786	169,656	169,656	179,634	5.88%
Successor Agency Admin	270,161	250,000	250,000	250,000	300,000	20.00%
Non Housing Bond Proceeds	2,285	(1,028)	-	-	-	0.00%
LowMod Housing Bond Proceeds	-	(2,475)	-	-	-	0.00%
Prior Bonds Project Fund	5,062	1,200	1,200	-	1,200	0.00%
Roads/Streets Capital Project	1,003,500	-	4,323	-	-	0.00%
General Capital Projects	538,266	325,773	505,223	-	1,445,465	0.00%
Debt Svc Fund - SA	3,131,324	2,638,434	2,893,701	2,868,216	2,854,545	-0.48%
<b>Total</b>	<b>\$ 109,539,709</b>	<b>\$ 107,686,856</b>	<b>\$ 114,384,130</b>	<b>\$ 122,232,382</b>	<b>\$ 201,955,354</b>	



# Citywide Expenses

Budget Expenses by Department	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
Unassigned	-	57,797	565,637	1,801,102	19,022,015	956.13%
Unassigned Revenues	1,822	177	1	-	614,515	0.00%
City Clerk's Office	537,283	495,715	482,608	657,273	499,702	-23.97%
City Manager	2,142,367	3,206,003	2,521,430	2,575,639	1,425,084	-44.67%
Finance Department	4,639,080	4,610,883	4,143,733	7,135,885	6,296,454	-11.76%
Grants	4,483,579	5,076,154	5,188,100	6,605,037	6,946,353	5.17%
City Attorney's Office	304,599	345,996	238,795	556,896	446,656	-19.80%
Human Resource Department	877,351	1,116,961	1,036,691	1,051,007	1,075,542	2.33%
Police Services Department	15,561,785	15,491,101	17,437,961	17,549,490	20,251,818	15.40%
Fire Department	5,934,591	6,491,141	5,157,567	7,086,162	7,934,008	11.96%
Public Works	29,702,654	29,290,179	34,187,803	39,237,238	75,422,069	92.22%
Planning Department	1,197,090	991,610	953,367	1,109,215	1,904,999	71.74%
Building Inspection Dept	903,323	1,018,941	1,109,177	1,087,943	1,535,708	41.16%
Engineering Department	19,666,491	11,327,011	6,093,313	15,074,629	27,060,870	79.51%
Information Services	1,227,216	1,119,373	1,353,855	1,358,352	1,584,644	16.66%
Code Enforcement	665,237	583,394	1,035,787	1,047,265	937,000	-10.53%
Parks Administration	489,254	371,626	817,065	845,360	5,218,819	517.35%
Parks Maintenance	2,247,124	2,553,552	3,316,620	6,751,133	3,580,848	-46.96%
Parks Recreation	736,302	900,545	1,376,242	1,697,058	1,835,714	8.17%
Development Impact Fees	3,345,662	1,170,898	2,812,222	3,244,062	6,037,031	86.09%
Landscape Maintenance Zones	362,471	419,236	390,601	406,688	443,400	9.03%
Successor Agency	5,724,907	4,139,598	5,886,631	6,194,667	6,315,290	1.95%
<b>Total</b>	<b>\$ 100,750,189</b>	<b>\$ 90,777,891</b>	<b>\$ 96,105,207</b>	<b>\$ 123,072,102</b>	<b>\$ 196,388,539</b>	

Budget Expenses by Funds	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
General Fund	31,730,142	34,520,231	37,247,111	42,862,181	42,875,904	0.03%
General Fund - Grants	1,596,468	1,399,717	1,838,360	2,215,156	2,037,901	-8.00%
Measure K Sales Tax - Police	2,361,933	2,306,950	2,111,035	2,751,731	3,715,701	35.03%
Measure K Sales Tax - Fire	1,564,274	1,201,522	1,091,687	2,668,928	3,112,472	16.62%
General Fund - LEA Tire Grant	3,248	8,084	-	-	-	0.00%
General Fund - Ins Reserve	256,250	298,551	178,982	237,640	164,940	-30.59%
Payroll Clearing Fund	(293)	31,167	75	-	-	0.00%
Water Fund	7,734,602	7,417,998	8,666,658	12,744,439	24,470,586	92.01%
Sewer Fund	9,374,333	8,783,593	11,401,934	12,166,433	27,266,005	124.11%
Airport Oper Fund	805,834	886,875	1,375,622	635,639	2,424,909	281.49%
Golf Course Oper Fund	94,634	85,045	392,927	346,412	317,921	-8.22%
Dial-A-Ride	771,194	1,042,075	1,218,497	1,309,452	1,315,054	0.43%
Fixed Route	1,730,205	2,066,774	1,848,891	2,784,253	2,649,587	-4.84%
Equipment Maint	1,276,394	1,324,159	1,101,414	3,809,145	2,899,748	-23.87%
Facilities Maint	1,534,860	1,502,892	2,039,581	1,872,434	2,254,133	20.39%
Computer Acq & Maint	1,227,216	1,119,373	1,353,855	1,358,352	1,584,644	16.66%
Housing Fund	947,491	559	2,587	650	5,000	669.23%
Affordable Housing	-	57,797	565,637	1,801,102	2,858,500	58.71%
Redev Prop Tax Trust Fd	3,377,518	2,871,594	3,049,122	3,118,216	3,154,545	1.17%
Water Dev Impact Fee	31,000	-	-	-	2,281	0.00%
Water Pipe Impact Fee	42,700	-	36,281	44,000	194,200	341.36%
Water Well Impact Fee	-	15,138	6,287	646,000	145,805	-77.43%
Waste Water Dev Impact Fee	250,000	250,000	250,000	250,000	541,122	116.45%
Westberry/Ellis Swr Impact Fee	47,557	200,507	(3,457)	807	26,383	3169.80%
Rd 28 Sewer Intersec Impact Fe	614	4,000	4,062	5,167	3,468	-32.88%
Development Impact Fee - Fire	-	-	-	-	102,218	0.00%
Development Impact Fee - Polic	125,444	125,020	128,814	129,580	150,017	15.77%
Development Impact Fee - Parks	7,197	5,943	627,305	167,133	692,861	314.56%
Dev Impact Fee - Public Works	901	-	91	1,717	112,735	6466.39%

Budget Expenses by Funds	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
General Government Impact Fee	2,397	-	243	4,571	71,316	1460.06%
Transportation Impact Fee	1,094,130	-	555,177	1,726,197	1,690,000	-2.10%
Admin Svc impact Fee	18,855	15,000	15,390	22,350	23,438	4.87%
Median Island Impact Fee	-	-	60,151	-	99,944	0.00%
Arterial/Collector Street Impa	580,723	-	696,270	1,378	1,080,000	78267.63%
Traffic Signal Impact Fee	822,878	144,290	56,350	200,000	58,861	-70.57%
Traffic Special Impact Fees	518	-	52	988	2,000	102.43%
Sewer-New Reqt's Existing Area	-	-	-	18,871	38,608	104.59%
Sewer-N.W.Quadrant Fees	113,524	15,769	7,027	380	463	21.98%
Sewer-N.E.Quadrant Fees	131,000	-	-	-	44,568	0.00%
Sewer-S.W.Quadrant Fees	1,094	-	111	2,086	58,147	2686.85%
Sewer-S.E.Quadrant Fees	3,800	14,662	2,280	18,399	74,770	306.38%
Drainage Dev.Imp Fee-ESA	1,675	-	99,723	3,194	193,926	5972.18%
Storm Drain-N.W.Quadrant	447	-	45	853	20,000	2245.57%
Storm Drain-N.E. Quadrant	68,210	-	-	-	179,883	0.00%
Storm Drain-S.W.Quadrant	-	-	-	-	120,000	0.00%
Storm Drain-S.E.Quadrant	998	380,569	270,021	391	310,017	79127.45%
Park Grant Fund	-	-	-	15,059	4,149,326	27453.80%
Madera Transit Center	113,362	126,879	120,806	111,231	175,584	57.85%
State Gasoline Tax	2,610,960	2,995,390	1,072,296	3,063,866	6,495,695	112.01%
RSTP - Federal Exchange	577,907	728,826	18,299	1,056,136	1,035,600	-1.94%
Parking District Operations	37,363	22,727	25,800	43,433	37,291	-14.14%
Measure A	1,226,132	10,868	-	-	-	0.00%
Measure T - RTP - Rehab/Recons	735,137	582,731	118,914	2,718,226	7,023,172	158.37%
Measure T- LTP Street Maint.	586,810	566,603	536,421	536,421	1,860,000	246.74%
Measure T -LTP Suppl Sts.Maint	347,559	407,367	361,053	361,053	1,484,747	311.23%
Measure T -LTP ADA Compliance	1,428	26,417	11,915	20,000	136,050	580.25%
Measure T -Transit Enhancement	9,426	17,352	2,576	1,800	460,000	25455.56%
Measure T -Transit Enh/ADA/Sr.	-	-	630	-	-	0.00%
Measure T-Enviro Enhn/Bike/Pe	141,905	65,120	71,116	216,172	429,091	98.50%
Measure T -LTP- Flexible	-	-	-	-	61,328	0.00%
Madera Downtown B.I.D. Fund	17,510	22,915	18,594	23,801	20,000	-15.97%
Federal Aid-Urban Grant Fund	917,997	179,123	182,833	2,310,105	4,198,297	81.74%
Local Transportation Fund	2,631,472	698,323	927,094	2,662,472	5,281,815	98.38%
Economic Development Fund	456,222	2,278	2,523	2,324	161,500	6849.23%
Home - Project Grants	-	304,146	6,623	-	-	0.00%
Housing Development	217,476	90,920	110,528	117,711	710,936	503.97%
Drainage Sys.Operation	1,010,802	982,671	846,240	812,913	1,978,122	143.34%
Zone 1 Activities	5,307	5,779	5,417	5,680	5,561	-2.10%
Zone 2 Activities	31,844	30,985	29,275	30,568	30,551	-0.06%
Zone 3 Activities	7,936	7,866	7,209	7,484	7,547	0.85%
Zone 4 Activities	16,528	16,851	16,505	17,277	11,124	-35.61%
Zone 6A Activities	17,896	17,974	13,432	13,783	13,124	-4.78%
Zone 6B Activities	7,687	8,305	7,328	7,684	9,304	21.08%
Zone 7 Activities	3,525	3,363	3,121	3,272	3,443	5.23%
Zone 8 Activities	5,441	5,230	4,718	4,620	4,813	4.19%
Zone 9 Activities	2,159	2,172	2,036	2,135	2,136	0.05%
Zone 10A Activities	341	313	274	287	8	-97.21%
Zone 10B Activities	858	874	781	819	938	14.53%
Zone 10C Activities	1,172	1,204	1,118	1,172	1,234	5.29%
Zone 10D Activities	550	580	550	577	573	-0.69%
Zone 10E Activities	679	643	649	681	804	18.06%
Zone 10F Activities	2,043	1,086	634	665	811	21.95%
Zone 10G Activities	1,136	1,282	1,317	1,382	1,727	24.96%
Zone 10H Activities	1,297	1,475	1,556	1,632	1,902	16.54%
Zone 10I Activities	842	649	627	658	799	21.43%
Zone 12 Activities	30,587	25,231	23,521	24,665	26,450	7.24%



Budget Expenses by Funds	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
Zone 13 Activities	7,104	7,072	7,992	6,784	2,347	-65.41%
Zone 14 Activities	2,976	2,867	2,730	2,863	2,874	0.38%
Zone 15 Activities	969	3,508	3,325	3,487	3,408	-2.27%
Zone 15B Activities	266	273	260	273	280	2.56%
Zone 15C Activities	551	620	656	688	797	15.84%
Zone 16 Activities	4,488	4,454	4,145	4,275	4,360	1.99%
Zone 17A Activities	5,605	5,835	6,082	6,379	6,382	0.05%
Zone 17B Activities	2,565	2,634	2,230	2,338	2,075	-11.25%
Zone 17C Activities	2,887	2,966	2,812	2,949	2,868	-2.75%
Zone 17D Activities	1,647	1,759	1,840	1,930	2,161	11.97%
Zone 18 Activities	3,927	4,034	3,414	3,580	3,721	3.94%
Zone 20A Activities	1,230	1,403	830	870	1,600	83.91%
Zone 20B Activities	154	79	65	80	50	-37.38%
Zone 20C Activities	1,149	1,060	1,121	1,175	1,394	18.64%
Zone 21B Activities	2,709	2,896	2,712	2,844	3,336	17.30%
Zone 21C Activities	-	4,815	2,505	2,626	3,158	20.26%
Zone 21D Activities	11,481	3,067	744	779	5,800	644.54%
Zone 23 Activities	321	315	298	312	322	3.21%
Zone 24 Activities	11,981	11,634	9,400	9,423	11,859	25.85%
Zone 25C Activities	1,454	1,680	1,710	1,793	2,102	17.23%
Zone 25D Activities	2,934	2,143	1,797	1,885	2,229	18.25%
Zone 26 Activities	1,556	1,437	1,408	1,483	1,659	11.89%
Zone 26B Activities	1,534	1,730	1,826	1,915	2,272	18.64%
Zone 26C Activities	860	960	1,014	1,063	1,272	19.66%
Zone 26D Activities	616	679	751	787	851	8.13%
Zone 27 Activities	1,323	1,458	1,377	1,444	1,608	11.36%
Zone 27B Activities	1,541	1,781	1,859	1,919	2,203	14.79%
Zone 28 Activities	-	5,067	4,751	4,982	5,167	3.71%
Zone 28B Activities	1,102	1,224	1,139	1,195	1,365	14.23%
Zone 29 Activities	5,031	5,473	6,368	6,678	9,027	35.18%
Zone 29B Activities	1,250	1,537	3,051	3,200	3,529	10.28%
Zone 29C Activities	1,329	1,743	1,595	1,640	1,866	13.80%
Zone 29D Activities	2,127	2,397	2,747	2,881	3,419	18.67%
Zone 29E Activities	1,452	1,889	1,580	1,657	2,003	20.88%
Zone 30 Activities	1,327	3,787	2,306	2,418	3,169	31.06%
Zone 31A Activities	11,951	12,533	12,691	13,262	10,000	-24.59%
Zone 31B Activities	30,013	24,667	20,060	20,999	24,787	18.04%
Zone 32A Activities	4,036	4,559	4,636	4,861	5,723	17.73%
Zone 32B Activities	3,422	3,640	3,598	3,773	5,888	56.06%
Zone 33 Activities	4,602	4,965	4,839	5,075	8,844	74.27%
Zone 34 Activities	37	15,709	9,073	9,511	9,787	2.90%
Zone 34B Activities	8,909	128	71	121	-	-100.00%
Zone 34C Activities	8,615	-	-	-	-	0.00%
Zone 35 Activities	-	2,447	2,327	2,440	2,123	-12.99%
Zone 36A Activities	5,214	6,590	5,184	5,436	6,250	14.97%
Zone 36B Activities	980	1,105	1,167	1,224	500	-59.15%
Zone 36C Activities	698	4,447	4,497	4,716	4,795	1.68%
Zone 37 Activities	1,368	2,426	2,550	2,674	3,022	13.01%
Zone 39 Activities	1,587	4,204	3,734	3,895	3,979	2.16%
Zone 40 Activities	2,517	3,241	3,358	3,522	6,000	70.36%
Zone 41 Activities	-	2,664	3,677	3,857	4,341	12.55%
Zone 43A Activities	743	38,102	48,612	50,924	52,283	2.67%
Zone 43C Activities	23,238	19,887	15,863	16,633	23,753	42.81%
Zone 43D Activities	7,228	7,424	6,530	6,847	8,819	28.80%
Zone 43E Activities	-	-	-	82	-	-100.00%
Zone 44 Activities	2,066	3,017	3,785	4,027	4,432	10.06%
Zone 45A Activities	6,561	6,855	6,427	6,785	7,819	15.24%

Budget Expenses by Funds	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
Zone 46 Activities	6,305	9,130	8,499	8,780	10,773	22.70%
Zone 50 Activities	978	3,333	2,381	2,629	2,565	-2.43%
Zone 51 Activities	6,128	10,026	8,535	8,981	11,535	28.44%
Solid Waste Disposal	6,368,023	6,752,826	7,936,414	6,746,226	8,848,894	31.17%
Supplemental Law Enforcement	77,080	67,731	71,104	65,386	106,000	62.11%
Local Law Enforce. Block Grant	27,865	-	-	-	-	0.00%
PD Grants	96,692	39,193	-	-	584,211	0.00%
DUI Enforcement& Awareness	21,137	61,385	59,643	32,720	-	-100.00%
Tobacco Law Enforcement Grant	200	70,854	94,189	106,613	111,606	4.68%
OTS-ABC Shoulder Tap Grant	-	136	-	-	-	0.00%
OTS-STEP DUI Grant	-	-	2,741	-	-	0.00%
CFD 2005-1 City-Wide Services	306,172	304,602	305,359	306,303	306,303	0.00%
CFD 2006-1 KB Home	169,181	168,186	173,259	174,213	184,191	5.73%
CFD 2012-1 Public Service	-	9,750	9,750	9,750	9,750	0.00%
CFD 2013-1 Madera Family Apts	10,247	7,850	6,690	6,690	6,690	0.00%
ARPA Funds	-	-	-	-	16,163,515	0.00%
CFD Debt Fund-2006/2018 Bonds	169,992	172,472	174,856	173,006	179,634	3.83%
Successor Agency Admin	62,139	14,641	11,786	3,586	300,000	8265.87%
Non Housing Bond Proceeds	66,419	35,298	(25,975)	-	-	0.00%
Prior Bonds Project Fund	(13)	681	696	-	1,200	0.00%
Roads/Streets Capital Project	1,003,500	4,323	-	-	-	0.00%
General Capital Projects	9,366,296	5,505,391	1,315,220	1,969,758	1,445,465	-26.62%
Debt Svc Fund - SA	1,271,353	1,216,825	2,848,415	3,072,215	2,854,545	-7.09%
<b>Total</b>	<b>\$ 100,750,189</b>	<b>\$ 90,777,891</b>	<b>\$ 96,105,207</b>	<b>\$ 123,072,102</b>	<b>\$ 196,388,539</b>	

# Projected Fund Balance

Availabe Fund Balances Summary			Available Fund Balance Summary						

Fund Name	Estimated Ending Fund Balances (6/30/2023)	FY 2023/24 Estimated Revenues	FY 2023/24 Estimated Expenditures	Net Surplus / (Shortfall)	Estimated Transfers In	Estimated Transfers Out	FY 22/23 Budgetary Carryover	Estimated Ending Fund Balances (6/30/2024)
4157 Measure T-Enviro Enhn/Bike/Pe	296,476	132,615	429,091	(296,476)	0	0	296,476	(296,476)
4158 Measure T -LTP- Flexible	66,077	61,328	61,328	0	0	0	0	66,077
4159 Measure T-Tier 1-Regional Stre	71,173	0	0	0	0	0	0	71,173
4160 Madera Downtown BID	0	20,000	20,000	0	0	0	0	0
4170 Sustainable Community Grant	40,114	0	0	0	0	0	0	40,114
4170 FAU - Parks & Pedestrian Proj	0	0	0	0	0	0	0	0
4170 FAU- Section 130	0	0	0	0	0	0	0	0
4170 FAU CMAQ	0	3,568,766	3,568,766	0	0	0	0	0
4170 Highway Safety Improv Program	0	113,760	113,760	0	0	0	0	0
4170 Active Transportation Program	0	0	0	0	0	0	0	0
4170 CRRSSA Fund	0	303,000	303,000	0	0	0	0	0
4170 Bridge Preventative Maint.Prog	0	212,771	212,771	0	0	0	0	0
4200 Local Transportation- Streets	(1,271,529)	5,281,815	4,312,005	969,810	0	969,810	0	(1,271,529)
4200 Local Transportation- Parks	0	0	0	0	0	0	0	0
4200 Local Transportation- Transit	0	0	0	0	0	0	0	0
4250 Economic Develop Fund U/A	1,428,316	5,000	161,500	(156,500)	0	0	156,500	1,115,316
4360 NSP3 Program U/A	2,443	0	0	0	0	0	0	2,443
4380 Home DAP	7,736,247	0	0	0	0	0	0	7,736,247
4390 Home Grant - DAP Program	10,868	0	0	0	0	0	0	10,868
4400 Housing Program U/A	1,085,245	0	0	0	0	0	0	1,085,245
4400 DAP Program Income	0	22,953	24,543	(1,590)	1,590	0	0	0
4400 CalHome MH Rehab	0	0	0	0	0	0	0	0
4400 HOME Program Income	0	261,921	262,574	(653)	653	0	0	0
4400 CalHOME DAP	0	0	0	0	0	0	0	0
4400 CalHome Program Income	0	1,500	1,500	0	0	0	0	0
4400 Permanent Local Housing Allocation	0	422,319	422,319	0	0	0	0	0
4490 Residential Rehab U/A	265,170	0	0	0	0	0	0	265,170
4501-4583 Zone Activities	508,512	452,664	443,400	9,264	0	0	0	517,776
4770 Supplemental Law Enforcement	384,627	106,000	106,000	0	0	0	0	384,627
4780 Local Law Enforce. Block Grant	96,347	0	0	0	0	0	0	96,347
4781 JAG Grants	27,015	26,600	26,600	0	0	0	0	27,015
4781 Health and Wellness Grant	0	40,721	40,721	0	0	0	0	0
4781 Prop 64 Health & Public Safety Grant	0	104,264	107,748	(3,484)	3,484	0	0	0
4781 COPS Hiring Grant	0	160,000	409,142	(249,142)	249,142	0	0	0
4790 DUI Enforcement& Awareness	10,596	0	0	0	0	0	0	10,596
4791 Tobacco Law Enforcement Grant	(140,757)	244,381	111,606	132,775	7,982	0	0	0
4792 OTS-ABC Grant	(136)	0	0	0	0	0	0	(136)
4793 OTS-STEP DUI Grant	(118)	0	0	0	0	0	0	(118)
4800 CFD 2005-1, City-Wide Services	1,208,544	895,000	6,303	888,697	0	300,000	0	1,797,241
4802 CFD 2008-1 Madera Town	(19,739)	0	0	0	0	0	0	(19,739)
4803 CFD 2012-1, Public Service	41,705	9,750	0	9,750	0	9,750	0	41,705
4804 CFD 2013-1 Madera Family Apt	86,753	1,000	0	1,000	0	6,690	5,690	75,373
<b>Special Revenue Funds Totals</b>	<b>46,730,806</b>	<b>31,153,901</b>	<b>39,752,413</b>	<b>(8,598,512)</b>	<b>262,851</b>	<b>4,436,510</b>	<b>13,577,399</b>	<b>20,381,236</b>
<b>Capital Projects Funds:</b>								
7000 Roads/Streets Capital Projects	4,028	0	0	0	0	0	0	4,028
7010 General Capital Projects	1,052,491	0	1,445,465	(1,445,465)	1,445,465	0	0	1,052,491
7050 Water Capital Projects	(54)	0	0	0	0	0	0	(54)
7100 Sewer Capital Projects	(787)	0	0	0	0	0	0	(787)
<b>Capital Projects Funds Totals</b>	<b>1,055,677</b>	<b>0</b>	<b>1,445,465</b>	<b>(1,445,465)</b>	<b>1,445,465</b>	<b>0</b>	<b>0</b>	<b>1,055,677</b>
<b>Enterprise Funds:</b>								
2030 Water	35,381,402	14,602,126	23,856,964	(9,254,838)	8,485,765	613,622	1,382,695	32,616,012
2040 Sewer	10,824,222	20,710,000	26,986,730	(6,276,730)	8,198,417	279,275	0	12,466,634
2041 Sewer Rate Stabilization Fund	195,480	0	0	0	0	0	0	195,480
2050 Airport Operations	854,048	2,354,525	2,388,127	(33,602)	9,840	36,782	160,595	632,909
2128 Dial-A-Ride	(113,790)	1,206,100	1,286,554	(80,454)	208,343	28,500	0	(14,401)
2129 Fixed Route (Madera Metro)	(1,621,492)	3,836,466	2,621,087	1,215,379	208,343	28,500	0	(226,270)
2150 Airport Development	137,673	0	0	0	0	0	0	137,673
2060 Golf Course Operations Fund	(34,458)	197,500	317,921	(120,421)	120,421	0	0	(34,458)
2750 Airport REDIP Debt Fund	11,187	0	0	0	0	0	0	11,187
4500 Drainage Capital Outlay	0	0	811,500	(811,500)	70,000	0	741,500	(1,483,000)
4500 Drainage Operation Fund	1,059,884	920,009	85,245	834,764	0	45,000	0	1,849,648
4500 Drainage Flood Control	0	0	1,015,455	(1,015,455)	35,556	20,922	211,057	(1,211,878)
4760 Refuse Collection	1,070,912	8,354,130	8,275,991	78,139	25,879	572,903	0	602,027
4760 Street Sweeping	0	455,000	0	455,000	13,885	0	0	468,885
4825 ARPA Funds	0	16,163,515	0	16,163,515	0	16,163,515	0	0
<b>Enterprise Funds Totals</b>	<b>47,765,068</b>	<b>68,799,371</b>	<b>67,645,574</b>	<b>1,153,797</b>	<b>17,376,449</b>	<b>17,789,019</b>	<b>2,495,847</b>	<b>46,010,448</b>
<b>Internal Service Funds:</b>								
1090 Insurance (Part of General Fund)	0	0	0	0	0	0	0	0
3070 Fleet Management	1,781,120	2,338,483	2,899,748	(561,265)	820,394	0	0	2,040,249
3071 Facilities Maintenance	1,440,087	2,163,395	1,986,111	177,284	75,778	268,022	14,960	1,410,167

Fund Name	Estimated Ending Fund Balances (6/30/2023)	FY 2023/24 Estimated Revenues	FY 2023/24 Estimated Expenditures	Net Surplus / (Shortfall)	Estimated Transfers In	Estimated Transfers Out	FY 22/23 Budgetary Carryover	Estimated Ending Fund Balances (6/30/2024)
3072 Information Systems	817,344	1,550,752	1,584,644	(33,892)	27,399	0	6,493	804,358
Internal Service Funds Totals	4,038,550	6,052,630	6,470,503	(417,873)	923,571	268,022	21,453	4,254,773
Total City Funds	138,111,205	152,812,496	165,103,062	(12,290,566)	26,043,912	27,381,912	17,810,117	106,672,522
Successor Agency Funds:								
4030 Non Housing Tax Increment	910,090	3,200,000	0	3,200,000	0	3,154,545	0	955,545
5750 Successor Agency Admin	909,983	0	300,000	(300,000)	300,000	0	0	909,983
6050 Non Housing Bond Proceeds	(27,881)	0	0	0	0	0	0	(27,881)
6060 Low/Mod Housing Bond Proceeds	0	0	0	0	0	0	0	0
6070 Prior Bonds Project Fund	4,608,792	1,200	1,200	0	0	0	0	4,608,792
8040 Debt Service Fund/Successor Agency	(501,875)	0	2,854,545	(2,854,545)	2,854,545	0	0	(501,875)
Total Successory Agency Funds	5,899,108	3,201,200	3,155,745	45,455	3,154,545	3,154,545	0	5,944,563
Agency Funds:								
4801 CFD 2006-1 KB Homes	188,289	186,000	4,557	181,443	0	179,634	0	190,098
4850 CFD Debt Fund	206,124	0	179,634	(179,634)	179,634	0	0	206,124
7610 General Trust Fund	2,543,572	0	0	0	0	0	0	2,543,572
Total Agency Funds	2,937,986	186,000	184,191	1,809	179,634	179,634	0	2,939,795
Total All Funds	146,948,299	156,199,696	168,442,998	(12,243,302)	29,378,091	30,716,091	17,810,117	115,556,880



# General Fund Summaries



# Major Revenue Sources

Revenues provide a representative picture of the local economy. They are of particular interest as they fund essential services, such as Police, Fire, Parks, some professional staff, etc. The City relies on several revenue sources to support the General Fund budget. The primary 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 percent 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 Bradley-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 two percent 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 would 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 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 percent to current 9 percent. The FY 2023/24 projected TOT revenue is projected at \$980k.

## ***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 FY 2023/24.

## ***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 based on factors such as the number of employees, 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 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. This includes the Community Block Development Grant, Federal Transit Administration (Madera Metro), the Justice Assistance Grant (JAG), and more recently the Proposition 64 (Taubert Park), and the Clean California Grant (Fresno River).

# Revenues & Expenditures Summaries

## Revenues by Organizational Unit

General Org List	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
1020000-General Fund	24,169,533	26,991,925	27,023,595	27,272,457	31,275,449	14.70%
10201000-City Council	27,592	27,592	27,956	27,592	27,592	0.00%
10201010-City Clerk's Office	54,947	54,903	55,063	54,842	54,842	0.00%
10201100-City Manager	129,268	129,268	129,268	129,268	129,268	0.00%
10201110-Central Admin	325,015	490,315	351,345	325,015	333,255	2.50%
10201120-Community Promo	-	21	-	-	-	0.00%
10201200-Finance	599,898	548,336	658,641	603,499	777,900	28.90%
10201210-Purchasing	92,474	92,474	92,474	92,474	92,474	0.00%
10201400-City Attorney	3,646	4,275	4,207	4,256	4,422	3.90%
10201500-HR/Risk Management	403,807	404,920	403,792	403,792	403,792	0.00%
10202000-PD Operations	951,399	1,079,082	965,622	976,682	1,135,071	16.20%
10202020-PD - CCP	142,300	142,300	142,300	119,920	142,300	18.70%
10202030-Schools Policing	276,305	483,203	578,044	383,430	553,362	44.30%
10202040-PD Housing Authority	135,578	95,000	60,548	97,850	95,000	-2.90%
10202050-COPS Hiring Program Grant	31,000	-	-	-	-	0.00%
10202060-Animal Control	11,154	9,056	3,867	8,816	9,600	8.90%
10202500-Fire	115,978	70,322	82,686	58,115	57,820	-0.50%
10203010-PW - Streets	2,203,741	1,723,189	2,196,658	2,717,391	2,944,682	8.40%
10203020-Graffiti Abatement	149,236	144,000	144,000	144,000	144,000	0.00%
10204100-Planning	198,830	430,194	253,580	200,025	810,000	304.90%
10204200-Building	1,974,528	1,755,829	2,098,430	1,606,200	1,315,700	-18.10%
10204300-Engineering	1,693,179	1,570,072	1,338,230	1,714,086	1,686,424	-1.60%
10204400-Code Enforcement	190,145	98,461	182,308	124,613	209,403	68.00%
10206000-Parks Administration	3,438	11,764	11,138	12,000	5,000	-58.30%
10206100-Parks	411,843	423,661	1,413,443	4,013,130	390,620	-90.30%
10206110-Landscape Mntc Dist Services	237,015	276,640	271,297	271,299	287,433	5.90%
10206120-Median Landscaping	119,100	119,100	134,580	134,580	150,730	12.00%
10206200-Recreation	24,910	26,363	3,271	45,500	17,604	-61.30%
10206218-Sr Citizen Community Service	87,554	39,238	23,410	81,774	2,000	-97.60%
10206220-Sports Programs	1,600	69,374	87,976	67,000	75,000	11.90%
10206230-Aquatics Programs	-	960	27,596	35,000	25,000	-28.60%
10206240-Comm & Rec Centers	23,818	28,250	73,220	74,527	42,500	-43.00%
10206270-Special Events	40,000	5,204	95,819	65,500	30,000	-54.20%
<b>Total General Fund Revenues</b>	<b>\$ 34,828,830</b>	<b>\$ 37,345,290</b>	<b>\$ 38,934,365</b>	<b>\$ 41,864,633</b>	<b>\$ 43,228,243</b>	

General Org List	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
10200000-General Fund	1,822	177	1	-	614,515	0.00%
10201000-City Council	139,446	139,088	168,538	179,228	176,938	-1.28%
10201010-City Clerk's Office	397,836	356,627	314,070	478,045	322,764	-32.48%
10201100-City Manager	462,101	486,467	556,130	522,643	525,492	0.55%
10201110-Central Admin	1,373,913	2,419,621	1,650,181	1,678,249	602,558	-64.10%
10201120-Community Promo	306,353	299,915	315,119	374,746	297,034	-20.74%
10201200-Finance	1,008,992	739,971	834,963	929,286	1,003,795	8.02%
10201210-Purchasing	95,405	137,094	155,118	157,891	172,017	8.95%
10201400-City Attorney	304,599	345,996	238,795	556,896	446,656	-19.80%
10201500-HR/Risk Management	621,102	818,410	857,708	813,367	910,602	11.95%
10202000-PD Operations	11,858,024	11,863,526	13,863,175	13,369,516	14,421,895	7.87%
10202020-PD - CCP	236,829	215,803	303,465	215,691	279,302	29.49%
10202030-Schools Policing	345,278	452,952	554,749	476,061	553,362	16.24%
10202040-PD Housing Authority	175,330	163,959	71,403	178,787	151,227	-15.41%
10202050-COPS Hiring Program Grant	253,221	-	-	-	-	0.00%
10202060-Animal Control	108,196	248,611	306,457	352,985	328,514	-6.93%
10202500-Fire	4,370,318	5,289,619	4,065,880	4,417,234	4,821,536	9.15%
10203010-PW - Streets	1,744,056	1,795,253	2,021,850	2,739,950	3,179,347	16.04%
10203020-Graffiti Abatement	153,839	127,972	146,374	154,421	162,880	5.48%
10204100-Planning	740,868	989,332	950,845	1,106,891	1,743,499	57.51%
10204200-Building	903,323	1,018,941	1,109,177	1,087,943	1,535,708	41.16%
10204300-Engineering	2,089,256	2,243,432	2,547,243	3,022,487	3,298,005	9.12%
10204400-Code Enforcement	661,989	575,310	1,035,787	1,047,265	937,000	-10.53%
10206000-Parks Administration	373,167	237,714	337,372	356,824	617,108	72.94%
10206100-Parks	1,819,002	2,118,850	2,766,139	6,156,555	2,943,664	-52.19%
10206110-Landscape Mntc Dist Services	293,543	295,052	422,646	449,152	486,454	8.31%
10206120-Median Landscaping	134,580	139,650	127,835	145,427	150,730	3.65%
10206200-Recreation	138,586	225,398	347,458	486,364	269,237	-44.64%
10206218-Sr Citizen Community Service	134,432	46,075	182,092	217,967	211,503	-2.97%
10206220-Sports Programs	6,553	86,046	138,780	171,219	268,328	56.72%
10206230-Aquatics Programs	64,184	95,315	136,799	220,375	246,274	11.75%
10206240-Comm & Rec Centers	392,547	447,711	571,113	601,132	840,372	39.80%
10206270-Special Events	21,453	48,867	86,766	127,065	134,464	5.82%
<b>Total General Fund Expenses</b>	<b>31,730,142</b>	<b>34,468,755</b>	<b>37,184,028</b>	<b>42,791,663</b>	<b>42,652,780</b>	



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# General Fund Departments

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

# City Council



**Santos Garcia**  
Mayor



**Cece Gallegos**  
Councilmember District 1



**Anita Evans**  
Councilmember District 4



**Jose Rodriguez**  
Councilmember District 2



**Elsa Mejia**  
Councilmember District 5



**Steve Montes**  
Councilmember District 3



**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. The Mayor Pro Tem is selected on a rotating basis.

As the legislative branch of our local government, the Council makes final decisions on all significant City matters and sets citywide priorities and policies. The Council 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 promote the community's best interests locally and with other governmental agencies.

The public elects the Council to serve as the governing body and policymakers of the City.

The City Clerk oversees the Council budget related to expenses associated with conducting Council meetings, 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, frequently meet with residents, business owners, and City staff to discuss issues and projects, and regularly attend various 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 reflects 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 General Fund fully funds the Council and does not anticipate generating revenue in FY 2023/24.

The proposed budget includes the following expenses:

- \$30,000 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, 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 who is elected at large.



(10201000)

City Council

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4348	Interfund Chg AdminOH/ICR	27,592	27,592	27,592	27,592	27,592	0.00%
4659	Refunds and Reimbursements	-	-	364	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 27,592</b>	<b>\$ 27,592</b>	<b>\$ 27,956</b>	<b>\$ 27,592</b>	<b>\$ 27,592</b>	
5005	Salaries / Part-time	40,000	39,500	42,000	42,000	42,000	0.00%
5303	Life Insurance Premiums	307	172	172	232	232	0.00%
5304	Workers Compensation Insurance	4,093	3,048	3,780	5,305	5,284	-0.40%
5305	Medicare Tax- Employer's Share	794	945	1,059	1,059	1,115	5.30%
5307	Deferred Comp/Part-Time	1,501	1,482	1,576	2,291	2,324	1.40%
5309	Unemployment Insurance	1,131	1,141	920	1,029	882	-14.30%
5310	Section 125 Benefit Allow.	64,383	56,304	64,500	67,291	63,491	-5.60%
6402	Telephone & Fax Charges	6,136	4,234	3,941	4,296	-	-100.00%
6416	Office Supplies/Expendable	723	1,195	231	2,100	2,100	0.00%
6418	Postage / Other Mailing Charge	-	4	-	50	50	0.00%
6419	Food/Meals	545	2,106	3,010	3,500	3,500	0.00%
6518	Other Supplies	529	694	889	1,000	9,500	850.00%
6530	Conference/Training/Ed	1,008	8,999	2,663	6,400	6,400	0.00%
6534	LCC Conference	-	8,353	27,796	25,000	30,000	20.00%
6900	Interfund Chg Facility Maint.	10,504	10,315	10,315	10,315	9,372	-9.10%
6902	Interfund Chg Central Supply	433	595	688	-	688	0.00%
6903	Interfund Chg Cost Distrib	7,360	-	4,997	7,360	-	-100.00%
8200	Transfer Out	(0)	-	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 139,446</b>	<b>\$ 139,088</b>	<b>\$ 168,538</b>	<b>\$ 179,228</b>	<b>\$ 176,938</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (111,855)</b>	<b>\$ (111,496)</b>	<b>\$ (140,581)</b>	<b>\$ (151,636)</b>	<b>\$ (149,346)</b>	

# 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.

We are committed to providing quality public service, informing our residents, and ensuring transparency by connecting them with the legislative process. The City Clerk acts as the compliance officer for federal, state, and local statutes, including the Political Reform Act, the Brown Act, and the Public Records Act. The department is responsible for maintaining Madera's legislative history, and municipal code, coordinating, and administering all activities of Council meetings, and managing, and coordinating Council-appointed boards and commissions. The department serves as the filing

officer for Fair Political Practices Commission Forms and is also the custodian of the City seal. The City Clerk is appointed by and reports to the City Council.

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 official city records; preserving a complete and accurate record of Council meetings
- Processing of public records requests
- Supporting the Council, 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 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 19 Council agenda packets
- Prepared and published 5 Special Council agenda packets
- Supported over 61 hours of Council meetings
- 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 180 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 most desired and valuable information 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 per the Public Records Act
- Acknowledge and respond to requests within two business days

- Maintain 100 percent filled status of the City Boards and Commissions with the goal of filling unscheduled vacancies within 60 days.

### 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 2023/24.



(10201010)

City Clerk's Office

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4348	Interfund Chg AdminOH/ICR	54,842	54,842	54,842	54,842	54,842	0.00%
4659	Refunds and Reimbursements	105	61	221	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 54,947</b>	<b>\$ 54,903</b>	<b>\$ 55,063</b>	<b>\$ 54,842</b>	<b>\$ 54,842</b>	
5000	Salaries / Full-Time	123,852	130,920	143,574	137,179	149,657	9.10%
5100	Salaries / Overtime	112	1,030	1,360	4,000	4,000	0.00%
5300	Public Employees Retirement Sy	15,452	15,612	16,524	15,944	20,428	28.10%
5302	Long Term Disability Insurance	425	430	446	433	433	0.00%
5303	Life Insurance Premiums	192	189	195	189	189	0.00%
5304	Workers Compensation Insurance	12,682	10,347	12,774	13,137	14,181	7.90%
5305	Medicare Tax- Employer's Share	1,822	1,974	2,070	2,049	2,192	7.00%
5306	Unfunded Accrued Liability	26,339	30,954	33,343	33,455	32,115	-4.00%
5308	Deferred Compensation/Full-tim	2,192	2,229	2,379	2,471	2,617	5.90%
5309	Unemployment Insurance	338	293	252	294	252	-14.30%
5310	Section 125 Benefit Allow.	37,212	35,080	41,358	40,291	42,834	6.30%
6402	Telephone & Fax Charges	1,674	2,016	2,192	2,040	-	-100.00%
6411	Advertising/Bids and Notices	2,951	13,177	3,083	6,000	6,000	0.00%
6414	Professional Dues	70	-	455	600	800	33.30%
6416	Office Supplies/Expendable	1,643	4,028	1,921	3,000	3,800	26.70%
6418	Postage / Other Mailing Charge	278	324	358	300	400	33.30%
6440	Contracted Services	2,181	1,034	6,236	3,000	3,000	0.00%
6444	Contracted Services/ Legal	-	50,000	-	-	-	0.00%
6530	Conference/Training/Ed	1,810	3,957	6,307	5,000	8,000	60.00%
6562	Retiree Insurance Premiums	6,718	11,093	9,778	10,176	11,757	15.50%
6563	Public Employee Bonding Premiu	100	40	160	100	-	-100.00%
6704	Intergov'l Charges	127,670	24,672	624	165,000	-	-100.00%
6900	Interfund Chg Facility Maint.	4,245	4,168	4,168	4,168	3,788	-9.10%
6902	Interfund Chg Central Supply	130	-	70	-	70	0.00%
6903	Interfund Chg Cost Distrib	14,871	-	10,097	14,871	-	-100.00%
6918	Interfund Chg Comp Maint	10,022	10,202	11,322	11,322	11,085	-2.10%
6920	Interfund Chg Computer Replace	2,857	2,857	3,026	3,026	5,166	70.70%
8200	Transfer Out	0	-	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 397,836</b>	<b>\$ 356,627</b>	<b>\$ 314,070</b>	<b>\$ 478,045</b>	<b>\$ 322,764</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (342,890)</b>	<b>\$ (301,724)</b>	<b>\$ (259,008)</b>	<b>\$ (423,203)</b>	<b>\$ (267,922)</b>	

# 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 for 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, employee engagement, and industrial expansion. The City Manager serves as a link between residents, regional governments, private and public agencies, City staff and Councilmembers while facilitating 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
- Director of Public Works with 18-years of Public Works experience
- Finance Director with prior Controller experience and extensive knowledge in City finance
- Community Development Director with over 20 years of experience
- Chief Building Official, who is also certified as a Fire Marshal

## Key Accomplishments

- 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
  - Applying \$23 million in American Rescue Plan funding to mitigate excessive sewer and water rate increases
  - \$500k COPS Grant for the recruitment of law enforcement officers with the purpose of increased policing and crime prevention.
  - \$101k in National Opioid Settlement funding for opioid remediation projects
  - \$2 million for the construction of a new park located at Olive and Knox Avenues.
  - \$823k Clean California Local Grant to restore and beautify the Vernon McCullough River Trail
- Transitioned essential leadership and staff positions to ensure the execution of key City Council priorities
- Recruited key directors to ensure streamlined operations at the departmental level:
  - Assistant Fire Chief with a background in Incident Management, Haz-Mat and Rescue Operations
- Successfully partnered with the Downtown Business Association to continue implementation of the Crow Abatement Program for the fourth year in a row
- Managed the City's state and federal legislative program to advance City Council and city department goals
- Originated Council meeting informative recap internal communication to keep 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 and ongoing maintenance efforts
- Produced a balance budget for four consecutive fiscal years with the anticipation of a fifth year in 2023-24 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 an extension of the Measure T program
- Recruiting Administrative Hearing Officers for Cannabis and other City-related appeals



- Proactively utilizing City and contractor resources to mitigate the detrimental impacts of winter storms
- Collaborating with Madera Irrigation District to recharge over 400 acre-feet in joint recharge basins within the City
- 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
  - Purchase of sweeper for use at City Parks, parking lots, trails, etc.
  - Maintenance of identified City owned land
- 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 for a Citywide salary increase at no additional cost to constituents
- 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

### *Growing our community by:*

- Bringing onboard a new Chief Building Official with a background in Construction Management, Electrical Systems, and who is a certified Fire Marshall.
- Facilitating a cannabis program and currently closing out the appeals process before beginning

### **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

### **Department Fund Summary**

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

- City Manager's Office
- Central Administration
- Legal Expenditures
- 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, crowd abatement for downtown, recognition of community events/people, etc.

### ***Legal Expenditures***

The Legal Expenditures budget includes payments to the contract City Attorney and other legal counsels contracted by the City to handle litigation and advisory matters.

## **Department Staffing & Structure**

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

(10201100)

City Manager

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4348	Interfund Chg AdminOH/ICR	129,268	129,268	129,268	129,268	129,268	0.00%
	<b>Total Revenue</b>	<b>\$ 129,268</b>	<b>\$ 129,268</b>	<b>\$ 129,268</b>	<b>\$ 129,268</b>	<b>\$ 129,268</b>	
5000	Salaries / Full-Time	247,505	240,568	287,611	276,243	293,056	6.10%
5005	Salaries / Part-time	-	7,030	-	-	-	0.00%
5105	Salaries / Leave Payout	-	1,300	1,326	-	-	0.00%
5300	Public Employees Retirement Sy	25,593	23,688	27,874	26,860	33,588	25.00%
5302	Long Term Disability Insurance	631	588	695	675	676	0.10%
5303	Life Insurance Premiums	174	134	166	191	191	0.00%
5304	Workers Compensation Insurance	25,320	19,267	25,640	25,238	26,370	4.50%
5305	Medicare Tax- Employer's Share	3,671	3,702	4,239	4,118	4,293	4.20%
5306	Unfunded Accrued Liability	37,680	39,299	47,359	42,658	49,557	16.20%
5307	Deferred Comp/Part-Time	-	470	-	-	-	0.00%
5308	Deferred Compensation/Full-tim	4,586	4,019	5,675	6,148	6,615	7.60%
5309	Unemployment Insurance	466	572	340	398	342	-14.10%
5310	Section 125 Benefit Allow.	22,173	30,527	57,688	57,158	58,945	3.10%
6402	Telephone & Fax Charges	2,059	2,240	2,150	2,252	2,280	1.30%
6411	Advertising/Bids and Notices	-	2,094	111	1,000	-	-100.00%
6414	Professional Dues	1,199	1,229	968	2,770	2,368	-14.50%
6416	Office Supplies/Expendable	27	104	17	1,500	100	-93.30%
6418	Postage / Other Mailing Charge	28	15	-	50	20	-60.00%
6440	Contracted Services	37,137	78,036	38,039	14,665	-	-100.00%
6530	Conference/Training/Ed	455	2,181	6,539	4,500	6,375	41.70%
6562	Retiree Insurance Premiums	3,612	3,286	78	-	5,130	0.00%
6563	Public Employee Bonding Premiu	1,313	3,500	1,458	-	3,500	0.00%
6564	Fidelity Bond Premium	2,188	-	-	-	-	0.00%
6900	Interfund Chg Facility Maint.	9,197	9,197	9,197	9,197	8,356	-9.10%
6902	Interfund Chg Central Supply	-	-	152	-	152	0.00%
6903	Interfund Chg Cost Distrib	25,593	-	17,377	25,593	-	-100.00%
6918	Interfund Chg Comp Maint	8,686	8,686	15,284	15,284	14,964	-2.10%
6920	Interfund Chg Computer Replace	2,810	2,810	4,085	4,085	6,975	70.70%
6924	Interfund Chg Motor Rental	-	1,924	2,060	2,060	1,639	-20.40%
8200	Transfer Out	0	-	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 462,101</b>	<b>\$ 486,467</b>	<b>\$ 556,130</b>	<b>\$ 522,643</b>	<b>\$ 525,492</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (332,833)</b>	<b>\$ (357,199)</b>	<b>\$ (426,863)</b>	<b>\$ (393,375)</b>	<b>\$ (396,224)</b>	

(10201110)

Central Admin

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4137	New Projects	-	165,200	-	-	-	0.00%
4348	Interfund Chg AdminOH/ICR	325,015	325,015	325,015	325,015	325,015	0.00%
4649	Admin Fees	-	100	-	-	-	0.00%
4657	Miscellaneous Revenue	-	-	18,330	-	-	0.00%
4659	Refunds and Reimbursements	-	-	8,000	-	-	0.00%
4662	Reimbursement/RDA to City	-	-	-	-	8,240	0.00%
<b>Total Revenue</b>		<b>\$ 325,015</b>	<b>\$ 490,315</b>	<b>\$ 351,345</b>	<b>\$ 325,015</b>	<b>\$ 333,255</b>	
5000	Salaries / Full-Time	-	325,500	-	-	-	0.00%
5310	Section 125 Benefit Allow.	-	616,161	-	-	-	0.00%
6401	Gas and Electric Utilities	45,114	16,336	18,197	75,000	45,000	-40.00%
6402	Telephone & Fax Charges	257	253	295	-	300	0.00%
6411	Advertising/Bids and Notices	-	234	-	-	-	0.00%
6414	Professional Dues	20,862	21,216	33,011	21,610	23,737	9.80%
6416	Office Supplies/Expendable	557	836	(10,417)	1,500	1,550	3.30%
6425	Vehicle Fuel, Supplies & Maint	-	-	10	100	150	50.00%
6440	Contracted Services	54,222	44,961	216,628	136,172	54,068	-60.30%
6442	Audit Fees	59,110	71,345	48,686	100,250	63,890	-36.30%
6532	Maintenance/Other Supplies	6,225	4,248	9,485	4,000	4,703	17.60%
6560	Liability / Property Insurance	342,494	493,807	569,581	582,079	97,180	-83.30%
6610	Contingency	-	-	-	50,000	-	-100.00%
6704	Intergov'l Charges	139,459	121,903	57,004	-	-	0.00%
6902	Interfund Chg Central Supply	320	123	163	-	163	0.00%
6926	Interfund Chg Risk Charges	-	-	-	-	179,869	0.00%
8200	Transfer Out	298,804	298,151	298,804	298,804	120,421	-59.70%
8210	Transfers Out/Debt Service	17,970	8,257	4,520	4,520	11,527	155.00%
8220	Transfers Out - Insurance Rese	388,518	396,288	404,214	404,214	-	-100.00%
<b>Total Expense</b>		<b>\$ 1,373,913</b>	<b>\$ 2,419,621</b>	<b>\$ 1,650,181</b>	<b>\$ 1,678,249</b>	<b>\$ 602,558</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (1,048,898)</b>	<b>\$ (1,929,306)</b>	<b>\$ (1,298,836)</b>	<b>\$ (1,353,234)</b>	<b>\$ (269,303)</b>	

(10201120)

Community Promotions

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4314	Donations/Transportation	-	21	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 21</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
6411	Advertising/Bids and Notices	2,173	1,600	-	2,000	1,850	-7.50%
6413	Promotional Items	-	715	16,549	25,000	37,500	50.00%
6470	Funding to Outside Agencies	291,167	275,886	289,653	322,246	226,684	-29.70%
6518	Other Supplies	7,821	17,931	8,098	20,500	22,000	7.30%
6561	Miscellaneous Expenses	5,192	3,784	819	5,000	9,000	80.00%
	<b>Total Expense</b>	<b>\$ 306,353</b>	<b>\$ 299,915</b>	<b>\$ 315,119</b>	<b>\$ 374,746</b>	<b>\$ 297,034</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (306,353)</b>	<b>\$ (299,894)</b>	<b>\$ (315,119)</b>	<b>\$ (374,746)</b>	<b>\$ (297,034)</b>	

(10201400)

City Attorney's Office

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4343	Interfund Chg Legal/ICR	3,646	4,256	4,207	4,256	4,422	3.90%
4659	Refunds and Reimbursements	-	19	-	-	-	0.00%
Total Revenue		\$ 3,646	\$ 4,275	\$ 4,207	\$ 4,256	\$ 4,422	
6402	Telephone & Fax Charges	1,614	1,634	1,590	1,416	1,500	5.90%
6440	Contracted Services	7	7	-	-	-	0.00%
6444	Contracted Services/ Legal	302,977	325,821	231,531	549,806	440,000	-20.00%
6900	Interfund Chg Facility Maint.	-	5,674	5,674	5,674	5,156	-9.10%
6918	Interfund Chg Comp Maint	-	10,202	-	-	-	0.00%
6920	Interfund Chg Computer Replace	-	2,657	-	-	-	0.00%
Total Expense		\$ 304,599	\$ 345,996	\$ 238,795	\$ 556,896	\$ 446,656	
Total Net Surplus/(Deficit)		\$ (300,952)	\$ (341,721)	\$ (234,588)	\$ (552,640)	\$ (442,234)	



# 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.

The Department takes immense pride in accomplishing this mission by maintaining individual and departmental credibility, working together as a team, and consistently striving to exceed 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.

Finance also includes the Fleet and Grants Divisions within its organizational structure. A description of their FY 2022/23 accomplishments and their FY 2023/24 goals can be found in their chapters of this document.

## 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 Association (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.
- 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.

## Key Accomplishments

Overview of accomplishments in FY 2022/23:

### Finance:

- Completed the FY2021/22 Annual Financial Audit
- Completed the review and issuance of the FY2021/22 Annual Comprehensive Financial Report (ACFR).
- Completed the review and issuance of the FY2021/22 Single Audit report.
- Provided various financial reports to the Council and City departments.
- Provided ongoing staff training of the Munis system.
- Presented, for Council approval, the results of the Proposition 218 (Rate Study) for water, wastewater,

solid waste, and drainage. New water, wastewater, and solid waste rates were approved in July 2022.

### Purchasing:

- Presented, for Council approval, a new Purchasing Policy which defined dollar thresholds for purchases that can be handled administratively and those that need to go to Council for approval. It also authorized the use of piggyback purchasing arrangements to obtain supplies. This policy was approved in November 2022
- Managed 13 Requests for Proposals during the fiscal year.
- Conducted a public auction of surplus City assets in November 2022, which netted the City \$118,731.

### Utility Billing:

- Collected \$31,294,867 of revenue for the City's utility funds.
- Successfully transitioned to new utility rates approved by Council in July 2022 and applied the following funding to the appropriate accounts:
  - Water: \$371,626
  - Sewage: \$308,566
- Updated policy relating to establishing 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.
- Develop and implement a cannabis revenue program to account for cannabis revenues received by the City.

- 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.
- Complete the FY2022/23 Annual Comprehensive Financial Report (ACFR) timely and submit it to the GFOA and CSMFO for recognition.
- Invest City funds in various instruments allowed under the City's investment policy to maximize interest earnings for use by City departments.
- Will bring to Council a proposal for a rotating payment schedule for the City's utility customers.

## Department Fund Summary

The Finance Department is responsible for the following areas:

- Budget
- Accounting
- Utility Billing
- Purchasing
- Fleet (please refer to the Fleet section in the Internal Service Fund section of this document)
- Grants (please refer to the Grants section in the Special Revenue Funds Group of this document)

The following is a summary of each:

### Budget

The budget includes preparing, developing, and publishing the Annual Adopted Budget and Quarterly Financial Reports. This may also include budget amendments throughout the year, including the carry-forward of approved budgets for unspent encumbrances and capital improvement projects (CIPs).

### Accounting

The Finance Department is also responsible for developing, implementing, and maintaining adequate 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 processing new services, transfers, payments, delinquency cutoffs, and meter readings. 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 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.

### Budget Summary

- The Fleet Division detail pages are in the Internal Service Fund section.

- The Utility Billing Division detail pages are in the corresponding Enterprise Fund section.
- The Grants Division detail pages are the last section of the Special Revenue Funds Group.

## Department Staffing & Structure

The Finance Department has 15 positions, not including Fleet and Grants. The Director of Financial Services reports to the City Manager and is responsible for the department. In addition to the Director of Financial Services, the department's staffing consists of the following:

- Finance: 9 positions
- Purchasing: 1 position
- Utility Billing: 5 positions

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4202	Application Fee	15,134	19,584	22,379	20,000	-	-100.00%
4205	State SB1186 Fees/Bus Lic	335	1,426	892	190	-	-100.00%
4208	Late Payment/Other Penalty	2,822	12,922	7,121	9,000	-	-100.00%
4347	Interfund Chg LAZone/ICR	-	-	-	-	11,056	0.00%
4348	Interfund Chg AdminOH/ICR	459,520	461,044	466,411	461,044	450,404	-2.31%
4353	Interfund Chg Software	5,317	-	-	-	-	0.00%
4355	Transfer-In	112,000	-	112,000	112,000	316,440	182.54%
4437	Mandated Cost Recovery	129	35,839	49,009	-	-	0.00%
4649	Admin Fees	-	16,026	-	-	-	0.00%
4650	Deposits Short/Over	1,598	(31)	(105)	-	-	0.00%
4657	Miscellaneous Revenue	2,925	1,403	934	1,265	-	-100.00%
4659	Refunds and Reimbursements	-	122	-	-	-	0.00%
4682	Collection Recovery	118	-	-	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 599,898</b>	<b>\$ 548,336</b>	<b>\$ 658,641</b>	<b>\$ 603,499</b>	<b>\$ 777,900</b>	
5000	Salaries / Full-Time	360,234	266,635	278,578	359,961	405,982	12.78%
5005	Salaries / Part-time	54,896	47,877	9,101	37,440	-	-100.00%
5100	Salaries / Overtime	159	2,159	5,368	-	3,000	0.00%
5105	Salaries / Leave Payout	7,584	749	14,464	-	-	0.00%
5200	Salaries / Auto & Expense Allo	626	140	-	-	-	0.00%
5300	Public Employees Retirement Sy	47,540	33,351	28,506	40,523	49,451	22.03%
5302	Long Term Disability Insurance	1,116	795	740	1,018	992	-2.55%
5303	Life Insurance Premiums	355	256	222	380	321	-15.53%
5304	Workers Compensation Insurance	43,260	24,611	27,099	35,895	39,225	9.28%
5305	Medicare Tax- Employer's Share	6,356	4,813	4,591	5,861	6,009	2.53%
5306	Unfunded Accrued Liability	66,652	59,040	51,255	63,151	63,247	0.15%
5307	Deferred Comp/Part-Time	-	-	134	-	-	0.00%
5308	Deferred Compensation/Full-tim	10,631	8,760	8,311	10,608	11,542	8.80%
5309	Unemployment Insurance	1,270	766	832	898	685	-23.72%
5310	Section 125 Benefit Allow.	61,604	46,308	59,213	63,194	108,364	71.48%
6402	Telephone & Fax Charges	6,138	5,661	6,953	5,668	5,668	0.00%
6405	Copier Lease/Paper Charges	-	-	-	3,000	3,000	0.00%
6410	Advertising/Job Announcements	1,514	9,877	-	-	3,500	0.00%
6414	Professional Dues	845	745	430	1,625	800	-50.77%
6415	Publications/Subscriptions	645	695	905	695	695	0.00%
6416	Office Supplies/Expendable	4,080	3,379	3,501	4,000	4,000	0.00%
6417	Software Costs	-	375	-	375	5,375	1333.33%
6418	Postage / Other Mailing Charge	7,663	8,239	7,857	7,000	10,000	42.86%
6440	Contracted Services	100,857	151,972	196,946	155,518	206,400	32.72%
6441	Contracted Services/ Citations	1,983	3,634	2,889	4,800	4,800	0.00%
6450	Bad Debt Expense	(26,397)	(3,302)	-	-	-	0.00%
6530	Conference/Training/Ed	2,510	3,018	6,684	14,250	10,000	-29.82%
6561	Miscellaneous Expenses	227	1,858	25,585	200	200	0.00%
6563	Public Employee Bonding Premiu	8,830	5,328	5,328	8,830	-	-100.00%
6900	Interfund Chg Facility Maint.	21,455	21,069	21,069	21,069	19,143	-9.14%
6903	Interfund Chg Cost Distrib	46,493	-	31,567	46,493	-	-100.00%
6918	Interfund Chg Comp Maint	24,054	24,487	28,304	28,304	27,712	-2.09%
6920	Interfund Chg Computer Replace	5,777	5,777	7,565	7,565	12,916	70.73%
6924	Interfund Chg Motor Rental	-	901	965	965	768	-20.42%
7000	Vehicles and Equipment	49,888	-	-	-	-	0.00%
8000	Interest Expense	1,205	-	-	-	-	0.00%
8002	Lease Payment	88,944	-	-	-	-	0.00%
8200	Transfer Out	(0)	-	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 1,008,992</b>	<b>\$ 739,971</b>	<b>\$ 834,963</b>	<b>\$ 929,286</b>	<b>\$ 1,003,795</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (409,094)</b>	<b>\$ (191,635)</b>	<b>\$ (176,321)</b>	<b>\$ (325,787)</b>	<b>\$ (225,895)</b>	



(10201210)

Purchasing

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4348	Interfund Chg AdminOH/ICR	92,474	92,474	92,474	92,474	92,474	0.00%
	<b>Total Revenue</b>	<b>\$ 92,474</b>	<b>\$ 92,474</b>	<b>\$ 92,474</b>	<b>\$ 92,474</b>	<b>\$ 92,474</b>	
5000	Salaries / Full-Time	11,764	52,801	60,922	58,864	64,789	10.07%
5105	Salaries / Leave Payout	-	-	1,091	-	-	0.00%
5300	Public Employees Retirement Sy	1,800	7,560	8,590	8,292	10,889	31.32%
5302	Long Term Disability Insurance	36	166	179	174	174	0.00%
5303	Life Insurance Premiums	17	69	74	72	72	0.00%
5304	Workers Compensation Insurance	1,203	3,967	5,446	5,554	6,069	9.27%
5305	Medicare Tax- Employer's Share	177	772	902	878	938	6.83%
5306	Unfunded Accrued Liability	3,498	17,857	19,860	18,621	19,844	6.57%
5308	Deferred Compensation/Full-tim	494	2,155	2,496	2,685	2,988	11.28%
5309	Unemployment Insurance	-	147	126	147	126	-14.29%
5310	Section 125 Benefit Allow.	3,192	15,287	21,052	20,178	21,463	6.37%
6402	Telephone & Fax Charges	888	818	758	828	828	0.00%
6411	Advertising/Bids and Notices	1,261	849	-	-	-	0.00%
6414	Professional Dues	-	-	140	1,210	1,000	-17.36%
6415	Publications/Subscriptions	-	-	203	500	300	-40.00%
6416	Office Supplies/Expendable	261	335	171	800	500	-37.50%
6417	Software Costs	-	-	-	-	6,000	0.00%
6418	Postage / Other Mailing Charge	-	-	134	-	150	0.00%
6440	Contracted Services	39,393	6,302	303	6,000	2,500	-58.33%
6451	Bank Service Charges	1,521	-	-	-	-	0.00%
6530	Conference/Training/Ed	764	505	3,296	3,500	4,000	14.29%
6900	Interfund Chg Facility Maint.	13,926	13,675	13,675	13,675	12,426	-9.13%
6902	Interfund Chg Central Supply	1,026	151	11	-	11	0.00%
6903	Interfund Chg Cost Distrib	695	-	472	695	-	-100.00%
6918	Interfund Chg Comp Maint	10,022	10,202	11,322	11,322	11,085	-2.09%
6920	Interfund Chg Computer Replace	2,657	2,657	3,026	3,026	5,166	70.72%
6924	Interfund Chg Motor Rental	812	820	870	870	699	-19.61%
8200	Transfer Out	(0)	-	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 95,405</b>	<b>\$ 137,094</b>	<b>\$ 155,118</b>	<b>\$ 157,891</b>	<b>\$ 172,017</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (2,931)</b>	<b>\$ (44,620)</b>	<b>\$ (62,644)</b>	<b>\$ (65,417)</b>	<b>\$ (79,543)</b>	



(17000000)

Payroll Clearing

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4659	Refunds and Reimbursements	-	1	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
5000	Salaries / Full-Time	(202)	6,745	-	-	-	0.00%
5100	Salaries / Overtime	(3)	697	-	-	-	0.00%
5300	Public Employees Retirement Sy	(30)	991	-	-	-	0.00%
5302	Long Term Disability Insurance	(1)	23	-	-	-	0.00%
5303	Life Insurance Premiums	(1)	24	-	-	-	0.00%
5304	Workers Compensation Insurance	(21)	664	-	-	-	0.00%
5305	Medicare Tax- Employer's Share	(3)	132	-	-	-	0.00%
5306	Unfunded Accrued Liability	-	2,254	-	-	-	0.00%
5308	Deferred Compensation/Full-tim	(8)	283	-	-	-	0.00%
5310	Section 125 Benefit Allow.	(24)	788	-	-	-	0.00%
6402	Telephone & Fax Charges	-	69	75	-	-	0.00%
6440	Contracted Services	-	18,498	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ (293)</b>	<b>\$ 31,167</b>	<b>\$ 75</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ 293</b>	<b>\$ (31,166)</b>	<b>\$ (75)</b>	<b>\$ -</b>	<b>\$ -</b>	



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# 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 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) and 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.
- 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 relatively with the utmost confidentiality
- 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
- Ensuring policies and workplace standards are applied fairly and consistently across all City departments
- Maintaining positive working relationships with representatives of the City's recognized bargaining units
- Supporting our workforce as we navigate the post-COVID economic and workplace recovery and effects on where and how we work, as well as work/life balance
- Processed and provided ongoing administrative management for 30 tort claims.
- Processed and provided ongoing case management for 44 new reports of employee on-the-job injuries.
- In compliance with state mandates, reported, investigated, and provided oversight for investigation and reporting of 59 actual and potential COVID-19 workplace exposures.
- Processed and sought recovery for 105 property damage/loss events by filing insurance claims, direct billing to the at-fault party, or seeking restitution when the matter is criminal in nature, collecting \$123,311 in actual recovered funds during the fiscal year.
- Continued Wellness Challenges to encourage employees to focus on initiatives such as Rethink Your Drink (hydration), Chill Out Challenge (meditation), Drop 5 Challenge (focus on healthy eating and activity), Walk this Way (step challenge), and Healthy Heart (focus on heart health). All employees who completed the challenges were eligible for prize drawings. Prizes included bikes, smartwatches, grills, and similar items to support health activities and healthy eating.
- Administered a Cities for Workforce Health grant through the League of California Cities. Funds were used for wellness services at our 2023 Health & Benefits Fair and to purchase healthy snacks and fresh fruit through a Kaiser Permanente partnership with The Fruit Guys that were distributed to all City employees.
- Hosted an in-person Employee Health & Benefits Fair, providing employees information on their comprehensive benefits package and access to benefit providers. The health fair also provided employees the opportunity to participate in wellness screenings, flu and COVID vaccines, and a blood drive.
- Hosted two employee Onboarding Day events. The first event in September 2022 was a catch-up in-person onboarding that included invitations to anyone hired during COVID when the event was virtual and included a total of 32 employees. The spring event included 13 new employees. For both events, new employees toured various departments and facilities owned by the City, received information on services provided by all of the various City

## Key Accomplishments

Overview of accomplishments in FY 2022/23; data points provided are as of mid-May 2023:

- Promulgated 54 Civil Service employment lists.
- Onboarded 72 new hires and facilitated 47 existing employee transfers, promotions, and assignment changes.

departments, and were shuttled around town using Madera Metro buses. The event also included lunch and afternoon refreshment opportunities to network with more-tenured colleagues from the City.

- Completed the Request for Proposal process 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. Awarded agreements to two service providers to facilitate timely and quality medical services for new hires and existing employees.
- Issued and completed the Request for Proposal process to utilize a professional recruiting firm in the hiring of the Director of Financial Services and Public Works Operations Director.
- Implemented additional Cost of Living Adjustments for employees and salary range adjustments to offset inflation and California minimum wage adjustments.
- Continued work 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 consultant is working towards a final draft of the documents currently.
- Designated as lead for pursuing disaster recovery funds from the California Office of Emergency Services (CalOES) and the Federal Emergency Management Agency (FEMA) for damages incurred during the January 2023 winter storms. Completed Initial Damage Estimates and are working on project development with the designated FEMA Project Development Manager. Projects include the initial storm response and debris removal, the emergency repair of the Avenue 13/Granada Drive sewer trunk collapse, several storm drainage collapse locations, and damages to the equipment at the Wastewater Treatment Plant because of debris in the line.
- Assumed lead for the City's COVID-19 relief claim with CalOES and FEMA. Recovery options are being evaluated to determine if the City remains eligible for the submittal of claim information.
- Committed to participation in updating the Madera County Multi-Jurisdictional Local Hazard Mitigation Plan.

- Continued participation in the Madera County Department of Public Health Emergency Preparedness Subcommittee.
- Participated in the Veteran & Military Family Appreciation Day to provide employment opportunity information to our local community.
- 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:
  - Purchased and distributed 6-foot-tall orange safety flags for use by citizens who traverse our City with the aid of mobility devices such as motorized scooters.
  - Partnered with the 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 and a separate campaign for pedestrian awareness.
  - Participated in the annual Old Timer's Day Parade

## 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.
- Continue to work on implementing Personnel Actions within the Enterprise ERP system, moving the City away from paper Change of Status forms for employee payroll changes.
- Following implementation of Personnel Actions, begin the build-out of Recruiting within Enterprise ERP to allow for online application submittals.
- Explore utilizing Tyler Content Manager for electronic document storage and opportunities to move away from paper files.



- Facilitate opportunities to educate employees on their available benefits and choices through on-site visits with benefit representatives.

## 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.

The proposed budget includes funds to continue with two -in-person Employee Onboarding Day events. 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.

Additionally, the proposed budget includes funds to continue the in-person Health & Benefits Fair. It is highly beneficial to have the in-person Health & Benefits Fair so employees can speak with providers directly about their various employment-related benefits. With assistance from Information Services, a mobile computer lab is also provided to ensure employees have an opportunity to request assistance with the online enrollment platform.

In FY 2022/23, all advertising for full-time positions was moved into the Human Resources budget. Previously, there was not a specific line item consolidating these charges and advertising costs beyond the local newspaper were charged to departments and paid for with salary savings. This methodology made it difficult to track expenses. The adopted FY 2022/23 Human Resources budget included all pre-employment costs and advertising for all full-time recruitments of the City, with the Police Department maintaining a budget specifically for their sworn recruitments. As this change was implemented during the fiscal year, staff found it beneficial for Human Resources to also administer advertising and recruitment announcements for part-time positions. The proposed budget includes a requested line-item increase for advertising to recognize what we now know to be actual costs inclusive of both full and part-time recruitments. 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 and considered known pricing and known expenditures that will be required in FY 2023/24.

### 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 the City owes, and some years it receives refunds, depending on the claims experience for the program year being adjusted. The proposed budget includes the actuarial estimates for the coming year's adjustments, which are projected to be refunds in both the liability and workers' compensation programs.

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.

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.

(10201500)

HR/Risk Management

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4348	Interfund Chg AdminOH/ICR	403,792	403,792	403,792	403,792	403,792	0.00%
4659	Refunds and Reimbursements	15	1,128	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 403,807</b>	<b>\$ 404,920</b>	<b>\$ 403,792</b>	<b>\$ 403,792</b>	<b>\$ 403,792</b>	
5000	Salaries / Full-Time	300,461	303,508	346,034	331,634	348,944	5.20%
5005	Salaries / Part-time	-	-	221	-	-	0.00%
5105	Salaries / Leave Payout	-	11,515	15,155	-	-	0.00%
5200	Salaries / Auto & Expense Allo	895	893	952	900	900	0.00%
5300	Public Employees Retirement Sy	30,996	30,504	33,573	32,011	40,945	27.90%
5302	Long Term Disability Insurance	824	812	879	864	917	6.10%
5303	Life Insurance Premiums	284	251	315	333	326	-2.10%
5304	Workers Compensation Insurance	30,737	24,116	32,122	30,951	32,112	3.80%
5305	Medicare Tax- Employer's Share	4,462	4,663	5,174	4,757	4,986	4.80%
5306	Unfunded Accrued Liability	46,341	52,740	57,416	57,037	55,465	-2.80%
5307	Deferred Comp/Part-Time	-	-	8	-	-	0.00%
5308	Deferred Compensation/Full-tim	6,454	6,355	7,161	7,666	8,195	6.90%
5309	Unemployment Insurance	661	423	509	588	504	-14.30%
5310	Section 125 Benefit Allow.	67,495	72,405	94,490	98,858	93,431	-5.50%
6402	Telephone & Fax Charges	3,277	3,219	3,456	3,228	3,300	2.20%
6405	Copier Lease/Paper Charges	-	1,387	1,790	1,600	2,100	31.30%
6409	Community Outreach	-	-	250	1,000	1,000	0.00%
6410	Advertising/Job Announcements	1,087	5,049	62,466	52,733	66,845	26.80%
6411	Advertising/Bids and Notices	-	-	-	500	100	-80.00%
6413	Promotional Items	5,018	1,517	15,649	15,000	20,000	33.30%
6414	Professional Dues	520	520	530	530	680	28.30%
6416	Office Supplies/Expendable	2,251	1,209	799	2,400	2,000	-16.70%
6418	Postage / Other Mailing Charge	17	561	820	500	1,000	100.00%
6440	Contracted Services	51,591	243,452	99,892	76,619	160,745	109.80%
6460	Pre-Employment Costs	4,145	18,843	11,838	18,000	18,000	0.00%
6462	Employment Recruitment Costs	-	50	640	450	800	77.80%
6530	Conference/Training/Ed	797	3,823	8,209	7,000	10,000	42.90%
6900	Interfund Chg Facility Maint.	3,890	3,820	3,820	3,820	3,470	-9.20%
6902	Interfund Chg Central Supply	-	76	152	75	75	0.00%
6903	Interfund Chg Cost Distrib	34,036	-	23,109	34,036	-	-100.00%
6918	Interfund Chg Comp Maint	20,045	20,406	22,643	22,643	22,169	-2.10%
6920	Interfund Chg Computer Replace	4,815	4,815	6,052	6,052	10,333	70.70%
6924	Interfund Chg Motor Rental	-	1,479	1,583	1,583	1,260	-20.40%
8200	Transfer Out	(0)	-	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 621,102</b>	<b>\$ 818,410</b>	<b>\$ 857,708</b>	<b>\$ 813,367</b>	<b>\$ 910,602</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (217,295)</b>	<b>\$ (413,490)</b>	<b>\$ (453,916)</b>	<b>\$ (409,575)</b>	<b>\$ (506,810)</b>	



(10901510)

Insurance/Risk Management

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	
4340	Interfund Chg Risk/ICR	-	-	-	-	250,000	0.00%
4355	Transfer-In	540,002	550,800	561,817	561,818	-	-100.00%
4657	Miscellaneous Revenue	26,400	10	332	-	-	0.00%
4659	Refunds and Reimbursements	-	11,835	1,525	-	-	0.00%
4675	Retrospective Adjust Refund	66,836	273,035	300,404	100,000	135,000	35.00%
Total Revenue		\$ 633,238	\$ 835,680	\$ 864,078	\$ 661,818	\$ 385,000	
5301	Health Insurance Benefits	(17,481)	(10,054)	-	-	-	0.00%
6413	Promotional Items	6,994	3,818	5,634	10,000	12,000	20.00%
6417	Software Costs	-	-	-	-	2,640	0.00%
6440	Contracted Services	225,296	241,990	12,993	17,640	300	-98.30%
6444	Contracted Services/ Legal	28,400	39,553	29,717	70,000	70,000	0.00%
6530	Conference/Training/Ed	-	10	6,763	5,000	5,000	0.00%
6562	Retiree Insurance Premiums	-	157	-	-	-	0.00%
6567	Retrospective Adjust. Cost	13,040	23,077	123,875	135,000	75,000	-44.40%
Total Expense		\$ 256,250	\$ 298,551	\$ 178,982	\$ 237,640	\$ 164,940	
Total Net Surplus/(Deficit)		\$ 376,988	\$ 537,129	\$ 685,096	\$ 424,178	\$ 220,060	

# Police Department



## Department Summary

The mission of the Police Department (MPD) is to be devoted to family and community through superior service and partnerships. We will reduce crime while treating people with dignity and respect.

At the MDP, Police Chief Dino Lawson leads and directs a dedicated, diverse workforce of sworn peace officers and non-sworn professional employees 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 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

MPD 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 public safety and concern matters.
- Ensuring that the City is safe and attractive via the efforts of Code Enforcement.
- Maintaining public safety and the well-being of animals through educating and enforcing city, state and federal animal laws.

## Key Accomplishments

- Measure K has allowed MPD to expand technology infrastructure 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 achieved 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.
- Improved our service delivery to the public through a new professional staff position titled Police Auxiliary Services Supervisor. This supervisor oversees 5 Records Clerks and 2 Property and Evidence officers. This was a goal set by the department last year that has been met.
- Purchased 48 new body-worn cameras to ensure every police officer and code enforcement officer are equipped with one , allowing for increased public trust and

transparency, quickly resolving citizen complaints, and protecting the City against frivolous complaints.

- MDP was awarded the COPS FY 2022/23 Hiring Grant that allotted \$500,000 to the City. This funding will help to hire four police officers that will focus on strengthening local partnerships with agencies such as Madera County Behavioral Health.
- Assembly Bill 178 funded the Officer Wellness and Mental Health Grant Program. MPD was awarded \$40,720 to invest in officer health and wellness.
- The Police Department was awarded \$604,887 from the BSCC Proposition 64 Public Health and Safety Grant which provides funding over five years for hiring one full-time police officer. The officer will focus on outreach projects that involve crime prevention and marijuana education.
- The MPD social media following has grown to over 55,000 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.
- The department revived our popular Citizen's Academy after a three-year hiatus due to the COVID-19 pandemic. Class 14 wrapped up in May with a graduating class of 18.
- MPD hosted the annual "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 has become one of the largest events hosted by MPD with an estimated attendance of 5,000.
- The communications center received and processed 153,126 emergency and non-emergency calls for service.
- Department personnel handled 53,326 events in the calendar year 2022. An event includes service calls and officer-initiated activities. In 2022, responded to 1,500 welfare checks, 1,604 burglar alarms, and 3,563 requests for assistance. Responded to 1,712 stray animal calls and investigated 71 dog bites.
- Code Enforcement responded to 5,027 calls for service. These calls resulted in the generation of 2,253

reports, resulting in 1,154 notices of violation and 195 citations for non-compliance. Staff also towed 131 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 1,062 cases in 2022 and closed 96 percent of the cases in the calendar year.
- Officers arrested 456 persons for driving under the influence in 2022.
- The Department completed its goal of launching our Principled Policing program. All employees have been educated about implicit bias and procedural justice. “Principled Policing” can be found on each patrol vehicle, and the key values are incorporated in our newly drafted mission statement.
- MPD has provided unprecedented support to our vulnerable homeless community near the Fresno River. Individuals have been provided 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 the Department to be more efficient and effective at deterring and solving crime. This encompasses expanding City’s surveillance system, which has proven critical in combatting crime.
- Continued growth of our social media presence 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. This involves two officers dedicated to promoting community wellness by embracing and applying Community Policing philosophies and strategies. The team would collaborate with Madera Behavioral Health to support beneficial outcomes for persons with mental health illnesses.
- 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 and Mad-Kids Camp.

- Improve and update the Police Department headquarters. This includes the expansion of the parking lot on the north side of the building to include pavement, security fencing, landscape, and lights. Paint the interior of the building and add new desks and seating in the report writing, briefing, and conference rooms.

## 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
- COPS Hiring Grant
- Animal Control
- Code Enforcement
- Selective Traffic Enforcement Program (STEP)
- BSCC Cannabis Grant

The following is a summary of each:

### PD Operations

The PD Operations budget provides for 55.5 full-time sworn police officers and 23 professional personnel to carry out the department’s primary functions. This budget also makes up the bulk of the PD’s maintenance and operations costs.

### Measure K- Police

The Measure K Police budget provides 11 full-time sworn police officers and three professional personnel. This budget



also has funding to improve police technology and equipment and plans 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 supervising specified offenders from the state to the counties. The City will be reimbursed up to \$185,128 in FY 2023/24.

***School Policing***

The School Policing budget provides for three full-time sworn police officers whose sole focus is the policing of MUSD campuses. MUSD reimburses the City.

***Housing Authority***

The PD Housing Authority budget provides for half of a full-time sworn police officer whose sole focus is issues arising from properties under the jurisdiction of the Housing Authority. The Housing Authority reimburses the City approximately \$97,000 per year. This is the last year of the three-year contract.

***Supplemental Law Enforcement Services Funds (SLESF)***

These funds are a grant from the State of California for “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 MPD will have \$27,829 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 awarded the MPD \$286,314. This increase of nearly \$250,000 from prior grant awards allowed

us to hire a Neighborhood Revitalization Specialist dedicated to tobacco enforcement activities.

***COPS Hiring Grant***

This grant provides \$500,000 to hire four police officers who will focus on strengthening local partnerships with agencies such as Madera County Behavioral Health.

***Selective Traffic Enforcement Program (STEP)***

The Selective Traffic Enforcement Program is a grant that provides \$85,000 for enforcing impaired driving and distracted driving violations to reduce traffic collisions within the City. The grant includes money for overtime, training, and equipment.

***BSCC Proposition 64 Public Health and Safety Grant***

The BSCC Proposition 64 Public Health and Safety Grant funds one full-time police officer. The officer will focus on outreach projects that involve crime prevention and marijuana education.

***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 one full-time supervisor, four full-time code enforcement personnel, two part-time code enforcement officers, and one full-time neighborhood outreach specialist.

***Funding Summary***

MPD funding is a combination of General Fund, Measure K, reimbursements, and grants. The following table provides a summary.

Funding Source	Amount <sup>1</sup>
Measure K (estimate)	\$3.5 million
Community Corrections Partnership	\$185k
School Policing (3 Officers; City is reimbursed)	\$383k
Housing Authority (City pays the delta; 1 full-time Officer)	\$97k
Justice Assistance Grant (JAG)	\$28k
Supplemental Law Enforcement Services Funds (SLESF)	\$100k
Tobacco Law Enforcement Grant for 3 years; this is the last year of the grant	\$286k
COPS Hiring Grant (4 new full-time officers over TBD years)	\$409k
Selective Traffic Enforcement Program (STEP)	\$85k
BSCC Proposition 64 Public Health and Safety Grant	1 full-time officer
Proposition 17	\$195k
Madera County Fair	\$16k
Radio Tower Rental Income	\$59k
<sup>1</sup> All figures rounded	



(10202000)

## PD Operations

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4075	Public Safety Tax/Prop 172	147,141	219,642	227,703	205,890	225,000	9.30%
4190	Rental Income	19,805	51,289	59,682	52,315	63,000	20.40%
4199	Madera District Fair Revenue	-	16,922	16,267	17,430	17,000	-2.50%
4203	Background Check/Report Fee	923	2,145	2,925	2,000	3,000	50.00%
4207	PD Cost Recov Fees	14,931	8,019	4,125	8,179	8,000	-2.20%
4211	False Alarm Response Fees	5,800	12,750	4,250	11,322	10,000	-11.70%
4217	County Jail Booking Fees	391	108	-	111	300	170.30%
4235	Citation Sign Off/Veh Release	202	20,687	11,757	20,448	16,000	-21.80%
4263	Alarm Permit Fees	20,375	7,700	10,200	5,618	20,000	256.00%
4355	Transfer-In	145,974	145,974	149,725	149,725	128,771	-14.00%
4434	Grants	745	-	-	-	-	0.00%
4550	Revenue/ Court Fines / Forfeit	348,900	303,606	344,893	300,000	315,000	5.00%
4552	Parking Ticket Penalties	31,172	38,944	26,118	39,148	35,000	-10.60%
4657	Miscellaneous Revenue	15,531	23,611	23,413	20,000	22,000	10.00%
4658	Revenue/Towing Fees	64,250	59,950	49,200	49,496	52,000	5.10%
4659	Refunds and Reimbursements	133,783	167,532	35,364	95,000	220,000	131.60%
4671	Sale of Real and Personal Prop	1,475	202	-	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 951,399</b>	<b>\$ 1,079,082</b>	<b>\$ 965,622</b>	<b>\$ 976,682</b>	<b>\$ 1,135,071</b>	
5000	Salaries / Full-Time	4,967,301	4,873,714	5,397,802	5,360,042	5,700,439	6.40%
5005	Salaries / Part-time	9,058	11,385	28,517	24,992	30,600	22.40%
5100	Salaries / Overtime	219,820	313,155	447,288	291,000	387,372	33.10%
5105	Salaries / Leave Payout	317,297	415,796	494,005	-	-	0.00%
5110	Salaries / Uniform Pay	64,208	58,893	68,910	63,618	66,699	4.80%
5300	Public Employees Retirement Sy	1,031,615	1,005,204	986,867	1,029,921	1,192,441	15.80%
5302	Long Term Disability Insurance	13,697	13,155	13,358	14,491	13,919	-3.90%
5303	Life Insurance Premiums	4,278	4,135	4,283	4,721	4,405	-6.70%
5304	Workers Compensation Insurance	559,767	438,077	575,301	529,112	564,616	6.70%
5305	Medicare Tax- Employer's Share	78,820	82,845	93,513	84,223	89,697	6.50%
5306	Unfunded Accrued Liability	1,452,985	1,688,460	2,005,995	1,874,784	1,922,491	2.50%
5307	Deferred Comp/Part-Time	216	390	995	937	1,147	22.40%
5308	Deferred Compensation/Full-tim	29,204	33,007	41,901	54,954	47,932	-12.80%
5309	Unemployment Insurance	11,988	11,471	11,623	11,682	9,795	-16.20%
5310	Section 125 Benefit Allow.	885,244	988,150	1,245,387	1,342,173	1,344,903	0.20%
6401	Gas and Electric Utilities	31,840	90,644	54,916	69,000	95,000	37.70%
6402	Telephone & Fax Charges	81,981	105,137	122,837	111,600	133,000	19.20%
6405	Copier Lease/Paper Charges	-	-	8,429	10,500	7,000	-33.30%
6409	Community Outreach	-	4,260	8,730	10,000	10,000	0.00%
6414	Professional Dues	4,472	3,767	6,642	4,500	4,500	0.00%
6415	Publications/Subscriptions	1,016	1,712	1,172	2,500	2,500	0.00%
6416	Office Supplies/Expendable	14,607	18,144	21,025	21,000	21,000	0.00%
6418	Postage / Other Mailing Charge	10,078	9,508	6,350	10,000	10,000	0.00%
6425	Vehicle Fuel, Supplies & Maint	144,441	185,165	195,466	194,233	194,128	-0.10%
6440	Contracted Services	223,760	233,957	219,819	219,500	259,400	18.20%
6462	Employment Recruitment Costs	21,171	58,417	62,250	60,000	70,000	16.70%
6516	Permits and Fees	-	-	-	-	600	0.00%
6518	Other Supplies	20,341	20,425	25,260	25,000	25,000	0.00%
6530	Conference/Training/Ed	43,589	70,061	69,701	70,000	70,000	0.00%
6532	Maintenance/Other Supplies	15,842	15,650	14,300	14,452	14,452	0.00%
6536	Tuition Reimbursement	-	-	-	-	-	0.00%
6552	Investigative Expenses	24,870	27,885	25,000	25,000	37,000	48.00%
6560	Liability / Property Insurance	63,745	91,907	106,010	108,337	625,481	477.30%
6562	Retiree Insurance Premiums	6,718	12,080	9,778	10,176	11,757	15.50%
6900	Interfund Chg Facility Maint.	58,218	60,459	60,459	60,459	101,296	67.50%
6902	Interfund Chg Central Supply	850	3,452	421	1,324	421	-68.20%
6903	Interfund Chg Cost Distrib	632,311	-	429,317	632,311	-	-100.00%
6907	Interfund Chg Vehicle Replace	145,167	218,330	280,902	280,902	306,335	9.10%
6908	Interfund Chg Vehicle Maint.	148,768	146,325	164,084	164,084	196,287	19.60%

(10202000)

PD Operations

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
6918	Interfund Chg Comp Maint	300,669	306,093	254,735	254,735	249,404	-2.10%
6920	Interfund Chg Computer Replace	77,906	77,906	68,082	68,082	116,243	70.70%
6924	Interfund Chg Motor Rental	2,536	-	-	-	-	0.00%
7000	Vehicles and Equipment	-	32,188	79,962	103,389	70,000	-32.30%
8000	Interest Expense	16,746	13,739	10,648	10,648	7,470	-29.80%
8001	Principal Payment	53,700	-	-	-	-	0.00%
8002	Lease Payment	54,500	111,200	114,400	114,400	117,400	2.60%
8200	Transfer Out	0	-	-	-	249,142	0.00%
8210	Transfers Out/Debt Service	12,683	7,278	26,734	26,734	40,623	52.00%
Total Expense		\$ 11,858,024	\$ 11,863,526	\$ 13,863,175	\$ 13,369,516	\$ 14,421,895	
Total Net Surplus/(Deficit)		\$ (10,906,625)	\$ (10,784,444)	\$ (12,897,552)	\$ (12,392,834)	\$ (13,286,824)	

(10202020)

PD - CCP

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4659	Refunds and Reimbursements	142,300	142,300	142,300	119,920	142,300	18.70%
	<b>Total Revenue</b>	<b>\$ 142,300</b>	<b>\$ 142,300</b>	<b>\$ 142,300</b>	<b>\$ 119,920</b>	<b>\$ 142,300</b>	
5000	Salaries / Full-Time	100,128	99,476	119,397	103,212	122,112	18.30%
5100	Salaries / Overtime	10,281	10,636	13,433	-	-	0.00%
5105	Salaries / Leave Payout	4,519	4,588	15,292	-	-	0.00%
5110	Salaries / Uniform Pay	1,019	1,014	1,860	1,017	2,034	100.00%
5300	Public Employees Retirement Sy	28,651	28,935	34,035	29,534	41,822	41.60%
5302	Long Term Disability Insurance	276	275	291	276	265	-4.00%
5303	Life Insurance Premiums	71	67	89	68	82	20.60%
5304	Workers Compensation Insurance	11,757	8,893	13,061	9,596	11,193	16.60%
5305	Medicare Tax- Employer's Share	1,681	1,667	2,028	1,490	1,972	32.30%
5306	Unfunded Accrued Liability	39,224	36,931	49,331	41,100	46,604	13.40%
5309	Unemployment Insurance	175	147	160	147	134	-8.80%
5310	Section 125 Benefit Allow.	22,164	23,175	54,487	29,251	53,084	81.50%
6903	Interfund Chg Cost Distrib	16,883	-	-	-	-	0.00%
8200	Transfer Out	-	-	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 236,829</b>	<b>\$ 215,803</b>	<b>\$ 303,465</b>	<b>\$ 215,691</b>	<b>\$ 279,302</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (94,529)</b>	<b>\$ (73,503)</b>	<b>\$ (161,165)</b>	<b>\$ (95,771)</b>	<b>\$ (137,002)</b>	

(10202030)

Schools Policing

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4219	MUSD Police Contract Charges	276,305	483,203	578,044	383,430	553,362	44.30%
	<b>Total Revenue</b>	<b>\$ 276,305</b>	<b>\$ 483,203</b>	<b>\$ 578,044</b>	<b>\$ 383,430</b>	<b>\$ 553,362</b>	
5000	Salaries / Full-Time	164,901	207,615	228,289	224,542	247,615	10.30%
5100	Salaries / Overtime	2,884	20,196	43,690	25,000	45,000	80.00%
5105	Salaries / Leave Payout	4,863	27,463	39,577	-	-	0.00%
5110	Salaries / Uniform Pay	2,024	2,990	3,079	3,051	3,051	0.00%
5300	Public Employees Retirement Sy	44,108	42,351	42,849	41,836	54,121	29.40%
5302	Long Term Disability Insurance	502	537	538	532	532	0.00%
5303	Life Insurance Premiums	138	178	189	186	189	1.60%
5304	Workers Compensation Insurance	17,662	19,727	27,216	23,181	26,814	15.70%
5305	Medicare Tax- Employer's Share	2,516	3,733	4,438	3,626	4,184	15.40%
5306	Unfunded Accrued Liability	48,100	74,694	93,882	84,124	97,551	16.00%
5309	Unemployment Insurance	350	477	367	441	380	-13.80%
5310	Section 125 Benefit Allow.	35,842	52,992	70,635	69,542	73,925	6.30%
6903	Interfund Chg Cost Distrib	21,388	-	-	-	-	0.00%
8200	Transfer Out	-	-	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 345,278</b>	<b>\$ 452,952</b>	<b>\$ 554,749</b>	<b>\$ 476,061</b>	<b>\$ 553,362</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (68,973)</b>	<b>\$ 30,251</b>	<b>\$ 23,295</b>	<b>\$ (92,631)</b>	<b>\$ -</b>	

(10202040)

PD Housing Authority

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4661	Refunds and Reimb/Housing Auth	135,578	95,000	60,548	97,850	95,000	-2.90%
	<b>Total Revenue</b>	<b>\$ 135,578</b>	<b>\$ 95,000</b>	<b>\$ 60,548</b>	<b>\$ 97,850</b>	<b>\$ 95,000</b>	
5000	Salaries / Full-Time	80,734	78,208	37,280	82,593	78,109	-5.40%
5100	Salaries / Overtime	964	547	39	-	-	0.00%
5105	Salaries / Leave Payout	1,443	1,472	1,268	-	-	0.00%
5110	Salaries / Uniform Pay	1,031	997	417	1,017	-	-100.00%
5300	Public Employees Retirement Sy	23,046	22,711	9,934	23,606	26,199	11.00%
5302	Long Term Disability Insurance	256	247	112	252	252	0.00%
5303	Life Insurance Premiums	72	66	29	68	56	-17.60%
5304	Workers Compensation Insurance	8,523	6,218	3,173	7,805	6,960	-10.80%
5305	Medicare Tax- Employer's Share	1,223	1,200	513	1,229	1,045	-15.00%
5306	Unfunded Accrued Liability	24,605	29,488	12,177	32,819	35,010	6.70%
5309	Unemployment Insurance	175	147	-	147	112	-23.80%
5310	Section 125 Benefit Allow.	22,551	22,659	6,461	29,251	3,484	-88.10%
6903	Interfund Chg Cost Distrib	10,707	-	-	-	-	0.00%
8200	Transfer Out	(0)	-	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 175,330</b>	<b>\$ 163,959</b>	<b>\$ 71,403</b>	<b>\$ 178,787</b>	<b>\$ 151,227</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (39,753)</b>	<b>\$ (68,959)</b>	<b>\$ (10,855)</b>	<b>\$ (80,937)</b>	<b>\$ (56,227)</b>	

(10202050)

COPS Hiring Program Grant

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4456	COPS Hiring Program Grant	31,000	-	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 31,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
5000	Salaries / Full-Time	132,761	-	-	-	-	0.00%
5110	Salaries / Uniform Pay	2,126	-	-	-	-	0.00%
5300	Public Employees Retirement Sy	17,318	-	-	-	-	0.00%
5302	Long Term Disability Insurance	333	-	-	-	-	0.00%
5303	Life Insurance Premiums	112	-	-	-	-	0.00%
5304	Workers Compensation Insurance	13,607	-	-	-	-	0.00%
5305	Medicare Tax- Employer's Share	2,029	-	-	-	-	0.00%
5306	Unfunded Accrued Liability	41,932	-	-	-	-	0.00%
5309	Unemployment Insurance	414	-	-	-	-	0.00%
5310	Section 125 Benefit Allow.	24,524	-	-	-	-	0.00%
6903	Interfund Chg Cost Distrib	18,065	-	-	-	-	0.00%
8200	Transfer Out	-	-	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 253,221</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (222,221)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



(10202060)

Animal Control

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4101	Animal License Revenue	8,973	7,106	3,041	7,320	7,000	-4.40%
4551	Fines/Penalties for Violation	1,026	1,275	1,314	850	1,500	76.50%
4657	Miscellaneous Revenue	840	675	365	646	600	-7.10%
4659	Refunds and Reimbursements	315	-	(853)	-	500	0.00%
<b>Total Revenue</b>		<b>\$ 11,154</b>	<b>\$ 9,056</b>	<b>\$ 3,867</b>	<b>\$ 8,816</b>	<b>\$ 9,600</b>	
5000	Salaries / Full-Time	54,775	44,969	61,913	85,612	74,175	-13.40%
5100	Salaries / Overtime	1,112	1,707	249	3,000	3,000	0.00%
5105	Salaries / Leave Payout	-	-	2,393	-	-	0.00%
5110	Salaries / Uniform Pay	752	600	941	1,060	971	-8.40%
5300	Public Employees Retirement Sy	5,720	4,230	6,086	8,121	8,870	9.20%
5302	Long Term Disability Insurance	104	136	214	272	394	44.90%
5303	Life Insurance Premiums	50	69	95	129	43	-66.70%
5304	Workers Compensation Insurance	5,717	3,611	5,684	8,570	4,005	-53.30%
5305	Medicare Tax- Employer's Share	830	753	961	1,381	665	-51.80%
5306	Unfunded Accrued Liability	8,012	6,849	10,598	7,658	-	-100.00%
5308	Deferred Compensation/Full-tim	681	1,681	2,593	3,917	3,384	-13.60%
5309	Unemployment Insurance	394	225	468	294	126	-57.10%
5310	Section 125 Benefit Allow.	10,673	9,309	43,429	40,291	21,529	-46.60%
6418	Postage / Other Mailing Charge	-	59	-	1,000	1,000	0.00%
6425	Vehicle Fuel, Supplies & Maint	2,908	6,370	8,810	13,500	13,500	0.00%
6440	Contracted Services	38	157,527	151,652	165,375	173,644	5.00%
6530	Conference/Training/Ed	-	-	-	2,500	-	-100.00%
6532	Maintenance/Other Supplies	-	-	-	-	10,000	0.00%
6560	Liability / Property Insurance	-	-	-	-	67	0.00%
6902	Interfund Chg Central Supply	50	298	65	-	65	0.00%
6903	Interfund Chg Cost Distrib	6,119	-	-	-	-	0.00%
6907	Interfund Chg Vehicle Replace	4,267	3,733	3,733	3,733	5,333	42.80%
6908	Interfund Chg Vehicle Maint.	5,992	6,481	6,572	6,572	7,743	17.80%
8200	Transfer Out	-	-	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 108,196</b>	<b>\$ 248,611</b>	<b>\$ 306,457</b>	<b>\$ 352,985</b>	<b>\$ 328,514</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (97,042)</b>	<b>\$ (239,555)</b>	<b>\$ (302,589)</b>	<b>\$ (344,169)</b>	<b>\$ (318,914)</b>	

(10204400)

Code Enforcement

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4070	License Tax Revenue	38,778	-	7,024	-	15,000	0.00%
4076	Registration Fee	3,030	3,350	1,075	2,700	3,000	11.10%
4202	Application Fee	950	-	-	2,360	2,000	-15.30%
4203	Background Check/Report Fee	484	910	1,850	650	2,000	207.70%
4355	Transfer-In	18,903	18,903	18,903	18,903	18,903	0.00%
4551	Fines/Penalties for Violation	42,682	73,912	92,802	100,000	100,000	0.00%
4554	Vehicle Abatement Fee	80,380	-	58,457	-	65,000	0.00%
4555	LEA Tire Grant	-	-	(482)	-	-	0.00%
4556	Multi-Family Inspection Fees	1,373	-	-	-	-	0.00%
4561	Rental Inspection Fee	2,612	-	1,718	-	2,500	0.00%
4562	Taxi Cab Inspection Fee	-	1,380	960	-	1,000	0.00%
4659	Refunds and Reimbursements	-	6	-	-	-	0.00%
4684	Cost Recovery for Weed Abateme	953	-	-	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 190,145</b>	<b>\$ 98,461</b>	<b>\$ 182,308</b>	<b>\$ 124,613</b>	<b>\$ 209,403</b>	
5000	Salaries / Full-Time	260,542	224,226	329,182	322,832	374,804	16.10%
5005	Salaries / Part-time	20,142	29,447	26,265	21,598	45,926	112.60%
5100	Salaries / Overtime	2,845	4,574	3,524	5,500	15,500	181.80%
5105	Salaries / Leave Payout	5,632	-	2,103	-	-	0.00%
5110	Salaries / Uniform Pay	1,000	762	1,691	1,677	1,927	14.90%
5300	Public Employees Retirement Sy	35,008	28,789	39,764	39,317	50,658	28.80%
5302	Long Term Disability Insurance	789	612	893	897	1,166	30.00%
5303	Life Insurance Premiums	427	364	432	491	431	-12.20%
5304	Workers Compensation Insurance	29,636	21,810	34,291	33,967	41,675	22.70%
5305	Medicare Tax- Employer's Share	4,374	3,974	5,438	5,339	6,546	22.60%
5306	Unfunded Accrued Liability	62,679	61,706	82,735	75,867	65,996	-13.00%
5307	Deferred Comp/Part-Time	755	1,253	1,025	810	1,722	112.60%
5308	Deferred Compensation/Full-tim	10,733	8,944	13,056	14,208	16,712	17.60%
5309	Unemployment Insurance	1,137	988	1,153	1,029	1,134	10.20%
5310	Section 125 Benefit Allow.	62,015	44,922	85,696	84,560	108,117	27.90%
6402	Telephone & Fax Charges	12,355	10,566	9,535	10,584	10,584	0.00%
6411	Advertising/Bids and Notices	927	76	-	1,000	1,000	0.00%
6414	Professional Dues	380	475	800	475	500	5.30%
6415	Publications/Subscriptions	178	59	59	250	250	0.00%
6416	Office Supplies/Expendable	1,682	2,192	2,833	5,000	5,000	0.00%
6418	Postage / Other Mailing Charge	4,842	3,798	3,306	7,000	7,000	0.00%
6425	Vehicle Fuel, Supplies & Maint	2,738	7,335	6,695	7,775	7,775	0.00%
6437	Weed Abatement Expense	-	-	1,700	10,000	10,000	0.00%
6439	City/River Trash Abatement	-	-	262,160	257,840	40,000	-84.50%
6440	Contracted Services	6,765	6,573	7,250	8,500	8,500	0.00%
6530	Conference/Training/Ed	1,765	6,901	5,333	7,000	7,000	0.00%
6532	Maintenance/Other Supplies	530	6,419	2,546	6,500	6,500	0.00%
6560	Liability / Property Insurance	-	-	-	-	2,438	0.00%
6561	Miscellaneous Expenses	-	-	120	-	-	0.00%
6902	Interfund Chg Central Supply	-	-	73	-	73	0.00%
6903	Interfund Chg Cost Distrib	34,637	-	23,517	34,637	-	-100.00%
6907	Interfund Chg Vehicle Replace	12,000	14,640	18,867	18,867	25,086	33.00%
6908	Interfund Chg Vehicle Maint.	17,472	14,914	17,116	17,116	20,164	17.80%
6918	Interfund Chg Comp Maint	54,872	55,862	36,795	36,795	36,025	-2.10%
6920	Interfund Chg Computer Replace	13,130	13,130	9,834	9,834	16,791	70.70%
8200	Transfer Out	(0)	-	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 661,989</b>	<b>\$ 575,310</b>	<b>\$ 1,035,787</b>	<b>\$ 1,047,265</b>	<b>\$ 937,000</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (471,844)</b>	<b>\$ (476,850)</b>	<b>\$ (853,479)</b>	<b>\$ (922,652)</b>	<b>\$ (727,597)</b>	

(10252000)

Measure K Sales Tax - Police

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4085	Measure K Revenue	3,095,136	3,481,613	3,131,940	3,316,026	3,589,869	8.30%
4162	Interest Income	6,612	11,818	51,664	9,000	50,000	455.60%
4165	Interest Income - Leases	-	8,167	-	-	-	0.00%
4167	Rents and Leases Income	47,195	1,047	-	-	-	0.00%
4190	Rental Income	100	100	100	-	100	0.00%
4354	Interfund Salary & Bene Reimb	196,715	214,157	3,316	-	-	0.00%
4355	Transfer-In	-	-	-	-	94,055	0.00%
4659	Refunds and Reimbursements	11,429	-	-	-	-	0.00%
4742	Unrealized Gain/Loss on Invest	-	(53,130)	-	-	-	0.00%
Total Revenue		\$ 3,357,187	\$ 3,663,772	\$ 3,187,021	\$ 3,325,026	\$ 3,734,024	
5000	Salaries / Full-Time	1,022,565	1,006,119	715,366	1,047,798	1,059,200	1.10%
5100	Salaries / Overtime	32,804	52,891	21,149	50,000	54,127	8.30%
5105	Salaries / Leave Payout	67,751	73,773	78,547	-	-	0.00%
5110	Salaries / Uniform Pay	13,121	12,389	7,319	10,830	11,931	10.20%
5300	Public Employees Retirement Sy	178,602	182,908	139,810	179,566	212,590	18.40%
5302	Long Term Disability Insurance	2,652	2,586	1,837	2,512	2,862	13.90%
5303	Life Insurance Premiums	845	763	480	769	751	-2.30%
5304	Workers Compensation Insurance	113,378	90,288	72,484	100,374	101,467	1.10%
5305	Medicare Tax- Employer's Share	16,353	16,867	11,959	15,924	16,515	3.70%
5306	Unfunded Accrued Liability	294,354	351,655	254,261	390,205	247,810	-36.50%
5308	Deferred Compensation/Full-tim	6,052	5,169	6,558	7,100	17,876	151.80%
5309	Unemployment Insurance	2,443	2,074	1,422	1,911	1,783	-6.70%
5310	Section 125 Benefit Allow.	206,257	211,154	174,350	229,000	270,798	18.30%
6401	Gas and Electric Utilities	9,667	7,361	8,630	12,000	12,000	0.00%
6402	Telephone & Fax Charges	293	384	471	-	7,500	0.00%
6416	Office Supplies/Expendable	690	1,732	554	2,532	2,532	0.00%
6425	Vehicle Fuel, Supplies & Maint	11,566	4,497	5,705	25,271	25,272	0.00%
6440	Contracted Services	-	1,500	8,836	-	6,500	0.00%
6462	Employment Recruitment Costs	-	-	-	-	50,000	0.00%
6530	Conference/Training/Ed	12,460	17,634	1,535	9,313	9,313	0.00%
6532	Maintenance/Other Supplies	8,422	50,433	177,231	319,436	200,500	-37.20%
6552	Investigative Expenses	-	107	-	-	10,000	0.00%
6903	Interfund Chg Cost Distrib	130,678	-	88,726	130,678	-	-100.00%
6907	Interfund Chg Vehicle Replace	42,300	57,027	63,933	63,933	70,517	10.30%
6908	Interfund Chg Vehicle Maint.	39,052	37,724	39,105	39,105	46,069	17.80%
6920	Interfund Chg Computer Replace	2,450	2,450	-	-	-	0.00%
7000	Vehicles and Equipment	24,052	-	-	-	-	0.00%
7030	Facilities And Improvements	7,274	5,213	5,295	-	-	0.00%
7050	Construction/Infrastructure	-	-	-	-	919,000	0.00%
8200	Transfer Out	112,000	112,000	224,000	112,000	352,000	214.30%
8210	Transfers Out/Debt Service	3,851	251	1,474	1,474	6,788	360.60%
Total Expense		\$ 2,361,933	\$ 2,306,950	\$ 2,111,035	\$ 2,751,731	\$ 3,715,701	
Total Net Surplus/(Deficit)		\$ 995,254	\$ 1,356,822	\$ 1,075,986	\$ 573,295	\$ 18,323	

(10814460)

Tire Amnesty Grant

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4559	Tire Amnesty Grant	-	24,613	17,716	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 24,613</b>	<b>\$ 17,716</b>	<b>\$ -</b>	<b>\$ -</b>	
6412	Advertising/Other	966	579	-	-	-	0.00%
6440	Contracted Services	2,000	7,487	-	-	-	0.00%
6532	Maintenance/Other Supplies	282	18	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 3,248</b>	<b>\$ 8,084</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (3,248)</b>	<b>\$ 16,529</b>	<b>\$ 17,716</b>	<b>\$ -</b>	<b>\$ -</b>	



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# Fire Department



## Department Summary

The Fire Department aims 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 safely, efficiently, and cost-effectively. The Department strives to protect life, property, and the environment, by delivering innovative and efficient quality emergency management services in our community.

Since 1993, the City has contracted with the California Department of Forestry and Fire Protection (CAL FIRE) for fire protection. 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.

## Role

- Fire suppression and prevention
- Emergency medical services
- Rescue and public Service assistance
- Fire menace standbys
- Coordinates response support operations for natural or man-made disasters





## 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 2022/23

- B51 new command vehicle placed in service
- Hired New Battalion Chief - B50
- Held truck academy to train a larger pool of qualified personnel
- Set aside \$490,000 for the Fire Apparatus replacement fund
- Purchased equipment for new E57 totaling \$200,000

- Participated in the Fresno River clean-up to minimize fuel load
- Demolished the single-family home adjacent to Station 56 for future department growth
- Purchased new fire inspection software program
- Started inspections on family daycares and residential care facilities
- Purchased new equipment for the fire hydrant testing program
- Purchased exercise equipment and remodeled gyms at Stations 56 and 57
- Council approved reclassifying two Firefighters to Fire Engineers for a higher level of service to the community
- Successfully mitigated 3,208 calls, including:
  - 1,393 emergency medical calls
  - 323 fires
  - 146 motor vehicle accidents
  - 290 assists
  - 203 fire alarm responses



- 101 public service assists (non-emergency calls of service)
- 748 fire menace standbys (emergency calls non-fire or medical)
- 4 hazardous materials incidents

## Goals & Performance Measures

- Emphasize the prevention of fire and other peril through effective code adoption and enforcement activities in the city
- 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
- 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 PPE reserve cache
- Detailed maintenance of equipment to extend the service life

- Complete the RFP process for Station 56
- Place New Engine 57 in service (pictured on the bottom of this page)
- Begin inspections on Multifamily dwellings to include Hotels and Motels
- Purchase new all-terrain vehicle (ATV) for river fires
- Purchase skid steer and attachments for continuous river cleanup projects
- Design a new Squad for future purchase order

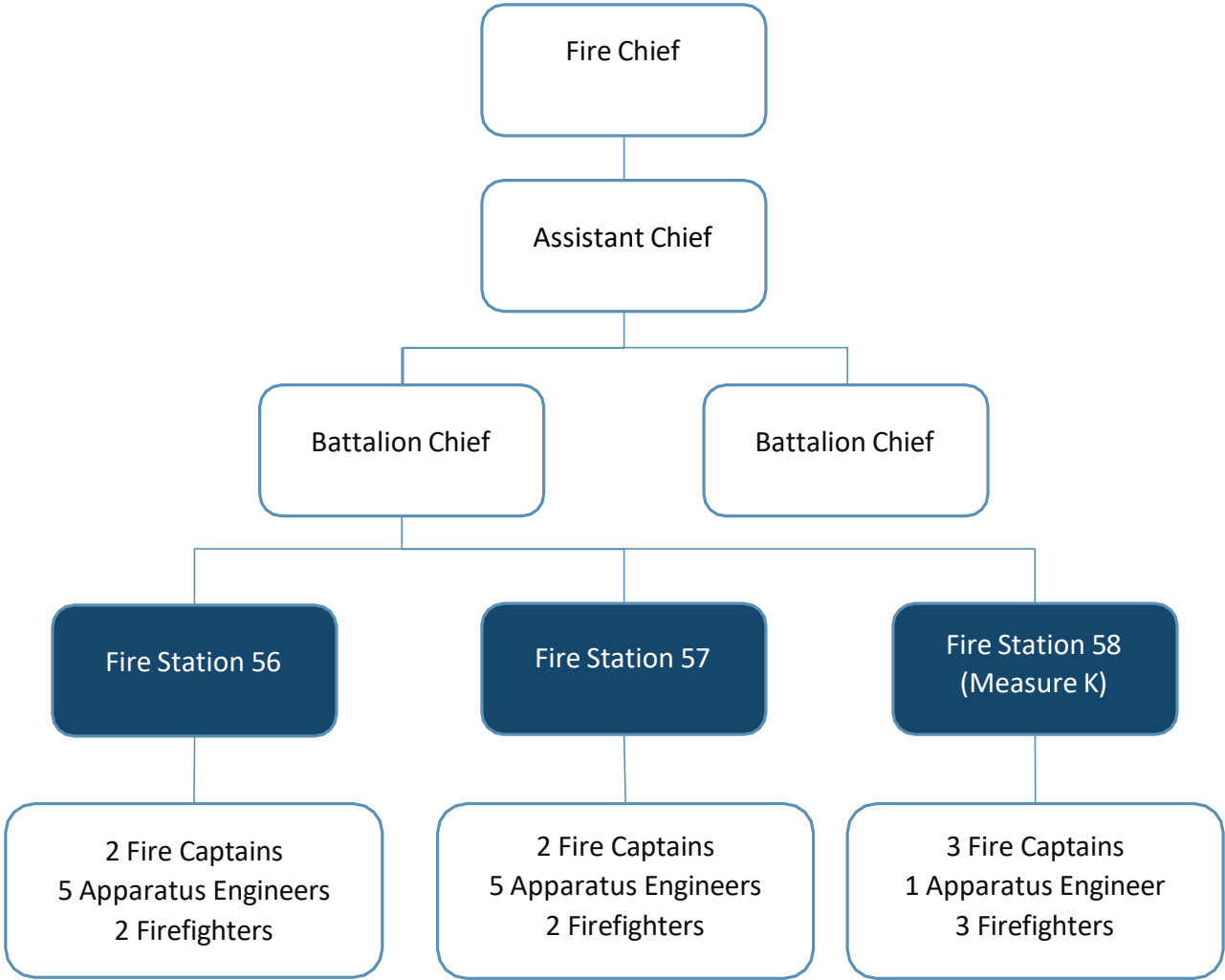
## Department Fund Summary

The Fire Department is funded by the City's General Fund and Measure K. Measure K is a .5% sales tax 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.

As a practical matter, Measure K pays for personnel housed at Fire Station 58; whereas the General Fund pays for Stations 56 and 57. Other costs are divided by one-third and two-thirds.



# Fire Department Organization Chart



(10202500)

Fire

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4167	Rents and Leases Income	510	12,240	-	-	-	0.00%
4212	Fire Special Svs Fee	-	263	27	295	-	-100.00%
4247	Weed Abatement Fee	-	-	550	-	-	0.00%
4346	Interfund Chg Cost Distributio	57,820	57,820	57,820	57,820	57,820	0.00%
4659	Refunds and Reimbursements	57,648	-	24,289	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 115,978</b>	<b>\$ 70,322</b>	<b>\$ 82,686</b>	<b>\$ 58,115</b>	<b>\$ 57,820</b>	
6401	Gas and Electric Utilities	35,250	43,097	38,691	40,000	-	-100.00%
6402	Telephone & Fax Charges	17,006	16,253	15,545	16,272	-	-100.00%
6415	Publications/Subscriptions	-	231	-	1,088	5,000	359.60%
6416	Office Supplies/Expendable	3,533	2,001	1,222	2,176	3,176	46.00%
6425	Vehicle Fuel, Supplies & Maint	87,941	74,334	94,115	103,371	135,500	31.10%
6440	Contracted Services	3,982,025	4,935,251	3,703,168	4,038,377	4,285,591	6.10%
6448	Bond/Loan Admin Fees	785	3,750	1,500	-	-	0.00%
6530	Conference/Training/Ed	9,136	8,368	8,849	10,880	14,000	28.70%
6532	Maintenance/Other Supplies	43,233	59,063	64,713	65,280	80,000	22.50%
6551	Expense/ Damaged Vehicle Ins	-	40,773	-	-	-	0.00%
6560	Liability / Property Insurance	22,689	32,713	37,733	38,560	89,326	131.70%
6561	Miscellaneous Expenses	1,731	(20)	-	-	-	0.00%
6900	Interfund Chg Facility Maint.	41,584	43,427	43,427	43,427	133,006	206.30%
6902	Interfund Chg Central Supply	3,370	2,721	2,107	3,132	2,107	-32.70%
6907	Interfund Chg Vehicle Replace	8,067	-	-	-	-	0.00%
6918	Interfund Chg Comp Maint	20,045	20,406	33,965	33,965	33,254	-2.10%
6920	Interfund Chg Computer Replace	4,315	4,315	9,078	9,078	15,499	70.70%
7000	Vehicles and Equipment	-	-	140	-	-	0.00%
8000	Interest Expense	1,010	-	-	-	-	0.00%
8002	Lease Payment	74,556	-	-	-	-	0.00%
8210	Transfers Out/Debt Service	14,041	2,935	11,628	11,628	25,077	115.70%
	<b>Total Expense</b>	<b>\$ 4,370,318</b>	<b>\$ 5,289,619</b>	<b>\$ 4,065,880</b>	<b>\$ 4,417,234</b>	<b>\$ 4,821,536</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (4,254,339)</b>	<b>\$ (5,219,297)</b>	<b>\$ (3,983,194)</b>	<b>\$ (4,359,119)</b>	<b>\$ (4,763,716)</b>	

(10262500)

Measure K Sales Tax - Fire

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4085	Measure K Revenue	3,095,136	3,481,613	3,131,940	3,316,026	3,589,870	8.30%
4162	Interest Income	34,853	33,754	131,325	9,000	150,000	1566.70%
4659	Refunds and Reimbursements	-	5,573	-	-	-	0.00%
4742	Unrealized Gain/Loss on Invest	-	(152,432)	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 3,129,989</b>	<b>\$ 3,368,507</b>	<b>\$ 3,263,265</b>	<b>\$ 3,325,026</b>	<b>\$ 3,739,870</b>	
6401	Gas and Electric Utilities	-	-	-	13,500	-	-100.00%
6402	Telephone & Fax Charges	741	556	596	564	-	-100.00%
6415	Publications/Subscriptions	300	1,783	16	1,750	1,750	0.00%
6416	Office Supplies/Expendable	470	1,558	2,497	1,632	2,632	61.30%
6425	Vehicle Fuel, Supplies & Maint	22,250	34,222	40,805	50,880	70,880	39.30%
6440	Contracted Services	5,938	6,237	476,821	2,019,189	2,142,796	6.10%
6530	Conference/Training/Ed	6,754	3,125	2,596	8,160	10,160	24.50%
6532	Maintenance/Other Supplies	41,843	77,009	53,982	90,445	93,171	3.00%
6561	Miscellaneous Expenses	-	-	-	8,169	4,733	-42.10%
6907	Interfund Chg Vehicle Replace	6,667	8,267	17,000	17,000	17,000	0.00%
7000	Vehicles and Equipment	2,119	751,460	164,826	38,554	-	-100.00%
7025	Software Cost	-	-	-	-	18,000	0.00%
7030	Facilities And Improvements	1,173,935	14,305	24,949	111,485	-	-100.00%
7050	Construction/Infrastructure	57	-	-	-	350,000	0.00%
8000	Interest Expense	173,200	168,000	162,600	162,600	155,350	-4.50%
8001	Principal Payment	130,000	135,000	145,000	145,000	150,000	3.40%
8200	Transfer Out	-	-	-	-	96,000	0.00%
	<b>Total Expense</b>	<b>\$ 1,564,274</b>	<b>\$ 1,201,522</b>	<b>\$ 1,091,687</b>	<b>\$ 2,668,928</b>	<b>\$ 3,112,472</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ 1,565,715</b>	<b>\$ 2,166,985</b>	<b>\$ 2,171,578</b>	<b>\$ 656,098</b>	<b>\$ 627,398</b>	



# Public Works Department



## Department Summary

The Public Works Department is responsible for maintaining and managing the operations of the City's public utility systems. It handles installing, maintaining, and repairing the City's water, sewer, and electrical conveyance systems.

Primary responsibilities also include the maintenance of the Wastewater Treatment Plant and the Municipal Airport. Within the Public Works Department, tasks such as street repair and maintenance, street sweeping services, flood control, and administrative functions related to solid waste and recycling activities are carried out. Public Works is composed of the following Divisions:

- Administration
  - Airports
- Streets and Storm Drainage
- Water and Sewer Collections
  - Water Quality
  - Water Conservation
  - Wastewater Collection
- Wastewater Treatment
- Facilities and Electrical

## Responsibilities

The Administration Division plays a vital role in supporting the operations of the Public Works Department. The administrative staff facilitates hiring, maintains records, manages contracts, and assists with grant management. They also oversee various administrative tasks, including budgeting, supplies, invoicing, and council presentations. All service calls originate with the administrative division and are directed to the appropriate department. Additionally, the Administrative Division is responsible for managing the operations and maintenance of the airport.

The administrative staff performs a range of support roles to aid other divisions. They manage contracts for uniform cleaning, janitorial, alarm, and pest control. They actively participate in implementing SB 1383, which mandates the diversion of recyclable and organic materials from the trash for all California businesses, multifamily properties, and residents. Moreover, the administrative division handles invoice payments, purchase order entries, and assists in creating Requests for Proposals.

Furthermore, the administrative staff oversees the maintenance of the supplies warehouse, which serves as a resource for various City departments. They manage grants, including the Tire Cleanup grant and the Beverage Container Recycling City/County Payment Program. Additionally, they present product and service agreements, staff reports, and resolutions to the City Council.

## Streets and Storm Drainage

- Provide maintenance and repair of street systems, including pavement markings, pothole repair, alley grading, and street signs
- Offer street sweeping services and an annual leaf cleanup program
- Paint traffic control identifiers on over 90 miles of roadway
- Oversee the contract for alley re-pavement and maintenance
- Maintain storm drain systems, including cleaning drainage lines and inlets, basin maintenance, and emergency flood responses

- Removal and cover-up of graffiti throughout the city
- Contracted to repair 9,868 square feet of utility patches and failed asphalt citywide
- Minimized local flooding by clearing 952 linear feet of obstructed storm drain lines

## Water and Sewer

- Deliver a continuous supply of clean, fresh water throughout the City
- Perform routine maintenance of the City's 20 groundwater wells and approximately 200 miles of water distribution pipelines. Approximately 2,901,507,000 gallons of water were pumped and delivered to residents
- Repair compromised water service lines and water mains annually
- Promote water conservation through outreach and customer rebate programs
- Ensure the 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's Wastewater Treatment Plant in a safe, reliable, productive, and cost-effective manner
- Maintain compliance with the Regional Water Quality Control Board's Waste Discharge Requirements (WDR) permit for all wastewater treatment and disposal facilities (WDR) permit for all wastewater treatment and disposal facilities
- Enforce the City of Madera's Industrial Pretreatment Program in conformance with the 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



- Promote safe work habits and employee involvement in safety training programs
- Implement capital improvement/repair plans to 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:
  - More than 3,300 streetlights
  - 196 Solar Street Lights
  - 40 traffic signals
  - Other electrical components for the City
- Ensure the safe operation of 20 water wells, 5 sewer lift stations, 21 storm drain lift stations, and other systems
- Maintain City-owned buildings to enhance usability, comfort, and aesthetics
- Manage electrical operations of solar arrays and machinery at various facilities, including the WWTP

### **Key Accomplishments**

In FY 2022/2023, PW operated without any disruptions in service to the community. Some notable accomplishments include:

- Repaired 3,876 potholes, an increase of over 1,576 from the previous year
- Two corporate hangars were built at the airport
- Replaced an undersized 12-inch storm drain line at Lewis/Monterey with an 18-inch line and installed an ADA-compliant handicap ramp
- Repaired more than 125 water leaks
- Tested and repaired over 400 city-owned backflows

- Assisted with sewer main collapse incident by providing initial traffic control, hauling soil, providing pumps and conducting a watch to ensure that pumps were working and fueled
- Collaborated with Madera Irrigation District to divert more than 800-acre feet of irrigation water into existing ponding basins for water recharge
- Storm drains were cleaned and pumps were used to prevent or alleviate flooding during the heavy rains
- 972 linear feet of gutters were cleaned to reduce flooding
- The Fresno River was cleaned from west to east within the City's limits through weed abatement and the removal of fire hazards
- Operated the Wastewater Treatment Plant without interruption, processing over five million gallons of wastewater per day
- 13 solar arrays were built surrounding city facilities, all lighting inside and outside city facilities were switched to more efficient LED lighting and HVAC and Energy Management Systems were upgraded in numerous city facilities as part of the Engie project
- Conducted various repairs, replacements, and maintenance tasks related to streetlights, traffic signals, plumbing leaks, water lines, and facilities
- Completed construction of the Storm Drainage Improvements Project at the Madera Municipal Airport with a cost of \$1,087,000
- 153 miles of road were swept
- CDBG funds were used to remove and replace 1736 linear feet of sidewalk

### **Goals & Performance Measures**

- Monitor and evaluate the effectiveness and efficiency of service delivery
- Maintain and manage ponds, conduct utility patches and asphalt repairs, clear obstructed storm drain lines, and pump water into the distribution system

- Address water leaks, collect bacteriological samples, enforce water regulations, and promote water conservation
- Undertake beautification projects, crack seal pavements, clean river areas, and install/maintain solar streetlights
- Increase the wastewater treatment plant's capacity, provide employee training, and improve workplace safety
- Promote the City's transition to green energy and contribute to beautification projects led by the Safe and Clean team

## Department Fund Summary

The Public Works Department operates through 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)

Each fund has specific budgets and revenue sources, such as gas tax, user rate revenue, rental fees, leases, and grants. These funds cover various streets, water, sewer, airport, drainage, solid waste, recycling, and facility maintenance expenses.

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 primary revenue sources for each budget. 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 and a capital outlay budget. The Federal Aviation Administration primarily funds capital projects. This year, the city finished paying the loan for the construction of new T-hangars.

### 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. This fund has several budgets: Solid Waste Disposal, Street Cleaning, and Tire Cleanup. Numerous small budgets represent various CalRecycle grants the City receives from the state for recycling programs.

### Facilities

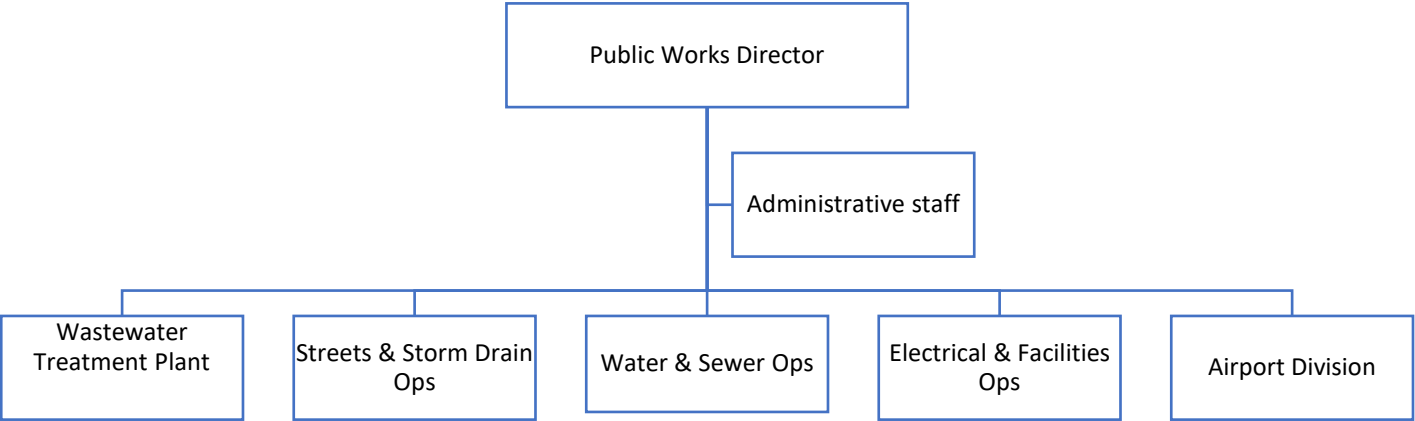
Facilities is an Internal Service Fund. It receives Gas Tax revenue to offset the cost of maintaining streetlights and traffic signals. The remainder of the costs are then split proportionately throughout each department in the City.

## Budget Summary

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

## Department Staffing & Structure

# Public Works Organization Chart



(10203010)

Public Works - Streets

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4346	Interfund Chg Cost Distributio	120,000	120,000	120,000	120,000	120,000	0.00%
4355	Transfer-In	1,929,655	1,596,741	2,054,478	2,591,233	2,824,682	9.00%
4491	Proposition 1B-Cal OES	150,000	-	-	-	-	0.00%
4659	Refunds and Reimbursements	4,085	6,448	(1,422)	6,158	-	-100.00%
4671	Sale of Real and Personal Prop	-	-	23,602	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 2,203,741</b>	<b>\$ 1,723,189</b>	<b>\$ 2,196,658</b>	<b>\$ 2,717,391</b>	<b>\$ 2,944,682</b>	
5000	Salaries / Full-Time	351,472	393,637	403,068	456,823	523,077	14.50%
5005	Salaries / Part-time	-	214	20	-	-	0.00%
5100	Salaries / Overtime	7,343	4,803	12,783	10,000	10,000	0.00%
5105	Salaries / Leave Payout	4,188	2,993	1,483	-	-	0.00%
5110	Salaries / Uniform Pay	1,610	2,235	2,448	2,042	2,087	2.20%
5300	Public Employees Retirement Sy	43,515	47,122	46,019	51,916	72,923	40.50%
5302	Long Term Disability Insurance	1,096	973	985	1,142	1,210	6.00%
5303	Life Insurance Premiums	574	537	550	607	684	12.70%
5304	Workers Compensation Insurance	37,182	33,268	38,056	46,201	52,459	13.50%
5305	Medicare Tax- Employer's Share	5,551	6,250	6,285	7,155	8,100	13.20%
5306	Unfunded Accrued Liability	72,837	93,601	93,970	101,099	114,456	13.20%
5308	Deferred Compensation/Full-tim	15,467	16,148	15,912	20,391	23,705	16.30%
5309	Unemployment Insurance	1,402	1,649	1,145	1,399	1,187	-15.20%
5310	Section 125 Benefit Allow.	128,503	141,168	165,558	180,486	209,228	15.90%
6402	Telephone & Fax Charges	3,122	2,122	2,010	2,124	2,100	-1.10%
6416	Office Supplies/Expendable	1,618	1,573	881	1,600	1,000	-37.50%
6425	Vehicle Fuel, Supplies & Maint	16,319	51,748	53,533	54,853	46,500	-15.20%
6440	Contracted Services	276,494	275,568	184,083	416,200	590,000	41.80%
6530	Conference/Training/Ed	1,405	5,889	10,006	8,000	22,400	180.00%
6532	Maintenance/Other Supplies	82,322	169,503	523,227	325,000	200,000	-38.50%
6533	Street Signs	14,074	14,954	34,536	40,000	35,000	-12.50%
6560	Liability / Property Insurance	6,483	9,347	10,781	11,017	127,933	1061.20%
6610	Contingency	-	192,260	3,720	75,000	100,000	33.30%
6900	Interfund Chg Facility Maint.	13,610	13,365	13,365	13,365	12,144	-9.10%
6902	Interfund Chg Central Supply	5,700	12,491	9,078	-	9,078	0.00%
6903	Interfund Chg Cost Distrib	44,401	-	30,146	44,401	-	-100.00%
6907	Interfund Chg Vehicle Replace	97,913	124,189	129,622	129,622	143,014	10.30%
6908	Interfund Chg Vehicle Maint.	113,889	141,372	142,402	142,402	166,471	16.90%
6918	Interfund Chg Comp Maint	28,564	29,079	46,701	46,701	45,724	-2.10%
6920	Interfund Chg Computer Replace	6,248	6,248	12,482	12,482	21,310	70.70%
6924	Interfund Chg Motor Rental	-	946	1,167	1,167	802	-31.30%
7000	Vehicles and Equipment	-	-	12,561	-	-	0.00%
7050	Construction/Infrastructure	361,152	-	13,267	536,755	536,755	0.00%
8200	Transfer Out	(0)	-	-	-	100,000	0.00%
<b>Total Expense</b>		<b>\$ 1,744,056</b>	<b>\$ 1,795,253</b>	<b>\$ 2,021,850</b>	<b>\$ 2,739,950</b>	<b>\$ 3,179,347</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ 459,685</b>	<b>\$ (72,064)</b>	<b>\$ 174,808</b>	<b>\$ (22,559)</b>	<b>\$ (234,665)</b>	

(10203011)

Public Works - Safe & Clean Initiative

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
	<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
5000	Salaries / Full-Time	-	1,649	742	-	94,292	0.00%
5005	Salaries / Part-time	-	43,165	53,372	61,761	-	-100.00%
5100	Salaries / Overtime	-	171	80	-	-	0.00%
5110	Salaries / Uniform Pay	-	-	-	-	750	0.00%
5300	Public Employees Retirement Sy	-	-	666	-	11,245	0.00%
5302	Long Term Disability Insurance	-	-	-	-	591	0.00%
5303	Life Insurance Premiums	-	-	-	-	129	0.00%
5304	Workers Compensation Insurance	-	3,466	4,878	5,365	8,714	62.40%
5305	Medicare Tax- Employer's Share	-	677	812	929	1,312	41.20%
5307	Deferred Comp/Part-Time	-	1,687	1,778	2,316	-	-100.00%
5308	Deferred Compensation/Full-tim	-	-	-	-	4,289	0.00%
5309	Unemployment Insurance	-	663	755	147	378	157.10%
5310	Section 125 Benefit Allow.	-	-	-	-	26,424	0.00%
6532	Maintenance/Other Supplies	-	-	-	-	75,000	0.00%
	<b>Total Expense</b>	\$ -	\$ 51,476	\$ 63,083	\$ 70,518	\$ 223,124	
	<b>Total Net Surplus/(Deficit)</b>	\$ -	\$ (51,476)	\$ (63,083)	\$ (70,518)	\$ (223,124)	

(10203020)

Public Works - Graffiti Abatement

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4346	Interfund Chg Cost Distributio	60,000	60,000	60,000	60,000	60,000	0.00%
4355	Transfer-In	84,000	84,000	84,000	84,000	84,000	0.00%
4659	Refunds and Reimbursements	5,236	-	-	-	-	0.00%
Total Revenue		\$ 149,236	\$ 144,000	\$ 144,000	\$ 144,000	\$ 144,000	
5000	Salaries / Full-Time	41,133	45,790	50,443	46,587	50,848	9.10%
5100	Salaries / Overtime	3,413	3,273	8,418	4,000	5,000	25.00%
5110	Salaries / Uniform Pay	200	200	200	200	200	0.00%
5300	Public Employees Retirement Sy	5,467	6,364	6,900	6,416	8,557	33.40%
5302	Long Term Disability Insurance	129	128	132	129	129	0.00%
5303	Life Insurance Premiums	59	57	61	59	57	-3.40%
5304	Workers Compensation Insurance	4,557	3,785	5,869	4,746	5,199	9.50%
5305	Medicare Tax- Employer's Share	618	739	971	751	821	9.30%
5306	Unfunded Accrued Liability	10,510	14,538	16,009	15,713	15,772	0.40%
5308	Deferred Compensation/Full-tim	1,640	1,780	1,961	2,044	2,309	13.00%
5309	Unemployment Insurance	133	118	110	118	100	-15.30%
5310	Section 125 Benefit Allow.	17,553	12,728	16,554	16,142	17,171	6.40%
6425	Vehicle Fuel, Supplies & Maint	5,936	16,249	12,645	17,224	15,500	-10.00%
6532	Maintenance/Other Supplies	13,300	6,921	9,526	25,000	20,000	-20.00%
6560	Liability / Property Insurance	-	-	-	-	1,558	0.00%
6902	Interfund Chg Central Supply	77	104	1,282	-	1,282	0.00%
6903	Interfund Chg Cost Distrib	5,639	-	-	-	-	0.00%
6907	Interfund Chg Vehicle Replace	14,479	7,867	7,868	7,868	9,667	22.90%
6908	Interfund Chg Vehicle Maint.	28,996	7,332	7,424	7,424	8,710	17.30%
8200	Transfer Out	(0)	-	-	-	-	0.00%
Total Expense		\$ 153,839	\$ 127,972	\$ 146,374	\$ 154,421	\$ 162,880	
Total Net Surplus/(Deficit)		\$ (4,602)	\$ 16,028	\$ (2,374)	\$ (10,421)	\$ (18,880)	



# 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 demonstrated a nominal reduction in entitlement application volumes. While new building permits are still being pursued in the residential sector, the fiscal year experienced decline in new home building (some of which may have been due to inclement weather conditions). The Planning Department received less interest in new residential entitlement applications coupled with requests for extensions of existing subdivision and development entitlements. This is consistent with statewide trends which experienced a 40% reduction in home sales year-over-year. This is likely due to uncertainty in economic conditions and forecasts due to higher interest rates implemented by the Fed, looming

inflation experienced within the fiscal year, and uncertainty of whether the nation will enter a recession. Sales tax performance echoed more cautious behaviors by consumers. Most recent projections expect modest declines through the balance of the 2023 calendar year with small levels of growth beginning again in 2024.

The year brought on changes in both Department personnel and administrative staff. These changes facilitated evaluation and scrutiny of/to prior department practices, policies, and considerations respective to organizational structures, processes, and tools within Community Development Departments as a whole, including the Planning Department. In the interest of improving performance, considerable efforts have been made by staff to streamline processes, foster accountability, as well as better transparency, and to implement new policies which better align with contemporary development industry expectations and new State regulations. These efforts are paramount to the City's ability to provide effective, accessible and responsive Planning services in order to continue to improve performance; and will remain a principal focus for further improvement in the coming fiscal year to better 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 two distinct planning disciplines:

- **Current Development:** Processing of ministerial and discretionary permits including, but not limited to, site plan reviews, use permits, temporary use permits, zoning administrator permits, sign permits and home business occupation permits, precise plans, variances, parcel maps, tentative subdivision maps, vacation and abandonment of public right-of-way, rezones, general plan amendments, and ordinance amendment requests, all of which require the 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 customer service to the citizens of Madera via telephone and email communication, the provision of walk-up service at the Planning public counter, coordination, and scheduling of virtual or in-person meetings and appointments for site visitation.
- Provides dedicated service to the development community including, but not limited to: complimentary preliminary project reviews, consultation, and regulatory guidance; project entitlement management; implementation of three-party programs providing opportunities for project expediting; and lead guidance for the review and preparation of environmental analyses and findings.
- 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 local ordinances, zoning regulations and 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 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 City departments and partnering agencies via preparation of a myriad of deliverables ranging from park design and placement, street landscaping, industry research, statistical data reporting, impact fee update assessments, amendments to local ordinances, and



spatial analyses pertaining to land uses and infrastructure placement.

## Key Accomplishments

- Planning hired a new full-time Senior Planner, a new full-time Assistant Planner, and a part-time Geographic Information System (GIS) Technician.
- Planning implemented new policy respective to Zone Conformance approvals for new businesses seeking to locate within tenant spaces within existing buildings on existing improved properties; streamlining and reducing time and costs for new businesses to obtain business tax licenses to operate.
- Planning began implementation of new procedures in conformance with recently adopted State legislation aimed toward streamlining and/or reducing the need for certain application processes such as the need for rezoning; reducing time and costs for the development of new housing units.
- Planning received authorization from City Council to implement a three-party program for applicant use of consultant services for purposes of providing opportunities to expedite projects requiring expanded California Environmental Quality Act (CEQA) review and processing. This initiative, now being implemented, provides the development community with greater opportunity and options to control elements of application processing timelines to meet project objectives (self-service) while reducing demand on limited City resources.
- Planning procured additional equipment and software licensing in order to begin implementation of electronic document/application submittal and review. While not yet fully implemented, this initiative, will ultimately save customers time and costs associated with printing and delivery of hardcopy plan sets for review, will allow for greater utilization of and participation by remote staff creating continuity in staff involvement; thereby creating a variety of efficiencies and time and cost savings in the application review process for both the City's customers and its staff.
- Planning obtained Determinations of Use from the Planning Commission relative to new business uses or operations for which the Department has received new or recurring business investment interests. These Determinations of Use provide clear classifications or definitions for the respective uses, identify in which zone districts such uses may be permissible and identify whether the respective use is permitted as a matter of right or subject to a use permit in respective zone districts. These determinations were requested to better assist the City's development customers with their ability to make informed investment decisions and streamline processes where appropriate. Examples of such uses include Smoke/Tobacco/Vape Shops and Lounges, Food Banks, Food Pantries and Similar Uses, and Indoor Fitness, Athletic and Recreation Facilities.
- Facilitated adoption of new codified regulations for wireless facilities on private property and new policy for small wireless facilities in public rights-of-way in compliance with Federal and State Law.
- Awarded contract and executed a professional services agreement for preparation of the City of Madera 6<sup>th</sup> Cycle Housing Element Update.

### Overview of entitlement applications in FY 2022/23:

Type	# of Applications
Right-of-Way Abandonment	1
Annexation	2
Conditional Use Permit	24
CEQA/NEPA Environmental Review Assessment	18
General Plan Amendment	5
Home Occupational Permit	86
Lot Line Adjustment	3
Ordinance Text Amendment	3
Precise Plan	7
Preliminary Project Review	9
Prezone / Rezone	4
Sign Permit	35
Site Plan Review	47
Tentative Parcel Map	1
Tentative Subdivision Map	7

Type	# of Applications
Temporary Use Permit	21
Variance	4
Zoning Administrator Permit	4

### Entitlement Approvals Included:

- 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; including but not limited to:

A new service station with 10 fueling positions, a drive-through car wash, and associated commercial space at the intersection of West Kennedy Street and North Schnoor Avenue;

A new two-story vertical mixed-use development at the intersection of East Yosemite Avenue and North B Street;

Smart & Final & Ross Dress for Less within the tenant space previously occupied by Pak 'n Save in the Madera Marketplace shopping center; and,

Sunbelt Equipment Rentals on Noble Street.

- Multiple infill residential projects including new single family residential dwellings, accessory dwelling units, duplexes, and multi-unit residential development.
- Madera Rescue Mission Triage Center. The addition of 6 new two-bedroom dwelling units for temporary housing.
- Semi-Public, social service and care facilities, including:

ADHC of Madera, an Adult/Senior Citizen Care Center on Yosemite Avenue offering professional health, therapy, personal care and social services to older adults and adults with health conditions and/or disabilities. The programs offered within the center aim to provide services to individuals who may be at-

risk for institutional care so they may remain living at-home with program assistance.

The Arc of Fresno/Madera Counties, a new Intellectual and Development Disability Center on Country Club Drive along with the initiation of annexation proceedings for approximately 242 acres of land to the City of Madera. The area proposed for annexation includes Nishimoto Elementary, Jack G. Desmond Middle and Matilda Torres High Schools.

### Active Planning Projects:

- Ventana Subdivision. 855-lot single family residential lots and 144 multi-family residential units on the south side of Pecan Ave between Parkwood and State Highway 99.
- Carmel Homes Subdivision Phases II & IV. 318 single family residential lots at the southwest corner of East Pecan Avenue and Stadium Road.
- Las Palmas Apartments. A 16-unit multi-family courtyard housing development located at the intersection of South Lake Street and Moore Street.
- 7-11 Travel Center. 24-hour highway travel center with 12 automobile fueling positions, 4 heavy diesel truck fueling positions and associated convenience retail store at the intersection of Avenue 17 and Golden State Boulevard.
- Airport Chevron. A new 24-hour service station with 12 automobile fueling positions, associated convenience retail store and fast-food drive-through at the intersection of Avenue 17 and Golden State Boulevard.
- Food Bank. A new 20,000 square-foot warehouse and office building for the Madera Food Bank at the intersection of South Knox Street and Road 28.
- Evapco. Approximately 101,000 square-foot facilities expansion adjacent to existing facilities located on Almond Avenue.

### Non-entitlement project tasks:

- Collaborated with outside agencies through the entitlement process of various commercial and residential projects.
- Assisted the Engineering & Parks Departments with the preparation of CEQA and/or NEPA environmental documentation on CIP and grant-related projects.
- Completed numerous GIS projects in support of City department needs, including updates to City parcel, street and GIS layers as well as mapping efforts for various purposes.
- Initiated ordinance text amendments for purposes of adopting new yard landscaping and streetscape standards and various commercial use classifications.

## Goals & Performance Measures

- Improve customer service for all segments of the population.
- Improve transparency and implement new options for accessibility and self-service for customers; including but not limited to:

Re-engineer and implement previously purchased software solutions to greater capacity and affect. Create online civic access portal for online application submittal and tracking. Convert fully to paperless application processing through implementation of electronic document review.

- Reevaluate and refine existing and continue to consider alternative methods to improve standards for the timely processing of planning entitlements, assuring that all applications are processed within suitable timeframes and scheduled for the earliest possible public hearing dates.
- Collaborate wherever possible with other departments to maximize the value of staff.
- Continue to pursue grant funding opportunities which will help facilitate community planning and development initiatives that will encourage and incentivize housing and economic development, supplement infrastructure and CIP projects, and

contribute to additional open space and recreational opportunities.

- Continue partnerships and collaboration with outside agencies and organizations with the preparation, adoption and implementation of ordinances, plans, and policies.
- 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 updates to the 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, 4 of which are filled. The Department is currently seeking to fill the Senior 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, environmental review and/or report preparation as directed by the Planning Department.

(10204100)

Planning Department

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4137	New Projects	-	114,548	-	-	-	0.0%
4249	Zoning/Land Use/Annex Fees	197,485	311,596	253,527	200,000	200,000	0.0%
4434	Grants	-	-	-	-	610,000	0.0%
4657	Miscellaneous Revenue	1,345	25	-	25	-	-100.0%
4659	Refunds and Reimbursements	-	4,025	53	-	-	0.0%
<b>Total Revenue</b>		<b>\$ 198,830</b>	<b>\$ 430,194</b>	<b>\$ 253,580</b>	<b>\$ 200,025</b>	<b>\$ 810,000</b>	
5000	Salaries / Full-Time	272,039	301,055	329,422	372,541	435,574	16.9%
5005	Salaries / Part-time	-	4,056	23,909	17,472	113,729	550.9%
5100	Salaries / Overtime	5,843	9,967	10,946	10,000	-	-100.0%
5105	Salaries / Leave Payout	3,604	3,031	1,330	-	-	0.0%
5200	Salaries / Auto & Expense Allo	-	-	128	-	129	0.0%
5300	Public Employees Retirement Sy	32,868	34,089	35,169	38,557	58,223	51.0%
5302	Long Term Disability Insurance	805	1,161	848	1,014	986	-2.8%
5303	Life Insurance Premiums	333	338	284	331	337	1.8%
5304	Workers Compensation Insurance	28,796	25,081	32,676	36,727	49,198	34.0%
5305	Medicare Tax- Employer's Share	4,187	4,742	5,364	5,897	8,084	37.1%
5306	Unfunded Accrued Liability	54,769	64,961	66,269	69,375	71,817	3.5%
5307	Deferred Comp/Part-Time	-	152	528	655	674	2.9%
5308	Deferred Compensation/Full-tim	7,149	8,070	7,803	10,591	12,836	21.2%
5309	Unemployment Insurance	1,306	1,097	892	903	1,026	13.6%
5310	Section 125 Benefit Allow.	66,885	71,212	68,710	80,538	82,572	2.5%
6402	Telephone & Fax Charges	5,996	3,864	3,708	3,858	4,500	16.6%
6405	Copier Lease/Paper Charges	2,002	1,659	1,965	1,750	1,500	-14.3%
6411	Advertising/Bids and Notices	14,435	27,344	20,166	30,000	38,000	26.7%
6414	Professional Dues	99	992	-	2,500	2,500	0.0%
6415	Publications/Subscriptions	1,223	57	59	1,500	1,575	5.0%
6416	Office Supplies/Expendable	3,324	3,399	8,809	10,000	14,200	42.0%
6418	Postage / Other Mailing Charge	1,714	3,458	4,840	4,000	6,300	57.5%
6419	Food/Meals	-	-	470	2,500	2,100	-16.0%
6440	Contracted Services	153,844	370,916	250,062	13,905	158,000	1036.2%
6447	Cap/Master/Other Plan Updates	-	-	-	300,000	610,000	103.3%
6451	Bank Service Charges	1,853	986	1,325	-	-	0.0%
6530	Conference/Training/Ed	3,322	3,681	12,698	20,000	26,000	30.0%
6900	Interfund Chg Facility Maint.	11,359	11,155	11,155	11,155	10,135	-9.1%
6902	Interfund Chg Central Supply	152	152	322	-	322	0.0%
6903	Interfund Chg Cost Distrib	31,570	-	21,435	31,570	-	-100.0%
6918	Interfund Chg Comp Maint	25,772	26,236	22,643	22,643	22,169	-2.1%
6920	Interfund Chg Computer Replace	5,619	5,619	6,052	6,052	10,333	70.7%
6924	Interfund Chg Motor Rental	-	800	857	857	680	-20.6%
8200	Transfer Out	0	-	-	-	-	0.0%
<b>Total Expense</b>		<b>\$ 740,868</b>	<b>\$ 989,332</b>	<b>\$ 950,845</b>	<b>\$ 1,106,891</b>	<b>\$ 1,743,499</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (542,039)</b>	<b>\$ (559,138)</b>	<b>\$ (697,265)</b>	<b>\$ (906,866)</b>	<b>\$ (933,499)</b>	



# Building Department



## Department Summary

The Building Division is one of the 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 contracts with a Fire Marshal that performs plan check

reviews and field inspections to ensure compliance with California Fire Code.

Projects requiring a building permit include new construction, remodels, modifications to existing plumbing and 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 meet minimum codes.
- **Inspections:** The building division has a 24-hour inspection request line. Inspections requested prior to 4:00 pm are completed the next business day.

## Key Accomplishments

Overview of accomplishments in FY 2022/23:

- The Building Division was active in issuing 3,534 building permits with a total valuation of over \$4.5 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 completed projects include:

- Dutch Bros on Country Club Dr.
- California Custom Processing-Steam Generator on Condor Ave.
- Cal Pacific Supply on S. Granada Dr.
- Madera Warehouses on Schnoor St.

Notable projects under construction:

- Fast Track Carwash on Clark St.
- In-N-Out on W. Cleveland Ave.
- Premium Water Office Addition on Independence Dr.
- Amond World Phase I on Condor Rd.
- Full Throttle Suspension on Condor Dr.

## Goals & Performance Measures

- Adopted the 2022 California Codes with minimum local amendments to address potential Emergency Housing projects.
- Explore opportunities to further modernize and streamline operations, including the efficient digitization of permit applications intake and scanning building plan prints.
- Implement an Electronic Plan Review Program to streamline and expedite the plan check review and permitting process.
- Implement an Electronic Plan Review Program to streamline and expedite the Solar (PV) plan check review and permitting process.
- Implement a program to streamline and expedite the Electric Vehicle Charging Stations plan check review and permitting process.
- Continue to build strong relationships between departments and outside agencies.

- Respond to 100 percent of building permit inspections the following business day. Staff has managed to meet this goal, which will continue to be our standard of care.

### **Annual Inspections**

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

Inspection Summary			
	<i>2020/21</i>	<i>2021/22</i>	<i>2022/23 Projected</i>
Building Inspections	16,331	20,369	17,971
Inspection Stops	5,933	6,520	6,826

### **Department Fund Summary**

The Building Division has five budgeted positions, all currently filled. The City also hired a part-time building inspector to assist and a contracted Fire Consultant that reviews plans for compliance with the California Fire Code and the Building Code.

The Building Department is currently staffed with:

- Chief Building Official
- Two full-time Building Inspectors
- One part-time Building Inspector
- One Plans Examiner
- One Permit Technician
- Consultant for Fire Inspections and Building and Fire Plan Checks

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Building

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4100	Permit Fees - Oversize Permits	51,550	68,701	80,776	50,000	50,000	0.00%
4103	Revenue/Energy Regulation Fees	28,925	19,825	24,725	18,000	16,000	-11.10%
4104	Permits/Fire	124,170	123,038	130,173	110,000	100,000	-9.10%
4105	Permits/Building	1,219,114	842,664	1,088,548	900,000	700,000	-22.20%
4106	Permits/Electrical	41,226	34,560	49,329	27,500	20,000	-27.30%
4108	Permits/Mechanical	11,074	16,574	15,204	17,500	14,000	-20.00%
4109	Permits/Plumbing	16,418	19,766	17,529	17,500	14,000	-20.00%
4119	SMIP/City Share	121	303	543	200	200	0.00%
4120	SB1473/City Share	(2)	-	-	-	-	0.00%
4121	SB1186/City Share/Bldg	5,536	12,009	8,829	-	3,000	0.00%
4208	Late Payment/Other Penalty	25,949	23,981	34,617	20,000	20,000	0.00%
4222	Overtime Fees	66,907	119,920	143,231	75,000	60,000	-20.00%
4225	Revenue/Plan Archival Fees	21,740	23,693	25,211	18,000	16,000	-11.10%
4226	Plan Check Fees	357,483	448,397	473,847	350,000	300,000	-14.30%
4657	Miscellaneous Revenue	3,312	2,306	5,868	2,500	2,500	0.00%
4659	Refunds and Reimbursements	1,003	93	-	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 1,974,528</b>	<b>\$ 1,755,829</b>	<b>\$ 2,098,430</b>	<b>\$ 1,606,200</b>	<b>\$ 1,315,700</b>	
5000	Salaries / Full-Time	293,425	307,453	310,191	338,649	430,495	27.10%
5005	Salaries / Part-time	-	4,039	26,397	30,184	49,689	64.60%
5100	Salaries / Overtime	577	3,134	8,503	5,000	20,000	300.00%
5105	Salaries / Leave Payout	2,740	15,570	-	-	-	0.00%
5110	Salaries / Uniform Pay	250	500	500	500	500	0.00%
5200	Salaries / Auto & Expense Allo	-	-	129	-	129	0.00%
5300	Public Employees Retirement Sy	38,981	39,010	38,047	39,372	56,195	42.70%
5302	Long Term Disability Insurance	978	996	957	897	1,425	58.90%
5303	Life Insurance Premiums	343	338	298	341	365	7.00%
5304	Workers Compensation Insurance	30,357	25,824	30,695	34,258	44,929	31.10%
5305	Medicare Tax- Employer's Share	4,505	5,174	5,376	5,671	7,734	36.40%
5306	Unfunded Accrued Liability	69,323	81,686	81,521	87,956	86,216	-2.00%
5307	Deferred Comp/Part-Time	-	179	1,047	1,132	674	-40.50%
5308	Deferred Compensation/Full-tim	7,413	9,144	11,591	10,251	17,980	75.40%
5309	Unemployment Insurance	690	1,010	1,115	931	1,026	10.20%
5310	Section 125 Benefit Allow.	45,152	47,845	53,329	69,422	77,311	11.40%
6402	Telephone & Fax Charges	6,057	6,359	6,896	6,204	7,500	20.90%
6405	Copier Lease/Paper Charges	-	181	1,028	1,250	18,700	1396.00%
6414	Professional Dues	265	2,185	560	1,800	4,500	150.00%
6415	Publications/Subscriptions	2,827	7,491	2,400	7,000	1,600	-77.10%
6416	Office Supplies/Expendable	3,767	11,426	6,354	6,000	9,000	50.00%
6418	Postage / Other Mailing Charge	1,252	1,098	809	1,500	2,000	33.30%
6425	Vehicle Fuel, Supplies & Maint	2,699	3,866	4,676	4,098	5,500	34.20%
6440	Contracted Services	278,316	368,682	412,356	335,000	510,000	52.20%
6451	Bank Service Charges	13,852	9,550	23,380	7,500	30,000	300.00%
6530	Conference/Training/Ed	219	4,477	6,046	9,000	12,768	41.90%
6532	Maintenance/Other Supplies	-	-	-	-	3,000	0.00%
6560	Liability / Property Insurance	-	-	-	-	1,059	0.00%
6562	Retiree Insurance Premiums	6,690	172	990	-	948	0.00%
6900	Interfund Chg Facility Maint.	10,227	10,043	10,043	10,043	9,125	-9.10%
6902	Interfund Chg Central Supply	53	328	541	-	541	0.00%
6903	Interfund Chg Cost Distrib	32,962	-	22,380	32,962	-	-100.00%
6907	Interfund Chg Vehicle Replace	3,617	3,683	3,683	3,683	4,350	18.10%
6908	Interfund Chg Vehicle Maint.	7,307	7,059	7,158	7,158	8,433	17.80%
6918	Interfund Chg Comp Maint	30,783	31,338	22,643	22,643	22,169	-2.10%
6920	Interfund Chg Computer Replace	7,697	7,697	6,052	6,052	10,333	70.70%
6924	Interfund Chg Motor Rental	-	1,402	1,486	1,486	1,194	-19.70%
7000	Vehicles and Equipment	-	-	-	-	78,320	0.00%
8200	Transfer Out	-	-	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 903,324</b>	<b>\$ 1,018,941</b>	<b>\$ 1,109,177</b>	<b>\$ 1,087,943</b>	<b>\$ 1,535,708</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ 1,071,204</b>	<b>\$ 736,889</b>	<b>\$ 989,253</b>	<b>\$ 518,257</b>	<b>\$ (220,008)</b>	



# Engineering Department



## Department Summary

The Engineering Department is one of the divisions that make up the Community Development Department. The mission of the Engineering Department is to serve the needs of 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 for 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, 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 Program projects and public works contracts for city departments, inspection and oversight of private development grading, sanitary sewer, water, stormwater 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 which included monuments at Centennial & Rotary Parks and a Transit Facility Canopy
- Program, plan, design and administer the construction of the annual Capital Improvement Program in cooperation with other 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's 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 2022/23:

- Managed the emergency repair of the collapsed Avenue 13 Sewer Trunk Main, quickly completing repairs with no interruptions to City sewer service
- Managed Phase II of the Olive Avenue Road Widening Project, where overhead utilities will be undergrounded. This is being done in advance of the Phase III Road construction portion, which is anticipated to advertise in early 2024, subject to ongoing coordination efforts with the Union Pacific Railroad
- Secured project nomination from Congressman John Duarte for the Howard and Pine Avenue Storm Drain Pipeline project – Awaiting presentation to Senate appropriations committee
- Submitted 16 applications (8 State, 8 Federal) to various agencies and offices to secure additional project funding – Applications are in various stages of review
- Participated in the Measure T Steering committee. Worked collaboratively with multiple other committee members toward preparing an investment plan for the November 2022 ballot for extension of the Measure T program. The ballot measure did not receive the required 2/3 vote; thus, these efforts continue as it will be presented again to the voters in November 2024.
- Completed setup of an on-call program for assigning task orders to qualified consultants in lieu of typical requests for proposals (RFP) which are now reserved for larger more complex projects, to date the following task orders have been issued:
  - 6 – Sewer Project
  - 7 – Water Project
  - 1 – Traffic Signal Project



- 1 – Traffic Study

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

- Installation of Rectangular Rapid Flashing Beacons and various safety improvements at George Washington Elementary
- City Streets 3R & ADA, Cycle 2020-21, Various Locations – Complete
- Completed installation of missing sidewalk segments at the following locations:
  - Central Ave, from Gateway Ave to Lake St
  - E Street, from Central Ave to 3rd Street
  - 3rd Street – from E Street to Central Ave
- City Street 3R and ADA, Cycle 2022-23 – various locations – Construction anticipated Summer, 2023
- RMRA Seals and Overlay, Cycle 2021/22 – Construction anticipated Summer, 2023
- RMRA Seals and Overlays, Cycle 2022/23 - In construction
- Alley Paving Projects ALY-01 and ALY 03 – Construction anticipated Summer, 2023
- Almond Avenue Traffic Study – The consultant was recently retained for this study which will evaluate traffic, pedestrian and bicycle needs along Almond Avenue and Stadium Road as a result of constructing the Almond Avenue connection between Pine Street and Stadium Road as well as those associated with multiple schools on Stadium Road

*Managing design and construction of multiple pedestrian facilities including:*

- Maple, Santa Cruz, and Monterey Community Development Block Grant (CDBG) sidewalk project – Complete
- Lilly and Vineyard CDBG sidewalk project – Complete
- Schnoor Avenue sidewalk project from Sunset to Riverside (Congestion Management and Air Quality (CMAQ) and Measure T) – Plans are 60 percent complete

- Washington School sidewalk project (CMAQ) – Plans are 60 percent complete
- Affordable Housing and Sustainable Communities (AHSC) grant project which includes sidewalks, bike lanes, stop sign flashers, rapid flashing pedestrian crossing beacons – Part of the project has 60 percent plans, and part is going to construction in Fall 2023
- Managing design construction of new traffic signals at:
  - Lake Street and Sherwood Avenue – Currently in Design
- Lake/4th/Central Intersection traffic signal following a study of alternatives. The design of a future signal is approaching 60 percent complete
- 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 – Construction to begin Fall 2023
- Rehabilitation of both the Loy Cook and D Street Water Towers – Currently in Design
- Completed or near complete projects during this last fiscal year was approximately \$5.6M
- Through May 19, 2023, issued 367 encroachment permits of all types within the public right-of-way versus 270 same time last year and 359 two years ago
- Managed what is anticipated to be the busiest three years of development activity since the 2007/08 fiscal year with the prior year (2020/21) being the highest

## 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. This endeavor was partially delayed for the same reason it is considered a priority: there was a failure to one of the pipe segments.

- 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 the design and obtain the necessary right-of-way for construction
- Provide ongoing ADA improvements to city sidewalk facilities throughout the city as funding becomes available
- Update the citywide pavement management system to improve the efficient use of available resources – Set to switch to new software in Fall of 2023
- Continue support of SGMA activities identified previously

- General Fund

## Department Staffing & Structure

The department is currently budgeted with:

- 16 full-time positions of which 4 are vacant
- Six part-time positions; 2 are vacant with 1 of those vacant being interns

## 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
- Measure T
- Staff time charges to CIP projects in which staff has been assigned
- Landscape Maintenance District management fees
- Drainage System Operations Fund
- Private Development Impact Fees

(10204300)

Engineering

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4100	Permit Fees - Oversize Permits	3,896	2,490	2,730	4,000	4,000	0.00%
4104	Permits/Fire	50,609	39,928	90,400	45,000	45,000	0.00%
4216	Inspection/Plan Check Fees	212,194	148,862	158,115	175,000	150,000	-14.30%
4344	Interfund Chg ProgMgt/ICR	744,930	664,074	439,439	825,000	750,000	-9.10%
4347	Interfund Chg LAZone/ICR	43,757	51,072	50,089	50,086	53,064	5.90%
4355	Transfer-In	615,000	615,000	572,000	615,000	684,360	11.30%
4657	Miscellaneous Revenue	22,793	39,282	20,865	-	-	0.00%
4659	Refunds and Reimbursements	-	9,363	2,042	-	-	0.00%
4671	Sale of Real and Personal Prop	-	-	2,550	-	-	0.00%
Total Revenue		\$ 1,693,179	\$ 1,570,072	\$ 1,338,230	\$ 1,714,086	\$ 1,686,424	
5000	Salaries / Full-Time	930,998	1,046,061	1,173,869	1,296,221	1,311,025	1.10%
5005	Salaries / Part-time	131,000	129,065	140,912	237,036	380,164	60.40%
5100	Salaries / Overtime	6,708	3,782	1,618	5,500	2,500	-54.50%
5105	Salaries / Leave Payout	5,742	20,010	16,284	-	-	0.00%
5110	Salaries / Uniform Pay	1,000	1,141	1,000	958	1,000	4.40%
5200	Salaries / Auto & Expense Allo	895	893	1,087	900	1,029	14.30%
5300	Public Employees Retirement Sy	115,878	119,465	128,040	141,735	174,435	23.10%
5302	Long Term Disability Insurance	2,893	2,737	2,821	3,174	3,179	0.20%
5303	Life Insurance Premiums	866	823	891	1,019	1,021	0.20%
5304	Workers Compensation Insurance	109,956	95,188	120,981	140,594	151,685	7.90%
5305	Medicare Tax- Employer's Share	16,263	18,156	20,157	23,106	25,208	9.10%
5306	Unfunded Accrued Liability	186,306	220,589	240,372	238,768	232,686	-2.50%
5307	Deferred Comp/Part-Time	2,949	3,184	3,952	6,694	1,348	-79.90%
5308	Deferred Compensation/Full-tim	32,240	37,718	40,558	48,942	49,150	0.40%
5309	Unemployment Insurance	3,920	3,439	2,721	3,402	2,916	-14.30%
5310	Section 125 Benefit Allow.	167,173	179,503	203,905	231,677	213,753	-7.70%
6401	Gas and Electric Utilities	18,607	16,232	24,795	24,000	28,800	20.00%
6402	Telephone & Fax Charges	10,891	10,421	10,742	10,530	10,000	-5.00%
6405	Copier Lease/Paper Charges	-	-	2,964	5,800	4,000	-31.00%
6411	Advertising/Bids and Notices	286	1,027	1,601	2,500	3,000	20.00%
6415	Publications/Subscriptions	545	571	329	1,500	1,500	0.00%
6416	Office Supplies/Expendable	7,514	9,738	3,343	6,500	6,500	0.00%
6417	Software Costs	1,724	1,430	15,058	19,000	20,050	5.50%
6418	Postage / Other Mailing Charge	-	-	1,378	3,000	3,000	0.00%
6425	Vehicle Fuel, Supplies & Maint	4,228	5,568	6,198	5,902	6,200	5.00%
6440	Contracted Services	84,386	184,628	142,258	275,581	383,250	39.10%
6515	Taxes and Assessments	455	-	-	-	-	0.00%
6530	Conference/Training/Ed	1,635	1,116	1,643	5,000	5,000	0.00%
6532	Maintenance/Other Supplies	2,314	3,006	1,988	11,500	11,500	0.00%
6560	Liability / Property Insurance	-	-	-	-	78,472	0.00%
6900	Interfund Chg Facility Maint.	18,954	18,613	18,613	18,613	25,544	37.20%
6902	Interfund Chg Central Supply	2,625	1,565	1,249	-	1,249	0.00%
6903	Interfund Chg Cost Distrib	116,558	-	79,139	116,558	-	-100.00%
6907	Interfund Chg Vehicle Replace	4,993	5,888	5,888	5,888	7,788	32.30%
6908	Interfund Chg Vehicle Maint.	9,945	12,263	12,436	12,436	14,650	17.80%
6918	Interfund Chg Comp Maint	70,872	72,150	91,704	91,704	89,786	-2.10%
6920	Interfund Chg Computer Replace	16,177	16,177	24,510	24,510	41,848	70.70%
6924	Interfund Chg Motor Rental	-	547	586	586	466	-20.40%
8200	Transfer Out	0	-	-	-	-	0.00%
8210	Transfers Out/Debt Service	1,761	738	1,653	1,653	4,303	160.40%
Total Expense		\$ 2,089,256	\$ 2,243,432	\$ 2,547,243	\$ 3,022,487	\$ 3,298,005	
Total Net Surplus/(Deficit)		\$ (396,077)	\$ (673,360)	\$ (1,209,013)	\$ (1,308,401)	\$ (1,611,581)	



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# 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 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 special community events such as Movies in the Park, the Pomegranate Festival, Walk the Trail Days, Senior Days, Free Swim Day, and Madera Eats.

## Responsibility

### Administration:

- Preparation 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 various-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.
- Regular cleanup in the Fresno River of litter, debris, and overgrown shrubbery to prevent hazardous conditions.

## **Key Accomplishments**

Overview of accomplishments in FY 2022/23:

- Consultant Services Agreement of \$232,671 for After School Program services with Madera Unified School District 2023/2024 school year. The agreement will allow service at 21 school sites: Elementary schools, middle schools, and high schools.
- Successfully awarded \$215,000 in FY 2023/24 CDBG funding for Centennial Pool Complex. The funding will be utilized for capital improvements needed at the lap and dive pools.
- Successfully awarded \$148,386 in FY 2023/24 CDBG funding for capital improvements needed at the Frank Bergon Senior Center.
- Successfully awarded \$30,000 in FY 2023/24 CDBG funding towards the senior meal program.
- Successfully awarded \$100,000 by Caltrans for the Madera Block Wall Enhancement Project, which consists of installing artwork along northbound SR 99, under the Clean California State Beautification Program.
- Successfully awarded \$25,000 in DICK'S Sporting Goods Foundation as part of its Sports Matter Program, for the installation of batting cages at Lions Town & Country Park.
- Secured a two-year extension to the Agreement for Landscape Maintenance Services with EMTS, Inc., estimated at \$224,985.60 annually. This Agreement covers the maintenance of over 30 acres of the landscaped area not in landscape assessment zones, as well as the downtown district, certain City facilities, and median islands.
- Coordinated and held a Clean California Community Day March 2023, in conjunction with Caltrans's Community Spring into Action efforts, promoting working together to clean up communities and spreading the word about taking pride in keeping California clean. The event had over 65+ volunteers and targeted several areas.
- Received 145 trees, made available through Tree Fresno, funded by CAL FIRE Urban and Community Forestry Grant. Trees will be strategically planted



along five specific locations including Lions Town & Country Park, Sunrise Rotary Sports Complex Park, Rotary Park, Pan-American Park, and a section of the Vernon McCullough River Trail.

- Coordinated and held an Earth Day inspired Plant a Tree Event at Lions Town & Country Park and Rotary Park in April 2023. The event was made possible by the trees donated by Tree Fresno. The event drew over 50+ volunteers.
- Completed building demolition at the future site of India Park. The demolition will allow for future development of the park, which covers about 8.1 acres. The site needed demolishing of several vacant buildings, water wells, and septic systems.
- Entered into a cooperative agreement with Caltrans for the completion of the Madera Block Wall Enhancement Project, which entails art installation along the block wall south of the 4<sup>th</sup> Street off-ramp. The project is in partnership with the Madera County Arts Council.
- Completed construction of memorial monuments at Thaddeus Sran Playground at Centennial Park and Harlen and Sharon Rippetoe Horseshoe complex at Rotary Park.
- Entered into a Purchasing Agent Agreement with County of Madera relating to the CalFresh Healthy Living Program, not to exceed \$23,604. The partnership allows the City to organize and promote life skills of healthy eating and active living through healthy cooking and gardening classes.
- Expanded and revamped recreational services and classes after COVID-19 closure. Recreational programming included a free cheer program, basketball camp, gaming tournaments, and seasonal events.
- Welcomed Madera Special Needs Sports & Recreation back with successful soccer and basketball leagues.
- Introduced new “La 3ra” adult basketball league that occurs weekly on Friday nights at the John Wells Youth Center and open gym basketball on Thursday nights at Millview Gym.
- Increased sports programming opportunities in the Tiny Tikes lineup, including multi-sport and track & field.
- Successfully partnered up with agencies to bring youth services together. Monthly basketball games are played against other agencies such as Boys and Girls Clubs. These partnerships build relationships, as well as build comradery among the teams involved.
- Reopened recreational programming at the Pan-American Community Center in September 2023, after closure in March 2020 due to COVID-19.
- Collaborated and participated in the 2022 Pomegranate Festival, with revenue from the City of Madera Kids’ Zone bringing in over \$4,000 in revenue.
- Collaborated with Madera County and CalFresh UC Davis to provide physical activities for numerous elementary schools during Walk to School Day events. Sierra Vista Elementary, Virginia Rose Elementary, George Washington Elementary, Alpha Elementary, and James Madison Elementary Schools had the opportunity to be a part of these fantastic events.
- Held a successful 8-week Movies in the Park summer series held Friday evenings from July 1<sup>st</sup> to August 19<sup>th</sup>. The series drew an estimated 1,000 residents.
- Assisted the Police Department with the Festival of Frights Halloween event in October 2022, held at Sunrise Rotary Sports Complex. As well as assisting with the Easter Egg Hunt event held at Lions Town in Country Park in April 2023.
- Partnered with the Police Department to host the 4-day MAD Kids Camp program. Program Leaders oversaw participants and assisted with implementing daily programming.
- Special events hosted consisted of the Jolly Trolley event, Winter Wonderland event, Madera Eats events, and the Almond Park grand opening event, the City’s newest park!
- Approved Ninth Amendment to the Madera Municipal Golf Course Operations and Management

Lease Agreement with SGM Inc. The amendment includes an increased base rent and per-round golf rates, contributions to capital improvement projects, the creation of a Gold Course Committee, and utilization of golf course for five City events, among other clauses.

## Projects Planned for FY 23/24

- Complete the Madera Block Wall Enhancement Project, which consists of the installation of 20 vinyl-wrapped artwork frames along State Route 99, south of the 4<sup>th</sup> Street northbound off-ramp. Project was funded by the Clean California State Beautification Program in the amount of \$100,000. This project entails collaboration with the Madera County Arts Council and Caltrans.
- Complete much-needed trail rehabilitation at Lions Town & Country Park, with funding from the Department of Parks and Recreation in the amount of \$500,000 and the Natural Resources Agency totaling \$1,100,000 for a grand total of \$1,600,000 towards improvements at the park.
- Complete installation of batting cages at Lions Town & Country Park, in part with a \$25,000 donation from DICKS Sporting Goods Foundation, and an additional \$30,000 from the General Fund to complete the project to standards.
- Complete new playground equipment installation, park amenities, and resurfacing of basketball courts at McNally Park, with CDBG funding in the amount of \$609,307.
- Complete the retile and replaster of both the lap pool and dive pool at Centennial Pool Park, with CDBG funding in the amount of \$215,000. This funding will address the flaking, staining, and cracking that has occurred at the pools due to age, decay, and natural elements.
- Complete expenditure of \$832,350 awarded under the Clean California Local Grant Program for river litter abatement purposes, installation of playground equipment, motion-capable exercise equipment, resurfacing of Vernon McCullough River Trail,

installation of trash receptacles, and trail wayfinding signage.

- Complete restroom renovations at Lions Town & Country Park, with \$177,952 funding from the 2018 Parks Bond Act Per Capita Grant Program. The restroom to be restored sits between the park's most utilized baseball fields, facing Howard Road.
- Complete installation of playground equipment at Sunrise Rotary Sports Complex, specifically a toddler lot on the southwest side of the park. Funding for this project was made available through \$15,059 from Chukchansi Grant and \$50,000 from General Fund.
- Complete pigeon abatement efforts totaling \$15,000 at the John Wells Yodamager to address nuisance, as well as prevent damages caused by the large flocks of pigeons, as the hazard this causes on the building. Funding abatement efforts from General Fund.

## Goals & Performance Measures

- Request CDBG FY 24/25 funding for roof repairs at the Millview Community Center- Head Start site.
- Request CDBG FY 24/25 funding for Pan-American Center improvements that include parking lot rehabilitation, sound system improvements, as well as upgrading front doors for ADA accessibility.
- Request CDBG FY 24/25 funding for demolition of the Zero Gravity Skatepark vacant building, as well as the Casa Building located at the Corp Yard, where Parks Maintenance staff primarily works out of. Parks Maintenance staff will be transitioning to the Public Works office.
- Secure funding for protective wall padding installation for the John Wells Youth Center gymnasium.
- Analyze participation in all programming to increase participation levels throughout.
- Revamp the community garden located at 621 E. 4<sup>th</sup> Street to maximize educational opportunities, create civic pride, and promote a healthy and active lifestyle.

- Revamp the aquatics programming by resuming group lessons, creating a junior lifeguard position, increasing the number of lessons offered, opening lap swim to the public, and serving a greater audience by creating a toddler and infant class.
- Revamp sports programming by adding open gym nights for adult soccer and volleyball, creating a Futsal (indoor soccer) youth league, resuming adult flag football, and increasing sports official capacity.
- Promote and advertise rental opportunities at the Pan-American Community Center, Frank Bergon Senior Center, and Rotary Hut, as well as park facilities, pool facilities, and the various amenities each offer.
- Continue to seek out new revenue sources to support departmental activities, vision, and goals.
- Develop a Memorandum of Understanding specific to user groups, such as the sports leagues, and seek City Council approval.

## Department Fund Summary

The current budget reflects the following assumptions regarding programming:

- The 2023/24 Aquatics season requires additional staffing to ensure risk management practices, safety concerns, and accident prevention is a priority.
- Sports revenues and their corresponding expenditures are expected to continue returning to pre-COVID levels in FY 2023/2024, with FY 2022/2023 being the first full year sports programming was offered after the pandemic.
- Efforts to promote the rental of park facilities and centers as a revenue-generating source will help offset General Fund expenditures.
- Increased duties, responsibilities, capital improvement projects, and maintenance areas lead to requesting additional staffing support both in full-time and part-time coverage.

## Department Staffing & Structure

The Department is responsible for 11 individual budgets, which include:

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

### Administration

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

### Aging Services

The Senior Services Budget funds the operations of two senior centers and associated programming for senior citizens. This budget includes senior recreation programs, enrichment classes, and day trips.

### Aquatics

The Aquatics Program Budget provides maintenance, operations, and staffing of the swimming pool complex and programming services. Revenue is received from concession stands, swimming lessons, and pool rentals.

### Community & Recreation Centers

The Centers Budget provides personnel, 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 Hut, Mexican American Center, Millview Center, Zero Gravity Skate Park, and LTC Amphitheater.

## ***Golf Course***

The PCS Department oversees the Golf Course Budget which supports a contract with a private vendor who manages the operations and maintenance of the City's municipal golf course.

## ***Landscape Maintenance District***

The Landscape Maintenance District Budget supports staff efforts to maintain landscaping in the City's 80 distinct zones. Revenues are made up solely of assessments paid by individual parcel owners with their biannual property tax payments.

## ***Median Landscaping***

The Median Island Budget provides for landscaping maintenance and upkeep of median islands throughout the city. Gas tax is the sole source of revenue for the activities reflected within this cost center for the 2023/24 fiscal year. This work is contracted to an outside vendor.

## ***Parks Maintenance***

The Parks Maintenance Budget funds full and part-time personnel engaged in the maintenance of all the City parks, trails, and public green spaces. Day-to-day operations include maintenance of turf, trees, landscape, trails, public restrooms, picnic areas, and pavilions, addressing repairs, vandalism, and capital improvement projects.

## ***Recreation***

The Recreation Budget reflects revenues and expenses necessary to support maintenance and operations, materials, and staffing for delivering recreation programs and activities. Revenue is received through concession stands, and partnership agreements.

## ***Special Events***

The Special Events Budget details revenues and expenditures for community events including golf tournaments, Movies in the Park, Pomegranate Festival, Madera Eats, etc.

## ***Sports***

The Sports Budget reflects revenues and expenditures related to youth and adult sports programming. The Department provides organized, fee-based sports leagues and tournaments for Madera residents of all ages. Basketball,

softball, T-Ball, flag football, and soccer are among the department's many sports offerings.



(10206000)

Parks Administration

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4301	Donations	3,500	2,500	40	-	-	0.00%
4344	Interfund Chg ProgMgt/ICR	-	-	73	-	-	0.00%
4649	Admin Fees	(63)	9,205	11,026	12,000	5,000	-58.30%
4659	Refunds and Reimbursements	-	59	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 3,438</b>	<b>\$ 11,764</b>	<b>\$ 11,138</b>	<b>\$ 12,000</b>	<b>\$ 5,000</b>	
5000	Salaries / Full-Time	160,654	78,608	140,849	158,657	244,760	54.30%
5005	Salaries / Part-time	-	18,736	49,740	45,360	25,504	-43.80%
5100	Salaries / Overtime	66	-	1,076	500	500	0.00%
5105	Salaries / Leave Payout	12,682	2,647	-	-	-	0.00%
5200	Salaries / Auto & Expense Allo	726	-	-	-	-	0.00%
5300	Public Employees Retirement Sy	16,960	9,839	19,354	21,980	33,417	52.00%
5302	Long Term Disability Insurance	455	194	282	332	552	66.30%
5303	Life Insurance Premiums	201	94	169	193	250	29.50%
5304	Workers Compensation Insurance	18,085	7,853	17,304	18,650	24,068	29.10%
5305	Medicare Tax- Employer's Share	2,627	1,549	2,874	3,125	4,121	31.90%
5306	Unfunded Accrued Liability	25,218	16,247	34,895	17,927	44,078	145.90%
5307	Deferred Comp/Part-Time	-	-	68	-	-	0.00%
5308	Deferred Compensation/Full-tim	2,971	3,301	5,747	6,856	10,656	55.40%
5309	Unemployment Insurance	429	278	361	489	569	16.40%
5310	Section 125 Benefit Allow.	38,754	19,464	26,637	28,278	41,228	45.80%
6402	Telephone & Fax Charges	2,805	3,235	3,557	3,156	3,200	1.40%
6405	Copier Lease/Paper Charges	-	-	974	3,500	3,500	0.00%
6410	Advertising/Job Announcements	-	4,897	-	-	-	0.00%
6411	Advertising/Bids and Notices	-	-	352	1,000	1,000	0.00%
6412	Advertising/Other	-	4,417	258	-	-	0.00%
6413	Promotional Items	-	-	2,976	4,000	4,000	0.00%
6415	Publications/Subscriptions	-	-	-	-	2,373	0.00%
6416	Office Supplies/Expendable	324	233	1,192	1,200	1,200	0.00%
6417	Software Costs	-	-	-	600	-	-100.00%
6418	Postage / Other Mailing Charge	-	-	-	-	300	0.00%
6440	Contracted Services	17,763	14,689	5,459	15,000	-	-100.00%
6451	Bank Service Charges	-	-	-	-	3,000	0.00%
6530	Conference/Training/Ed	2,400	1,927	695	3,000	10,000	233.30%
6532	Maintenance/Other Supplies	822	184	574	1,500	4,000	166.70%
6902	Interfund Chg Central Supply	-	-	455	-	455	0.00%
6903	Interfund Chg Cost Distrib	20,616	-	-	-	-	0.00%
6918	Interfund Chg Comp Maint	39,588	40,302	16,982	16,982	16,627	-2.10%
6920	Interfund Chg Computer Replace	9,021	9,021	4,539	4,539	7,750	70.70%
8200	Transfer Out	0	-	-	-	-	0.00%
8260	Transfer-Out CIP	-	-	-	-	130,000	0.00%
	<b>Total Expense</b>	<b>\$ 373,167</b>	<b>\$ 237,714</b>	<b>\$ 337,372</b>	<b>\$ 356,824</b>	<b>\$ 617,108</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (369,730)</b>	<b>\$ (225,951)</b>	<b>\$ (326,233)</b>	<b>\$ (344,824)</b>	<b>\$ (612,108)</b>	



(10206100)

Parks

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4171	Rents and Leases/Athletic Fiel	2878.1	26696.38	27276.88	10000	22000	120.00%
4172	Field Utility Revenue	0	11060.75	12937	14000	14000	0.00%
4173	Rents and Leases/Lions Pavil	615	7907.75	6990	7000	7000	0.00%
4174	Rents and Leases/Rotary Pavil	0	5699.75	5141.25	6500	5000	-23.10%
4175	Rents and Leases/Millview Pavi	0	2125	1950	3000	2000	-33.30%
4301	Donations	0	33157	1000	0	0	0.00%
4346	Interfund Chg Cost Distributio	90000	90000	90000	90000	90000	0.00%
4347	Interfund Chg LAZone/ICR	52872.6	61711.8	60516.36	60521	64120	5.90%
4355	Transfer-In	180000	180000	180000	180000	180000	0.00%
4360	Transfer-In CIP	0	0	609306.96	609307	0	-100.00%
4434	Grants	80000	0	396524.42	3025302	0	-100.00%
4600	Assessments	1536	777.6	1728.56	1500	1500	0.00%
4657	Miscellaneous Revenue	-170	310	240	5000	0	-100.00%
4659	Refunds and Reimbursements	4111.52	4214.51	12554.61	1000	5000	400.00%
4671	Sale of Real and Personal Prop	0	0	7277	0	0	0.00%
<b>Total Revenue</b>		<b>\$ 2,878</b>	<b>\$ 37,757</b>	<b>\$ 40,214</b>	<b>\$ 24,000</b>	<b>\$ 36,000</b>	
5000	Salaries / Full-Time	540,232	504,402	594,286	605,653	673,789	11.30%
5005	Salaries / Part-time	96,708	177,974	151,337	198,379	204,988	3.30%
5100	Salaries / Overtime	7,421	21,662	47,261	18,000	20,000	11.10%
5105	Salaries / Leave Payout	1,137	-	1,212	-	-	0.00%
5110	Salaries / Uniform Pay	2,650	2,400	2,900	2,984	2,900	-2.80%
5300	Public Employees Retirement Sy	77,516	67,908	76,479	76,277	100,525	31.80%
5302	Long Term Disability Insurance	1,789	1,610	1,736	1,970	1,746	-11.40%
5303	Life Insurance Premiums	835	701	779	848	815	-3.90%
5304	Workers Compensation Insurance	66,033	54,302	78,422	76,833	82,017	6.70%
5305	Medicare Tax- Employer's Share	9,829	10,630	13,298	12,206	13,548	11.00%
5306	Unfunded Accrued Liability	140,222	149,335	167,058	161,683	162,595	0.60%
5307	Deferred Comp/Part-Time	3,077	6,216	8,525	7,439	7,687	3.30%
5308	Deferred Compensation/Full-tim	22,354	20,362	23,805	27,802	30,657	10.30%
5309	Unemployment Insurance	3,804	4,331	4,130	2,118	1,733	-18.20%
5310	Section 125 Benefit Allow.	203,078	188,250	228,084	253,881	213,146	-16.00%
6401	Gas and Electric Utilities	28,591	46,326	70,432	50,000	50,000	0.00%
6402	Telephone & Fax Charges	3,917	3,285	4,388	3,168	4,000	26.30%
6416	Office Supplies/Expendable	942	885	1,131	1,000	1,000	0.00%
6425	Vehicle Fuel, Supplies & Maint	45,496	68,073	74,029	71,260	74,823	5.00%
6440	Contracted Services	175,449	249,129	432,430	488,200	233,481	-52.20%
6461	Safety Inspections/Repairs	-	-	654	500	600	20.00%
6501	Parks Online Registration	960	7,393	9,810	7,500	3,500	-53.30%
6530	Conference/Training/Ed	-	316	-	500	500	0.00%
6532	Maintenance/Other Supplies	105,163	142,097	136,986	117,000	132,850	13.50%
6560	Liability / Property Insurance	1,080	1,558	1,797	1,836	193,851	10458.30%
6900	Interfund Chg Facility Maint.	7,778	8,077	8,077	8,077	18,204	125.40%
6902	Interfund Chg Central Supply	17,922	30,407	39,860	-	39,860	0.00%
6903	Interfund Chg Cost Distrib	83,348	-	56,867	83,348	-	-100.00%
6907	Interfund Chg Vehicle Replace	49,604	57,930	70,396	70,396	81,230	15.40%
6908	Interfund Chg Vehicle Maint.	93,466	97,218	96,667	96,667	116,780	20.80%
6918	Interfund Chg Comp Maint	14,162	14,417	22,643	22,643	22,169	-2.10%
6920	Interfund Chg Computer Replace	3,048	3,048	6,052	6,052	10,333	70.70%
6924	Interfund Chg Motor Rental	-	10,756	12,835	12,835	9,143	-28.80%
7030	Facilities And Improvements	-	80,152	219	852,259	55,000	-93.50%
7040	Parks/Facilities Equipment	-	82,748	308,663	2,804,350	115,000	-95.90%
8200	Transfer Out	0	-	-	-	232,500	0.00%
8210	Transfers Out/Debt Service	11,389	4,953	12,890	12,890	32,694	153.60%
<b>Total Expense</b>		<b>\$ 1,819,002</b>	<b>\$ 2,118,850</b>	<b>\$ 2,766,139</b>	<b>\$ 6,156,555</b>	<b>\$ 2,943,664</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (1,816,124)</b>	<b>\$ (2,081,093)</b>	<b>\$ (2,725,925)</b>	<b>\$ (6,132,555)</b>	<b>\$ (2,907,664)</b>	



(10206110)

Landscape Maintenance District Services

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4347	Interfund Chg LAZone/ICR	237,015	276,640	271,297	271,299	287,433	5.90%
	<b>Total Revenue</b>	<b>\$ 237,015</b>	<b>\$ 276,640</b>	<b>\$ 271,297</b>	<b>\$ 271,299</b>	<b>\$ 287,433</b>	
5000	Salaries / Full-Time	97,017	109,100	114,975	114,122	131,451	15.20%
5005	Salaries / Part-time	69,211	60,030	154,982	180,000	183,768	2.10%
5100	Salaries / Overtime	1,670	6,943	10,861	2,000	2,000	0.00%
5110	Salaries / Uniform Pay	500	500	500	500	500	0.00%
5300	Public Employees Retirement Sy	10,109	10,203	10,894	10,825	15,789	45.90%
5302	Long Term Disability Insurance	288	282	294	319	335	5.00%
5303	Life Insurance Premiums	151	143	148	154	154	0.00%
5304	Workers Compensation Insurance	17,176	13,815	16,309	26,820	28,423	6.00%
5305	Medicare Tax- Employer's Share	2,536	2,663	2,738	4,444	4,736	6.60%
5306	Unfunded Accrued Liability	13,958	17,021	18,581	18,385	18,375	-0.10%
5307	Deferred Comp/Part-Time	2,570	2,417	2,304	6,750	6,891	2.10%
5308	Deferred Compensation/Full-tim	4,039	4,236	4,648	5,281	6,148	16.40%
5309	Unemployment Insurance	1,340	1,053	993	478	409	-14.40%
5310	Section 125 Benefit Allow.	37,678	38,573	50,712	50,579	54,266	7.30%
6425	Vehicle Fuel, Supplies & Maint	4,453	9,092	10,277	7,553	7,931	5.00%
6532	Maintenance/Other Supplies	-	-	2,489	-	-	0.00%
6560	Liability / Property Insurance	-	-	-	-	643	0.00%
6903	Interfund Chg Cost Distrib	12,304	-	-	-	-	0.00%
6907	Interfund Chg Vehicle Replace	6,000	6,867	8,067	8,067	9,467	17.40%
6908	Interfund Chg Vehicle Maint.	12,542	12,115	12,875	12,875	15,168	17.80%
8200	Transfer Out	0	-	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 293,543</b>	<b>\$ 295,052</b>	<b>\$ 422,646</b>	<b>\$ 449,152</b>	<b>\$ 486,454</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (56,527)</b>	<b>\$ (18,412)</b>	<b>\$ (151,350)</b>	<b>\$ (177,853)</b>	<b>\$ (199,021)</b>	

(10206120)

Median Landscaping

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4355	Transfer-In	119,100	119,100	134,580	134,580	150,730	12.00%
	<b>Total Revenue</b>	<b>\$ 119,100</b>	<b>\$ 119,100</b>	<b>\$ 134,580</b>	<b>\$ 134,580</b>	<b>\$ 150,730</b>	
5000	Salaries / Full-Time	-	-	-	7,729	-	-100.00%
5300	Public Employees Retirement Sy	-	-	-	760	-	-100.00%
5302	Long Term Disability Insurance	-	-	-	33	-	-100.00%
5303	Life Insurance Premiums	-	-	-	10	-	-100.00%
5304	Workers Compensation Insurance	-	-	-	696	-	-100.00%
5305	Medicare Tax- Employer's Share	-	-	-	95	-	-100.00%
5308	Deferred Compensation/Full-tim	-	-	-	337	-	-100.00%
5309	Unemployment Insurance	-	-	-	37	-	-100.00%
5310	Section 125 Benefit Allow.	-	-	-	1,150	-	-100.00%
6440	Contracted Services	134,580	139,650	127,835	134,580	150,730	12.00%
	<b>Total Expense</b>	<b>\$ 134,580</b>	<b>\$ 139,650</b>	<b>\$ 127,835</b>	<b>\$ 145,427</b>	<b>\$ 150,730</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (15,480)</b>	<b>\$ (20,550)</b>	<b>\$ 6,745</b>	<b>\$ (10,847)</b>	<b>\$ -</b>	

(10206200)

Recreation

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4185	Program Fees Revenue	-	708	-	10,000	-	-100.00%
4186	Leisure/Enrichment Fees	-	-	55	3,000	1,000	-66.70%
4258	Concession	-	656	3,217	5,000	3,000	-40.00%
4301	Donations	(90)	-	-	2,500	-	-100.00%
4434	Grants	25,000	-	-	-	-	0.00%
4659	Refunds and Reimbursements	-	24,999	-	25,000	13,604	-45.60%
Total Revenue		\$ 24,910	\$ 26,363	\$ 3,271	\$ 45,500	\$ 17,604	
							0.00%
5000	Salaries / Full-Time	45,360	49,350	55,428	51,380	39,944	-22.30%
5005	Salaries / Part-time	12,982	84,246	176,904	266,106	133,280	-49.90%
5100	Salaries / Overtime	591	675	2,804	2,400	2,400	0.00%
5105	Salaries / Leave Payout	-	5,575	2,614	-	-	0.00%
5300	Public Employees Retirement Sy	5,074	6,834	7,401	7,637	4,424	-42.10%
5302	Long Term Disability Insurance	150	161	179	188	125	-33.50%
5303	Life Insurance Premiums	48	55	72	68	50	-26.50%
5304	Workers Compensation Insurance	6,029	11,028	21,229	28,218	15,105	-46.50%
5305	Medicare Tax- Employer's Share	891	2,126	3,605	4,773	2,706	-43.30%
5306	Unfunded Accrued Liability	7,287	11,515	13,231	12,562	18,616	48.20%
5307	Deferred Comp/Part-Time	354	2,526	6,323	9,112	4,998	-45.10%
5308	Deferred Compensation/Full-tim	1,903	1,983	2,247	2,363	1,691	-28.40%
5309	Unemployment Insurance	453	1,906	3,129	479	228	-52.40%
5310	Section 125 Benefit Allow.	8,432	13,118	16,522	19,788	4,320	-78.20%
6401	Gas and Electric Utilities	10,076	11,575	5,766	25,000	6,500	-74.00%
6402	Telephone & Fax Charges	764	658	528	672	800	19.00%
6412	Advertising/Other	483	717	4	1,200	1,200	0.00%
6416	Office Supplies/Expendable	137	65	951	1,000	1,000	0.00%
6417	Software Costs	-	119	-	500	-	-100.00%
6440	Contracted Services	2,390	1,668	3,115	10,000	5,000	-50.00%
6445	Field Trips	-	-	-	4,000	-	-100.00%
6480	Program Expense	483	-	6,398	13,000	13,000	0.00%
6518	Other Supplies	-	-	-	2,000	-	-100.00%
6530	Conference/Training/Ed	2,261	43	1,769	3,500	3,500	0.00%
6532	Maintenance/Other Supplies	11,927	16,564	10,405	12,100	10,000	-17.40%
6902	Interfund Chg Central Supply	-	-	76	-	76	0.00%
6903	Interfund Chg Cost Distrib	4,851	-	3,293	4,851	-	-100.00%
6907	Interfund Chg Vehicle Replace	583	-	-	-	-	0.00%
6908	Interfund Chg Vehicle Maint.	4,736	-	-	-	-	0.00%
6924	Interfund Chg Motor Rental	6,327	-	-	-	-	0.00%
8200	Transfer Out	0	-	-	-	-	0.00%
8210	Transfers Out/Debt Service	4,014	2,891	3,467	3,467	274	-92.10%
Total Expense		\$ 138,586	\$ 225,398	\$ 347,458	\$ 486,364	\$ 269,237	
Total Net Surplus/(Deficit)		\$ (113,676)	\$ (199,035)	\$ (344,187)	\$ (440,864)	\$ (251,633)	

(10206218)

Sr. Citizen Community Service

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4303	Donations/C-1	-	-	-	1,000	-	-100.00%
4304	Donations/C-2	-	-	-	-	-	0.00%
4315	Fundraising	100	-	2,009	2,500	2,000	-20.00%
4355	Transfer-In	87,454	39,238	21,402	21,402	-	-100.00%
4463	F.M.A.A.A. Site Management	-	-	-	56,872	-	-100.00%
Total Revenue		\$ 87,554	\$ 39,238	\$ 23,410	\$ 81,774	\$ 2,000	
5000	Salaries / Full-Time	53,745	11,780	29,363	28,304	50,496	78.40%
5005	Salaries / Part-time	-	7,896	61,776	111,540	70,938	-36.40%
5100	Salaries / Overtime	1,261	200	671	500	500	0.00%
5105	Salaries / Leave Payout	-	6,057	-	-	-	0.00%
5300	Public Employees Retirement Sy	8,105	2,100	7,923	3,983	12,507	214.00%
5302	Long Term Disability Insurance	189	34	96	93	159	71.00%
5303	Life Insurance Premiums	54	13	37	36	60	66.70%
5304	Workers Compensation Insurance	5,627	1,881	8,196	7,515	11,062	47.20%
5305	Medicare Tax- Employer's Share	830	378	1,337	1,237	1,781	44.00%
5306	Unfunded Accrued Liability	15,472	4,655	16,009	5,517	13,857	151.20%
5307	Deferred Comp/Part-Time	-	123	872	2,047	1,452	-29.10%
5308	Deferred Compensation/Full-tim	2,257	437	1,201	1,341	2,445	82.30%
5309	Unemployment Insurance	175	93	703	367	442	20.40%
5310	Section 125 Benefit Allow.	8,424	4,020	14,958	14,626	26,427	80.70%
6401	Gas and Electric Utilities	626	602	1,347	750	1,200	60.00%
6402	Telephone & Fax Charges	2,552	2,312	2,298	2,328	2,328	0.00%
6412	Advertising/Other	-	-	-	200	-	-100.00%
6413	Promotional Items	-	-	-	-	400	0.00%
6416	Office Supplies/Expendable	128	122	384	750	750	0.00%
6425	Vehicle Fuel, Supplies & Maint	-	-	-	300	-	-100.00%
6440	Contracted Services	17,077	-	5,400	20,000	1,500	-92.50%
6445	Field Trips	-	31	10,947	5,000	6,000	20.00%
6518	Other Supplies	-	-	9,300	-	-	0.00%
6530	Conference/Training/Ed	20	130	220	500	2,000	300.00%
6532	Maintenance/Other Supplies	8,971	3,127	4,566	4,500	4,500	0.00%
6903	Interfund Chg Cost Distrib	6,368	-	4,324	6,368	-	-100.00%
6924	Interfund Chg Motor Rental	2,302	-	-	-	-	0.00%
8200	Transfer Out	0	-	-	-	-	0.00%
8210	Transfers Out/Debt Service	249	85	165	165	699	323.40%
Total Expense		\$ 134,432	\$ 46,075	\$ 182,092	\$ 217,967	\$ 211,503	
Total Net Surplus/(Deficit)		\$ (46,878)	\$ (6,837)	\$ (158,682)	\$ (136,194)	\$ (209,503)	

(10206220)

Sports Program

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4200	Adult Sport Fees	(630.00)	11,673.75	29,955.87	22,000.00	25,000.00	13.70%
4248	Revenue/Youth Sports	2,230.00	57,700.00	52,766.69	45,000.00	45,000.00	0.00%
4301	Donations	-	-	5,253.00	-	5,000.00	0.00%
	<b>Total Revenue</b>	<b>\$ 1,600</b>	<b>\$ 69,374</b>	<b>\$ 87,976</b>	<b>\$ 67,000</b>	<b>\$ 75,000</b>	
5000	Salaries / Full-Time	2,990	13,594	13,584	11,888	53,466	349.80%
5005	Salaries / Part-time	602	40,836	80,144	109,545	88,883	-18.90%
5100	Salaries / Overtime	18	187	433	500	500	0.00%
5300	Public Employees Retirement Sy	294	1,638	1,300	1,138	6,639	483.40%
5302	Long Term Disability Insurance	9	37	38	37	161	335.20%
5303	Life Insurance Premiums	4	15	15	15	64	326.70%
5304	Workers Compensation Insurance	369	4,173	8,446	10,725	12,885	20.20%
5305	Medicare Tax- Employer's Share	54	821	1,414	1,836	2,143	16.80%
5306	Unfunded Accrued Liability	-	-	-	2,498	-	-100.00%
5307	Deferred Comp/Part-Time	21	1,493	3,034	4,127	3,353	-18.80%
5308	Deferred Compensation/Full-tim	117	477	503	563	2,589	359.90%
5309	Unemployment Insurance	20	898	1,193	649	763	17.60%
5310	Section 125 Benefit Allow.	1,086	4,867	6,282	6,143	27,982	355.60%
6412	Advertising/Other	-	10	753	1,000	1,000	0.00%
6416	Office Supplies/Expendable	119	171	152	400	400	0.00%
6440	Contracted Services	-	-	10,695	10,000	15,000	50.00%
6501	Parks Online Registration	-	-	185	-	-	0.00%
6530	Conference/Training/Ed	-	-	-	-	1,500	0.00%
6532	Maintenance/Other Supplies	694	16,829	10,503	10,000	10,000	0.00%
6903	Interfund Chg Cost Distrib	155	-	106	155	-	-100.00%
8200	Transfer Out	0	-	-	-	41,000	0.00%
	<b>Total Expense</b>	<b>\$ 6,553</b>	<b>\$ 86,046</b>	<b>\$ 138,780</b>	<b>\$ 171,219</b>	<b>\$ 268,328</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (4,953)</b>	<b>\$ (16,672)</b>	<b>\$ (50,804)</b>	<b>\$ (104,219)</b>	<b>\$ (193,328)</b>	

(10206230)

Aquatics Program

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4238	Public Swim	-	-	5,061.85	10,000.00	5,000.00	-50.00%
4258	Concession	-	-	4,943.70	7,000.00	4,000.00	-42.90%
4259	Lessons	-	-	10,370.00	10,000.00	10,000.00	0.00%
4260	Pool Rentals	-	960.00	7,220.00	8,000.00	6,000.00	-25.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 960</b>	<b>\$ 27,596</b>	<b>\$ 35,000</b>	<b>\$ 25,000</b>	
5000	Salaries / Full-Time	1,323	8,925	17,603	16,982	17,822	4.90%
5005	Salaries / Part-time	904	17,316	49,399	103,780	126,406	21.80%
5100	Salaries / Overtime	9	255	1,528	500	500	0.00%
5300	Public Employees Retirement Sy	330	2,866	4,596	2,390	3,932	64.50%
5302	Long Term Disability Insurance	4	29	58	56	56	0.00%
5303	Life Insurance Premiums	2	11	22	22	21	-4.50%
5304	Workers Compensation Insurance	229	1,963	6,127	9,672	12,579	30.10%
5305	Medicare Tax- Employer's Share	33	390	1,010	1,637	2,161	32.00%
5306	Unfunded Accrued Liability	-	-	-	4,502	-	-100.00%
5307	Deferred Comp/Part-Time	6	347	1,388	3,457	4,491	29.90%
5308	Deferred Compensation/Full-tim	56	356	720	805	862	7.10%
5309	Unemployment Insurance	8	184	661	779	727	-6.70%
5310	Section 125 Benefit Allow.	516	3,771	8,976	8,776	9,327	6.30%
6401	Gas and Electric Utilities	18,596	20,790	9,046	20,000	10,000	-50.00%
6402	Telephone & Fax Charges	277	253	273	264	300	13.60%
6428	Repairs	-	-	2,496	7,500	7,500	0.00%
6440	Contracted Services	21,731	23,168	13,229	12,500	13,000	4.00%
6460	Pre-Employment Costs	-	-	-	1,300	1,250	-3.80%
6480	Program Expense	-	-	-	-	10,000	0.00%
6530	Conference/Training/Ed	-	1,135	1,817	1,800	1,800	0.00%
6532	Maintenance/Other Supplies	8,788	7,946	8,231	14,000	5,000	-64.30%
6560	Liability / Property Insurance	-	-	-	-	2,382	0.00%
6900	Interfund Chg Facility Maint.	3,864	4,013	4,013	4,013	9,043	125.30%
6903	Interfund Chg Cost Distrib	102	-	69	102	-	-100.00%
8200	Transfer Out	(0)	-	-	-	-	0.00%
8210	Transfers Out/Debt Service	7,408	1,594	5,538	5,538	7,115	28.50%
8001	Principal Payment	-	-	520,546	520,546	537,120	3.20%
	<b>Total Expense</b>	<b>\$ 64,184</b>	<b>\$ 95,315</b>	<b>\$ 657,345</b>	<b>\$ 740,921</b>	<b>\$ 783,394</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (64,184)</b>	<b>\$ (94,355)</b>	<b>\$ (629,750)</b>	<b>\$ (705,921)</b>	<b>\$ (758,394)</b>	



(10206240)

Community & Recreation Centers

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4154	Mex-Am Center Rents	-	-	-	1,500	-	-100.00%
4155	Pan Am Center Rents	(240)	-	3,613	3,000	4,500	50.00%
4167	Rents and Leases Income	21,963	18,432	16,438	37,000	9,000	-75.70%
4168	Rents/ Pan Am Center	(7,205)	-	11,375	16,500	17,000	3.00%
4181	Youth Program Leases	-	-	990	-	-	0.00%
4183	Rents/Youth Hut	-	-	680	2,000	2,000	0.00%
4261	Programs Fees	-	9,527	-	9,527	10,000	5.00%
4301	Donations	300	-	300	-	-	0.00%
4434	Grants	9,000	-	-	-	-	0.00%
4657	Miscellaneous Revenue	-	-	-	5,000	-	-100.00%
4659	Refunds and Reimbursements	-	291	39,824	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 23,818</b>	<b>\$ 28,250</b>	<b>\$ 73,220</b>	<b>\$ 74,527</b>	<b>\$ 42,500</b>	
5000	Salaries / Full-Time	3,968	16,800	17,573	16,982	29,704	74.90%
5005	Salaries / Part-time	1,370	33,690	26,612	75,000	67,349	-10.20%
5100	Salaries / Overtime	123	405	1,164	500	500	0.00%
5300	Public Employees Retirement Sy	647	4,849	4,479	2,390	6,945	190.60%
5302	Long Term Disability Insurance	13	56	58	56	94	67.90%
5303	Life Insurance Premiums	5	22	22	23	36	56.50%
5304	Workers Compensation Insurance	559	3,914	4,041	6,876	8,710	26.70%
5305	Medicare Tax- Employer's Share	80	754	664	1,155	1,443	24.90%
5306	Unfunded Accrued Liability	-	-	-	8,261	-	-100.00%
5307	Deferred Comp/Part-Time	30	756	575	2,250	1,963	-12.80%
5308	Deferred Compensation/Full-tim	167	678	717	804	1,439	79.00%
5309	Unemployment Insurance	27	452	302	191	315	64.90%
5310	Section 125 Benefit Allow.	1,547	6,952	8,979	8,775	15,546	77.20%
6401	Gas and Electric Utilities	78,176	58,330	82,474	85,000	80,000	-5.90%
6402	Telephone & Fax Charges	29,344	28,711	27,884	28,740	23,000	-20.00%
6412	Advertising/Other	-	-	-	-	3,000	0.00%
6416	Office Supplies/Expendable	-	488	-	100	100	0.00%
6428	Repairs	-	-	8,979	10,000	15,000	50.00%
6440	Contracted Services	83,787	100,464	149,543	96,000	132,700	38.20%
6480	Program Expense	119	62	-	2,000	1,000	-50.00%
6532	Maintenance/Other Supplies	5,786	19,686	18,926	15,000	14,000	-6.70%
6560	Liability / Property Insurance	-	-	-	-	66,160	0.00%
6900	Interfund Chg Facility Maint.	134,734	140,056	140,056	140,056	249,981	78.50%
6902	Interfund Chg Central Supply	9	-	-	-	-	0.00%
6903	Interfund Chg Cost Distrib	229	-	156	229	-	-100.00%
6918	Interfund Chg Comp Maint	17,023	17,330	47,550	47,550	46,555	-2.10%
6920	Interfund Chg Computer Replace	3,664	3,664	12,709	12,709	21,699	70.70%
7030	Facilities And Improvements	-	-	-	25,000	-	-100.00%
7040	Parks/Facilities Equipment	-	-	2,166	-	-	0.00%
8200	Transfer Out	(0)	-	-	-	-	0.00%
8210	Transfers Out/Debt Service	31,140	9,593	15,485	15,485	53,133	243.10%
<b>Total Expense</b>		<b>\$ 392,547</b>	<b>\$ 447,711</b>	<b>\$ 571,113</b>	<b>\$ 601,132</b>	<b>\$ 840,372</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (368,729)</b>	<b>\$ (419,461)</b>	<b>\$ (497,893)</b>	<b>\$ (526,605)</b>	<b>\$ (797,872)</b>	

(10206270)

Special Events

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4260	Pool Rentals	-	-	-	3,000	-	-100.00%
4301	Donations	-	2,256	31,000	20,000	10,000	-50.00%
4315	Fundraising	-	2,948	9,777	2,500	-	-100.00%
4657	Miscellaneous Revenue	-	-	42	-	5,000	0.00%
4683	Program Revenue	40,000	-	55,000	40,000	15,000	-62.50%
	<b>Total Revenue</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 55,000</b>	<b>\$ 40,000</b>	<b>\$ 15,000</b>	<b>-62.50%</b>
5000	Salaries / Full-Time	12,035	17,969	26,892	25,723	36,720	42.80%
5005	Salaries / Part-time	-	4,034	9,838	18,750	12,074	-35.60%
5100	Salaries / Overtime	153	225	1,097	100	500	400.00%
5105	Salaries / Leave Payout	-	1,394	-	-	-	0.00%
5300	Public Employees Retirement Sy	1,280	2,183	3,408	3,116	5,600	79.70%
5302	Long Term Disability Insurance	40	58	86	88	113	28.40%
5303	Life Insurance Premiums	13	21	34	34	46	35.30%
5304	Workers Compensation Insurance	1,247	1,842	3,332	4,124	4,588	11.30%
5305	Medicare Tax- Employer's Share	185	356	567	660	745	12.90%
5306	Unfunded Accrued Liability	1,824	4,016	6,926	4,393	6,952	58.30%
5307	Deferred Comp/Part-Time	-	112	328	703	441	-37.30%
5308	Deferred Compensation/Full-tim	505	728	1,085	1,202	1,719	43.00%
5309	Unemployment Insurance	35	105	220	372	246	-33.90%
5310	Section 125 Benefit Allow.	2,379	5,768	10,937	11,602	15,070	29.90%
6412	Advertising/Other	-	-	-	1,000	1,000	0.00%
6415	Publications/Subscriptions	-	-	-	-	750	0.00%
6440	Contracted Services	-	-	4,461	40,000	-	-100.00%
6518	Other Supplies	-	281	2,412	-	20,000	0.00%
6532	Maintenance/Other Supplies	561	9,775	14,329	14,000	27,900	99.30%
6903	Interfund Chg Cost Distrib	1,198	-	813	1,198	-	-100.00%
8200	Transfer Out	0	-	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 21,453</b>	<b>\$ 48,867</b>	<b>\$ 86,766</b>	<b>\$ 127,065</b>	<b>\$ 134,464</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ 18,547</b>	<b>\$ (48,867)</b>	<b>\$ (31,766)</b>	<b>\$ (87,065)</b>	<b>\$ (119,464)</b>	



# 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 20 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 in 2022, revenues were expected to exceed billing by 25 for residential customers and 20 percent for commercial customers. The additional funds help pay for utility billing staff, mailings, postage, etc. In addition, some funds are allocated to the Streets Division for pothole repair, graffiti abatement, tree trimming over public streets, and code enforcement.

## 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 2023/24.

## 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.

Currently, the airport leases nearby land for agricultural purposes for 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. It also receives \$64,803 in rent from the Golf Course Fund, as the golf course sits on Airport property. Additional revenues are being saved for future improvements.

## Golf Course Fund

The golf course is operated by a third-party vendor. With the adoption of a new contract between the City and the golf course operator, the annual subsidy from the General Fund is expected to be eliminated in future fiscal years. However, there is still a small subsidy in the FY 23/24 budget to help offset the final debt service payment from the Golf Course Fund.

## 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	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
20300000-Water Utility	-	(655,835)	-	-	-	0.00%
20301220-Utility Billing/Water	799,911	887,430	697,149	784,733	760,570	-3.08%
20303800-Water Mtnc/Operations	4,713,330	4,851,014	5,597,573	5,040,668	5,922,872	17.50%
20303810-Water Quality Control	716,239	713,161	928,437	924,699	808,918	-12.52%
20303820-Water Conservation Program	222,508	267,587	256,117	257,626	465,974	80.87%
20303825-Integrated Regional Water Mgt	12,161	-	21,347	-	-	0.00%
20303830-Water Capital Outlay	979,898	1,081,235	382,085	4,954,823	15,728,507	217.44%
20303840-Water Debt Service/Rev Bonds	290,555	273,405	783,950	781,890	783,745	0.24%
<b>Total Water</b>	<b>7,734,602</b>	<b>7,417,998</b>	<b>8,666,658</b>	<b>12,744,439</b>	<b>24,470,586</b>	

Sewer Org List	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
20401230-Utility Billing/Sewer	444,220	388,051	338,176	382,752	387,346	1.20%
20403400-Sewer Mtnc/Operations	1,377,148	1,300,576	1,490,013	1,484,546	1,780,989	19.97%
20403410-WWT Plant	3,787,188	4,280,504	3,947,743	4,769,566	4,770,559	0.02%
20403420-Sewer Capital Outlay	2,538,512	2,527,875	2,302,459	2,996,521	17,800,063	494.02%
20403430-WWTP Bond Admin	1,227,266	963,360	3,323,544	2,533,049	2,527,048	-0.24%
<b>Total Sewer</b>	<b>9,374,333</b>	<b>9,460,365</b>	<b>11,401,934</b>	<b>12,166,433</b>	<b>27,266,005</b>	

Solid Waste Org List	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
47601235-Utility Billing/Garbage	358,858	440,150	346,924	402,117	386,410	-3.91%
47603600-Solid Waste Disposal	5,479,695	5,903,962	6,917,515	5,665,687	7,640,276	34.85%
47603620-Solid Waste Recycling	3,834	38	-	45	-	-100.00%
47603630-Street Cleaning	511,560	569,617	630,962	623,310	688,518	10.46%
47603640-Beverage Container Recycling	44	16,543	14,915	16,349	16,349	0.00%
47603730-Tire Clean Up	14,032	24,733	26,098	38,719	117,341	203.06%
<b>Total Solid Waste</b>	<b>6,368,023</b>	<b>6,955,043</b>	<b>7,936,414</b>	<b>6,746,226</b>	<b>8,848,894</b>	

Drain Org List	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
45003040-Drainage Capital Outlay	329,803	328,463	-	-	811,500	0.00%
45003080-Drainage Operations	93,580	100,519	97,324	96,685	130,245	34.71%
45003090-Drainage Flood Control	587,419	641,150	748,916	716,228	1,036,377	44.70%
<b>Total Drain</b>	<b>1,010,802</b>	<b>1,070,132</b>	<b>846,240</b>	<b>812,913</b>	<b>1,978,122</b>	

Airport Org List	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
20503270-Airport Operations	805,834	928,026	575,607	605,087	553,909	-8.46%
20503510-Airport Capital Projects	-	-	800,015	30,553	1,871,000	6023.87%
<b>Total Airport</b>	<b>805,834</b>	<b>928,026</b>	<b>1,375,622</b>	<b>635,639</b>	<b>2,424,909</b>	

Transit Org List	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
21285290-Transportation- Dial-A-Ride	754,157	1,025,037	1,218,497	1,309,452	1,315,054	0.43%
21285490-Dial-A-Ride Capital Outlay	17,037	17,037	-	-	-	0.00%
21295300-Transportation - Fixed Route	1,331,653	1,530,725	1,638,365	1,685,823	2,027,163	20.25%
21295425-SB1-State of Good Repair	-	9,311	26,982	351,717	66,676	-81.04%
21295491-Low Carbon Transit Operation	-	24,775	-	-	350,000	0.00%
21295500-Fixed Route - Capital Outlay	248,493	260,479	(10,796)	421,200	-	-100.00%
21295590-Prop 1B PTMISEA	150,060	147,927	187,985	303,512	205,748	-32.21%
21295595-Caltrans - Transit Study Grant	-	93,557	6,356	22,000	-	-100.00%
<b>Total Transit</b>	<b>2,501,400</b>	<b>3,108,849</b>	<b>3,067,388</b>	<b>4,093,705</b>	<b>3,964,641</b>	

Golf Org List	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
20606290-Golf Operations	64,083	64,083	64,083	17,568	78,540	347.06%
20606295-Golf Course Capital	0	0	0	0	75000	0.00%
20606299-Golf Course Debt Service	30,551	20,962	328,844	328,844	164,381	-50.01%
<b>Total Golf</b>	<b>94,634</b>	<b>85,045</b>	<b>392,927</b>	<b>346,412</b>	<b>317,921</b>	
<b>Total</b>	<b>27,889,628</b>	<b>29,025,457</b>	<b>33,687,183</b>	<b>37,545,768</b>	<b>69,271,078</b>	





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Water

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(20300000)

Water Utility

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4162	Interest Income	230,615	185,003	549,552	135,700	600,000	342.20%
4202	Application Fee	24,497	35,098	28,430	35,000	28,000	-20.00%
4205	State SB1186 Fees/Bus Lic	4	-	-	25	-	-100.00%
4206	Construction Usage Fee	3,270	11,179	4,007	3,500	3,500	0.00%
4208	Late Payment/Other Penalty	21	-	220,956	130,000	130,000	0.00%
4220	Meter Amortization	10,754	25,567	17,286	23,000	-	-100.00%
4221	Meter Setup/Relocation Fee	3,591	5,428	3,007	5,000	4,000	-20.00%
4224	Revenue/Water Patrol Fines	2,450	-	775	28,800	1,000	-96.60%
4229	User Charges	13,049,735	12,913,827	11,793,462	14,532,000	12,500,000	-14.00%
4246	Water Permits and Fees	1,488	(62)	-	1,500	1,646	9.80%
4346	Interfund Chg Cost Distributio	9,517	4,327	4,327	4,327	4,327	0.00%
4659	Refunds and Reimbursements	-	6,551	8,392	-	-	0.00%
4671	Sale of Real and Personal Prop	-	-	11,553	-	-	0.00%
4682	Collection Recovery	691	173,795	232,466	-	100,000	0.00%
4742	Unrealized Gain/Loss on Invest	-	(834,105)	-	-	-	0.00%
Total Revenue		\$ 13,336,633	\$ 12,526,607	\$ 12,874,214	\$ 14,898,852	\$ 13,372,473	
6581	GASB 68	-	(655,797)	-	-	-	0.00%
8000	Interest Expense	-	(38)	-	-	-	0.00%
Total Expense		\$ -	\$ (655,835)	\$ -	\$ -	\$ -	
Total Net Surplus/(Deficit)		\$ 13,336,633	\$ 13,182,442	\$ 12,874,214	\$ 14,898,852	\$ 13,372,473	

(20301220)

Utility Billing and Water

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4355	Transfer	-	-	-	-	37,026	0.00%
4682	Collection Recovery	130	-	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 130</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,026</b>	
5000	Salaries / Full	270,768	255,374	244,952	273,196	275,966	1.00%
5005	Salaries / Part	22,608	10,259	1,950	8,023	-	-100.00%
5100	Salaries / Overtime	718	1,439	1,152	-	1,000	0.00%
5105	Salaries / Leave Payout	4,054	1,802	5,511	-	-	0.00%
5110	Salaries / Uniform Pay	125	-	-	125	-	-100.00%
5200	Salaries / Auto & Expense Allo	134	30	-	-	-	0.00%
5300	Public Employees Retirement Sy	36,581	30,686	27,932	31,653	38,048	20.20%
5301	Health Insurance Benefits	-	787	-	-	-	0.00%
5302	Long Term Disability Insurance	879	668	609	717	700	-2.40%
5303	Life Insurance Premiums	352	295	261	358	288	-19.60%
5304	Workers Compensation Insurance	30,525	20,846	24,757	28,378	28,158	-0.80%
5305	Medicare Tax	4,494	4,145	3,786	4,314	4,103	-4.90%
5306	Unfunded Accrued Liability	69,365	60,511	56,033	65,507	56,350	-14.00%
5307	Deferred Comp/Part	416	-	29	-	-	0.00%
5308	Deferred Compensation/Full	10,402	9,566	9,178	11,104	11,257	1.40%
5309	Unemployment Insurance	1,175	937	613	771	581	-24.60%
5310	Section 125 Benefit Allow.	85,098	86,180	105,887	106,945	112,732	5.40%
6402	Telephone & Fax Charges	9,114	8,642	8,421	8,484	8,484	0.00%
6405	Copier Lease/Paper Charges	-	-	-	1,750	-	-100.00%
6411	Advertising/Bids and Notices	464	113	267	-	-	0.00%
6414	Professional Dues	-	-	-	75	75	0.00%
6416	Office Supplies/Expendable	2,069	2,935	1,300	5,000	5,000	0.00%
6418	Postage / Other Mailing Charge	39,195	43,840	38,817	45,800	48,000	4.80%
6425	Vehicle Fuel, Supplies & Maint	141	-	-	250	250	0.00%
6426	Equipment Fuel/Supplies/Mtnc	-	255	-	-	-	0.00%
6440	Contracted Services	60,640	51,647	25,505	51,640	57,800	11.90%
6450	Bad Debt Expense	(31,390)	62,445	-	-	-	0.00%
6451	Bank Service Charges	13,617	15,138	22,254	10,000	17,500	75.00%
6462	Employment Recruitment Costs	225	-	-	-	-	0.00%
6530	Conference/Training/Ed	-	-	-	1,300	1,300	0.00%
6532	Maintenance/Other Supplies	907	1,198	393	-	-	0.00%
6561	Miscellaneous Expenses	(1,349)	-	-	-	-	0.00%
6562	Retiree Insurance Premiums	-	1,676	-	-	-	0.00%
6580	OPEB Obligation Expense	14,626	126,751	-	-	-	0.00%
6779	Pension Expense	26,349	-	-	-	-	0.00%
6902	Interfund Chg Central Supply	30	-	-	-	-	0.00%
6903	Interfund Chg Cost Distrib	36,679	-	24,903	36,679	-	-100.00%
6904	Interfund Chg Admin OH	37,845	37,845	37,845	37,845	37,845	0.00%
6918	Interfund Chg Comp Maint	33,211	33,810	34,984	34,984	34,253	-2.10%
6920	Interfund Chg Computer Replace	7,486	7,486	9,350	9,350	15,964	70.70%
6924	Interfund Chg Motor Rental	2,970	668	716	716	569	-20.50%
6926	Interfund Chg Risk Charges	-	-	-	-	4,347	0.00%
8000	Interest Expense	-	(121)	(27)	-	-	0.00%
8200	Transfer Out	(0)	-	-	-	-	0.00%
8220	Transfers Out	9,390	9,577	9,769	9,769	-	-100.00%
	<b>Total Expense</b>	<b>\$ 799,911</b>	<b>\$ 887,430</b>	<b>\$ 697,149</b>	<b>\$ 784,733</b>	<b>\$ 760,570</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (799,781)</b>	<b>\$ (887,430)</b>	<b>\$ (697,149)</b>	<b>\$ (784,733)</b>	<b>\$ (723,544)</b>	

(20303800)

Water Maintenance and Operations

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4355	Transfer	-	-	-	-	76,233	0.00%
4659	Refunds and Reimbursements	-	159	7,331	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 159</b>	<b>\$ 7,331</b>	<b>\$ -</b>	<b>\$ 76,233</b>	
5000	Salaries / Full	618,545	648,803	721,733	714,456	799,422	11.90%
5005	Salaries / Part	-	-	-	-	33,613	0.00%
5100	Salaries / Overtime	33,704	81,943	60,482	65,000	67,000	3.10%
5105	Salaries / Leave Payout	6,366	56	23,849	-	-	0.00%
5110	Salaries / Uniform Pay	1,848	1,998	1,998	2,186	2,248	2.80%
5200	Salaries / Auto & Expense Allo	-	-	129	-	129	0.00%
5300	Public Employees Retirement Sy	80,466	83,363	94,092	91,744	120,450	31.30%
5302	Long Term Disability Insurance	1,721	1,696	1,767	2,106	1,877	-10.90%
5303	Life Insurance Premiums	659	607	659	730	712	-2.50%
5304	Workers Compensation Insurance	67,440	45,846	71,562	72,285	82,210	13.70%
5305	Medicare Tax	9,976	11,165	11,837	11,619	13,322	14.70%
5306	Unfunded Accrued Liability	149,358	183,124	209,856	198,074	217,391	9.80%
5307	Deferred Comp/Part	-	-	-	-	1,260	0.00%
5308	Deferred Compensation/Full	21,731	23,331	26,625	28,514	32,096	12.60%
5309	Unemployment Insurance	1,603	1,389	1,635	1,778	1,574	-11.50%
5310	Section 125 Benefit Allow.	132,194	140,054	194,096	201,365	210,716	4.60%
6401	Gas and Electric Utilities	1,709,243	1,846,642	2,348,309	1,800,000	2,200,000	22.20%
6402	Telephone & Fax Charges	4,372	2,956	2,760	2,976	2,800	-5.90%
6405	Copier Lease/Paper Charges	-	-	-	700	-	-100.00%
6412	Advertising/Other	966	4,467	-	4,000	2,000	-50.00%
6414	Professional Dues	2,494	200	4,641	2,000	6,000	200.00%
6416	Office Supplies/Expendable	1,654	2,318	1,781	1,800	2,000	11.10%
6418	Postage / Other Mailing Charge	652	841	504	700	1,000	42.90%
6425	Vehicle Fuel, Supplies & Maint	20,625	40,680	43,631	43,121	43,000	-0.30%
6427	Major Repair Parts/Supplies	26,217	-	-	-	-	0.00%
6440	Contracted Services	142,002	189,789	96,805	129,800	107,000	-17.60%
6515	Taxes and Assessments	5,311	1,250	2,850	3,000	4,000	33.30%
6530	Conference/Training/Ed	2,987	12,882	6,311	25,000	20,600	-17.60%
6532	Maintenance/Other Supplies	279,874	170,205	156,942	110,000	129,000	17.30%
6560	Liability / Property Insurance	159,903	230,547	265,924	271,759	44,709	-83.50%
6562	Retiree Insurance Premiums	2,111	1,629	127	-	2,214	0.00%
6600	Depreciation / Replacement	39,118	27,935	-	-	-	0.00%
6602	Capitalized Asset Contra Accou	(88,000)	-	-	-	-	0.00%
6610	Contingency	-	38,756	100,000	100,000	100,000	0.00%
6900	Interfund Chg Facility Maint.	130,739	139,393	139,393	139,393	225,805	62.00%
6902	Interfund Chg Central Supply	22,809	14,423	14,136	-	14,136	0.00%
6903	Interfund Chg Cost Distrib	287,873	214,917	264,451	287,873	214,917	-25.30%
6904	Interfund Chg Admin OH	281,404	281,404	281,404	281,404	281,404	0.00%
6907	Interfund Chg Vehicle Replace	85,000	71,370	66,537	66,537	89,967	35.20%
6908	Interfund Chg Vehicle Maint.	66,104	55,535	51,085	51,085	60,183	17.80%
6918	Interfund Chg Comp Maint	88,411	90,005	39,342	39,342	38,519	-2.10%
6920	Interfund Chg Computer Replace	19,302	19,302	10,515	10,515	17,953	70.70%
6923	Interfund Chg Software	1,635	-	-	-	-	0.00%
6924	Interfund Chg Motor Rental	4,670	1,558	1,652	1,652	1,328	-19.60%
6926	Interfund Chg Risk Charges	-	-	-	-	9,296	0.00%
7000	Vehicles and Equipment	-	-	-	-	107,399	0.00%
8200	Transfer Out	60,000	60,000	60,000	60,000	100,000	66.70%
8210	Transfers Out/Debt Service	210,166	88,153	197,263	197,263	513,622	160.40%
8220	Transfers Out	20,080	20,482	20,891	20,891	-	-100.00%
	<b>Total Expense</b>	<b>\$ 4,713,330</b>	<b>\$ 4,851,014</b>	<b>\$ 5,597,573</b>	<b>\$ 5,040,668</b>	<b>\$ 5,922,872</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (4,713,330)</b>	<b>\$ (4,850,856)</b>	<b>\$ (5,590,242)</b>	<b>\$ (5,040,668)</b>	<b>\$ (5,846,639)</b>	

(20303810)

Water Quality Control

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4355	Transfer	-	-	-	-	14,151	0.00%
4659	Refunds and Reimbursements	-	-	3,720	-	-	
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,720</b>	<b>\$ -</b>	<b>\$ 14,151</b>	
5000	Salaries / Full	92,291	109,367	170,082	157,901	154,843	-1.90%
5100	Salaries / Overtime	1,640	1,268	6,800	2,000	3,500	75.00%
5105	Salaries / Leave Payout	747	-	710	-	-	0.00%
5110	Salaries / Uniform Pay	1,000	500	750	750	500	-33.30%
5300	Public Employees Retirement Sy	12,181	11,046	17,230	17,021	16,778	-1.40%
5302	Long Term Disability Insurance	283	282	415	428	285	-33.40%
5303	Life Insurance Premiums	128	111	198	191	155	-18.80%
5304	Workers Compensation Insurance	9,686	6,379	17,913	16,737	16,310	-2.60%
5305	Medicare Tax	1,438	1,708	2,657	2,425	2,359	-2.70%
5306	Unfunded Accrued Liability	21,573	21,989	32,906	23,837	40,663	70.60%
5308	Deferred Compensation/Full	3,889	3,792	6,274	6,595	5,651	-14.30%
5309	Unemployment Insurance	508	309	425	485	278	-42.70%
5310	Section 125 Benefit Allow.	20,183	19,559	51,900	50,517	43,440	-14.00%
6402	Telephone & Fax Charges	1,090	1,006	1,002	1,020	1,200	17.60%
6405	Copier Lease/Paper Charges	-	-	-	400	500	25.00%
6411	Advertising/Bids and Notices	-	-	-	400	400	0.00%
6412	Advertising/Other	-	-	140	-	200	0.00%
6414	Professional Dues	-	280	60	300	300	0.00%
6416	Office Supplies/Expendable	724	531	609	1,200	900	-25.00%
6418	Postage / Other Mailing Charge	2,052	-	154	500	400	-20.00%
6425	Vehicle Fuel, Supplies & Maint	3,334	9,650	9,850	10,229	12,000	17.30%
6440	Contracted Services	100,943	74,305	85,210	108,508	50,000	-53.90%
6515	Taxes and Assessments	42,117	52,598	63,276	45,000	65,000	44.40%
6530	Conference/Training/Ed	2,461	3,930	5,963	5,000	7,000	40.00%
6532	Maintenance/Other Supplies	27,180	27,939	40,336	56,606	64,000	13.10%
6560	Liability / Property Insurance	-	-	-	-	1,335	0.00%
6600	Depreciation / Replacement	10,333	10,333	-	-	-	0.00%
6900	Interfund Chg Facility Maint.	85,497	88,789	88,789	88,789	-	-100.00%
6902	Interfund Chg Central Supply	1,623	6,172	619	-	619	0.00%
6903	Interfund Chg Cost Distrib	181,488	170,009	177,809	181,497	170,009	-6.30%
6904	Interfund Chg Admin OH	53,258	53,258	53,258	53,258	53,258	0.00%
6907	Interfund Chg Vehicle Replace	14,883	13,593	10,503	10,503	11,900	13.30%
6908	Interfund Chg Vehicle Maint.	15,219	14,240	11,857	11,857	11,622	-2.00%
6918	Interfund Chg Comp Maint	-	-	47,550	47,550	46,555	-2.10%
6920	Interfund Chg Computer Replace	-	-	12,709	12,709	21,699	70.70%
6924	Interfund Chg Motor Rental	-	1,558	1,652	1,652	1,328	-19.60%
6926	Interfund Chg Risk Charges	-	-	-	-	3,931	0.00%
8200	Transfer Out	0	-	-	-	-	0.00%
8220	Transfers Out	8,490	8,660	8,833	8,833	-	-100.00%
	<b>Total Expense</b>	<b>\$ 716,239</b>	<b>\$ 713,161</b>	<b>\$ 928,437</b>	<b>\$ 924,699</b>	<b>\$ 808,918</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (716,239)</b>	<b>\$ (713,161)</b>	<b>\$ (924,718)</b>	<b>\$ (924,699)</b>	<b>\$ (794,767)</b>	

(20303820)

Water Conservation Program

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4244	Water Conservation Revenue	359,377	473,318	498,998	474,000	450,000	-5.10%
4355	Transfer	-	-	-	-	12,840	0.00%
	<b>Total Revenue</b>	<b>\$ 359,377</b>	<b>\$ 473,318</b>	<b>\$ 498,998</b>	<b>\$ 474,000</b>	<b>\$ 462,840</b>	
5000	Salaries / Full	38,533	47,970	52,300	48,947	97,988	100.20%
5100	Salaries / Overtime	58	50	50	-	-	0.00%
5110	Salaries / Uniform Pay	250	250	250	250	500	100.00%
5300	Public Employees Retirement Sy	7,838	6,831	7,343	6,858	16,389	139.00%
5302	Long Term Disability Insurance	182	161	171	161	305	89.40%
5303	Life Insurance Premiums	78	72	76	72	126	75.00%
5304	Workers Compensation Insurance	3,948	3,100	4,577	4,692	9,199	96.10%
5305	Medicare Tax	572	703	743	711	1,437	102.10%
5306	Unfunded Accrued Liability	15,340	15,507	17,044	16,760	15,803	-5.70%
5308	Deferred Compensation/Full	2,183	1,946	2,134	2,269	4,529	99.60%
5309	Unemployment Insurance	175	147	126	147	252	71.40%
5310	Section 125 Benefit Allow.	16,087	15,930	21,160	20,178	33,206	64.60%
6412	Advertising/Other	2,339	3,278	-	9,000	-	-100.00%
6413	Promotional Items	-	179	-	-	-	0.00%
6418	Postage / Other Mailing Charge	-	-	-	500	300	-40.00%
6440	Contracted Services	-	-	33	-	-	0.00%
6555	Water Conservation Rebates	107,992	151,250	125,209	120,000	120,000	0.00%
6900	Interfund Chg Facility Maint.	-	-	-	-	147,773	0.00%
6903	Interfund Chg Cost Distrib	6,792	-	4,611	6,792	-	-100.00%
6904	Interfund Chg Admin OH	16,466	16,466	16,466	16,466	16,466	0.00%
6926	Interfund Chg Risk Charges	-	-	-	-	1,701	0.00%
8200	Transfer Out	0	-	-	-	-	0.00%
8220	Transfers Out	3,675	3,749	3,823	3,823	-	-100.00%
	<b>Total Expense</b>	<b>\$ 222,508</b>	<b>\$ 267,587</b>	<b>\$ 256,117</b>	<b>\$ 257,626</b>	<b>\$ 465,974</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ 136,869</b>	<b>\$ 205,731</b>	<b>\$ 242,881</b>	<b>\$ 216,374</b>	<b>\$ (3,134)</b>	



(20303825)

Integrated Regional Water Management

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4434	Grants	-	-	-	779,653	-	-100.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 779,653</b>	<b>\$ -</b>	
7050	Construction/Infrastructure	-	-	21,347	-	-	0.00%
8260	Transfer	12,161	-	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 12,161</b>	<b>\$ -</b>	<b>\$ 21,347</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (12,161)</b>	<b>\$ -</b>	<b>\$ (21,347)</b>	<b>\$ 779,653</b>	<b>\$ -</b>	

(20303830)

Water Capital Outlay

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4320	Capital Contribution	73,515	259,298	-	-	-	0.00%
4360	Transfer	-	-	-	-	8,345,515	0.00%
4434	Grants	-	-	-	-	779,653	0.00%
4659	Refunds and Reimbursements	-	30	-	-	-	0.00%
4900	Budgetary Carryover	-	-	-	-	1,382,695	0.00%
Total Revenue		\$ 73,515	\$ 259,328	\$ -	\$ -	\$ 10,507,863	
6600	Depreciation / Replacement	834,720	858,702	-	-	-	0.00%
6602	Capitalized Asset Contra Accou	(2,000,000)	(365,365)	-	-	-	0.00%
6603	CIP Offset	(177,969)	(20,468)	-	-	-	0.00%
6804	Infrastructure Study	71,792	8,502	-	39,246	-	-100.00%
7000	Vehicles and Equipment	4,223	-	-	-	-	0.00%
7030	Facilities And Improvements	-	-	128	-	-	0.00%
7050	Construction/Infrastructure	2,230,986	599,863	381,957	4,915,577	15,728,507	220.00%
8260	Transfer	16,147	-	-	-	-	0.00%
Total Expense		\$ 979,898	\$ 1,081,235	\$ 382,085	\$ 4,954,823	\$ 15,728,507	
Total Net Surplus/(Deficit)		\$ (906,383)	\$ (821,907)	\$ (382,085)	\$ (4,954,823)	\$ (5,220,644)	

(20303840)

Water Debt Service/Rev Bonds

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4162	Interest Income	1	-	-	4,200	-	-100.00%
	<b>Total Revenue</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,200</b>	<b>\$ -</b>	
6440	Contracted Services	4,221	1,000	-	-	-	-
6448	Bond/Loan Admin Fees	2,853	2,893	2,060	-	-	-
6601	Amortization	(1,402)	(1,402)	-	-	-	-
8000	Interest Expense	284,883	270,914	261,344	261,344	246,625	-5.60%
8001	Principal Payment	-	-	520,546	520,546	537,120	3.20%
	<b>Total Expense</b>	<b>\$ 290,555</b>	<b>\$ 273,405</b>	<b>\$ 783,950</b>	<b>\$ 781,890</b>	<b>\$ 783,745</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (290,554)</b>	<b>\$ (273,405)</b>	<b>\$ (783,950)</b>	<b>\$ (777,690)</b>	<b>\$ (783,745)</b>	



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Sewer

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(20400000)

Sewer Fund

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4000	Current Secured Property Tax	97,248	95,971	161,704	95,000	80,000	-15.80%
4162	Interest Income	68,588	54,792	166,493	40,000	110,000	175.00%
4208	Late Payment/Other Penalty	356	520	209,332	108,000	80,000	-25.90%
4223	Parksdale Sewer #3 User Fees	293,664	293,758	310,611	290,000	300,000	3.40%
4229	User Charges	9,948,257	10,182,472	10,742,095	10,700,805	11,300,000	5.60%
4232	Septic Dump Income	325,426	291,263	431,011	250,000	340,000	36.00%
4355	Transfer	-	4,000	4,000	4,000	3,468	-13.30%
4649	Admin Fees	-	9,257	(857)	-	-	0.00%
4659	Refunds and Reimbursements	5,078	-	78	-	-	0.00%
4671	Sale of Real and Personal Prop	-	-	41,054	-	-	0.00%
4682	Collection Recovery	461	-	1,106	-	-	0.00%
4742	Unrealized Gain/Loss on Invest	-	(246,551)	-	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 10,739,077</b>	<b>\$ 10,685,481</b>	<b>\$ 12,066,627</b>	<b>\$ 11,487,805</b>	<b>\$ 12,213,468</b>	
6581	GASB 68	-	(676,772)	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ (676,772)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ 10,739,077</b>	<b>\$ 11,362,253</b>	<b>\$ 12,066,627</b>	<b>\$ 11,487,805</b>	<b>\$ 12,213,468</b>	



(20401230)

Utility Billing and Sewer

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4355	Transfer	-	-	-	-	18,514	0.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,514</b>	
5000	Salaries / Full	135,055	127,689	122,478	136,599	137,984	1.00%
5005	Salaries / Part	11,304	5,130	975	4,011	-	-100.00%
5100	Salaries / Overtime	359	720	576	-	500	0.00%
5105	Salaries / Leave Payout	2,021	901	2,756	-	-	0.00%
5110	Salaries / Uniform Pay	63	-	-	63	-	-100.00%
5200	Salaries / Auto & Expense Allo	67	15	-	-	-	0.00%
5300	Public Employees Retirement Sy	18,134	15,212	13,966	15,825	19,021	20.20%
5301	Health Insurance Benefits	-	394	-	-	-	0.00%
5302	Long Term Disability Insurance	438	334	304	358	350	-2.20%
5303	Life Insurance Premiums	177	149	132	184	141	-23.40%
5304	Workers Compensation Insurance	15,228	10,423	12,378	14,191	14,079	-0.80%
5305	Medicare Tax	2,242	2,073	1,893	2,157	2,055	-4.70%
5306	Unfunded Accrued Liability	34,071	30,256	28,017	32,754	28,176	-14.00%
5307	Deferred Comp/Part	208	-	14	-	-	0.00%
5308	Deferred Compensation/Full	5,185	4,784	4,590	5,552	5,634	1.50%
5309	Unemployment Insurance	587	468	307	386	287	-25.60%
5310	Section 125 Benefit Allow.	42,486	43,090	52,944	53,465	56,359	5.40%
6402	Telephone & Fax Charges	4,220	4,248	3,657	4,236	4,236	0.00%
6405	Copier Lease/Paper Charges	-	-	-	875	875	0.00%
6411	Advertising/Bids and Notices	232	56	267	-	-	0.00%
6416	Office Supplies/Expendable	1,000	1,466	653	2,500	2,500	0.00%
6418	Postage / Other Mailing Charge	18,925	21,310	18,762	22,900	22,900	0.00%
6425	Vehicle Fuel, Supplies & Maint	71	-	-	125	125	0.00%
6426	Equipment Fuel/Supplies/Mtn	-	128	-	-	-	0.00%
6440	Contracted Services	34,454	31,539	11,916	35,000	35,400	1.10%
6450	Bad Debt Expense	4,444	9,461	-	-	-	0.00%
6451	Bank Service Charges	6,790	9,782	15,670	5,000	10,000	100.00%
6530	Conference/Training/Ed	-	-	-	650	650	0.00%
6532	Maintenance/Other Supplies	-	548	-	-	-	0.00%
6561	Miscellaneous Expenses	84	-	-	-	-	0.00%
6562	Retiree Insurance Premiums	-	838	-	-	-	0.00%
6580	OPEB Obligation Expense	14,626	22,718	-	-	-	0.00%
6779	Pension Expense	28,506	-	-	-	-	0.00%
6903	Interfund Chg Cost Distrib	18,166	-	-	-	-	0.00%
6904	Interfund Chg Admin OH	18,548	18,548	18,548	18,548	18,548	0.00%
6918	Interfund Chg Comp Maint	16,606	16,905	17,463	17,463	17,098	-2.10%
6920	Interfund Chg Computer Replace	3,743	3,743	4,667	4,667	7,969	70.80%
6924	Interfund Chg Motor Rental	1,485	334	358	358	285	-20.40%
6926	Interfund Chg Risk Charges	-	-	-	-	2,174	0.00%
8200	Transfer Out	-	-	-	-	-	0.00%
8220	Transfers Out	4,695	4,789	4,885	4,885	-	-100.00%
	<b>Total Expense</b>	<b>\$ 444,220</b>	<b>\$ 388,051</b>	<b>\$ 338,176</b>	<b>\$ 382,752</b>	<b>\$ 387,346</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (444,220)</b>	<b>\$ (388,051)</b>	<b>\$ (338,176)</b>	<b>\$ (382,752)</b>	<b>\$ (368,832)</b>	

(20403400)

Sewer Maintenance & Operations

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4320	Capital Contribution	781,625	153,370	-	-	-	0.00%
4355	Transfer	-	-	-	-	38,206	0.00%
	<b>Total Revenue</b>	<b>\$ 781,625</b>	<b>\$ 153,370</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 38,206</b>	
5000	Salaries / Full	350,073	300,840	374,324	342,165	406,109	18.70%
5005	Salaries / Part	-	-	-	-	33,613	0.00%
5100	Salaries / Overtime	5,394	5,920	18,708	6,000	13,000	116.70%
5105	Salaries / Leave Payout	4,014	-	710	-	-	0.00%
5110	Salaries / Uniform Pay	1,703	1,203	1,203	1,078	1,203	11.60%
5200	Salaries / Auto & Expense Allo	-	-	129	-	129	0.00%
5300	Public Employees Retirement Sy	48,069	41,882	49,438	45,103	61,172	35.60%
5302	Long Term Disability Insurance	1,154	988	1,100	1,031	1,129	9.50%
5303	Life Insurance Premiums	425	295	330	353	392	11.00%
5304	Workers Compensation Insurance	36,967	23,983	38,426	34,045	43,221	27.00%
5305	Medicare Tax	5,554	5,344	6,142	5,287	6,816	28.90%
5306	Unfunded Accrued Liability	89,810	93,253	111,363	100,707	117,084	16.30%
5307	Deferred Comp/Part	-	-	-	-	1,260	0.00%
5308	Deferred Compensation/Full	13,753	12,013	13,632	13,177	15,907	20.70%
5309	Unemployment Insurance	1,074	707	881	864	917	6.10%
5310	Section 125 Benefit Allow.	71,454	68,562	97,173	85,409	108,018	26.50%
6401	Gas and Electric Utilities	27,375	30,793	36,575	29,000	35,000	20.70%
6402	Telephone & Fax Charges	4,568	4,096	4,051	4,128	4,300	4.20%
6405	Copier Lease/Paper Charges	-	-	-	750	750	0.00%
6411	Advertising/Bids and Notices	966	1,362	-	-	-	0.00%
6416	Office Supplies/Expendable	3,815	3,758	1,108	3,000	1,200	-60.00%
6425	Vehicle Fuel, Supplies & Maint	10,095	26,563	28,433	28,157	32,000	13.60%
6440	Contracted Services	76,077	57,585	21,646	98,000	123,400	25.90%
6515	Taxes and Assessments	15,269	20,980	26,210	20,000	21,000	5.00%
6530	Conference/Training/Ed	2,793	3,295	4,900	7,000	12,300	75.70%
6532	Maintenance/Other Supplies	27,022	41,294	98,734	94,322	60,000	-36.40%
6560	Liability / Property Insurance	29,171	42,059	48,513	49,578	136,002	174.30%
6562	Retiree Insurance Premiums	2,111	1,629	127	-	2,214	0.00%
6600	Depreciation / Replacement	45,986	46,793	-	-	-	0.00%
6900	Interfund Chg Facility Maint.	70,859	75,398	75,397	75,398	122,471	62.40%
6902	Interfund Chg Central Supply	4,162	5,057	4,469	-	4,469	0.00%
6903	Interfund Chg Cost Distrib	155,583	112,903	141,881	155,583	112,903	-27.40%
6904	Interfund Chg Admin OH	70,013	70,013	70,013	70,013	70,013	0.00%
6907	Interfund Chg Vehicle Replace	95,025	99,696	115,121	115,121	127,858	11.10%
6908	Interfund Chg Vehicle Maint.	48,931	49,194	49,887	49,887	58,771	17.80%
6918	Interfund Chg Comp Maint	28,277	28,787	12,171	12,171	11,916	-2.10%
6920	Interfund Chg Computer Replace	6,233	6,233	3,253	3,253	5,554	70.70%
6923	Interfund Chg Software	103	-	-	-	-	0.00%
6924	Interfund Chg Motor Rental	5,007	1,789	1,897	1,897	1,525	-19.60%
6926	Interfund Chg Risk Charges	-	-	-	-	6,482	0.00%
7000	Vehicles and Equipment	-	149	-	-	-	0.00%
8200	Transfer Out	(0)	-	-	-	-	0.00%
8210	Transfers Out/Debt Service	4,264	1,877	17,502	17,502	20,891	19.40%
8220	Transfers Out	14,001	14,281	14,567	14,567	-	-100.00%
	<b>Total Expense</b>	<b>\$ 1,377,148</b>	<b>\$ 1,300,576</b>	<b>\$ 1,490,013</b>	<b>\$ 1,484,546</b>	<b>\$ 1,780,989</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (595,523)</b>	<b>\$ (1,147,206)</b>	<b>\$ (1,490,013)</b>	<b>\$ (1,484,546)</b>	<b>\$ (1,742,783)</b>	

(20403410)

Water Waste Treatment Plant

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4355	Transfer	-	-	-	-	70,229	0.00%
4659	Refunds and Reimbursements	-	14,960	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 14,960</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,229</b>	
5000	Salaries / Full	693,816	687,500	712,816	734,844	810,890	10.30%
5005	Salaries / Part	2,790	-	-	-	-	0.00%
5100	Salaries / Overtime	22,222	48,540	82,635	35,000	60,000	71.40%
5105	Salaries / Leave Payout	2,432	12,370	1,580	-	-	0.00%
5110	Salaries / Uniform Pay	2,700	2,763	2,700	2,700	2,700	0.00%
5300	Public Employees Retirement Sy	82,371	78,835	76,726	78,936	103,434	31.00%
5302	Long Term Disability Insurance	1,916	1,868	1,803	1,937	2,072	7.00%
5303	Life Insurance Premiums	683	630	672	698	746	6.90%
5304	Workers Compensation Insurance	73,785	54,743	73,109	72,211	82,694	14.50%
5305	Medicare Tax	10,988	11,521	11,935	11,647	13,109	12.60%
5306	Unfunded Accrued Liability	143,447	158,078	152,585	170,487	144,723	-15.10%
5308	Deferred Compensation/Full	27,258	27,861	27,967	31,068	34,685	11.60%
5309	Unemployment Insurance	1,743	1,753	1,299	1,558	1,449	-7.00%
5310	Section 125 Benefit Allow.	154,668	136,381	169,010	171,920	202,734	17.90%
6401	Gas and Electric Utilities	706,262	1,052,738	423,687	725,000	900,000	24.10%
6402	Telephone & Fax Charges	3,443	3,445	2,990	3,492	3,000	-14.10%
6405	Copier Lease/Paper Charges	-	-	-	475	475	0.00%
6412	Advertising/Other	-	3,297	195	-	1,500	0.00%
6416	Office Supplies/Expendable	2,511	751	655	1,500	1,000	-33.30%
6420	Mileage Reimbursements	129	295	184	-	200	0.00%
6425	Vehicle Fuel, Supplies & Maint	6,948	21,691	40,028	22,992	38,000	65.30%
6440	Contracted Services	347,543	351,601	404,028	410,588	440,300	7.20%
6515	Taxes and Assessments	51,321	53,198	51,962	52,000	54,000	3.80%
6530	Conference/Training/Ed	6,868	8,693	13,045	7,500	12,000	60.00%
6532	Maintenance/Other Supplies	192,033	286,350	222,505	728,265	374,000	-48.60%
6560	Liability / Property Insurance	319,806	461,095	531,849	543,519	293,068	-46.10%
6600	Depreciation / Replacement	23,113	23,113	-	-	-	0.00%
6900	Interfund Chg Facility Maint.	180,641	187,597	187,597	187,597	312,130	66.40%
6902	Interfund Chg Central Supply	916	1,879	1,803	-	1,803	0.00%
6903	Interfund Chg Cost Distrib	80,703	-	54,795	80,703	-	-100.00%
6904	Interfund Chg Admin OH	339,651	339,651	339,651	339,651	339,651	0.00%
6907	Interfund Chg Vehicle Replace	70,708	80,617	80,034	80,034	90,400	13.00%
6908	Interfund Chg Vehicle Maint.	64,251	70,016	64,940	60,286	72,854	20.80%
6918	Interfund Chg Comp Maint	26,810	27,293	70,760	70,760	69,279	-2.10%
6920	Interfund Chg Computer Replace	5,821	5,821	18,912	18,912	32,290	70.70%
6923	Interfund Chg Software	613	-	-	-	-	0.00%
6924	Interfund Chg Motor Rental	-	5,671	6,199	6,199	4,828	-22.10%
6926	Interfund Chg Risk Charges	-	-	-	-	12,161	0.00%
8200	Transfer Out	0	-	-	-	-	0.00%
8210	Transfers Out/Debt Service	110,011	46,055	89,757	89,757	258,384	187.90%
8220	Transfers Out	26,269	26,795	27,330	27,330	-	-100.00%
	<b>Total Expense</b>	<b>\$ 3,787,188</b>	<b>\$ 4,280,504</b>	<b>\$ 3,947,743</b>	<b>\$ 4,769,566</b>	<b>\$ 4,770,559</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (3,787,188)</b>	<b>\$ (4,265,543)</b>	<b>\$ (3,947,743)</b>	<b>\$ (4,769,566)</b>	<b>\$ (4,700,330)</b>	

(20403420)

Sewer Capital Outlay

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4320	Capital Contribution	3,280	-	-	-	-	0.00%
4360	Transfer	-	-	-	-	7,818,000	0.00%
4434	Grants	-	-	-	-	8,500,000	0.00%
	<b>Total Revenue</b>	<b>\$ 3,280</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,318,000</b>	
6600	Depreciation / Replacement	2,402,666	2,379,940	-	-	-	0.00%
6603	CIP Offset	(4,384)	(30,480)	-	-	-	0.00%
6804	Infrastructure Study	75,022	-	-	30,704	-	-100.00%
7030	Facilities And Improvements	8,124	15,818	252,649	303,020	-	-100.00%
7050	Construction/Infrastructure	52,467	162,597	2,049,810	2,662,798	17,800,063	568.47%
8260	Transfer	4,618	-	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 2,538,512</b>	<b>\$ 2,527,875</b>	<b>\$ 2,302,459</b>	<b>\$ 2,996,521</b>	<b>\$ 17,800,063</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (2,535,232)</b>	<b>\$ (2,527,875)</b>	<b>\$ (2,302,459)</b>	<b>\$ (2,996,521)</b>	<b>\$ (1,482,063)</b>	

(20403430)

Wastewater Treatment Plant Bond Administration

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4355	Transfer	250,000	250,000	250,000	250,000	250,000	0.00%
	<b>Total Revenue</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	
6448	Bond/Loan Admin Fees	23,545	4,910	5,810	-	-	0.00%
6449	Bond Cost of Issuance Fees	92,618	-	-	-	-	0.00%
6601	Amortization	(19,504)	(19,504)	-	-	-	0.00%
8000	Interest Expense	1,120,954	962,954	1,715,400	944,049	890,048	-5.70%
8001	Principal Payment	9,653	15,000	1,602,333	1,589,000	1,637,000	3.00%
	<b>Total Expense</b>	<b>\$ 1,227,266</b>	<b>\$ 963,360</b>	<b>\$ 3,323,544</b>	<b>\$ 2,533,049</b>	<b>\$ 2,527,048</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (977,266)</b>	<b>\$ (713,360)</b>	<b>\$ (3,073,544)</b>	<b>\$ (2,283,049)</b>	<b>\$ (2,277,048)</b>	

(20410000)

Sewer Rate Stabalization

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4162	Interest Income	1,583	1,090	2,807	814	-	-100.00%
4742	Unrealized Gain/Loss on Invest	-	(4,914)	-	-	-	0.00%
	<b>Total Revenue</b>	\$ 1,583	\$ (3,824)	\$ 2,807	\$ 814	\$ -	
	<b>Total Net Surplus/(Deficit)</b>	\$ 1,583	\$ (3,824)	\$ 2,807	\$ 814	\$ -	





# Solid Waste

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(47600000)

Solid Waste Disposal

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
6581	GASB 68-Pension Expense	-	(202,217)	-	-	-	0.00%
	<b>Total Expense</b>	\$ -	\$ (202,217)	\$ -	\$ -	\$ -	
	<b>Total Net Surplus/(Deficit)</b>	\$ -	\$ 202,217	\$ -	\$ -	\$ -	

(47601235)

Utility Billing/Solid Waste

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4355	Transfer	-	-	-	-	18,513	0.00%
4659	Refunds and Reimbursements	-	-	636,039	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 636,039</b>	<b>\$ -</b>	<b>\$ 18,513</b>	
5000	Salaries / Full	135,055	127,689	122,478	136,599	137,984	1.00%
5005	Salaries / Part	11,304	5,130	975	4,011	-	-100.00%
5100	Salaries / Overtime	359	720	576	-	500	0.00%
5105	Salaries / Leave Payout	2,021	901	2,756	-	-	0.00%
5110	Salaries / Uniform Pay	63	-	-	63	-	-100.00%
5200	Salaries / Auto & Expense Allo	67	15	-	-	-	0.00%
5300	Public Employees Retirement Sy	18,134	15,212	13,966	15,825	19,021	20.20%
5301	Health Insurance Benefits	-	394	-	-	-	0.00%
5302	Long Term Disability Insurance	438	334	304	358	350	-2.20%
5303	Life Insurance Premiums	177	149	132	184	141	-23.40%
5304	Workers Compensation Insurance	15,228	10,423	12,378	14,191	14,079	-0.80%
5305	Medicare Tax	2,242	2,073	1,893	2,157	2,055	-4.70%
5306	Unfunded Accrued Liability	34,071	30,256	28,017	32,754	28,176	-14.00%
5307	Deferred Comp/Part	208	-	14	-	-	0.00%
5308	Deferred Compensation/Full	5,185	4,784	4,590	5,552	5,634	1.50%
5309	Unemployment Insurance	587	468	307	386	287	-25.60%
5310	Section 125 Benefit Allow.	42,486	43,090	52,944	53,465	56,359	5.40%
6402	Telephone & Fax Charges	4,220	4,248	3,657	4,236	4,000	-5.60%
6405	Copier Lease/Paper Charges	-	-	-	875	875	0.00%
6411	Advertising/Bids and Notices	232	56	267	-	-	0.00%
6416	Office Supplies/Expendable	1,000	1,466	653	2,500	1,500	-40.00%
6418	Postage / Other Mailing Charge	18,925	21,301	18,762	22,900	23,000	0.40%
6425	Vehicle Fuel, Supplies & Maint	71	-	-	125	125	0.00%
6426	Equipment Fuel/Supplies/Mtnc	-	128	-	-	-	0.00%
6440	Contracted Services	12,393	18,454	11,916	36,200	33,600	-7.20%
6450	Bad Debt Expense	(24,027)	40,618	-	-	-	0.00%
6451	Bank Service Charges	6,786	7,089	12,083	5,000	12,000	140.00%
6530	Conference/Training/Ed	-	-	-	650	650	0.00%
6532	Maintenance/Other Supplies	-	548	-	-	-	0.00%
6561	Miscellaneous Expenses	84	-	-	-	-	0.00%
6562	Retiree Insurance Premiums	-	838	-	-	-	0.00%
6580	OPEB Obligation Expense	-	59,447	-	-	-	0.00%
6779	Pension Expense	8,307	-	-	-	-	0.00%
6903	Interfund Chg Cost Distrib	18,166	-	12,334	18,165	-	-100.00%
6904	Interfund Chg Admin OH	18,548	18,548	18,548	18,548	18,548	0.00%
6918	Interfund Chg Comp Maint	16,606	16,905	17,463	17,463	17,098	-2.10%
6920	Interfund Chg Computer Replace	3,743	3,743	4,667	4,667	7,969	70.80%
6924	Interfund Chg Motor Rental	1,485	334	358	358	285	-20.40%
6926	Interfund Chg Risk Charges	-	-	-	-	2,174	0.00%
8200	Transfer Out	(0)	-	-	-	-	0.00%
8220	Transfers Out	4,695	4,789	4,885	4,885	-	-100.00%
	<b>Total Expense</b>	<b>\$ 358,858</b>	<b>\$ 440,150</b>	<b>\$ 346,924</b>	<b>\$ 402,117</b>	<b>\$ 386,410</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (358,858)</b>	<b>\$ (440,150)</b>	<b>\$ 289,115</b>	<b>\$ (402,117)</b>	<b>\$ (367,897)</b>	

(47603600)

Solid Waste Disposal

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4162	Interest Income	19,022	8,835	13,980	7,915	-	-100.00%
4208	Late Payment/Other Penalty	(2)	-	165,791	-	130,000	0.00%
4209	Disposal Collection Fees	5,467,842	5,669,567	7,982,937	6,734,653	8,100,000	20.30%
4355	Transfer	-	-	-	-	5,716	0.00%
4649	Admin Fees	85,493	27,986	-	27,986	20,000	-28.50%
4682	Collection Recovery	326	-	658	-	-	0.00%
4742	Unrealized Gain/Loss on Invest	-	(40,893)	-	-	-	0.00%
Total Revenue		\$ 5,572,680	\$ 5,665,495	\$ 8,163,366	\$ 6,770,554	\$ 8,255,716	
5000	Salaries / Full	34,924	37,607	68,539	66,204	76,685	15.80%
5100	Salaries / Overtime	25	328	1,259	-	1,100	0.00%
5105	Salaries / Leave Payout	-	-	710	-	-	0.00%
5200	Salaries / Auto & Expense Allo	-	-	129	-	129	0.00%
5300	Public Employees Retirement Sy	4,219	4,348	8,266	7,384	9,948	34.70%
5302	Long Term Disability Insurance	110	105	176	153	189	23.50%
5303	Life Insurance Premiums	44	40	67	62	64	3.20%
5304	Workers Compensation Insurance	3,575	2,452	6,570	6,281	7,291	16.10%
5305	Medicare Tax	525	556	1,030	980	1,121	14.40%
5306	Unfunded Accrued Liability	7,359	8,897	17,634	9,660	23,665	145.00%
5308	Deferred Compensation/Full	966	1,032	1,466	1,199	1,322	10.30%
5309	Unemployment Insurance	96	81	148	131	101	-22.90%
5310	Section 125 Benefit Allow.	8,297	8,084	15,972	13,773	16,463	19.50%
6401	Gas and Electric Utilities	7,046	3,970	5,794	10,000	10,000	0.00%
6402	Telephone & Fax Charges	1,184	1,087	1,008	1,092	1,200	9.90%
6405	Copier Lease/Paper Charges	-	-	-	785	713	-9.20%
6412	Advertising/Other	10,368	11,405	9,226	11,500	13,000	13.00%
6416	Office Supplies/Expendable	256	54	523	350	900	157.10%
6440	Contracted Services	4,365,545	4,814,599	5,691,803	4,446,945	6,600,000	48.40%
6560	Liability / Property Insurance	19,448	28,040	32,342	33,052	8,283	-74.90%
6900	Interfund Chg Facility Maint.	23,620	26,339	26,339	26,339	40,823	55.00%
6903	Interfund Chg Cost Distrib	13,515	4,327	7,041	8,325	4,327	-48.00%
6904	Interfund Chg Admin OH	226,492	226,492	226,492	226,492	226,492	0.00%
6907	Interfund Chg Vehicle Replace	10,717	-	-	-	-	0.00%
6908	Interfund Chg Vehicle Maint.	12,200	-	-	-	-	0.00%
6909	Interfund Chg Route/Roll	108,150	108,150	-	-	-	0.00%
6918	Interfund Chg Comp Maint	16,150	16,441	15,001	15,001	14,687	-2.10%
6920	Interfund Chg Computer Replace	3,623	-	4,009	4,009	6,845	70.70%
6923	Interfund Chg Software	205	-	-	-	-	0.00%
6926	Interfund Chg Risk Charges	-	-	-	-	2,025	0.00%
8200	Transfer Out	593,857	593,857	770,288	770,288	572,903	-25.60%
8210	Transfers Out/Debt Service	2,807	1,212	1,132	1,132	-	-100.00%
8220	Transfers Out	4,373	4,460	4,550	4,550	-	-100.00%
Total Expense		\$ 5,479,695	\$ 5,903,962	\$ 6,917,515	\$ 5,665,687	\$ 7,640,276	
Total Net Surplus/(Deficit)		\$ 92,985	\$ (238,467)	\$ 1,245,851	\$ 1,104,867	\$ 615,440	

(47603620)

Solid Waste Recycling

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
6402	Telephone & Fax Charges	-	-	-	45	-	-100.00%
6440	Contracted Services	3,834	38	-	-	-	0.00%
Total Expense		\$ 3,834	\$ 38	\$ -	\$ 45	\$ -	
Total Net Surplus/(Deficit)		\$ (3,834)	\$ (38)	\$ -	\$ (45)	\$ -	

(47603630)

Street Cleaning

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4208	Late Payment/Other Penalty	(1)	-	7	5,704	5,000	-12.30%
4256	Street Sweeping Fees	406,637	409,822	26,253	450,000	450,000	0.00%
4355	Transfer	50,000	-	50,000	50,000	13,885	-72.20%
4682	Collection Recovery	41	-	45	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 456,678</b>	<b>\$ 409,822</b>	<b>\$ 76,304</b>	<b>\$ 505,704</b>	<b>\$ 468,885</b>	
5000	Salaries / Full	128,826	170,357	193,781	181,309	210,605	16.20%
5100	Salaries / Overtime	3,052	16,353	17,994	15,000	15,000	0.00%
5105	Salaries / Leave Payout	-	8,204	710	-	-	0.00%
5110	Salaries / Uniform Pay	800	800	800	801	801	0.00%
5300	Public Employees Retirement Sy	20,122	19,761	23,572	21,920	29,121	32.90%
5302	Long Term Disability Insurance	451	480	534	529	531	0.40%
5303	Life Insurance Premiums	211	222	253	243	244	0.40%
5304	Workers Compensation Insurance	13,491	11,515	18,665	17,704	19,995	12.90%
5305	Medicare Tax	2,045	3,119	3,342	3,092	3,533	14.30%
5306	Unfunded Accrued Liability	39,148	41,982	49,964	45,498	56,361	23.90%
5308	Deferred Compensation/Full	5,449	6,135	7,582	7,264	8,350	15.00%
5309	Unemployment Insurance	445	471	456	511	428	-16.20%
5310	Section 125 Benefit Allow.	31,889	23,794	28,576	26,038	28,452	9.30%
6402	Telephone & Fax Charges	6	6	10	144	100	-30.60%
6412	Advertising/Other	112	-	-	-	-	0.00%
6425	Vehicle Fuel, Supplies & Maint	26,318	44,582	49,678	47,257	50,000	5.80%
6440	Contracted Services	19,672	21,416	332	-	500	0.00%
6532	Maintenance/Other Supplies	6,354	12,825	9,506	25,000	20,000	-20.00%
6560	Liability / Property Insurance	5,402	7,789	8,984	9,181	-	-100.00%
6900	Interfund Chg Facility Maint.	-	-	-	-	12,144	0.00%
6903	Interfund Chg Cost Distrib	17,424	-	11,830	17,424	-	-100.00%
6904	Interfund Chg Admin OH	19,148	19,148	19,148	19,148	19,148	0.00%
6907	Interfund Chg Vehicle Replace	91,404	82,617	106,617	106,617	124,450	16.70%
6908	Interfund Chg Vehicle Maint.	74,705	72,857	73,341	73,341	86,402	17.80%
6926	Interfund Chg Risk Charges	-	-	-	-	2,353	0.00%
8200	Transfer Out	0	-	-	-	-	0.00%
8220	Transfers Out	5,084	5,186	5,289	5,289	-	-100.00%
<b>Total Expense</b>		<b>\$ 511,560</b>	<b>\$ 569,617</b>	<b>\$ 630,962</b>	<b>\$ 623,310</b>	<b>\$ 688,518</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (54,882)</b>	<b>\$ (159,795)</b>	<b>\$ (554,658)</b>	<b>\$ (117,606)</b>	<b>\$ (219,633)</b>	



(47603640)

Beverage Container Recycling

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4434	Grants	16,349	16,662	21,661	16,349	16,349	0.00%
	<b>Total Revenue</b>	<b>\$ 16,349</b>	<b>\$ 16,662</b>	<b>\$ 21,661</b>	<b>\$ 16,349</b>	<b>\$ 16,349</b>	
6412	Advertising/Other	44	16,543	14,915	16,349	16,349	0.00%
	<b>Total Expense</b>	<b>\$ 44</b>	<b>\$ 16,543</b>	<b>\$ 14,915</b>	<b>\$ 16,349</b>	<b>\$ 16,349</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ 16,305</b>	<b>\$ 119</b>	<b>\$ 6,746</b>	<b>\$ -</b>	<b>\$ -</b>	

(47603730)

Tire Clean Up

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4355	Transfer	-	-	109,120	109,120	1,650	-98.50%
4434	Grants	-	-	87,781	-	87,781	0.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 196,901</b>	<b>\$ 109,120</b>	<b>\$ 89,431</b>	
5000	Salaries / Full	5,585	13,949	13,991	19,171	20,658	7.80%
5100	Salaries / Overtime	-	298	216	-	-	0.00%
5105	Salaries / Leave Payout	273	-	-	-	-	0.00%
5110	Salaries / Uniform Pay	-	125	250	125	125	0.00%
5300	Public Employees Retirement Sy	584	1,235	1,302	1,811	2,291	26.50%
5302	Long Term Disability Insurance	20	-	28	-	68	0.00%
5303	Life Insurance Premiums	9	15	18	22	30	36.40%
5304	Workers Compensation Insurance	599	967	1,211	1,786	1,839	3.00%
5305	Medicare Tax	88	216	232	295	354	20.00%
5306	Unfunded Accrued Liability	-	-	-	2,213	-	-100.00%
5308	Deferred Compensation/Full	235	516	556	863	906	5.00%
5309	Unemployment Insurance	104	128	63	73	62	-15.10%
5310	Section 125 Benefit Allow.	1,032	3,067	2,707	5,521	2,700	-51.10%
6440	Contracted Services	3,708	3,056	973	5,000	87,781	1655.60%
6532	Maintenance/Other Supplies	-	-	2,920	-	-	0.00%
6903	Interfund Chg Cost Distrib	655	-	445	655	-	-100.00%
6926	Interfund Chg Risk Charges	-	-	-	-	527	0.00%
8200	Transfer Out	0	-	-	-	-	0.00%
8220	Transfers Out	1,138	1,161	1,184	1,184	-	-100.00%
	<b>Total Expense</b>	<b>\$ 14,032</b>	<b>\$ 24,733</b>	<b>\$ 26,098</b>	<b>\$ 38,719</b>	<b>\$ 117,341</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (14,032)</b>	<b>\$ (24,733)</b>	<b>\$ 170,803</b>	<b>\$ 70,401</b>	<b>\$ (27,910)</b>	



# Drainage

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(45000000)

Drainage System Operations

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
6580	OPEB Obligation Expense	-	14,862	-	-	-	0.00%
6581	GASB 68	-	(102,323)	-	-	-	0.00%
	<b>Total Expense</b>	\$ -	\$ (87,461)	\$ -	\$ -	\$ -	
	<b>Total Net Surplus/(Deficit)</b>	\$ -	\$ 87,461	\$ -	\$ -	\$ -	

(45003040)

Drainage Capital Outlay

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4320	Capital Contribution	204,270	616,807	-	-	-	0.00%
4360	Transfer	-	-	-	-	70,000	0.00%
4900	Budgetary Carryover	-	-	-	-	741,500	0.00%
Total Revenue		\$ 204,270	\$ 616,807	\$ -	\$ -	\$ 811,500	
6600	Depreciation / Replacement	328,915	328,463	-	-	-	
7050	Construction/Infrastructure	889	-	-	-	811,500	0.00%
Total Expense		\$ 329,803	\$ 328,463	\$ -	\$ -	\$ 811,500	
Total Net Surplus/(Deficit)		\$ (125,533)	\$ 288,343	\$ -	\$ -	\$ -	

(45003080)

Drainage Operations

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4162	Interest Income	6,810	5,480	15,708	4,000	10,000	150.00%
4208	Late Payment/Other Penalty	(0)	-	13,984	7,000	15,000	114.30%
4210	Drainage User Fees	696,007	723,559	697,906	725,000	725,000	0.00%
4346	Interfund Chg Cost Distributio	170,000	170,009	170,009	170,009	170,009	0.00%
4682	Collection Recovery	56	-	52	-	-	0.00%
4742	Unrealized Gain/Loss on Invest	-	(24,712)	-	-	-	0.00%
Total Revenue		\$ 872,871	\$ 874,336	\$ 897,658	\$ 906,009	\$ 920,009	
6450	Bad Debt Expense	(1,849)	2,903	-	-	-	0.00%
6451	Bank Service Charges	0	343	639	-	600	0.00%
6600	Depreciation / Replacement	589	589	-	-	-	0.00%
6900	Interfund Chg Facility Maint.	47,905	49,750	49,750	49,750	82,710	66.30%
6904	Interfund Chg Admin OH	1,935	1,935	1,935	1,935	1,935	0.00%
8200	Transfer Out	45,000	45,000	45,000	45,000	45,000	0.00%
Total Expense		\$ 93,580	\$ 100,519	\$ 97,324	\$ 96,685	\$ 130,245	
Total Net Surplus/(Deficit)		\$ 779,292	\$ 773,817	\$ 800,334	\$ 809,324	\$ 789,764	



(45003090)

Drainage Flood Control

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4355	Transfer	-	-	-	-	35,556	0.00%
4900	Budgetary Carryover	-	-	-	-	211,057	0.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 246,613</b>	
5000	Salaries / Full	164,959	198,118	251,398	245,841	290,888	18.30%
5005	Salaries / Part	-	322	20	-	-	0.00%
5100	Salaries / Overtime	5,779	10,917	19,247	6,000	10,000	66.70%
5105	Salaries / Leave Payout	400	-	631	-	-	0.00%
5110	Salaries / Uniform Pay	790	940	1,103	1,056	1,093	3.50%
5200	Salaries / Auto & Expense Allo	-	-	129	-	129	0.00%
5300	Public Employees Retirement Sy	20,362	20,519	28,049	25,795	37,499	45.40%
5302	Long Term Disability Insurance	526	477	583	574	637	11.00%
5303	Life Insurance Premiums	274	258	319	316	361	14.20%
5304	Workers Compensation Insurance	17,508	13,497	24,688	23,820	28,352	19.00%
5305	Medicare Tax	2,658	3,299	4,141	3,890	4,587	17.90%
5306	Unfunded Accrued Liability	34,556	39,180	56,301	42,375	62,779	48.20%
5308	Deferred Compensation/Full	6,763	7,438	9,201	9,720	11,669	20.10%
5309	Unemployment Insurance	648	651	627	724	620	-14.40%
5310	Section 125 Benefit Allow.	38,994	51,095	81,555	76,433	96,080	25.70%
6401	Gas and Electric Utilities	35,666	26,077	31,937	38,000	33,000	-13.20%
6425	Vehicle Fuel, Supplies & Maint	6,320	9,536	18,617	10,108	18,000	78.10%
6440	Contracted Services	62,060	79,267	19,163	30,000	20,000	-33.30%
6515	Taxes and Assessments	23,260	26,498	26,498	27,000	27,000	0.00%
6532	Maintenance/Other Supplies	9,600	17,500	28,414	22,000	30,000	36.40%
6560	Liability / Property Insurance	-	-	-	-	212,068	0.00%
6600	Depreciation / Replacement	15,493	15,493	-	-	-	0.00%
6779	Pension Expense	3,907	-	-	-	-	0.00%
6902	Interfund Chg Central Supply	-	76	-	-	-	0.00%
6903	Interfund Chg Cost Distrib	19,559	-	13,280	19,559	-	-100.00%
6904	Interfund Chg Admin OH	35,534	35,534	35,534	35,534	35,534	0.00%
6907	Interfund Chg Vehicle Replace	12,031	22,434	23,234	23,234	24,734	6.50%
6908	Interfund Chg Vehicle Maint.	32,978	34,360	34,844	34,844	40,201	15.40%
6918	Interfund Chg Comp Maint	11,490	11,697	18,397	18,397	18,013	-2.10%
6920	Interfund Chg Computer Replace	2,649	2,649	4,917	4,917	8,395	70.70%
6923	Interfund Chg Software	205	-	-	-	-	0.00%
6926	Interfund Chg Risk Charges	-	-	-	-	3,816	0.00%
8200	Transfer Out	(0)	-	-	-	-	0.00%
8210	Transfers Out/Debt Service	14,207	4,909	7,514	7,514	20,922	178.50%
8220	Transfers Out	8,244	8,408	8,577	8,577	-	-100.00%
	<b>Total Expense</b>	<b>\$ 587,419</b>	<b>\$ 641,150</b>	<b>\$ 748,916</b>	<b>\$ 716,228</b>	<b>\$ 1,036,377</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (587,419)</b>	<b>\$ (641,150)</b>	<b>\$ (748,916)</b>	<b>\$ (716,228)</b>	<b>\$ (789,764)</b>	



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Airport

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(20500000)

Airport Operation

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
6580	OPEB Obligation Expense	-	14,862	-	-	-	0.00%
6581	GASB 68-Pension Expense	-	(56,013)	-	-	-	0.00%
	<b>Total Revenue</b>	\$ -	\$ (41,151)	\$ -	\$ -	\$ -	
	<b>Total Net Surplus/(Deficit)</b>	\$ -	\$ 41,151	\$ -	\$ -	\$ -	

(20503270)

Airport Operations

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4002	Current Unsecured Property Tax	140,016	151,653	64,308	130,000	90,000	-30.80%
4150	Facility Rental Revenue	17,530	16,830	21,820	17,000	8,000	-52.90%
4151	Lease/Agricultural	171,318	178,881	131,375	180,000	140,000	-22.20%
4152	Lease/Airport Land Area	155,523	139,958	139,786	150,000	150,000	0.00%
4153	Airport Hanger Rentals	-	181,020	135,200	-	220,000	0.00%
4155	Pan Am Center Rents	179,090	-	44,850	180,000	-	-100.00%
4158	User Fees	1,500	1,500	1,500	1,500	1,500	0.00%
4161	F.B.O. Fuel Flowage Fees	8,060	9,857	14,026	10,000	18,000	80.00%
4162	Interest Income	12,314	9,100	17,918	7,000	12,000	71.40%
4165	Interest Income - Leases	-	16,063	-	-	-	0.00%
4177	Tiedown Rentals	4,032	4,360	4,356	4,500	4,500	0.00%
4240	Utility Reimbursement	120	120	120	120	120	0.00%
4355	Transfer-In	-	-	-	-	9,840	0.00%
4659	Refunds and Reimbursements	4,632	-	848	-	-	0.00%
4742	Unrealized Gain/Loss on Invest	-	(40,682)	-	-	-	0.00%
Total Revenue		\$ 694,134	\$ 668,660	\$ 576,106	\$ 680,120	\$ 653,960	
5000	Salaries / Full-Time	62,786	69,374	82,789	77,620	92,514	19.20%
5005	Salaries / Part-time	18,231	17,925	12,130	15,440	16,806	8.80%
5100	Salaries / Overtime	132	452	25	500	-	-100.00%
5105	Salaries / Leave Payout	-	-	1,699	-	-	0.00%
5110	Salaries / Uniform Pay	250	250	250	250	250	0.00%
5300	Public Employees Retirement Sy	7,938	11,265	10,305	12,310	13,713	11.40%
5302	Long Term Disability Insurance	218	215	234	270	245	-9.30%
5303	Life Insurance Premiums	96	91	99	109	95	-12.80%
5304	Workers Compensation Insurance	8,301	5,887	8,509	8,841	9,987	13.00%
5305	Medicare Tax- Employer's Share	1,168	1,313	1,407	1,471	1,606	9.20%
5306	Unfunded Accrued Liability	14,385	21,540	22,221	23,169	27,749	19.80%
5307	Deferred Comp/Part-Time	679	108	455	-	630	0.00%
5308	Deferred Compensation/Full-tim	2,590	2,700	3,222	3,103	3,496	12.70%
5309	Unemployment Insurance	456	481	413	394	303	-23.10%
5310	Section 125 Benefit Allow.	26,804	20,174	25,777	33,068	26,836	-18.80%
6401	Gas and Electric Utilities	22,978	21,004	11,516	25,000	16,000	-36.00%
6402	Telephone & Fax Charges	9,189	8,132	6,815	4,548	7,000	53.90%
6405	Copier Lease/Paper Charges	-	-	-	475	475	0.00%
6412	Advertising/Other	-	2,350	-	-	-	0.00%
6416	Office Supplies/Expendable	187	61	37	100	100	0.00%
6418	Postage / Other Mailing Charge	-	-	134	50	200	300.00%
6425	Vehicle Fuel, Supplies & Maint	4,061	3,021	2,332	3,202	3,000	-6.30%
6440	Contracted Services	53,118	42,676	17,476	17,050	24,700	44.90%
6450	Bad Debt Expense	(5,472)	5,625	-	-	-	0.00%
6515	Taxes and Assessments	17,359	22,109	10,602	25,000	31,000	24.00%
6530	Conference/Training/Ed	288	1,237	-	1,800	2,000	11.10%
6532	Maintenance/Other Supplies	12,099	66,616	26,348	15,000	15,000	0.00%
6560	Liability / Property Insurance	80,207	120,395	131,165	134,043	49,547	-63.00%
6570	Settlements	-	25,000	-	-	-	0.00%
6600	Depreciation / Replacement	299,490	297,675	-	-	-	0.00%
6779	Pension Expense-GASB 68	1,523	-	-	-	-	0.00%
6900	Interfund Chg Facility Maint.	20,958	21,765	21,765	21,765	36,146	66.10%
6902	Interfund Chg Central Supply	382	860	404	-	404	0.00%
6903	Interfund Chg Cost Distrib	9,438	-	6,409	9,438	-	-100.00%
6904	Interfund Chg Admin OH	69,276	69,276	69,277	69,277	69,277	0.00%
6907	Interfund Chg Vehicle Replace	11,917	18,050	17,983	17,983	22,758	26.60%
6908	Interfund Chg Vehicle Maint.	19,166	22,987	23,311	23,311	27,462	17.80%
6918	Interfund Chg Comp Maint	12,528	12,754	11,322	11,322	11,085	-2.10%
6920	Interfund Chg Computer Replace	2,747	2,747	3,026	3,026	5,166	70.70%
6923	Interfund Chg Software	205	-	-	-	-	0.00%

(20503270)

Airport Operations

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
6926	Interfund Chg Risk Charges	-	-	-	-	1,577	0.00%
8000	Interest Expense	1,696	2,123	1,300	1,300	-	-100.00%
8001	Principal Payment	-	-	27,180	27,180	-	-100.00%
8200	Transfer Out	0	-	-	-	-	0.00%
8210	Transfers Out/Debt Service	15,051	6,313	14,127	14,127	36,782	160.40%
8220	Transfers Out - Insurance Rese	3,407	3,475	3,545	3,545	-	-100.00%
Total Expense		\$ 805,834	\$ 928,026	\$ 575,607	\$ 605,087	\$ 553,909	
Total Net Surplus/(Deficit)		\$ (111,700)	\$ (259,366)	\$ 500	\$ 75,033	\$ 100,051	



(20503510)

Airport Capital Projects

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4419	CalTrans Aeronautic Grant	-	17,038	-	40,000	98,505	146.30%
4450	Federal Aviation Airport Grant	80,436	74,004	-	-	1,611,900	0.00%
4900	Budgetary Carryover	-	-	-	-	160,595	0.00%
	<b>Total Revenue</b>	<b>\$ 80,436</b>	<b>\$ 91,042</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 1,871,000</b>	
6602	Capitalized Asset Contra Accou	(60,067)	-	-	-	-	0.00%
6603	CIP Offset	-	(83,613)	-	-	-	0.00%
7000	Vehicles and Equipment	60,067	-	-	-	-	0.00%
7030	Facilities And Improvements	-	83,613	800,015	30,553	1,494,000	4789.90%
7050	Construction/Infrastructure	-	-	-	-	377,000	0.00%
	<b>Total Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 800,015</b>	<b>\$ 30,553</b>	<b>\$ 1,871,000</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ 80,436</b>	<b>\$ 91,042</b>	<b>\$ (800,015)</b>	<b>\$ 9,447</b>	<b>\$ -</b>	

(21500000)

Airport Development

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4162	Interest Income	1,115	768	1,977	593	-	-100.00%
4742	Unrealized Gain/Loss on Invest	-	(3,461)	-	-	-	0.00%
Total Revenue		\$ 1,115	\$ (2,693)	\$ 1,977	\$ 593	\$ -	
Total Net Surplus/(Deficit)		\$ 1,115	\$ (2,693)	\$ 1,977	\$ 593	\$ -	



Transit

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(21285290)

Dial -A-Ride

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4162	Interest Income	768	469	2,691	930	4,000	330.10%
4239	Ticket Sales	-	-	904	-	1,500	0.00%
4354	Interfund Salary & Bene Reimb	-	6,353	879	-	-	0.00%
4355	Transfer-In	-	-	-	-	208,343	0.00%
4423	Federal Grant Sec 5307	572,414	1,036,361	816,968	257,500	575,173	123.40%
4424	Local Transportation Allocatio	-	-	-	200,000	-	-100.00%
4425	State Transit Assistance - Cit	80,834	71,014	429,695	314,010	-	-100.00%
4434	Grants	-	-	-	-	625,427	0.00%
4750	Gain on Sale of Real Property	135,300	-	-	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 789,316</b>	<b>\$ 1,114,197</b>	<b>\$ 1,251,137</b>	<b>\$ 772,440</b>	<b>\$ 1,414,443</b>	
5000	Salaries / Full-Time	83,038	153,675	168,450	159,140	163,722	2.90%
5005	Salaries / Part-time	-	-	555	-	-	0.00%
5100	Salaries / Overtime	61	95	3,326	10,000	100	-99.00%
5105	Salaries / Leave Payout	-	4,082	-	-	-	0.00%
5110	Salaries / Uniform Pay	573	573	573	298	573	92.30%
5200	Salaries / Auto & Expense Allo	1	20	-	-	-	0.00%
5300	Public Employees Retirement Sy	10,755	18,067	19,581	17,987	21,864	21.60%
5302	Long Term Disability Insurance	270	435	438	409	404	-1.20%
5303	Life Insurance Premiums	80	128	129	154	132	-14.30%
5304	Workers Compensation Insurance	8,501	10,817	15,226	15,583	14,913	-4.30%
5305	Medicare Tax- Employer's Share	1,295	2,466	2,562	2,583	2,495	-3.40%
5306	Unfunded Accrued Liability	19,284	35,922	39,588	38,876	29,705	-23.60%
5308	Deferred Compensation/Full-tim	3,258	5,909	6,783	6,998	7,179	2.60%
5309	Unemployment Insurance	341	369	419	354	290	-18.10%
5310	Section 125 Benefit Allow.	11,155	29,623	37,611	39,868	36,747	-7.80%
6402	Telephone & Fax Charges	-	-	-	2,400	2,400	0.00%
6405	Copier Lease/Paper Charges	-	-	-	1,350	1,350	0.00%
6412	Advertising/Other	913	993	-	1,200	1,200	0.00%
6416	Office Supplies/Expendable	1,519	1,152	1,188	1,000	1,000	0.00%
6418	Postage / Other Mailing Charge	1	44	-	150	150	0.00%
6425	Vehicle Fuel, Supplies & Maint	70,365	76,896	111,762	85,000	100,000	17.60%
6440	Contracted Services	303,381	505,243	535,020	651,013	711,121	9.20%
6470	Funding to Outside Agencies	-	-	-	-	125,086	0.00%
6520	Ticket Purchases	1,191	-	-	1,500	1,500	0.00%
6530	Conference/Training/Ed	485	325	833	2,400	2,400	0.00%
6581	GASB 68-Pension Expense	-	(89,647)	-	-	-	0.00%
6779	Pension Expense-GASB 68	2,063	-	-	-	-	0.00%
6902	Interfund Chg Central Supply	5,958	6,090	6,103	-	6,103	0.00%
6903	Interfund Chg Cost Distrib	181,722	213,687	191,192	194,031	7,958	-95.90%
6904	Interfund Chg Admin OH	40,208	40,208	40,208	40,208	40,208	0.00%
6918	Interfund Chg Comp Maint	4,435	4,515	4,812	4,812	4,711	-2.10%
6920	Interfund Chg Computer Replace	1,045	1,045	1,286	1,286	2,196	70.80%
6926	Interfund Chg Risk Charges	-	-	-	-	1,047	0.00%
8200	Transfer Out	(1)	-	28,500	28,500	28,500	0.00%
8220	Transfers Out - Insurance Rese	2,261	2,306	2,352	2,352	-	-100.00%
<b>Total Expense</b>		<b>\$ 754,157</b>	<b>\$ 1,025,037</b>	<b>\$ 1,218,497</b>	<b>\$ 1,309,452</b>	<b>\$ 1,315,054</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ 35,159</b>	<b>\$ 89,160</b>	<b>\$ 32,640</b>	<b>\$ (537,013)</b>	<b>\$ 99,389</b>	

(21285490)

Dial-A-Ride Capital Outlay

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4424	Local Transportation Allocatio	-	-	-	55,000	-	-100.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,000</b>	<b>\$ -</b>	
6600	Depreciation / Replacement	17,037	17,037	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 17,037</b>	<b>\$ 17,037</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (17,037)</b>	<b>\$ (17,037)</b>	<b>\$ -</b>	<b>\$ 55,000</b>	<b>\$ -</b>	



(21295300)

Transportation - Fixed Route

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4239	Ticket Sales	-	-	-	-	12,123	0.00%
4354	Interfund Salary & Bene Reimb	-	6,353	879	-	-	0.00%
4355	Transfer-In	-	-	-	-	208,343	0.00%
4421	Grant/FTA Section 5339	-	-	-	82,230	-	-100.00%
4423	Federal Grant Sec 5307	1,235,137	1,533,952	919,409	257,500	1,757,924	582.70%
4424	Local Transportation Allocatio	-	-	-	200,000	-	-100.00%
4425	State Transit Assistance - Cit	92,137	79,627	471,244	314,010	1,443,995	359.90%
Total Revenue		\$ 1,327,274	\$ 1,619,932	\$ 1,391,532	\$ 853,740	\$ 3,422,385	
5000	Salaries / Full-Time	83,039	153,660	168,452	159,140	163,722	2.90%
5005	Salaries / Part-time	-	-	555	-	-	0.00%
5100	Salaries / Overtime	19,250	19,649	16,863	10,000	20,000	100.00%
5105	Salaries / Leave Payout	-	4,082	-	-	-	0.00%
5110	Salaries / Uniform Pay	573	573	573	298	573	92.30%
5200	Salaries / Auto & Expense Allo	1	20	-	-	-	0.00%
5300	Public Employees Retirement Sy	10,756	17,951	19,662	17,990	21,864	21.50%
5302	Long Term Disability Insurance	270	436	439	409	401	-2.00%
5303	Life Insurance Premiums	93	141	138	156	141	-9.60%
5304	Workers Compensation Insurance	10,464	12,328	16,445	15,580	16,608	6.60%
5305	Medicare Tax- Employer's Share	1,532	2,686	2,711	2,584	2,743	6.20%
5306	Unfunded Accrued Liability	19,284	35,953	39,774	38,908	29,705	-23.70%
5308	Deferred Compensation/Full-tim	3,258	5,909	6,806	6,994	7,180	2.70%
5309	Unemployment Insurance	380	404	446	352	314	-10.80%
5310	Section 125 Benefit Allow.	11,155	29,623	37,611	39,868	36,747	-7.80%
6402	Telephone & Fax Charges	-	-	-	2,400	2,400	0.00%
6405	Copier Lease/Paper Charges	-	-	-	1,350	1,350	0.00%
6412	Advertising/Other	247	734	773	1,200	1,200	0.00%
6416	Office Supplies/Expendable	1,569	1,334	1,183	1,000	1,000	0.00%
6418	Postage / Other Mailing Charge	52	-	-	150	150	0.00%
6425	Vehicle Fuel, Supplies & Maint	80,615	104,277	133,707	100,000	110,000	10.00%
6440	Contracted Services	818,063	856,371	854,717	902,664	1,466,079	62.40%
6520	Ticket Purchases	433	-	-	1,500	1,500	0.00%
6530	Conference/Training/Ed	485	325	1,908	2,400	2,400	0.00%
6532	Maintenance/Other Supplies	20,291	98,267	50,204	100,000	-	-100.00%
6560	Liability / Property Insurance	-	-	-	-	40,363	0.00%
6581	GASB 68-Pension Expense	-	(89,728)	-	-	-	0.00%
6600	Depreciation / Replacement	558	558	-	-	-	0.00%
6779	Pension Expense-GASB 68	2,063	-	-	-	-	0.00%
6902	Interfund Chg Central Supply	7,860	5,108	7,800	-	7,800	0.00%
6903	Interfund Chg Cost Distrib	183,110	213,687	192,135	195,419	7,958	-95.90%
6904	Interfund Chg Admin OH	48,511	48,511	48,511	48,511	48,511	0.00%
6918	Interfund Chg Comp Maint	4,435	4,515	4,812	4,812	4,711	-2.10%
6920	Interfund Chg Computer Replace	1,045	1,045	1,286	1,286	2,196	70.80%
6926	Interfund Chg Risk Charges	-	-	-	-	1,047	0.00%
8200	Transfer Out	0	-	28,500	28,500	28,500	0.00%
8220	Transfers Out - Insurance Rese	2,261	2,306	2,352	2,352	-	-100.00%
Total Expense		\$ 1,331,653	\$ 1,530,725	\$ 1,638,365	\$ 1,685,823	\$ 2,027,163	
Total Net Surplus/(Deficit)		\$ (4,378)	\$ 89,207	\$ (246,833)	\$ (832,084)	\$ 1,395,222	



(21295425)

SB1-State of Good Repair

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4265	State of Good Repair	-	9,311	-	553,500	66,676	-88.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 9,311</b>	<b>\$ -</b>	<b>\$ 553,500</b>	<b>\$ 66,676</b>	
7030	Facilities And Improvements	-	9,311	26,982	351,717	66,676	-81.00%
	<b>Total Expense</b>	<b>\$ -</b>	<b>\$ 9,311</b>	<b>\$ 26,982</b>	<b>\$ 351,717</b>	<b>\$ 66,676</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (26,982)</b>	<b>\$ 201,783</b>	<b>\$ -</b>	

(21295491)

Low Carbon Transit Operation

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4266	Low Carbon Transit Op Prog	-	24,775	-	522,907	350,000	-33.10%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 24,775</b>	<b>\$ -</b>	<b>\$ 522,907</b>	<b>\$ 350,000</b>	
7030	Facilities And Improvements	-	24,775	-	-	-	0.00%
7050	Construction/Infrastructure	-	-	-	-	350,000	0.00%
	<b>Total Expense</b>	<b>\$ -</b>	<b>\$ 24,775</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,000</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 522,907</b>	<b>\$ -</b>	

(21295500)

Fixed Route - Capital Outlay

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4320	Capital Contribution	82,613	-	-	-	-	0.00%
4421	Grant/FTA Section 5339	-	-	66,623	-	-	0.00%
4423	Federal Grant Sec 5307	334,894	-	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 417,507</b>	<b>\$ -</b>	<b>\$ 66,623</b>	<b>\$ -</b>	<b>\$ -</b>	
6600	Depreciation / Replacement	260,479	260,479	-	-	-	0.00%
6602	Capitalized Asset Contra Accou	(330,452)	-	(77,419)	-	-	0.00%
7000	Vehicles and Equipment	334,894	-	66,623	388,000	-	-100.00%
7030	Facilities And Improvements	(16,428)	-	-	33,200	-	-100.00%
	<b>Total Expense</b>	<b>\$ 248,493</b>	<b>\$ 260,479</b>	<b>\$ (10,796)</b>	<b>\$ 421,200</b>	<b>\$ -</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ 169,014</b>	<b>\$ (260,479)</b>	<b>\$ 77,419</b>	<b>\$ (421,200)</b>	<b>\$ -</b>	

(21295590)

Prop 1B PTMISEA

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4490	Proposition 1B PTMISEA	-	1,128	571,642	864,258	205,748	-76.20%
4659	Refunds and Reimbursements	16,750	-	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 16,750</b>	<b>\$ 1,128</b>	<b>\$ 571,642</b>	<b>\$ 864,258</b>	<b>\$ 205,748</b>	
6600	Depreciation / Replacement	146,799	146,799	-	-	-	0.00%
6602	Capitalized Asset Contra Accou	-	-	(377,000)	-	-	0.00%
7000	Vehicles and Equipment	-	-	523,649	-	-	0.00%
7030	Facilities And Improvements	3,260	1,128	41,335	303,512	205,748	-32.20%
	<b>Total Expense</b>	<b>\$ 150,060</b>	<b>\$ 147,927</b>	<b>\$ 187,985</b>	<b>\$ 303,512</b>	<b>\$ 205,748</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (133,310)</b>	<b>\$ (146,799)</b>	<b>\$ 383,658</b>	<b>\$ 560,746</b>	<b>\$ -</b>	

(21295595)

Caltrans - Transit Study Grant

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4434	Grants	-	86,709	13,203	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 86,709</b>	<b>\$ 13,203</b>	<b>\$ -</b>	<b>\$ -</b>	
6440	Contracted Services	-	93,557	6,356	22,000	-	-100.00%
	<b>Total Expense</b>	<b>\$ -</b>	<b>\$ 93,557</b>	<b>\$ 6,356</b>	<b>\$ 22,000</b>	<b>\$ -</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ (6,848)</b>	<b>\$ 6,848</b>	<b>\$ (22,000)</b>	<b>\$ -</b>	



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Golf

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(20606295)

Golf Course Capital

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4320	Capital Contribution	-	-	-	-	50,000	0.00%
4355	Transfer-In	-	-	-	-	25,000	0.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	
7040	Parks/Facilities Equipment	-	-	-	-	75,000	0.00%
	<b>Total Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

(20606290)

Golf Operations

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4165	Interest Income - Leases	-	64	-	-	-	0.00%
4169	Rents/ Pro Shop	20,049	19,970	24,267	20,000	65,000	225.00%
4213	Green Fee User Charges	58,004	54,742	59,878	60,000	82,500	37.50%
4355	Transfer-In	298,804	298,151	298,804	298,804	95,421	-68.10%
	<b>Total Revenue</b>	<b>\$ 376,857</b>	<b>\$ 372,927</b>	<b>\$ 382,949</b>	<b>\$ 378,804</b>	<b>\$ 242,921</b>	
6560	Liability / Property Insurance	-	-	-	-	14,457	0.00%
6921	Interfund Chg Land Rent	64,083	64,083	64,083	-	64,083	0.00%
7000	Vehicles and Equipment	-	-	-	17,568	-	-100.00%
	<b>Total Expense</b>	<b>\$ 64,083</b>	<b>\$ 64,083</b>	<b>\$ 64,083</b>	<b>\$ 17,568</b>	<b>\$ 78,540</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ 312,774</b>	<b>\$ 308,844</b>	<b>\$ 318,866</b>	<b>\$ 361,236</b>	<b>\$ 164,381</b>	

(20606299)

Golf Course Debt Service

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
8000	Interest Expense	30,551	20,962	12,744	12,744	2,581	-79.70%
8001	Principal Payment	-	-	316,100	316,100	161,800	-48.80%
	<b>Total Expense</b>	<b>\$ 30,551</b>	<b>\$ 20,962</b>	<b>\$ 328,844</b>	<b>\$ 328,844</b>	<b>\$ 164,381</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (30,551)</b>	<b>\$ (20,962)</b>	<b>\$ (328,844)</b>	<b>\$ (328,844)</b>	<b>\$ (164,381)</b>	





# 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**

### ***Parks Grants Fund***

The Parks Grants Fund is used to track grant funding for the creation and renovation of parks and community recreation facilities. Among the grants tracked in the Parks Grant Fund are:

- ***CalTrans Grant***  
Funding from this grant will be used to install art on the Highway 99 soundproofing wall between Yosemite Avenue and 4th Street.
- ***Statewide Park Development Program (SPP)***  
This grant is awarded through the State of California Parks and Recreation Department. The goal of the grant program is to create new parks and recreation opportunities in underserved communities across California. This grant is funding four projects in the FY 23/24 Proposed Budget.
- ***Clean California Local Grant***  
This grant is provided by the State of California to improve existing parks and/or fund the creation of new park space. The monies can be spent on either improving open park land or on structures that exist on current park land. The grant is funding one project in the FY 23/24 Proposed Budget
- ***MUSD Afterschool Program***  
The Madera Unified School District is partnering with the City to provide afterschool programming to Madera's youth. The funds will be used to pay the salary and benefits of several Part-Time Parks employees, as well as supplies for the program. -
- ***Special Legislative Grant***  
This City received a \$1.6 million allocation in the most recently approved State budget for improvements at a local park. This money is funding one project in the FY 23/24 Proposed Budget. .

## ***Dick's Sporting Goods***

Dick's Sporting Goods has provided a \$25,000 grant to fund one project in the current CIP.

## **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**

### ***Community Development Block Grant (CDBG)***

CDBG funds are distributed by the Federal Department of Housing and Urban Development. The goal of the funding is to support community development activities to build stronger and more resilient communities. CDBG monies are distributed on an entitlement method based on poverty levels within census tracts. The City, which receives approximately \$1 million/year of CDBG entitlement funds, spends its CDBG entitlement allocation on a variety of initiatives, including supporting local non-profits and enhancing park facilities.

### ***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 incurred.

### ***American Rescue Plan Act (ARPA)***

Federal grant program enacted into law in March 2021. The City received a one-time allocation of \$23.1 million of ARPA funds. ARPA funds have a specific set of eligible items on which the funds can be spent. From that set, the City has chosen to spend its entire allocation on Water and Sewer

infrastructure projects. ARPA funds must be fully encumbered by 12/31/2024, and fully spent by 12/31/2026.

## **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. These monies are being used for supplies and equipment purchases in the FY 23/24 Proposed Budget.

### ***Police Grants Fund***

The Police Grants Fund is used to track grant funding for the hiring and equipping of law enforcement personnel. Among the grants tracked in the Police Grant Fund are:

- ***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.
- ***Citizens' Option for Public Safety (COPS) Hiring***  
The COPS Hiring Grant is administered by the Federal Department of Justice on a competitive basis. The goal of the grant is to provide funding to law enforcement agencies to hire and/or rehire additional career law enforcement officers in an effort to increase community policing capacity and crime prevention. COPS is budgeted to cover the salaries of new officers.
- ***Proposition 64 Health and Public Safety***  
Proposition 64 was an initiative that approved recreational cannabis use in California. As part of that initiative, a grant program was established from taxes collected by the State of California to fund law enforcement efforts for preventing the misuse of cannabis beyond that which was permitted by Proposition 64. The Proposition 64 grant will pay for the salary and benefits of a new officer to the City's Police Department.
- ***Health and Wellness***  
A grant provided by the State of California to fund initiatives that improve the physical and mental wellbeing of law enforcement officers.



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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 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 Public Transit Madera Metro System, including Dial-a-Ride, 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 has operated three fixed routes within the city limits but will add a fourth route in the 2023/24 fiscal year. The City's Dial-A-Ride system provides a curb-to-curb service that extends into specific county areas.
- 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 \$981,730. Funds are then distributed to local entities to carry out 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:

- Coordinates activities with outside agencies, other City departments, boards and commissions, and local officials to support the City's grant-funding goals and to implement grant-funded activities.
- Ensures 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.
- Coordinates and facilitates the Block Grant Commission, Transit Advisory Board and Loan Review Committee meetings.
- Releases 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 2022/23:

- Secured a grant award of \$103K through the State of Good Repairs (SB1) Program for the procurement of fixed route amenities for all transit facilities.
- Secured a grant award of \$165K through the Low Carbon Transit Operations Program (LCTOP) for procuring a Madera Metro Paratransit vehicle.
- Finalized expenditures for the remaining Public Transportation Modernization, Improvement, and Service Enhancement Account Program (PTMISEA) exceeding \$600K. Projects included Preventative Maintenance (Fleet Division), Vehicle Procurement, Fixed Route Amenities, Facility Improvements for the Madera Transit Center and the Intermodal Center.

- Purchased two vans to support the Madera Metro ADA/Paratransit System.
- Secured RRM Design Group to begin the renovation of the Intermodal Center.
- Transit provided bus transportation services to 59,259 individuals on fixed routes and Dial-A-Ride services.
- Finalized the Madera Transit Plan (MTP) and Design Guidelines that guide future transit operations. Nearly completed implementing Phase II of the MTP Plan
- Successfully submitted the National Transit Database NTD annual report.
- Secured a \$27K Justice Assistance Grant (JAG) for the Police Department for in-car body cameras.
- Received a 5-year Permanent and Local Housing Allocation (PLHA) grant of \$1.8M.

## Goals & Performance Measures

### Grants

- Filled two Program Manager vacancies. The Grants Division experienced significant staff turnover during the 2022-2023 program year. Developing a new department is critical for the department's 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 aggressively develop the Grant Department's housing programs.
- Carry out the 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 the timeliness of project completion and Federal Guidance compliance.



## ***Housing***

- Resume review of waitlist 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***

- Implement the routes developed through the Madera Transit Plan.
- Continue to monitor and secure federal and state allocation grants and 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 riders.

### ***Transportation Fixed Route***

The fixed route system provides regular transportation within the City from bus stops along predefined routes. The City will operate four fixed routes.

## ***Madera Metro Capital Outlay***

The Madera Metro Capital Outlay budget provides for the acquisition of long-term assets such as new buses, the development of a transit center, bus stop amenities, etc.

## ***CDBG Administration***

The Community Development Block Grant provides administration and efforts to promote affordable housing, reduce homelessness, and address impediments to fair housing.

## ***CDBG Capital and Public Improvement***

The Community Development Block Grant Program provides allocations to City departments or agencies to carry out 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 carry out service projects identified in the CDBG Annual Action Plan.

## ***CalHOME and HOME***

This includes grants from the California Department of Housing and Community Development to carry out housing activities; such as, providing loans for first-time homebuyers 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 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 and an Administrative Assistant (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 carry out activities associated with the Grants Department's projects, which include two Mechanic III, a Fleet Operations Manager, and an Accountant II.

# Expense Summaries

	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	PCT
Development Impact Fees Org List	ACTUALS	ACTUALS	ACTUALS	BUDGET	PROPOSED	CHANGE
40800000-Water Develop Impact Fee	31,000	-	-	-	2,281	0.00%
40810000-Water Pipe Dev Impact Fee	42,700	-	36,281	44,000	194,200	341.36%
40820000-Water Well Impact Fee	-	15,138	6,287	646,000	145,805	-77.43%
40830000-Waste Water Dev Impact Fee	250,000	250,000	250,000	250,000	541,122	116.45%
40840000-Westberry Ellis Dev Impact Fee	47,557	200,507	(3,457)	807	26,383	3169.80%
40850000-Rd 28 Sewer Int Dev Impact Fee	614	4,000	4,062	5,167	3,468	-32.88%
40860000-Develop Impact Fee/Fire	-	-	-	-	102,218	0.00%
40870000-Develop Impact Fee/Police	125,444	125,020	128,814	129,580	150,017	15.77%
40880000-Develop Impact Fee/Parks	7,197	5,943	627,305	167,133	692,861	314.56%
40890000-Develop Imp Fee/Public Works	901	-	91	1,717	112,735	6466.39%
40920000-General Government Impact Fee	2,397	-	243	4,571	71,316	1460.06%
40930000-Transportation Impact Fee	1,094,130	-	555,177	1,726,197	1,690,000	-2.10%
40940000-Administrative Services	18,855	15,000	15,390	22,350	23,438	4.87%
40950000-Median Island	-	-	60,151	-	99,944	0.00%
40960000-Arterial/Collector	580,723	-	696,270	1,378	1,080,000	78267.63%
40970000-Traffic Signal	822,878	144,290	56,350	200,000	58,861	-70.57%
40980000-Traffic Special Impact Fee	518	-	52	988	2,000	102.43%
40990000-Sewer New Req	-	-	-	18,871	38,608	104.59%
41000000-Sewer NW Quad U/A	113,524	15,769	7,027	380	463	21.98%
41010000-Sewer NE Quad U/A	131,000	-	-	-	44,568	0.00%
41020000-Sewer SW Quad U/A	1,094	-	111	2,086	58,147	2686.85%
41030000-Sewer SE Quad U/A	3,800	14,662	2,280	18,399	74,770	306.38%
41040000-Drainage Dev Imp U/A	1,675	-	99,723	3,194	193,926	5972.18%
41050000-Storm Drain NW Quad U/A	447	-	45	853	20,000	2245.57%
41060000-Storm Drain NE Quad U/A	68,210	-	-	-	179,883	0.00%
41070000-Storm Drain SW Quad U/A	-	-	-	-	120,000	0.00%
41080000-Storm Drain SE Quad U/A	998	380,569	270,021	391	310,017	79127.45%
<b>Total Development Impact Fees</b>	<b>3,345,662</b>	<b>1,170,898</b>	<b>2,812,222</b>	<b>3,244,062</b>	<b>6,037,031</b>	

	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	PCT
State Gas Org List	ACTUALS	ACTUALS	ACTUALS	BUDGET	PROPOSED	CHANGE
41303310-Gas Tax - Street Maintenance	2,579,294	2,704,254	1,072,296	2,863,866	6,148,395	114.69%
41305422-REMOVE II - SJVAPCD	31,665	3,575	-	-	13,300	0.00%
41305424-SB1-LPP (Local Partnership Pro	-	287,561	-	200,000	334,000	67.00%
41315320-RSTP - Fed Exchange	577,907	728,826	18,299	1,056,136	1,035,600	-1.94%
41500000-Measure A	1,226,132	10,868	-	-	-	0.00%
<b>Total State Gas</b>	<b>4,414,999</b>	<b>3,735,083</b>	<b>1,090,595</b>	<b>4,120,002</b>	<b>7,531,295</b>	

	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	PCT
Measure T Org List	ACTUALS	ACTUALS	ACTUALS	BUDGET	PROPOSED	CHANGE
41514470-Measure T - RTP - Rehab/Recons	735,137	582,731	118,914	2,718,226	7,023,172	158.37%
41520000-Measure T- LTP Street Maint.	586,810	566,603	536,421	536,421	1,860,000	246.74%
41530000-Measure T -LTP Suppl Sts.Maint	347,559	407,367	361,053	361,053	1,484,747	311.23%
41540000-Measure T -LTP ADA Compliance	1,428	26,417	11,915	20,000	136,050	580.25%
41550000-Measure T -Transit Enhancement	9,426	17,352	2,576	1,800	460,000	25455.56%
41560000-Measure T -Transit Enh/ADA/Sr.	-	-	630	-	-	0.00%
41570000-Measure T-Enviro Enhan/Bike/Pe	141,905	65,120	71,116	216,172	429,091	98.50%
41580000-Measure T -LTP- Flexible	-	-	-	-	61,328	0.00%
<b>Total Measure T</b>	<b>1,822,265</b>	<b>1,665,590</b>	<b>1,102,624</b>	<b>3,853,672</b>	<b>11,454,388</b>	

	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	PCT
Business Improvement District Org List	ACTUALS	ACTUALS	ACTUALS	BUDGET	PROPOSED	CHANGE
41600000-Madera Downtown BID	17,510	22,915	18,594	23,801	20,000	-15.97%
<b>Total Business Improvement District</b>	<b>17,510</b>	<b>22,915</b>	<b>18,594</b>	<b>23,801</b>	<b>20,000</b>	

	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	PCT
Park Development Org List	ACTUALS	ACTUALS	ACTUALS	BUDGET	PROPOSED	CHANGE
41096354-Chukchansi Grant	-	-	-	15,059	-	-100.00%
<b>Total Park Development</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,059</b>	<b>-</b>	

	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
<b>Parks Grants Org List</b>						
41096355-CalTrans Grant	-	-	-	-	100,000	0.00%
41096356-Prop 68 Grant	-	-	-	-	2,291,206	0.00%
41096357-CCLP Grant	-	-	-	-	518,737	0.00%
41096358-MUSD After School Program	-	-	-	-	323,671	0.00%
41096359-Special Legislative Grant	-	-	-	-	915,712	0.00%
<b>Total Park Development</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,149,326</b>	
	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
<b>Parking District Org List</b>						
41400000-Parking Dist Operations	37,363	22,727	25,800	43,433	37,291	-14.14%
<b>Total Parking District</b>	<b>37,363</b>	<b>22,727</b>	<b>25,800</b>	<b>43,433</b>	<b>37,291</b>	
	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
<b>Fed Aid Urban Grant Org List</b>						
41705030-FAU - Parks & Pedestrian Proj	93,683	-	-	275,000	-	-100.00%
41705070-FAU CMAQ	698,506	176,130	181,895	2,035,105	3,568,766	75.36%
41705080-Highway Safety Improv Program	895	-	-	-	113,760	0.00%
41705090-Active Transportation Program	118,979	-	-	-	-	0.00%
41705100-CRRSSA fund	-	-	-	-	303,000	0.00%
41705730-Bridge Preventative Maint.Prog	5,933	2,993	938	-	212,771	0.00%
<b>Total Fed Aid Urban Grant</b>	<b>917,997</b>	<b>179,123</b>	<b>182,833</b>	<b>2,310,105</b>	<b>4,198,297</b>	
	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
<b>ARPA Funds Org List</b>						
48250000-APRA FUNDS	-	-	-	-	16,163,515	0.00%
<b>Total ARPA Grant</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,163,515</b>	
	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
<b>Local Transportation Org List</b>						
42005330-Local Transportation- Streets	2,500,749	675,542	805,120	2,445,337	5,281,815	116.00%
42005410-Local Transportation- Parks	47,100	8,413	365	39,000	-	-100.00%
42005493-Local Transportation- Transit	83,622	14,368	121,609	178,134	-	-100.00%
<b>Total Local Transportation</b>	<b>2,631,472</b>	<b>698,323</b>	<b>927,094</b>	<b>2,662,472</b>	<b>5,281,815</b>	
	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
<b>Landscaping Assessment Org List</b>						
LLMD	362,471	419,236	390,601	406,688	443,400	9.03%
<b>Total Landscaping Assessment</b>	<b>362,471</b>	<b>419,236</b>	<b>390,601</b>	<b>406,688</b>	<b>443,400</b>	
	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
<b>Supplemental LAW Org List</b>						
47700000-Supplemental Law Enforcement	77,080	67,731	71,104	65,386	106,000	62.11%
47800000-Local Law Enforce. Block Grant	27,865	-	-	-	-	0.00%
47810000-JAG Grants	-	21,580	-	-	26,600	0.00%
47810110-Health and Wellness	-	-	-	-	40,721	0.00%
47810210-OJP BJA FY20 COVID-19	96,692	17,613	-	-	-	0.00%
47810310-Prop 64 Health & Public Safety	-	-	-	-	107,748	0.00%
47812050-COPS Hiring Grant	-	-	-	-	409,142	0.00%
47900000-DUI Enforcement & Awareness	21,137	61,385	59,643	32,720	-	-100.00%
47910000-Tobacco Law Enforcement Grant	200	70,854	94,189	106,613	111,606	4.68%
47920000-OTS-ABC Shoulder Tap Grant	-	136	-	-	-	0.00%
47930000-OTS-STEP DUI Grant	-	-	2,741	-	-	0.00%
<b>Total Supplemental LAW</b>	<b>222,974</b>	<b>239,299</b>	<b>227,677</b>	<b>204,719</b>	<b>801,817</b>	
	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
<b>Intermodal Org List</b>						
41100000-Madera Transit Center	1,081	21,950	27,188	24,020	-	-100.00%
41108060-Intermodal Building	112,281	104,929	93,619	87,211	175,584	101.33%
<b>Total Intermodal</b>	<b>113,362</b>	<b>126,879</b>	<b>120,806</b>	<b>111,231</b>	<b>175,584</b>	

	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
<b>Economic Development Org List</b>						
42500000-Economic Develop Fund U/A	456,222	2,278	2,523	2,324	161,500	6849.23%
<b>Total Economic Development</b>	<b>456,222</b>	<b>2,278</b>	<b>2,523</b>	<b>2,324</b>	<b>161,500</b>	

	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
<b>Residential Rehab Housing Org List</b>						
43800000-Home DAP	-	304,146	6,623	-	-	0.00%
44004430-DAP Program Income	377	14,718	19,685	21,656	24,543	13.33%
44004432-CalHome MH Rehab	39,214	31,596	32,101	31,596	-	-100.00%
44004460-HOME Program Income	24,587	43,178	58,698	62,959	262,574	317.06%
44004630-CalHome Program Income	153,298	1,429	44	1,500	1,500	0.00%
44004640-Permanent Local Housing Alloca	-	-	-	-	422,319	0.00%
<b>Total Residential Rehab Housing</b>	<b>217,476</b>	<b>395,066</b>	<b>117,152</b>	<b>117,711</b>	<b>710,936</b>	

	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
<b>Low-Moderate Income Housing Org List</b>						
40200000-Low/Mod Housing Fund	947,491	559	2,587	650	5,000	669.23%
40210000-AFFORDABLE HOUSING	-	57,797	565,637	1,801,102	2,858,500	58.71%
<b>Total Low-Moderate Income Housing</b>	<b>947,491</b>	<b>58,356</b>	<b>568,224</b>	<b>1,801,752</b>	<b>2,863,500</b>	

	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
<b>CFD Special Revenue Org List</b>						
48000000-CFD 2005-1 City-Wide Services	306,172	304,602	305,359	306,303	306,303	0.00%
48010000-CFD 2006-1 KB Home	169,181	168,186	173,259	174,213	184,191	5.73%
48030000-CFD 2012-1 Public Service	-	9,750	9,750	9,750	9,750	0.00%
48040000-CFD 2013-1 Madera Family Apts	10,247	7,850	6,690	6,690	6,690	0.00%
48500000-CFD Debt Fund - 2006 Bonds Total	169,992	172,472	174,856	173,006	179,634	3.83%
<b>Total CFD Special Revenue</b>	<b>655,593</b>	<b>662,861</b>	<b>669,914</b>	<b>669,962</b>	<b>686,568</b>	
<b>Total</b>	<b>16,162,857</b>	<b>9,398,635</b>	<b>8,256,659</b>	<b>19,586,993</b>	<b>60,716,263</b>	

	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
<b>40800000-Water Develop Impact Fee Category Expenditures</b>						
7050-Construction/Infrastructure	31,000	-	-	-	2,281	0.00%
<b>40800000-Water Develop Impact Fee Total</b>	<b>31,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,281</b>	

	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
<b>40810000-Water Pipe Dev Impact Fee Category Expenditures</b>						
6800-Developer Reimbursement	-	-	36,172	-	-	0.00%
7050-Construction/Infrastructure	42,700	-	109	44,000	194,200	341.36%
<b>40810000-Water Pipe Dev Impact Fee Total</b>	<b>42,700</b>	<b>-</b>	<b>36,281</b>	<b>44,000</b>	<b>194,200</b>	

	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
<b>40820000-Water Well Impact Fee Category Expenditures</b>						
7030-Facilities And Improvements	-	15,138	6,287	646,000	-	-100.00%
7050-Construction/Infrastructure	-	-	-	-	145,805	0.00%
<b>40820000-Water Well Impact Fee Total</b>	<b>-</b>	<b>15,138</b>	<b>6,287</b>	<b>646,000</b>	<b>145,805</b>	

	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
<b>40830000-Waste Water Dev Impact Fee Category Expenditures</b>						
6800-Developer Reimbursement	-	-	-	-	91,122	0.00%
7030-Facilities And Improvements	-	-	-	-	200,000	0.00%
8200-Transfer Out	250,000	250,000	250,000	250,000	250,000	0.00%
<b>40830000-Waste Water Dev Impact Fee Total</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>541,122</b>	

	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
<b>40840000-Westberry Ellis Dev Impact Fee Category Expenditures</b>						
6440-Contracted Services	423	-	(3,457)	807	-	-100.00%
6800-Developer Reimbursement	47,134	200,507	-	-	26,383	0.00%
<b>40840000-Westberry Ellis Dev Impact Fee Total</b>	<b>47,557</b>	<b>200,507</b>	<b>(3,457)</b>	<b>807</b>	<b>26,383</b>	

<b>40850000-Rd 28 Sewer Int Dev Impact Fee Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	614	-	62	1,167	-	-100.00%
8200-Transfer Out	-	4,000	4,000	4,000	3,468	-13.30%
<b>40850000-Rd 28 Sewer Int Dev Impact Fee Total</b>	<b>614</b>	<b>4,000</b>	<b>4,062</b>	<b>5,167</b>	<b>3,468</b>	
<b>40860000-Develop Impact Fee/Fire Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	-	-	-	-	102,218	0.00%
<b>40860000-Develop Impact Fee/Fire Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102,218</b>	
<b>40870000-Develop Impact Fee/Police Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	424	-	43	809	21,246	2526.01%
8200-Transfer Out	125,020	125,020	128,771	128,771	128,771	0.00%
<b>40870000-Develop Impact Fee/Police Total</b>	<b>125,444</b>	<b>125,020</b>	<b>128,814</b>	<b>129,580</b>	<b>150,017</b>	
<b>40880000-Develop Impact Fee/Parks Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	1,150	-	116	2,192	-	-100.00%
6800-Developer Reimbursement	-	-	522,558	-	692,861	0.00%
7030-Facilities And Improvements	-	-	-	64,941	-	-100.00%
7050-Construction/Infrastructure	6,047	5,943	104,631	100,000	-	-100.00%
8210-Transfers Out/Debt Service	(0)	-	-	-	-	0.00%
<b>40880000-Develop Impact Fee/Parks Total</b>	<b>7,197</b>	<b>5,943</b>	<b>627,305</b>	<b>167,133</b>	<b>692,861</b>	
<b>40890000-Develop Imp Fee/Public Works Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	901	-	91	1,717	112,735	6466.39%
<b>40890000-Develop Imp Fee/Public Works Total</b>	<b>901</b>	<b>-</b>	<b>91</b>	<b>1,717</b>	<b>112,735</b>	
<b>40920000-General Government Impact Fee Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	2,397	-	243	4,571	-	-100.00%
6800-Developer Reimbursement	-	-	-	-	71,316	0.00%
<b>40920000-General Government Impact Fee Total</b>	<b>2,397</b>	<b>-</b>	<b>243</b>	<b>4,571</b>	<b>71,316</b>	
<b>40930000-Transportation Impact Fee Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	4,130	-	418	7,876	-	-100.00%
7050-Construction/Infrastructure	1,090,000	-	554,759	1,718,322	1,690,000	-1.65%
<b>40930000-Transportation Impact Fee Total</b>	<b>1,094,130</b>	<b>-</b>	<b>555,177</b>	<b>1,726,197</b>	<b>1,690,000</b>	
<b>40940000-Administrative Services Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	3,855	-	390	7,350	8,438	14.80%
8200-Transfer Out	15,000	15,000	15,000	15,000	15,000	0.00%
<b>40940000-Administrative Services Total</b>	<b>18,855</b>	<b>15,000</b>	<b>15,390</b>	<b>22,350</b>	<b>23,438</b>	
<b>40950000-Median Island Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6800-Developer Reimbursement	-	-	60,151	-	99,944	0.00%
<b>40950000-Median Island Total</b>	<b>-</b>	<b>-</b>	<b>60,151</b>	<b>-</b>	<b>99,944</b>	
<b>40960000-Arterial/Collector Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	723	-	73	1,378	-	-100.00%
6800-Developer Reimbursement	-	-	696,197	-	-	0.00%
7050-Construction/Infrastructure	580,000	-	-	-	1,080,000	0.00%
<b>40960000-Arterial/Collector Total</b>	<b>580,723</b>	<b>-</b>	<b>696,270</b>	<b>1,378</b>	<b>1,080,000</b>	

<b>40970000-Traffic Signal Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6800-Developer Reimbursement	-	-	56,350	-	-	0.00%
7050-Construction/Infrastructure	822,878	144,290	-	200,000	58,861	-70.57%
<b>40970000-Traffic Signal Total</b>	<b>822,878</b>	<b>144,290</b>	<b>56,350</b>	<b>200,000</b>	<b>58,861</b>	
<b>40980000-Traffic Special Impact Fee Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	518	-	52	988	2,000	102.43%
<b>40980000-Traffic Special Impact Fee Total</b>	<b>518</b>	<b>-</b>	<b>52</b>	<b>988</b>	<b>2,000</b>	
<b>40990000-Sewer New Req Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6800-Developer Reimbursement	-	-	-	-	18,608	0.00%
7030-Facilities And Improvements	-	-	-	18,871	20,000	5.98%
<b>40990000-Sewer New Req Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,871</b>	<b>38,608</b>	
<b>41000000-Sewer NW Quad U/A Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	199	-	27	380	-	-100.00%
6800-Developer Reimbursement	113,325	15,769	7,000	-	463	0.00%
<b>41000000-Sewer NW Quad U/A Total</b>	<b>113,524</b>	<b>15,769</b>	<b>7,027</b>	<b>380</b>	<b>463</b>	
<b>41010000-Sewer NE Quad U/A Fee Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
7050-Construction/Infrastructure	131,000	-	-	-	44,568	0.00%
<b>41010000-Sewer NE Quad U/A Total</b>	<b>131,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,568</b>	
<b>41020000-Sewer SW Quad U/A Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	1,094	-	111	2,086	-	-100.00%
6800-Developer Reimbursement	-	-	-	-	58,147	0.00%
<b>41020000-Sewer SW Quad U/A Total</b>	<b>1,094</b>	<b>-</b>	<b>111</b>	<b>2,086</b>	<b>58,147</b>	
<b>41030000-Sewer SE Quad U/A Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	520	-	53	991	-	-100.00%
6800-Developer Reimbursement	-	-	-	-	74,770	0.00%
7050-Construction/Infrastructure	3,280	14,662	2,227	17,408	-	-100.00%
<b>41030000-Sewer SE Quad U/A Total</b>	<b>3,800</b>	<b>14,662</b>	<b>2,280</b>	<b>18,399</b>	<b>74,770</b>	
<b>41040000-Drainage Dev Imp U/A Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	1,675	-	169	3,194	-	-100.00%
6800-Developer Reimbursement	-	-	99,554	-	173,926	0.00%
8260-Transfer-Out CIP	-	-	-	-	20,000	0.00%
<b>41040000-Drainage Dev Imp U/A Total</b>	<b>1,675</b>	<b>-</b>	<b>99,723</b>	<b>3,194</b>	<b>193,926</b>	
<b>41050000-Storm Drain NW Quad U/A Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	447	-	45	853	-	-100.00%
8260-Transfer-Out CIP	-	-	-	-	20,000	0.00%
<b>41050000-Storm Drain NW Quad U/A Total</b>	<b>447</b>	<b>-</b>	<b>45</b>	<b>853</b>	<b>20,000</b>	
<b>41060000-Storm Drain NE Quad U/A Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6800-Developer Reimbursement	-	-	-	-	1,883	0.00%
7050-Construction/Infrastructure	68,210	-	-	-	168,210	0.00%
8260-Transfer-Out CIP	-	-	-	-	9,790	0.00%
<b>41060000-Storm Drain NE Quad U/A Total</b>	<b>68,210</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>179,883</b>	



<b>41070000-Storm Drain SW Quad U/A Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
7050-Construction/Infrastructure	-	-	-	-	100,000	0.00%
8260-Transfer-Out CIP	-	-	-	-	20,000	0.00%
<b>41070000-Storm Drain SW Quad U/A Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120,000</b>	
<b>41080000-Storm Drain SE Quad U/A Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	205	-	21	391	-	-100.00%
6800-Developer Reimbursement	-	-	270,000	-	309,807	0.00%
7050-Construction/Infrastructure	793	11,541	-	-	-	0.00%
7100-Land	-	369,028	-	-	-	0.00%
8260-Transfer-Out CIP	-	-	-	-	210	0.00%
<b>41080000-Storm Drain SE Quad U/A Total</b>	<b>998</b>	<b>380,569</b>	<b>270,021</b>	<b>391</b>	<b>310,017</b>	
<b>41303310-Gas Tax - Street Maintenance Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6900-Interfund Chg Facility Maint.	-	-	-	-	419,504	0.00%
6903-Interfund Chg Cost Distrib	690,715	660,182	-	-	-	0.00%
7050-Construction/Infrastructure	56,682	1,413,605	7,289	1,100,000	3,920,479	256.41%
8200-Transfer Out	877,822	630,467	1,060,684	1,763,866	1,808,412	2.53%
8260-Transfer-Out CIP	954,076	-	4,323	-	-	0.00%
<b>41303310-Gas Tax - Street Maintenance Total</b>	<b>2,579,294</b>	<b>2,704,254</b>	<b>1,072,296</b>	<b>2,863,866</b>	<b>6,148,395</b>	
<b>41305422-REMOVE II - SJVAPCD Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
7050-Construction/Infrastructure	31,665	3,575	-	-	13,300	0.00%
<b>41305422-REMOVE II - SJVAPCD Total</b>	<b>31,665</b>	<b>3,575</b>	<b>-</b>	<b>-</b>	<b>13,300</b>	
<b>41305424-SB1-LPP (Local Partnership Pro Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
7050-Construction/Infrastructure	-	287,561	-	200,000	334,000	67.00%
<b>41305424-SB1-LPP (Local Partnership Pro Total</b>	<b>-</b>	<b>287,561</b>	<b>-</b>	<b>200,000</b>	<b>334,000</b>	
<b>41315320-RSTP - Fed Exchange Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
7050-Construction/Infrastructure	577,907	728,826	18,299	1,056,136	1,035,600	-1.94%
<b>41315320-RSTP - Fed Exchange Total</b>	<b>577,907</b>	<b>728,826</b>	<b>18,299</b>	<b>1,056,136</b>	<b>1,035,600</b>	
<b>41500000-Measure A Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
7050-Construction/Infrastructure	1,226,132	10,868	-	-	-	0.00%
<b>41500000-Measure A Total</b>	<b>1,226,132</b>	<b>10,868</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>41514470-Measure T - RTP - Rehab/Recons Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
7050-Construction/Infrastructure	723,832	582,731	118,914	2,718,226	7,023,172	158.37%
8260-Transfer-Out CIP	11,305	-	-	-	-	0.00%
<b>41514470-Measure T - RTP - Rehab/Recons Total</b>	<b>735,137</b>	<b>582,731</b>	<b>118,914</b>	<b>2,718,226</b>	<b>7,023,172</b>	
<b>41520000-Measure T- LTP Street Maint. Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
7050-Construction/Infrastructure	70,436	30,182	-	-	1,000,000	0.00%
8200-Transfer Out	516,374	536,421	536,421	536,421	860,000	60.32%
8260-Transfer-Out CIP	(0)	-	-	-	-	0.00%
<b>41520000-Measure T- LTP Street Maint. Total</b>	<b>586,810</b>	<b>566,603</b>	<b>536,421</b>	<b>536,421</b>	<b>1,860,000</b>	
<b>41530000-Measure T -LTP Suppl Sts.Maint Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
7050-Construction/Infrastructure	-	46,314	-	-	1,484,747	0.00%
8200-Transfer Out	347,559	361,053	361,053	361,053	-	-100.00%
<b>41530000-Measure T -LTP Suppl Sts.Maint Total</b>	<b>347,559</b>	<b>407,367</b>	<b>361,053</b>	<b>361,053</b>	<b>1,484,747</b>	

<b>41540000-Measure T -LTP ADA Compliance Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
7050-Construction/Infrastructure	1,428	26,417	11,915	20,000	136,050	580.25%
<b>41540000-Measure T -LTP ADA Compliance Total</b>	<b>1,428</b>	<b>26,417</b>	<b>11,915</b>	<b>20,000</b>	<b>136,050</b>	
<b>41550000-Measure T -Transit Enhancement Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	348	4,852	2,576	1,800	-	-100.00%
7000-Vehicles and Equipment	(2,455)	-	-	-	-	0.00%
7030-Facilities And Improvements	11,533	12,500	-	-	-	0.00%
7050-Construction/Infrastructure	-	-	-	-	460,000	0.00%
<b>41550000-Measure T -Transit Enhancement Total</b>	<b>9,426</b>	<b>17,352</b>	<b>2,576</b>	<b>1,800</b>	<b>460,000</b>	
<b>41560000-Measure T -Transit Enh/ADA/Sr. Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
7030-Facilities And Improvements	-	-	630	-	-	0.00%
<b>41560000-Measure T -Transit Enh/ADA/Sr. Total</b>	<b>-</b>	<b>-</b>	<b>630</b>	<b>-</b>	<b>-</b>	
<b>41570000-Measure T-Enviro Enhan/Bike/Pe Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
7050-Construction/Infrastructure	141,905	65,120	71,116	216,172	429,091	98.50%
<b>41570000-Measure T-Enviro Enhan/Bike/Pe Total</b>	<b>141,905</b>	<b>65,120</b>	<b>71,116</b>	<b>216,172</b>	<b>429,091</b>	
<b>41580000-Measure T -LTP- Flexible Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
7050-Construction/Infrastructure	-	-	-	-	61,328	0.00%
<b>41580000-Measure T -LTP- Flexible Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>61,328</b>	
<b>41600000-Madera Downtown BID Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	-	24	13	11	100	809.09%
6470-Funding to Outside Agencies	16,221	21,601	17,291	22,500	18,610	-17.29%
6904-Interfund Chg Admin OH	1,290	1,290	1,290	1,290	1,290	0.00%
<b>41600000-Madera Downtown BID Total</b>	<b>17,510</b>	<b>22,915</b>	<b>18,594</b>	<b>23,801</b>	<b>20,000</b>	
<b>41096354-Chukchansi Grant Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
7030-Facilities And Improvements	-	-	-	15,059	-	-100.00%
<b>41096354-Chukchansi Grant Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,059</b>	<b>-</b>	
<b>41096355-CalTrans Grant Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	-	-	-	-	48,250	0.00%
6518-Other Supplies	-	-	-	-	51,750	0.00%
<b>41096355-CalTrans Grant Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	
<b>41096356-Prop 68 Grant Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
7030-Facilities And Improvements	-	-	-	-	177,952	0.00%
7050-Construction/Infrastructure	-	-	-	-	2,113,254	0.00%
<b>41096356-Prop 68 Grant Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,291,206</b>	
<b>41096357-CCLP Grant Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	-	-	-	-	5,000	0.00%
7040-Parks/Facilities Equipment	-	-	-	-	513,737	0.00%
<b>41096357-CCLP Grant Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>518,737</b>	

<b>41096358-MUSD After School Program Category</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>PCT</b>
<b>Expenditures</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>CHANGE</b>
5005-Salaries / Part-time	-	-	-	-	192,447	0.00%
5304-Workers Compensation Insurance	-	-	-	-	16,418	0.00%
5305-Medicare Tax- Employer's Share	-	-	-	-	2,895	0.00%
5307-Deferred Comp/Part-Time	-	-	-	-	7,217	0.00%
5309-Unemployment Insurance	-	-	-	-	126	0.00%
6410-Advertising/Job Announcements	-	-	-	-	450	0.00%
6460-Pre-Employment Costs	-	-	-	-	5,265	0.00%
6518-Other Supplies	-	-	-	-	98,853	0.00%
<b>41096358-MUSD After School Program Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>323,671</b>	
<b>41096359-Special Legislative Grant Category</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>PCT</b>
<b>Expenditures</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>CHANGE</b>
7050-Construction/Infrastructure	-	-	-	-	915,712	0.00%
<b>41096359-Special Legislative Grant Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>915,712</b>	
<b>41400000-Parking Dist Operations Category</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>PCT</b>
<b>Expenditures</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>CHANGE</b>
5005-Salaries / Part-time	9,380	4,158	1,829	14,976	15,475	3.33%
5100-Salaries / Overtime	-	-	6	-	-	0.00%
5304-Workers Compensation Insurance	960	317	165	1,301	1,320	1.46%
5305-Medicare Tax- Employer's Share	141	63	28	225	233	3.56%
5307-Deferred Comp/Part-Time	350	158	69	562	580	3.20%
5309-Unemployment Insurance	250	78	33	147	126	-14.29%
6401-Gas and Electric Utilities	3,878	3,667	3,449	3,000	3,000	0.00%
6440-Contracted Services	8,590	8,985	8,936	11,500	11,500	0.00%
6441-Contracted Services/ Citations	2,065	550	64	500	500	0.00%
6518-Other Supplies	-	1,582	-	-	-	0.00%
6902-Interfund Chg Central Supply	-	75	-	-	-	0.00%
6904-Interfund Chg Admin OH	2,192	2,192	2,192	2,192	2,192	0.00%
6926-Interfund Chg Risk Charges	-	-	-	-	141	0.00%
8200-Transfer Out	7,709	-	7,709	7,709	-	-100.00%
8210-Transfers Out/Debt Service	1,545	592	1,004	1,004	2,224	121.54%
8220-Transfers Out - Insurance Rese	305	311	317	317	-	-100.00%
<b>41400000-Parking Dist Operations Total</b>	<b>37,363</b>	<b>22,727</b>	<b>25,800</b>	<b>43,433</b>	<b>37,291</b>	
<b>41705030-FAU - Parks &amp; Pedestrian Proj Category</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>PCT</b>
<b>Expenditures</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>CHANGE</b>
7050-Construction/Infrastructure	93,683	-	-	275,000	-	-100.00%
<b>41705030-FAU - Parks &amp; Pedestrian Proj Total</b>	<b>93,683</b>	<b>-</b>	<b>-</b>	<b>275,000</b>	<b>-</b>	
<b>41705070-FAU CMAQ Category Expenditures</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>PCT</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>CHANGE</b>
7030-Facilities And Improvements	88	20,356	6,461	465,667	-	-100.00%
7050-Construction/Infrastructure	698,419	155,775	175,434	1,569,438	3,568,766	127.39%
<b>41705070-FAU CMAQ Total</b>	<b>698,506</b>	<b>176,130</b>	<b>181,895</b>	<b>2,035,105</b>	<b>3,568,766</b>	
<b>41705080-Highway Safety Improv Program Category</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>PCT</b>
<b>Expenditures</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>CHANGE</b>
7050-Construction/Infrastructure	895	-	-	-	113,760	0.00%
<b>41705080-Highway Safety Improv Program Total</b>	<b>895</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>113,760</b>	
<b>41705090-Active Transportation Program Category</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>PCT</b>
<b>Expenditures</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>CHANGE</b>
7050-Construction/Infrastructure	118,979	-	-	-	-	0.00%
<b>41705090-Active Transportation Program Total</b>	<b>118,979</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>41705100-CRRSSA fund Category Expenditures</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>PCT</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>CHANGE</b>
7050-Construction/Infrastructure	-	-	-	-	303,000	0.00%
<b>41705100-CRRSSA fund Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>303,000</b>	

<b>41705730-Bridge Preventative Maint.Prog Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
7050-Construction/Infrastructure	5,933	2,993	938	-	212,771	0.00%
<b>41705730-Bridge Preventative Maint.Prog Total</b>	<b>5,933</b>	<b>2,993</b>	<b>938</b>	<b>-</b>	<b>212,771</b>	
<b>48250000-APRA FUNDS Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
8260-Transfer-Out CIP	-	-	-	-	16,163,515	0.00%
<b>48250000-APRA FUNDS Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,163,515</b>	
<b>42005330-Local Transportation- Streets Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
7050-Construction/Infrastructure	1,988,749	163,542	293,120	1,933,337	4,312,005	123.03%
8200-Transfer Out	512,000	512,000	512,000	512,000	581,360	13.55%
8260-Transfer-Out CIP	-	-	-	-	388,450	0.00%
<b>42005330-Local Transportation- Streets Total</b>	<b>2,500,749</b>	<b>675,542</b>	<b>805,120</b>	<b>2,445,337</b>	<b>5,281,815</b>	
<b>42005410-Local Transportation- Parks Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
7030-Facilities And Improvements	-	-	-	39,000	-	-100.00%
7050-Construction/Infrastructure	47,100	8,413	365	-	-	0.00%
<b>42005410-Local Transportation- Parks Total</b>	<b>47,100</b>	<b>8,413</b>	<b>365</b>	<b>39,000</b>	<b>-</b>	
<b>42005493-Local Transportation- Transit Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	1,009	14,368	110,873	20,134	-	-100.00%
7000-Vehicles and Equipment	82,613	-	10,736	97,000	-	-100.00%
7030-Facilities And Improvements	-	-	-	61,000	-	-100.00%
<b>42005493-Local Transportation- Transit Total</b>	<b>83,622</b>	<b>14,368</b>	<b>121,609</b>	<b>178,134</b>	<b>-</b>	
<b>LLMD Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6401-Gas and Electric Utilities	6,387	14,240	3,070	8,726	23,307	167.10%
6440-Contracted Services	6,563	-	0	-	-	0.00%
6532-Maintenance/Other Supplies	570	-	-	-	-	0.00%
6901-Interfund Chg Parks Main	237,015	276,640	271,297	271,296	287,433	5.95%
6904-Interfund Chg Admin OH	43,757	51,072	50,089	50,089	53,062	5.94%
6910-Interfund Chg Legal Fees	3,646	4,256	4,207	4,207	4,422	5.11%
6911-Interfund Chg Park Admin	52,873	61,712	60,516	60,516	64,120	5.96%
6919-Interfund Chg Finance	9,116	10,640	-	10,435	11,056	5.95%
8210-Transfers Out/Debt Service	2,544	677	1,421	1,419	-	-100.00%
<b>LLMD Total</b>	<b>362,471</b>	<b>419,236</b>	<b>390,601</b>	<b>406,688</b>	<b>443,400</b>	
<b>47700000-Supplemental Law Enforcement Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6530-Conference/Training/Ed	-	318	3,004	579	3,000	418.13%
6532-Maintenance/Other Supplies	76,080	67,413	68,100	64,807	103,000	58.93%
6552-Investigative Expenses	1,000	-	-	-	-	0.00%
<b>47700000-Supplemental Law Enforcement Total</b>	<b>77,080</b>	<b>67,731</b>	<b>71,104</b>	<b>65,386</b>	<b>106,000</b>	
<b>47800000-Local Law Enforce. Block Grant Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
7000-Vehicles and Equipment	20,378	-	-	-	-	0.00%
8002-Lease Payment	7,487	-	-	-	-	0.00%
<b>47800000-Local Law Enforce. Block Grant Total</b>	<b>27,865</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>47810000-JAG Grants Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
7000-Vehicles and Equipment	-	21,580	-	-	26,600	0.00%
<b>47810000-JAG Grants Total</b>	<b>-</b>	<b>21,580</b>	<b>-</b>	<b>-</b>	<b>26,600</b>	

<b>47810110-Health and Wellness Category</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>PCT</b>
<b>Expenditures</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>CHANGE</b>
6532-Maintenance/Other Supplies	-	-	-	-	40,721	0.00%
<b>47810110-Health and Wellness Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,721</b>	

<b>47810210-OJP BJA FY20 COVID-19 Category</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>PCT</b>
<b>Expenditures</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>CHANGE</b>
5000-Salaries / Full-Time	46,192	8,550	-	-	-	0.00%
5100-Salaries / Overtime	4,246	1,977	-	-	-	0.00%
5105-Salaries / Leave Payout	-	268	-	-	-	0.00%
5110-Salaries / Uniform Pay	837	179	-	-	-	0.00%
5300-Public Employees Retirement Sy	5,830	1,320	-	-	-	0.00%
5302-Long Term Disability Insurance	155	37	-	-	-	0.00%
5303-Life Insurance Premiums	57	13	-	-	-	0.00%
5304-Workers Compensation Insurance	5,160	996	-	-	-	0.00%
5305-Medicare Tax- Employer's Share	743	172	-	-	-	0.00%
5309-Unemployment Insurance	385	0	-	-	-	0.00%
5310-Section 125 Benefit Allow.	16,976	4,101	-	-	-	0.00%
7000-Vehicles and Equipment	16,109	-	-	-	-	0.00%
<b>47810210-OJP BJA FY20 COVID-19 Total</b>	<b>96,692</b>	<b>17,613</b>	<b>-</b>	<b>-</b>	<b>-</b>	

<b>47810310-Prop 64 Health &amp; Public Safety Category</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>PCT</b>
<b>Expenditures</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>CHANGE</b>
5000-Salaries / Full-Time	-	-	-	-	50,127	0.00%
5110-Salaries / Uniform Pay	-	-	-	-	677	0.00%
5300-Public Employees Retirement Sy	-	-	-	-	5,903	0.00%
5302-Long Term Disability Insurance	-	-	-	-	197	0.00%
5303-Life Insurance Premiums	-	-	-	-	43	0.00%
5304-Workers Compensation Insurance	-	-	-	-	4,574	0.00%
5305-Medicare Tax- Employer's Share	-	-	-	-	769	0.00%
5308-Deferred Compensation/Full-tim	-	-	-	-	2,252	0.00%
5309-Unemployment Insurance	-	-	-	-	126	0.00%
5310-Section 125 Benefit Allow.	-	-	-	-	11,743	0.00%
6518-Other Supplies	-	-	-	-	28,837	0.00%
6530-Conference/Training/Ed	-	-	-	-	2,500	0.00%
<b>47810310-Prop 64 Health &amp; Public Safety Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>107,748</b>	

	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	PCT
47812050-COPS Hiring Grant Category Expenditures	ACTUALS	ACTUALS	ACTUALS	BUDGET	PROPOSED	CHANGE
5000-Salaries / Full-Time	-	-	-	-	159,052	0.00%
5110-Salaries / Uniform Pay	-	-	-	-	2,708	0.00%
5300-Public Employees Retirement Sy	-	-	-	-	19,044	0.00%
5302-Long Term Disability Insurance	-	-	-	-	788	0.00%
5303-Life Insurance Premiums	-	-	-	-	172	0.00%
5304-Workers Compensation Insurance	-	-	-	-	14,756	0.00%
5305-Medicare Tax- Employer's Share	-	-	-	-	2,452	0.00%
5308-Deferred Compensation/Full-tim	-	-	-	-	7,264	0.00%
5309-Unemployment Insurance	-	-	-	-	504	0.00%
5310-Section 125 Benefit Allow.	-	-	-	-	46,972	0.00%
6518-Other Supplies	-	-	-	-	10,764	0.00%
7000-Vehicles and Equipment	-	-	-	-	144,666	0.00%
47812050-COPS Hiring Grant Total	-	-	-	-	409,142	

<b>47900000-DUI Enforcement &amp; Awareness Category</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>PCT</b>
<b>Expenditures</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>CHANGE</b>
5100-Salaries / Overtime	(11,951)	51,524	50,994	13,763	-	-100.00%
5303-Life Insurance Premiums	39	29	27	-	-	0.00%
5304-Workers Compensation Insurance	6,912	4,030	4,589	2,475	-	-100.00%
5305-Medicare Tax- Employer's Share	881	648	620	424	-	-100.00%
5309-Unemployment Insurance	107	83	38	-	-	0.00%
6518-Other Supplies	5,126	4,769	49	1,231	-	-100.00%
6530-Conference/Training/Ed	275	222	-	4,908	-	-100.00%
7000-Vehicles and Equipment	19,747	81	3,326	9,919	-	-100.00%
<b>47900000-DUI Enforcement &amp; Awareness Total</b>	<b>21,137</b>	<b>61,385</b>	<b>59,643</b>	<b>32,720</b>	<b>-</b>	

<b>47910000-Tobacco Law Enforcement Grant Category</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>PCT</b>
<b>Expenditures</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>CHANGE</b>
5000-Salaries / Full-Time	-	37,727	47,966	45,901	51,690	12.61%
5100-Salaries / Overtime	-	1,837	2,998	17,753	13,314	-25.00%
5110-Salaries / Uniform Pay	-	250	250	250	250	0.00%
5300-Public Employees Retirement Sy	-	3,648	4,568	4,365	6,239	42.93%
5302-Long Term Disability Insurance	-	128	153	150	150	0.00%
5303-Life Insurance Premiums	-	52	63	61	61	0.00%
5304-Workers Compensation Insurance	-	4,615	6,916	7,857	7,975	1.50%
5305-Medicare Tax- Employer's Share	-	563	720	930	933	0.32%
5308-Deferred Compensation/Full-tim	-	1,521	1,916	2,130	2,393	12.35%
5309-Unemployment Insurance	-	322	126	147	126	-14.29%
5310-Section 125 Benefit Allow.	-	19,591	27,379	26,797	28,475	6.26%
6518-Other Supplies	200	600	1,132	272	-	-100.00%
<b>47910000-Tobacco Law Enforcement Grant Total</b>	<b>200</b>	<b>70,854</b>	<b>94,189</b>	<b>106,613</b>	<b>111,606</b>	

<b>47920000-OTS-ABC Shoulder Tap Grant Category</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>PCT</b>
<b>Expenditures</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>CHANGE</b>
5100-Salaries / Overtime	-	125	-	-	-	0.00%
5303-Life Insurance Premiums	-	0	-	-	-	0.00%
5304-Workers Compensation Insurance	-	10	-	-	-	0.00%
5305-Medicare Tax- Employer's Share	-	1	-	-	-	0.00%
<b>47920000-OTS-ABC Shoulder Tap Grant Total</b>	<b>-</b>	<b>136</b>	<b>-</b>	<b>-</b>	<b>-</b>	

<b>47930000-OTS-STEP DUI Grant Category</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>PCT</b>
<b>Expenditures</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>CHANGE</b>
5100-Salaries / Overtime	-	-	2,481	-	-	0.00%
5303-Life Insurance Premiums	-	-	2	-	-	0.00%
5304-Workers Compensation Insurance	-	-	223	-	-	0.00%
5305-Medicare Tax- Employer's Share	-	-	34	-	-	0.00%
5309-Unemployment Insurance	-	-	2	-	-	0.00%
<b>47930000-OTS-STEP DUI Grant Total</b>	<b>-</b>	<b>-</b>	<b>2,741</b>	<b>-</b>	<b>-</b>	

<b>41100000-Madera Transit Center Category</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>PCT</b>
<b>Expenditures</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>CHANGE</b>
6440-Contracted Services	1,038	21,699	27,188	22,520	-	-100.00%
6532-Maintenance/Other Supplies	43	250	-	1,500	-	-100.00%
<b>41100000-Madera Transit Center Total</b>	<b>1,081</b>	<b>21,950</b>	<b>27,188</b>	<b>24,020</b>	<b>-</b>	

<b>41108060-Intermodal Building Category</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>PCT</b>
<b>Expenditures</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>CHANGE</b>
5005-Salaries / Part-time	8,272	19,857	7,497	7,800	15,475	98.40%
5100-Salaries / Overtime	-	142	-	-	-	0.00%
5300-Public Employees Retirement Sy	885	2,036	737	767	1,704	122.16%
5304-Workers Compensation Insurance	846	1,568	675	678	1,320	94.69%
5305-Medicare Tax- Employer's Share	120	290	109	113	224	98.23%
5306-Unfunded Accrued Liability	1,199	3,274	1,204	3,518	1,217	-65.41%
5309-Unemployment Insurance	130	207	60	147	126	-14.29%
6401-Gas and Electric Utilities	28,742	14,719	19,387	16,000	16,000	0.00%
6440-Contracted Services	20,012	18,495	14,345	10,332	37,500	262.95%
6532-Maintenance/Other Supplies	1,004	532	2,328	500	2,000	300.00%
6560-Liability / Property Insurance	2,161	3,116	3,594	3,672	15,457	320.94%
6900-Interfund Chg Facility Maint.	29,608	30,748	30,748	30,748	64,453	109.62%
6904-Interfund Chg Admin OH	7,610	7,610	8,610	8,610	7,610	-11.61%
6926-Interfund Chg Risk Charges	-	-	-	-	113	0.00%
8210-Transfers Out/Debt Service	11,449	2,087	4,072	4,072	12,385	204.15%
8220-Transfers Out - Insurance Rese	244	249	254	254	-	-100.00%
<b>41108060-Intermodal Building Total</b>	<b>112,281</b>	<b>104,929</b>	<b>93,619</b>	<b>87,211</b>	<b>175,584</b>	



<b>42500000-Economic Develop Fund U/A Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6487-Disposal Costs	19,755	-	-	-	-	0.00%
6515-Taxes and Assessments	-	2,278	2,523	2,324	5,000	115.15%
7050-Construction/Infrastructure	156,500	-	-	-	156,500	0.00%
7100-Land	279,967	-	-	-	-	0.00%
<b>42500000-Economic Develop Fund U/A Total</b>	<b>456,222</b>	<b>2,278</b>	<b>2,523</b>	<b>2,324</b>	<b>161,500</b>	
<b>43800000-Home DAP Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	-	-	6,623	-	-	0.00%
6503-Down Payment Assistance	-	304,146	-	-	-	0.00%
<b>43800000-Home DAP Total</b>	<b>-</b>	<b>304,146</b>	<b>6,623</b>	<b>-</b>	<b>-</b>	
<b>44004430-DAP Program Income Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
5000-Salaries / Full-Time	252	8,188	12,246	13,802	15,657	13.44%
5105-Salaries / Leave Payout	-	1,591	-	-	-	0.00%
5200-Salaries / Auto & Expense Allo	0	12	-	-	-	0.00%
5300-Public Employees Retirement Sy	25	795	1,182	1,335	1,849	38.50%
5302-Long Term Disability Insurance	1	16	-	-	-	0.00%
5303-Life Insurance Premiums	0	9	8	10	9	-10.00%
5304-Workers Compensation Insurance	26	767	1,082	1,294	1,452	12.21%
5305-Medicare Tax- Employer's Share	4	159	185	206	228	10.68%
5308-Deferred Compensation/Full-tim	-	213	464	599	666	11.19%
5309-Unemployment Insurance	-	18	19	22	18	-18.18%
5310-Section 125 Benefit Allow.	69	2,951	4,499	4,388	4,664	6.29%
<b>44004430-DAP Program Income Total</b>	<b>377</b>	<b>14,718</b>	<b>19,685</b>	<b>21,656</b>	<b>24,543</b>	
<b>44004432-CalHome MH Rehab Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6903-Interfund Chg Cost Distrib	39,214	31,596	32,101	31,596	-	-100.00%
<b>44004432-CalHome MH Rehab Total</b>	<b>39,214</b>	<b>31,596</b>	<b>32,101</b>	<b>31,596</b>	<b>-</b>	
<b>44004460-HOME Program Income Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
5000-Salaries / Full-Time	121	4,120	6,368	9,260	8,092	-12.61%
5100-Salaries / Overtime	1	40	64	-	-	0.00%
5300-Public Employees Retirement Sy	18	605	626	910	963	5.82%
5302-Long Term Disability Insurance	0	14	21	33	50	51.52%
5303-Life Insurance Premiums	0	6	7	10	10	0.00%
5304-Workers Compensation Insurance	12	464	579	860	746	-13.26%
5305-Medicare Tax- Employer's Share	2	91	92	139	112	-19.42%
5308-Deferred Compensation/Full-tim	5	161	250	416	367	-11.78%
5309-Unemployment Insurance	-	37	53	37	32	-13.51%
5310-Section 125 Benefit Allow.	10	496	1,840	2,540	2,202	-13.31%
6440-Contracted Services	7,909	2,000	13,655	13,610	-	-100.00%
6903-Interfund Chg Cost Distrib	16,510	35,144	35,144	35,144	-	-100.00%
6503-Down Payment Assistance	-	-	-	-	250,000	0.00%
<b>44004460-HOME Program Income Total</b>	<b>24,587</b>	<b>43,178</b>	<b>58,698</b>	<b>62,959</b>	<b>262,574</b>	
<b>44004630-CalHome Program Income Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	153,298	1,429	44	1,500	1,500	0.00%
<b>44004630-CalHome Program Income Total</b>	<b>153,298</b>	<b>1,429</b>	<b>44</b>	<b>1,500</b>	<b>1,500</b>	
<b>44004640-Permanent Local Housing Alloca Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6481-Grant Expense	-	-	-	-	422,319	0.00%
<b>44004640-Permanent Local Housing Alloca Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>422,319</b>	

<b>40200000-Low/Mod Housing Fund Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6480-Program Expense	220	-	-	-	-	0.00%
6481-Grant Expense	946,000	-	-	-	-	0.00%
6515-Taxes and Assessments	-	-	-	-	4,306	0.00%
6562-Retiree Insurance Premiums	570	559	685	650	694	6.77%
6918-Interfund Chg Comp Maint	576	-	-	-	-	0.00%
6920-Interfund Chg Computer Replace	124	-	-	-	-	0.00%
6999-Prior Period Exp Adjustment	-	-	1,902	-	-	0.00%
<b>40200000-Low/Mod Housing Fund Total</b>	<b>947,491</b>	<b>559</b>	<b>2,587</b>	<b>650</b>	<b>5,000</b>	
<b>40210000-AFFORDABLE HOUSING Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	-	-	24,111	12,000	-	-100.00%
7050-Construction/Infrastructure	-	57,797	541,527	1,789,102	2,858,500	59.77%
<b>40210000-AFFORDABLE HOUSING Total</b>	<b>-</b>	<b>57,797</b>	<b>565,637</b>	<b>1,801,102</b>	<b>2,858,500</b>	
<b>48000000-CFD 2005-1 City-Wide Services Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	5,870	4,300	5,056	6,000	6,000	0.00%
6904-Interfund Chg Admin OH	303	303	303	303	303	0.00%
8200-Transfer Out	300,000	300,000	300,000	300,000	300,000	0.00%
<b>48000000-CFD 2005-1 City-Wide Services Total</b>	<b>306,172</b>	<b>304,602</b>	<b>305,359</b>	<b>306,303</b>	<b>306,303</b>	
<b>48010000-CFD 2006-1 KB Home Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6440-Contracted Services	4,099	3,103	3,246	4,200	4,200	0.00%
6904-Interfund Chg Admin OH	357	357	357	357	357	0.00%
8200-Transfer Out	-	-	169,656	-	-	0.00%
8210-Transfers Out/Debt Service	164,725	164,725	-	169,656	179,634	5.88%
<b>48010000-CFD 2006-1 KB Home Total</b>	<b>169,181</b>	<b>168,186</b>	<b>173,259</b>	<b>174,213</b>	<b>184,191</b>	
<b>48030000-CFD 2012-1 Public Service Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
8200-Transfer Out	-	9,750	9,750	9,750	9,750	0.00%
<b>48030000-CFD 2012-1 Public Service Total</b>	<b>-</b>	<b>9,750</b>	<b>9,750</b>	<b>9,750</b>	<b>9,750</b>	
<b>48040000-CFD 2013-1 Madera Family Apts Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
8200-Transfer Out	10,247	7,850	6,690	6,690	6,690	0.00%
<b>48040000-CFD 2013-1 Madera Family Apts Total</b>	<b>10,247</b>	<b>7,850</b>	<b>6,690</b>	<b>6,690</b>	<b>6,690</b>	
<b>48500000-CFD Debt Fund - 2006 Bonds Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6448-Bond/Loan Admin Fees	3,408	4,313	5,200	3,350	4,000	19.40%
8000-Interest Expense	87,352	84,114	80,916	80,916	77,335	-4.43%
8001-Principal Payment	79,232	84,046	88,740	88,740	98,299	10.77%
<b>48500000-CFD Debt Fund - 2006 Bonds Total</b>	<b>169,992</b>	<b>172,472</b>	<b>174,856</b>	<b>173,006</b>	<b>179,634</b>	

# 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			
<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
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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# 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 the internal service fund provides 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 the 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. After delays by the manufacturing, the City expects to receive its engine in FY 2023/24.

## ***Information Services:***

Computer services provided by the City's Information Services Department are charged based on computer users per department considering 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 the department so that 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 the department and determines when equipment should be replaced.



# Expense Summaries

<b>Fleet Org List</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
30701240-Fleet Maintenance	749,215	767,098	983,423	973,028	1,153,330	18.53%
30701250-Fleet Acquisition	495,077	594,939	82,905	2,799,151	1,716,500	-38.68%
30701260-Fleet Motor Pool	32,102	36,370	35,086	36,966	29,918	-19.07%
<b>Total Fleet</b>	<b>1,276,394</b>	<b>1,398,407</b>	<b>1,101,414</b>	<b>3,809,145</b>	<b>2,899,748</b>	

<b>Facilities Maintenance Org List</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
30710000-Facilities Maintenance	1,534,860	1,502,892	2,039,581	1,872,434	2,254,133	20.39%
<b>Total Facilities Maintenance</b>	<b>1,534,860</b>	<b>1,502,892</b>	<b>2,039,581</b>	<b>1,872,434</b>	<b>2,254,133</b>	

<b>Technology Org List</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
30720000-Computer Acquisition/Maint.	1,227,216	1,119,373	1,353,855	1,358,352	1,584,644	16.66%
<b>Total Technology</b>	<b>1,227,216</b>	<b>1,119,373</b>	<b>1,353,855</b>	<b>1,358,352</b>	<b>1,584,644</b>	
<b>Total</b>	<b>4,038,469</b>	<b>4,020,672</b>	<b>4,494,850</b>	<b>7,039,931</b>	<b>6,738,525</b>	

## Expense Summaries

<b>30701240-Fleet Maintenance Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
5000-Salaries / Full-Time	232,982	241,183	240,503	243,775	225,744	-7.40%
5100-Salaries / Overtime	363	3,092	3,650	12,000	-	-100.00%
5105-Salaries / Leave Payout	-	-	-	-	-	0.00%
5110-Salaries / Uniform Pay	1,755	3,255	2,655	1,755	1,755	0.00%
5300-Public Employees Retirement Sy	34,323	32,808	33,738	34,437	39,512	14.74%
5302-Long Term Disability Insurance	788	758	764	791	791	0.00%
5303-Life Insurance Premiums	260	228	232	250	250	0.00%
5304-Workers Compensation Insurance	23,871	14,916	21,413	23,272	19,970	-14.19%
5305-Medicare Tax- Employer's Share	3,671	3,954	3,860	4,080	3,295	-19.24%
5306-Unfunded Accrued Liability	66,310	74,539	78,148	80,700	76,234	-5.53%
5308-Deferred Compensation/Full-tim	9,452	9,275	9,676	10,600	9,757	-7.95%
5309-Unemployment Insurance	647	523	451	543	466	-14.18%
5310-Section 125 Benefit Allow.	31,834	37,906	44,410	43,831	26,323	-39.94%
6402-Telephone & Fax Charges	1,162	1,231	1,053	1,152	1,300	12.85%
6412-Advertising/Other	-	111	-	150	150	0.00%
6415-Publications/Subscriptions	1,248	499	3,956	3,250	3,500	7.69%
6416-Office Supplies/Expendable	105	-	928	300	300	0.00%
6425-Vehicle Fuel, Supplies & Maint	105,437	159,254	156,793	195,000	10,000	-94.87%
6427-Major Repair Parts/Supplies	14,902	26,839	16,754	24,364	15,500	-36.38%
6428-Repairs	-	-	-	-	205,000	0.00%
6440-Contracted Services	8,038	10,213	13,525	9,000	11,000	22.22%
6530-Conference/Training/Ed	1,010	1,226	193	2,750	2,750	0.00%
6532-Maintenance/Other Supplies	9,009	8,210	10,127	9,000	9,000	0.00%
6551-Expense/ Damaged Vehicle Ins	7,771	187,444	104,040	52,194	87,241	67.15%
6560-Liability / Property Insurance	29,171	42,059	48,513	49,578	7,384	-85.11%
6600-Depreciation / Replacement	5,222	16,326	-	-	-	0.00%
6602-Capitalized Asset Contra Accou	(111,902)	(67,101)	(172,906)	-	-	0.00%
6603-CIP Offset	85,172	(170,188)	144,827	-	-	0.00%
6779-Pension Expense-GASB 68	6,586	-	-	-	-	0.00%
6900-Interfund Chg Facility Maint.	9,980	10,364	10,364	10,364	38,757	273.96%
6902-Interfund Chg Central Supply	16,034	6,525	15,917	-	15,917	0.00%
6904-Interfund Chg Admin OH	57,229	57,229	61,637	57,229	57,229	0.00%
6907-Interfund Chg Vehicle Replace	3,667	4,107	4,107	4,107	5,440	32.47%
6908-Interfund Chg Vehicle Maint.	6,274	6,723	6,804	6,804	-	-100.00%
6918-Interfund Chg Comp Maint	8,519	8,519	26,606	26,606	26,049	-2.09%
6920-Interfund Chg Computer Replace	1,834	1,834	7,111	7,111	12,140	70.72%
6923-Interfund Chg Software	205	-	-	-	-	0.00%
6924-Interfund Chg Motor Rental	2,029	-	-	-	-	0.00%
6926-Interfund Chg Risk Charges	-	-	-	-	3,576	0.00%
7000-Vehicles and Equipment	16,531	25,361	25,538	-	237,000	0.00%
8200-Transfer Out	50,000	-	50,000	50,000	-	-100.00%
8220-Transfers Out - Insurance Rese	7,724	7,878	8,036	8,036	-	-100.00%
<b>30701240-Fleet Maintenance Total</b>	<b>749,215</b>	<b>767,098</b>	<b>983,423</b>	<b>973,028</b>	<b>1,153,330</b>	

<b>30701250-Fleet Acquisition Category Expenditures</b>	<b>FY 20/21 ACTUALS</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 PROPOSED</b>	<b>PCT CHANGE</b>
6600-Depreciation / Replacement	495,823	558,643	6,872	-	-	0.00%
6602-Capitalized Asset Contra Accou	(581,220)	(981,608)	(254,090)	-	-	0.00%
6603-CIP Offset	144,168	(45,754)	42,728	-	-	0.00%
7000-Vehicles and Equipment	436,306	1,063,657	287,395	2,799,151	1,716,500	-38.68%
<b>30701250-Fleet Acquisition Total</b>	<b>495,077</b>	<b>594,939</b>	<b>82,905</b>	<b>2,799,151</b>	<b>1,716,500</b>	

## Expense Summaries

	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
<b>30701260-Fleet Motor Pool Category Expenditures</b>						
6425-Vehicle Fuel, Supplies & Maint	1,743	3,535	2,088	3,747	4,000	6.75%
6532-Maintenance/Other Supplies	100	129	79	300	300	0.00%
6560-Liability / Property Insurance	-	-	-	-	3,451	0.00%
6907-Interfund Chg Vehicle Replace	14,567	17,547	17,547	17,547	22,167	26.33%
6908-Interfund Chg Vehicle Maint.	15,692	15,159	15,372	15,372	-	-100.00%
<b>30701260-Fleet Motor Pool Total</b>	<b>32,102</b>	<b>36,370</b>	<b>35,086</b>	<b>36,966</b>	<b>29,918</b>	

	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
<b>30710000-Facilities Maintenance Category Expenditures</b>						
5000-Salaries / Full-Time	559,529	544,935	599,275	580,780	620,221	6.79%
5100-Salaries / Overtime	845	4,359	7,115	5,000	5,000	0.00%
5105-Salaries / Leave Payout	765	-	215	-	-	0.00%
5110-Salaries / Uniform Pay	2,150	1,900	1,900	1,900	1,900	0.00%
5300-Public Employees Retirement Sy	69,523	65,809	72,236	69,998	90,598	29.43%
5302-Long Term Disability Insurance	1,785	1,722	1,791	1,739	1,752	0.75%
5303-Life Insurance Premiums	640	574	604	580	586	1.03%
5304-Workers Compensation Insurance	57,405	33,462	53,494	55,492	58,758	5.89%
5305-Medicare Tax- Employer's Share	8,593	8,482	9,046	8,891	9,360	5.27%
5306-Unfunded Accrued Liability	120,104	134,170	151,441	145,214	150,951	3.95%
5308-Deferred Compensation/Full-tim	22,589	22,000	24,436	26,132	27,927	6.87%
5309-Unemployment Insurance	1,464	1,183	1,039	1,198	1,027	-14.27%
5310-Section 125 Benefit Allow.	148,241	154,735	216,627	211,718	216,143	2.09%
6401-Gas and Electric Utilities	154,724	321,724	450,932	300,000	420,000	40.00%
6402-Telephone & Fax Charges	6,129	9,277	12,405	8,652	13,000	50.25%
6416-Office Supplies/Expendable	249	648	1,268	600	1,600	166.67%
6425-Vehicle Fuel, Supplies & Maint	5,064	9,214	8,187	9,767	11,000	12.62%
6440-Contracted Services	50,058	51,975	34,793	60,200	40,000	-33.55%
6530-Conference/Training/Ed	2,837	6,526	2,220	7,000	7,000	0.00%
6532-Maintenance/Other Supplies	7,089	10,171	8,250	8,000	9,000	12.50%
6533-Street Signs	67,853	106,484	68,966	70,000	61,000	-12.86%
6560-Liability / Property Insurance	-	-	-	-	9,478	0.00%
6580-OPEB Obligation Expense	-	118,894	-	-	-	0.00%
6581-GASB 68-Pension Expense	-	(327,492)	-	-	-	0.00%
6600-Depreciation / Replacement	1,263	1,263	-	-	-	0.00%
6779-Pension Expense-GASB 68	13,340	-	-	-	-	0.00%
6902-Interfund Chg Central Supply	3,332	3,980	7,782	-	7,782	0.00%
6904-Interfund Chg Admin OH	77,697	77,697	83,682	77,697	77,697	0.00%
6907-Interfund Chg Vehicle Replace	11,700	15,494	18,994	18,994	24,202	27.42%
6908-Interfund Chg Vehicle Maint.	18,400	26,408	31,509	31,509	37,120	17.81%
6918-Interfund Chg Comp Maint	36,080	36,730	51,796	51,796	50,712	-2.09%
6920-Interfund Chg Computer Replace	7,816	7,816	13,843	13,843	23,636	70.74%
6923-Interfund Chg Software	716	-	-	-	-	0.00%
6924-Interfund Chg Motor Rental	-	1,879	1,992	1,992	1,601	-19.63%
6926-Interfund Chg Risk Charges	-	-	-	-	7,060	0.00%
8210-Transfers Out/Debt Service	61,631	35,323	87,877	87,877	268,022	205.00%
8220-Transfers Out - Insurance Rese	15,249	15,553	15,865	15,865	-	-100.00%
<b>30710000-Facilities Maintenance Total</b>	<b>1,534,860</b>	<b>1,502,892</b>	<b>2,039,581</b>	<b>1,872,434</b>	<b>2,254,133</b>	

	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
<b>30720000-Computer Acquisition/Maint. Category Expenditures</b>						
5000-Salaries / Full-Time	331,798	339,605	331,170	342,194	332,306	-2.89%
5100-Salaries / Overtime	2,775	4,576	6,902	6,000	6,000	0.00%
5105-Salaries / Leave Payout	1,000	3,629	24,592	-	-	0.00%
5200-Salaries / Auto & Expense Allo	879	900	738	900	-	-100.00%

## Expense Summaries

<b>30720000-Computer Acquisition/Maint. Category</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>PCT</b>
<b>Expenditures</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>CHANGE</b>
5302-Long Term Disability Insurance	1,080	1,058	1,035	1,061	968	-8.77%
5303-Life Insurance Premiums	300	262	250	291	277	-4.81%
5304-Workers Compensation Insurance	34,347	24,112	32,235	32,105	30,815	-4.02%
5305-Medicare Tax- Employer's Share	5,087	5,308	5,438	5,289	5,018	-5.12%
5306-Unfunded Accrued Liability	81,417	88,129	90,628	95,257	70,297	-26.20%
5308-Deferred Compensation/Full-time	9,026	8,583	9,112	9,743	10,259	5.30%
5309-Unemployment Insurance	743	587	504	588	504	-14.29%
5310-Section 125 Benefit Allow.	72,719	74,477	82,029	84,080	77,368	-7.98%
6402-Telephone & Fax Charges	10,572	7,701	11,795	7,152	7,500	4.87%
6416-Office Supplies/Expendable	65	722	80	750	750	0.00%
6420-Mileage Reimbursements	-	-	-	200	200	0.00%
6425-Vehicle Fuel, Supplies & Maint	96	50	88	53	2,500	4616.98%
6440-Contracted Services	231,476	198,083	342,091	240,150	299,850	24.86%
6530-Conference/Training/Ed	6,125	3,775	7,094	5,500	5,500	0.00%
6532-Maintenance/Other Supplies	858	1,767	3,735	2,000	-	-100.00%
6560-Liability / Property Insurance	-	-	-	-	416	0.00%
6580-OPEB Obligation Expense	-	59,447	-	-	-	0.00%
6581-GASB 68-Pension Expense	-	(208,709)	-	-	-	0.00%
6600-Depreciation / Replacement	86,786	90,639	-	-	-	0.00%
6602-Capitalized Asset Contra Accou	(110,672)	(38,147)	(13,184)	-	-	0.00%
6779-Pension Expense-GASB 68	8,683	-	-	-	-	0.00%

# Fleet



## Department Summary

The Fleet Services Division (Fleet) is responsible for acquiring, maintaining, and disposing of the City's mobile equipment. This includes on-road sedans, pickups, heavy-duty vehicles, and Transit buses. Fleet also services off-road and mobile equipment consisting of tractors, graders, backhoes, portable air compressors, and generators, to name a few.

Fleet funds labor, parts, and services necessary to maintain the City's fleet of vehicles. This program funds asset replacement and vehicle outfitting. Fleet assets enable client departments to achieve their operational mission safely and efficiently.

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. Fleet funds labor, parts, services, fuel,

and oil necessary to maintain the city's fleet of vehicles and equipment. Fleet is funded through vehicle type and utilization charges.

Fleet has three programs to accomplish its mission. This consists of Equipment Maintenance Program, which funds the annual cost of maintenance and repairs, the Replacement Program used for purchasing new vehicles and equipment, and the Motor Pool Program.

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 works tirelessly on improving 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 ones being updated. Fleet must continuously update and adapt our policies and equipment to ensure these are being met.

## Responsibility

Fleet is responsible for providing 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 and 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 online auction site.

## Key Accomplishments

Overview of accomplishments in FY 2022/23:

- Completed 1,466 work orders for the fiscal year
- Removed old unused paint booth

- Updated various shop tools for Transit with PTMISEA grant funding
- Updated portion of the shop floor with new epoxy coating
- Procured, upfitted, and put into service three new transit vans for ADA service

## Goals & Performance Measures

- Setup and enter preventative maintenance schedules in MUNIS
- Continue to clean up the shop by removing old/unused equipment and supplies
- Continue to update Fleet equipment to maintain efficiency and better meet our current needs
- Setup custom categories in MUNIS for fleet permits, oil, and filter types
- Auction remaining surplus vehicles and equipment
- Stay updated and current on existing and new air quality regulations and regulatory policies

## Department Staffing & Structure

Fleet has six budgeted positions: the Manager and five mechanics. One mechanic position is currently vacant.

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 mechanic



(30700000)

Fleet Unassigned

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4320	Capital Contribution	1,891	-	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 1,891</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
6580	OPEB Obligation Expense	-	89,171	-	-	-	0.00%
6581	GASB 68-Pension Expense	-	(163,419)	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ -</b>	<b>\$ (74,248)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ 1,891</b>	<b>\$ 74,248</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

(30701240)

Fleet Maintenance

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4351	Interfund Chg VehiReplacePool	915,118	909,246	866,127	866,125	997,436	15.20%
4354	Interfund Salary & Bene Reimb	-	-	2,300	-	-	0.00%
4355	Transfer-In	-	-	57,000	57,000	70,894	24.40%
4657	Miscellaneous Revenue	6,587	3,533	5,816	12,000	10,000	-16.70%
4659	Refunds and Reimbursements	37,042	221,842	16,284	55,000	75,000	36.40%
	<b>Total Revenue</b>	<b>\$ 958,746</b>	<b>\$ 1,134,621</b>	<b>\$ 947,528</b>	<b>\$ 990,125</b>	<b>\$ 1,153,330</b>	
5000	Salaries / Full-Time	232,982	241,183	240,503	243,775	225,744	-7.40%
5100	Salaries / Overtime	363	3,092	3,650	12,000	-	-100.00%
5105	Salaries / Leave Payout	-	-	-	-	-	0.00%
5110	Salaries / Uniform Pay	1,755	3,255	2,655	1,755	1,755	0.00%
5300	Public Employees Retirement Sy	34,323	32,808	33,738	34,437	39,512	14.70%
5302	Long Term Disability Insurance	788	758	764	791	791	0.00%
5303	Life Insurance Premiums	260	228	232	250	250	0.00%
5304	Workers Compensation Insurance	23,871	14,916	21,413	23,272	19,970	-14.20%
5305	Medicare Tax- Employer's Share	3,671	3,954	3,860	4,080	3,295	-19.20%
5306	Unfunded Accrued Liability	66,310	74,539	78,148	80,700	76,234	-5.50%
5308	Deferred Compensation/Full-tim	9,452	9,275	9,676	10,600	9,757	-8.00%
5309	Unemployment Insurance	647	523	451	543	466	-14.20%
5310	Section 125 Benefit Allow.	31,834	37,906	44,410	43,831	26,323	-39.90%
6402	Telephone & Fax Charges	1,162	1,231	1,053	1,152	1,300	12.80%
6412	Advertising/Other	-	111	-	150	150	0.00%
6415	Publications/Subscriptions	1,248	499	3,956	3,250	3,500	7.70%
6416	Office Supplies/Expendable	105	-	928	300	300	0.00%
6425	Vehicle Fuel, Supplies & Maint	105,437	159,254	156,793	195,000	10,000	-94.90%
6427	Major Repair Parts/Supplies	14,902	26,839	16,754	24,364	15,500	-36.40%
6428	Repairs	-	-	-	-	205,000	0.00%
6440	Contracted Services	8,038	10,213	13,525	9,000	11,000	22.20%
6530	Conference/Training/Ed	1,010	1,226	193	2,750	2,750	0.00%
6532	Maintenance/Other Supplies	9,009	8,210	10,127	9,000	9,000	0.00%
6551	Expense/ Damaged Vehicle Ins	7,771	187,444	104,040	52,194	87,241	67.10%
6560	Liability / Property Insurance	29,171	42,059	48,513	49,578	7,384	-85.10%
6600	Depreciation / Replacement	5,222	16,326	-	-	-	0.00%
6602	Capitalized Asset Contra Accou	(111,902)	(67,101)	(172,906)	-	-	0.00%
6603	CIP Offset	85,172	(170,188)	144,827	-	-	0.00%
6779	Pension Expense-GASB 68	6,586	-	-	-	-	0.00%
6900	Interfund Chg Facility Maint.	9,980	10,364	10,364	10,364	38,757	274.00%
6902	Interfund Chg Central Supply	16,034	6,525	15,917	-	15,917	0.00%
6904	Interfund Chg Admin OH	57,229	57,229	61,637	57,229	57,229	0.00%
6907	Interfund Chg Vehicle Replace	3,667	4,107	4,107	4,107	5,440	32.50%
6908	Interfund Chg Vehicle Maint.	6,274	6,723	6,804	6,804	-	-100.00%
6918	Interfund Chg Comp Maint	8,519	8,519	26,606	26,606	26,049	-2.10%
6920	Interfund Chg Computer Replace	1,834	1,834	7,111	7,111	12,140	70.70%
6923	Interfund Chg Software	205	-	-	-	-	0.00%
6924	Interfund Chg Motor Rental	2,029	-	-	-	-	0.00%
6926	Interfund Chg Risk Charges	-	-	-	-	3,576	0.00%
7000	Vehicles and Equipment	16,531	25,361	25,538	-	237,000	0.00%
8200	Transfer Out	50,000	-	50,000	50,000	-	-100.00%
8220	Transfers Out - Insurance Rese	7,724	7,878	8,036	8,036	-	-100.00%
	<b>Total Expense</b>	<b>\$ 749,215</b>	<b>\$ 767,098</b>	<b>\$ 983,423</b>	<b>\$ 973,028</b>	<b>\$ 1,153,330</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ 209,532</b>	<b>\$ 367,523</b>	<b>\$ (35,895)</b>	<b>\$ 17,097</b>	<b>\$ -</b>	

(30701250)

Fleet Acquisition

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4351	Interfund Chg VehiReplacePool	818,676	935,813	1,072,502	1,072,501	1,226,129	14.30%
4355	Transfer-In	-	-	-	-	749,500	0.00%
4447	SJVAPCD Grant	99,363	-	-	-	-	0.00%
4659	Refunds and Reimbursements	-	-	26,051	-	-	0.00%
4671	Sale of Real and Personal Prop	-	-	(20,010)	-	-	0.00%
Total Revenue		\$ 918,039	\$ 935,813	\$ 1,078,543	\$ 1,072,501	\$ 1,975,629	
6600	Depreciation / Replacement	495,823	558,643	6,872	-	-	0.00%
6602	Capitalized Asset Contra Accou	(581,220)	(981,608)	(254,090)	-	-	0.00%
6603	CIP Offset	144,168	(45,754)	42,728	-	-	0.00%
7000	Vehicles and Equipment	436,306	1,063,657	287,395	2,799,151	1,716,500	-38.70%
Total Expense		\$ 495,077	\$ 594,939	\$ 82,905	\$ 2,799,151	\$ 1,716,500	
Total Net Surplus/(Deficit)		\$ 422,962	\$ 340,874	\$ 995,638	\$ (1,726,651)	\$ 259,129	

(30701260)

Fleet Motor Pool

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4352	Interfund Chg VehiMaint/ICR	32,549	35,148	39,141	39,141	29,918	-23.60%
	<b>Total Revenue</b>	<b>\$ 32,549</b>	<b>\$ 35,148</b>	<b>\$ 39,141</b>	<b>\$ 39,141</b>	<b>\$ 29,918</b>	
6425	Vehicle Fuel, Supplies & Maint	1,743	3,535	2,088	3,747	4,000	6.80%
6532	Maintenance/Other Supplies	100	129	79	300	300	0.00%
6560	Liability / Property Insurance	-	-	-	-	3,451	0.00%
6907	Interfund Chg Vehicle Replace	14,567	17,547	17,547	17,547	22,167	26.30%
6908	Interfund Chg Vehicle Maint.	15,692	15,159	15,372	15,372	-	-100.00%
	<b>Total Expense</b>	<b>\$ 32,102</b>	<b>\$ 36,370</b>	<b>\$ 35,086</b>	<b>\$ 36,966</b>	<b>\$ 29,918</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ 447</b>	<b>\$ (1,222)</b>	<b>\$ 4,055</b>	<b>\$ 2,175</b>	<b>\$ -</b>	

(30710000)

Facilities Maintenance

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4162	Interest Income	-	-	-	980	2,000	104.10%
4346	Interfund Chg Cost Distributio	-	-	1,100,001	1,100,000	-	-100.00%
4348	Interfund Chg AdminOH/ICR	2,772,804	1,686,640	1,026,457	1,026,458	2,161,395	110.60%
4355	Transfer-In	(0)	0	-	-	75,778	0.00%
4659	Refunds and Reimbursements	3,434	-	(7,620)	-	-	0.00%
4900	Budgetary Carryover	-	-	-	-	14,960	0.00%
Total Revenue		\$ 2,776,238	\$ 1,686,640	\$ 2,118,838	\$ 2,127,438	\$ 2,254,133	
5000	Salaries / Full-Time	559,529	544,935	599,275	580,780	620,221	6.80%
5100	Salaries / Overtime	845	4,359	7,115	5,000	5,000	0.00%
5105	Salaries / Leave Payout	765	-	215	-	-	0.00%
5110	Salaries / Uniform Pay	2,150	1,900	1,900	1,900	1,900	0.00%
5300	Public Employees Retirement Sy	69,523	65,809	72,236	69,998	90,598	29.40%
5302	Long Term Disability Insurance	1,785	1,722	1,791	1,739	1,752	0.70%
5303	Life Insurance Premiums	640	574	604	580	586	1.00%
5304	Workers Compensation Insurance	57,405	33,462	53,494	55,492	58,758	5.90%
5305	Medicare Tax- Employer's Share	8,593	8,482	9,046	8,891	9,360	5.30%
5306	Unfunded Accrued Liability	120,104	134,170	151,441	145,214	150,951	4.00%
5308	Deferred Compensation/Full-tim	22,589	22,000	24,436	26,132	27,927	6.90%
5309	Unemployment Insurance	1,464	1,183	1,039	1,198	1,027	-14.30%
5310	Section 125 Benefit Allow.	148,241	154,735	216,627	211,718	216,143	2.10%
6401	Gas and Electric Utilities	154,724	321,724	450,932	300,000	420,000	40.00%
6402	Telephone & Fax Charges	6,129	9,277	12,405	8,652	13,000	50.30%
6416	Office Supplies/Expendable	249	648	1,268	600	1,600	166.70%
6425	Vehicle Fuel, Supplies & Maint	5,064	9,214	8,187	9,767	11,000	12.60%
6440	Contracted Services	50,058	51,975	34,793	60,200	40,000	-33.60%
6530	Conference/Training/Ed	2,837	6,526	2,220	7,000	7,000	0.00%
6532	Maintenance/Other Supplies	7,089	10,171	8,250	8,000	9,000	12.50%
6533	Street Signs	67,853	106,484	68,966	70,000	61,000	-12.90%
6560	Liability / Property Insurance	-	-	-	-	9,478	0.00%
6580	OPEB Obligation Expense	-	118,894	-	-	-	0.00%
6581	GASB 68-Pension Expense	-	(327,492)	-	-	-	0.00%
6600	Depreciation / Replacement	1,263	1,263	-	-	-	0.00%
6779	Pension Expense-GASB 68	13,340	-	-	-	-	0.00%
6902	Interfund Chg Central Supply	3,332	3,980	7,782	-	7,782	0.00%
6904	Interfund Chg Admin OH	77,697	77,697	83,682	77,697	77,697	0.00%
6907	Interfund Chg Vehicle Replace	11,700	15,494	18,994	18,994	24,202	27.40%
6908	Interfund Chg Vehicle Maint.	18,400	26,408	31,509	31,509	37,120	17.80%
6918	Interfund Chg Comp Maint	36,080	36,730	51,796	51,796	50,712	-2.10%
6920	Interfund Chg Computer Replace	7,816	7,816	13,843	13,843	23,636	70.70%
6923	Interfund Chg Software	716	-	-	-	-	0.00%
6924	Interfund Chg Motor Rental	-	1,879	1,992	1,992	1,601	-19.60%
6926	Interfund Chg Risk Charges	-	-	-	-	7,060	0.00%
8210	Transfers Out/Debt Service	61,631	35,323	87,877	87,877	268,022	205.00%
8220	Transfers Out - Insurance Rese	15,249	15,553	15,865	15,865	-	-100.00%
Total Expense		\$ 1,534,860	\$ 1,502,892	\$ 2,039,581	\$ 1,872,434	\$ 2,254,133	
Total Net Surplus/(Deficit)		\$ 1,241,378	\$ 183,748	\$ 79,257	\$ 255,004	\$ -	



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# Information Services Department



## Department Summary

The Information Services (IS) Department operates under the direct leadership of the City Manager. The 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 the department is to connect employees within the city government and 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 department provides the organizational support necessary to:

- Maintain, sustain, and update the computer, network, and phone systems.
- Build a strong, secure internal network and asset infrastructure.
- Provide proactive, relevant and up-to-date infrastructure planning, replacement, and upgrading.
- Provide high-level technical problem-solving and troubleshooting.
- Provide digital resource management and security of those resources.
- Ensure 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 Managed Network Switches
- 14 Phone Switches
- 27 Battery Backups
- 5 Firewalls
- 240+ Mobile Devices
- 94+ Notebooks
- 140+ Desktops
- 2 Large Data Storage Clusters

- 350+ Cloud Based Desk VoIP Phones
- 30 Wireless Access Points City Wide
- 80 Security Cameras City Wide

### Software maintained by IS Department:

- Tyler Enterprise ERP (formerly Munis)
- Microsoft user accounts
- Office 365
- Adobe enterprise
- Zoom communication for video and phone
- GIS mapping
- AutoCAD and Engineering design
- System backups
- Virus protection
- Public safety software support
- Network monitoring software
- Multiple department-specific applications

### Key Accomplishments

#### Overview of accomplishments in FY 2022/23:

- Acquired, tested and implemented “Zoom Room” hardware and software in addition to the cloud-based VoIP Phone System structure for the city. This includes an auto-receptionist, call queues, required voice prompts and logic for each menu.
- Researched, acquired, tested, and implemented PDQ to install software on city asset computers, automating deployment of operating systems to end users so all computers are imaged the same.
- Initiated a comprehensive request for proposal process for new body cameras and server. Orchestrated the seamless acquisition of necessary hardware, overseeing the entire process from receipt to rack installation to deployment. Created and

deployed the critical infrastructure for the new system.

- Orchestrated the seamless transition from the outdated Evidence Library 4 to the cutting-edge Evidence Library 5, ensuring uninterrupted access to necessary information and evidence.
- Detected a large-scale cyberattack on the E-Mail Exchange Server and leveraged the IS teams’ invaluable expertise to fortify the city’s systems. By promptly detecting the infiltration of a remote command terminal with administrative privileges, averted any compromise of sensitive E-mail data.
- Elevated the scalability and security of the File Server by implementing an advanced upgrade that bolstered its performance and fortified its defenses.
- Pioneered the development of a comprehensive security audit system initially tailored for the entire city, with a primary focus on the Police Department. This innovative solution ensured complete oversight and protection of User Sign in.
- One Network Administrator acquired drone training to serve as a certified instructor, equipping Police Officers and detectives with state-of-the-art skills in advanced drone operations for law enforcement purposes.
- Overhauled the Print Group Policy deployment system, meticulously reconstructing the array after a disruptive Windows update caused system failure, restoring seamless functionality.
- Upgraded the Police Department dispatch call system, transitioning from Zetron to Vesta, an advanced platform with cutting-edge features such as text-to-911 functionality.
- Enhanced the surveillance capabilities of all four City Police interview rooms by implementing a comprehensive camera upgrade.
- Developed a sophisticated monitoring program that instantly alerts IS staff to server failures, overheating environments, and disrupted phone lines within the dispatch network, ensuring optimal operational efficiency and swift problem resolution.
- Facilitated the acquisition of a state-of-the-art smart board exclusively designed for police detectives,

overseeing the entire process from initial proposals and cost estimation to installation and comprehensive training.

- Rapidly and efficiently completed a City-wide cellphone upgrade within one week, streamlining communication channels and bolstering mobile capabilities without relying on external assistance.
- Upgraded PD vehicles with advanced hardware for seamless synchronization between body and in-car cameras, ensuring seamless integration and optimal recording capabilities.
- Implemented an advanced HID fob access control system for wristbands, enhancing authorized personnel access throughout the Police Department.
- Upgraded the Department of Justice (DOJ) communication systems, improving connectivity, reliability, and efficiency in information exchange across critical channels.
- Redesigned police dispatcher's interface for phone, radio, and CAD systems by implementing a multi-point keyboard and multiple mouse setup. This innovative approach facilitated seamless switching between disparate systems that were unable to operate on the same network, enhancing dispatcher productivity and responsiveness through efficiency.
- Acquired, configured, and installed camera servers at the Airport, Transit Center, Engineering, and Public Works
- Acquired, configured, and installed four new Veeam backup servers for City Hall and Police Department.

## Goals & Performance Measures

The following department strategic projects are the main goals for this year (FY 2023/24). They either enable better service delivery citywide, mitigate a potentially critical issue, or create the potential for significant citywide savings.

- Enhance the efficiency and functionality of laptops and Cradlepoint systems within police vehicles, ensuring optimized mobile computing capabilities and seamless connectivity to support operational needs.
- Replace computer Kiosks at the following locations:

- *Pan Am Community Center*
- *John Wells Youth Center Recreation Room*
- *Public Works*

- Utilize “Deep Freeze” software to lockdown public computer labs.
- Develop and implement a centralized city-wide access control system encompassing all departments and buildings, promoting streamlined access management, heightened security, and standardized protocols across the organization.
- Engage in the strategic deployment of a high-availability clustered Hypervisor to be specifically designed for the city’s mission-critical systems, enabling optimal resource allocation, ensuring uninterrupted service delivery, and fortifying the organization's overall IS infrastructure.
- Devise and execute a robust and scalable long-term data storage strategy while considering all cloud-based solutions carefully, ensuring adherence to regulatory requirements and data governance policies.
- Replace aging IS infrastructure and build a life-cycle management plan for future upgrades to critical system components.
- Continue participation in the ResoluteGuard program to ensure the City’s systems and practices are in line with current cyber security best practices.
- Continue end user cyber security awareness training.
- Ensure all department staff are knowledgeable in the City’s cyber incident protocols required by cyber liability insurance.
- Continue to support City departments with all aspects of their technological 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 provides for servicing and maintaining all the city's technological equipment. City departments are supported by minimizing costs, maximizing uptime, regularly refreshing equipment, updating software, and using support tools.

### ***Computer and Equipment Replacement***

The Information Systems Computer and Equipment Replacement budget is a fully funded internal service fund. All current IS equipment has been inventoried and assigned a replacement value and 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. The departments make pro-rated annual contributions to this fund based on capital cost and the expected life of the equipment.

### **Department Staffing & Structure**

The IS Department is staffed with four positions. The Information Services Manager reports to the City Manager and has overall responsibility for the department. The department is also staffed with two Network Administrators and two Computer Technicians.

(30720000)

Information Systems

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4350	Interfund Chg Computer Replace	1,931,605	1,309,287	1,372,691	1,372,688	1,550,752	13.00%
4355	Transfer-In	-	-	-	-	27,399	0.00%
4900	Budgetary Carryover	-	-	-	-	6,493	0.00%
	<b>Total Revenue</b>	<b>\$ 1,931,605</b>	<b>\$ 1,309,287</b>	<b>\$ 1,372,691</b>	<b>\$ 1,372,688</b>	<b>\$ 1,584,644</b>	
5000	Salaries / Full-Time	331,798	339,605	331,170	342,194	332,306	-2.90%
5100	Salaries / Overtime	2,775	4,576	6,902	6,000	6,000	0.00%
5105	Salaries / Leave Payout	1,000	3,629	24,592	-	-	0.00%
5200	Salaries / Auto & Expense Allo	879	900	738	900	-	-100.00%
5300	Public Employees Retirement Sy	43,853	41,871	41,669	42,357	49,146	16.00%
5302	Long Term Disability Insurance	1,080	1,058	1,035	1,061	968	-8.80%
5303	Life Insurance Premiums	300	262	250	291	277	-4.80%
5304	Workers Compensation Insurance	34,347	24,112	32,235	32,105	30,815	-4.00%
5305	Medicare Tax- Employer's Share	5,087	5,308	5,438	5,289	5,018	-5.10%
5306	Unfunded Accrued Liability	81,417	88,129	90,628	95,257	70,297	-26.20%
5308	Deferred Compensation/Full-tim	9,026	8,583	9,112	9,743	10,259	5.30%
5309	Unemployment Insurance	743	587	504	588	504	-14.30%
5310	Section 125 Benefit Allow.	72,719	74,477	82,029	84,080	77,368	-8.00%
6402	Telephone & Fax Charges	10,572	7,701	11,795	7,152	7,500	4.90%
6416	Office Supplies/Expendable	65	722	80	750	750	0.00%
6420	Mileage Reimbursements	-	-	-	200	200	0.00%
6425	Vehicle Fuel, Supplies & Maint	96	50	88	53	2,500	4617.00%
6440	Contracted Services	231,476	198,083	342,091	240,150	299,850	24.90%
6530	Conference/Training/Ed	6,125	3,775	7,094	5,500	5,500	0.00%
6532	Maintenance/Other Supplies	858	1,767	3,735	2,000	-	-100.00%
6560	Liability / Property Insurance	-	-	-	-	416	0.00%
6580	OPEB Obligation Expense	-	59,447	-	-	-	0.00%
6581	GASB 68-Pension Expense	-	(208,709)	-	-	-	0.00%
6600	Depreciation / Replacement	86,786	90,639	-	-	-	0.00%
6602	Capitalized Asset Contra Accou	(110,672)	(38,147)	(13,184)	-	-	0.00%
6779	Pension Expense-GASB 68	8,683	-	-	-	-	0.00%
6900	Interfund Chg Facility Maint.	13,972	14,510	14,510	14,510	24,239	67.10%
6904	Interfund Chg Admin OH	59,873	59,873	64,485	59,873	59,873	0.00%
6907	Interfund Chg Vehicle Replace	1,400	1,867	1,867	1,867	2,467	32.20%
6908	Interfund Chg Vehicle Maint.	2,033	1,964	1,992	1,992	2,346	17.80%
6918	Interfund Chg Comp Maint	21,297	21,681	-	-	-	0.00%
6920	Interfund Chg Computer Replace	6,709	6,709	-	-	-	0.00%
6923	Interfund Chg Software	1,124	-	-	-	-	0.00%
6924	Interfund Chg Motor Rental	1,685	132	141	141	112	-20.60%
6926	Interfund Chg Risk Charges	-	-	-	-	4,583	0.00%
7000	Vehicles and Equipment	221,539	218,996	182,445	289,500	493,000	70.30%
7025	Software Cost	68,671	75,119	100,116	104,500	98,350	-5.90%
8220	Transfers Out - Insurance Rese	9,899	10,097	10,299	10,299	-	-100.00%
	<b>Total Expense</b>	<b>\$ 1,227,216</b>	<b>\$ 1,119,373</b>	<b>\$ 1,353,855</b>	<b>\$ 1,358,352</b>	<b>\$ 1,584,644</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ 704,389</b>	<b>\$ 189,914</b>	<b>\$ 18,836</b>	<b>\$ 14,336</b>	<b>\$ -</b>	



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# City | Debt

# Debt Service

The City Council established a Debt Management Policy on October 18, 2017 by adopting Resolution 17-163. The Debt Policy provides guidance in the issuance and management of debt and compliance with Government Code (GC) 8855(i). Consistent with the requirements of GC 8855(i), the policy includes the purpose of the debt, type of debt that may be issued, relation of the debt to the capital improvement plan (if applicable), policy goals and internal control procedures to ensure that the proceeds of the debt issuance will be directed to the intended use.

The policy provides guidance for maintaining sound financial position while designing the debt issuance. The goals of the policy include ensuring flexibility in response to future service demands, changing revenue streams, fluctuations in operating expenses and meeting capital improvement objectives. Long-

term debt may be issued to finance or refinance the construction, acquisition, and rehabilitation of capital improvements, equipment, and land. All debt must be approved by the City Council. Short-term debt may be issued for operational cash flow or short-lived assets. The issuance of debt must not constitute an unreasonable burden to taxpayers, ratepayers or constituents.

A summary of the City's debt service obligations due during the Fiscal Year 2024 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 2023/24 (Schedule A)				
Fund	Issuance	Principal	Interest	Total
General Fund	2019 Solar Energy Lease	\$833,000	\$482,465	\$1,315,465
General Fund	2018 Police Facility Loan	\$117,400	\$7,470	\$124,870
General Fund	2019 LRBs (Fire Station)	\$150,000	\$155,400	\$305,400
<b>Total General Fund</b>		<b>\$1,100,400</b>	<b>\$645,285</b>	<b>\$1,745,685</b>
Water Enterprise	2015 Water/Wastewater Refunding Revenue Bonds	\$ 90,000	\$54,760	\$144,760
Water Enterprise	2019 Water Refunding Revenue Bonds	\$447,120	\$191,864	\$638,984
<b>Total Water Fund</b>		<b>\$537,120</b>	<b>\$246,624</b>	<b>\$783,744</b>
Sewer Enterprise	2021 BBVA Loan	\$387,000	\$132,213	\$520,213
Sewer Enterprise	2015 Water/Wastewater Refunding Revenue Bonds	\$1,250,000	\$756,835	\$2,006,835
<b>Total Sewer Fund</b>		<b>\$1,637,000</b>	<b>\$890,048</b>	<b>\$2,527,048</b>
Golf Course Fund	2018 Commercial Loan	\$164,800	\$2,581	\$164,381
CFD 2006 Fund	2018 KB Home Bond	\$99,299	\$77,334	\$175,633
Successor Agency	2018 Tax Allocation Bonds	\$1,515,000	\$1,339,545	\$2,845,545
<b>Total Miscellaneous Funds</b>		<b>\$1,775,099</b>	<b>\$1,419,460</b>	<b>\$3,194,558</b>
<b>Total Debt Service</b>		<b>\$5,049,619</b>	<b>\$3,201,417</b>	<b>\$8,251,036</b>





# Capital Funds & | Projects |

(70000000)

Roads/Streets Capital Projects

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
7000	Transfer-In CIP	1,003,500	-	4,323	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 1,003,500</b>	<b>\$ -</b>	<b>\$ 4,323</b>	<b>\$ -</b>	<b>\$ -</b>	
7050	Construction/Infrastructure	1,003,500	4,323	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 1,003,500</b>	<b>\$ 4,323</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (0)</b>	<b>\$ (4,323)</b>	<b>\$ 4,323</b>	<b>\$ -</b>	<b>\$ -</b>	

(70103400)

General Capital Projects

Object	Object Description	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 22/23 BUDGET	FY 23/24 PROPOSED	PCT CHANGE
4346	Interfund Chg Cost Distributio	83.00	-	-	-	-	0.00%
4355	Transfer-In	538,183.40	225,772.68	505,222.80	-	1,315,465.00	0.00%
4360	Transfer-In CIP	-	-	-	-	130,000.00	0.00%
4659	Refunds and Reimbursements	-	100,000.00	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 538,266</b>	<b>\$ 325,773</b>	<b>\$ 505,223</b>	<b>\$ -</b>	<b>\$ 1,445,465</b>	
7030	Facilities And Improvements	8,828,030.07	4,190,038.57	-	654,538.40	-	0.00%
7050	Construction/Infrastructure	-	-	-	-	130,000.00	0.00%
8000	Interest Expense	538,266.40	527,352.60	505,220.30	505,220.00	482,465.00	-4.50%
8001	Principal Payment	-	788,000.00	810,000.00	810,000.00	833,000.00	2.84%
	<b>Total Expense</b>	<b>\$ 9,366,296</b>	<b>\$ 5,505,391</b>	<b>\$ 1,315,220</b>	<b>\$ 1,969,758</b>	<b>\$ 1,445,465</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (8,828,030)</b>	<b>\$ (5,179,618)</b>	<b>\$ (809,998)</b>	<b>\$ (1,969,758)</b>	<b>\$ -</b>	

## Capital Improvement Pr

## Projects By Department

Department	Project #	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
<b>Airport</b>							
AIP-0028 T-Hangar Development Phase 1	AIP-0028		0		1,071,000		1,071,000
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 Develop 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
<b>Airport Total</b>		<b>1,791,000</b>	<b>3,213,000</b>	<b>125,000</b>	<b>0</b>	<b>1,071,000</b>	<b>6,200,000</b>
<b>Community Development</b>							
CD-00001 City Hall Relocation & Expansion	CD-00001					500,000	500,000
<b>Community Development Total</b>						<b>500,000</b>	<b>500,000</b>

## Capital Improvement Projects

## Projects By Department

Department	Project #	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
<b>Engineering</b>							
ALY-0001 Torres Way Alley Paving	ALY-0001	271,000					271,000
ALY-0003 2021 CMAQ Alley Paving Project	ALY-0003	823,900					823,900
B-000002 Westberry Bridge Construction	B-000002	600,000	100,000	110,000	200,000		1,010,000
B-000004 BPMP Rehab/Repair of 3 Bridges	B-000004	230,000					230,000
B-000005 Granada Pedestrian Bridge	B-000005	230,000	180,000	2,090,000			2,500,000
B-000006 CLARK STREET BRIDGE	B-000006	70,000	583,000				653,000
CD-00002 Engineering Front Counter ADA Upgrades	CD-00002	25,000					25,000
ENG A Federal/State-Local Match	ENG A		80,000	80,000	80,000	80,000	320,000
ENG F CIP Engineering	ENG F	581,360	593,000	611,000	629,000	648,000	3,062,360
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	150,000			100,000		250,000
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	6,918,000					6,918,000
R-000031 Misc. Transportation Projects/Planning	R-000031	184,840	188,000	194,000	200,000	206,000	972,840
R-000032 UPPR Crossing - Street Approach	R-000032	80,000	80,000	80,000	80,000	80,000	400,000
R-000037 Raymond Rd Shoulder-n/o Cleveland	R-000037	208,600					208,600
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		50,000	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	1,157,000	15,500				1,172,500
R-000058 Schnoor Ave Sidewalk-Sunset to River	R-000058	269,800					269,800
R-000060 Storey Rd Shoulder Paving	R-000060	405,450					405,450
R-000064 ADA Walkability Sidewalks Program	R-000064	40,000	80,000	80,000	80,000	80,000	360,000
R-000067 Pecan Ave Shoulder Paving	R-000067	597,770					597,770
R-000072 Ave 17/Sharon Blvd Improvements	R-000072	5,310,910					5,310,910
R-000079 RMRA Seals/Overlays 2021-22	R-000079	2,300,000					2,300,000
R-000080 RMRA Seals/Overlays 2022-23	R-000080	2,100,000					2,100,000
R-000081 2022-23 City Streets 3R & ADA Project	R-000081	1,487,000					1,487,000
R-000082 Almond Ave Extension - Pine to Stadium	R-000082	345,000	200,000	6,100,000			6,645,000
R-000087 Almond/Pine/Stadium Traffic Study	R-000087	120,000					120,000
R-000093 Washington School Sidewalks CMAQ	R-000093	423,050					423,050
R-000094 Sidewalk Improvements Var Locations	R-000094	2,262,500					2,262,500
R-000096 Caltrans Downtown Madera CAPM Project	R-000096		3,000,000				3,000,000
R-000097 CLINTON AVE SEWER & WATER IMPROVE	R-000097	1,040,000					1,040,000
R-000098 - RMRA Seals/Overlays 2023-24	R-000098	1,595,479					1,595,479
R-000099 - FY24 STREET REHAB AND RECON PROJE	R-000099	1,200,000	1,200,000				2,400,000
S-000012 Schnoor Ave Trunk Sewer Rehab	S-000012	100,000	1,080,000				1,180,000
S-000995 Road 28 Sewer Loan Repayment	S-000995	4,000	4,000	4,000	311,676	311,676	635,352
S-000996 Southeast Quad Sewer Improvement	S-000996			455,000			455,000
S-000997 Northeast Quad Sewer Improvement	S-000997				208,602		208,602
S-000998 Northwest Quad Sewer Improvement	S-000998				352,000		352,000
S-000999 Reimbursements - Sewer Construction	S-000999			100,000			100,000
SD-00017 G St Storm Drain Improvements	SD-00017		118,410	51,590	1,361,500		1,531,500



# Capital Improvement Pr

## Projects By Department

Department	Project #	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
SD-00018 Sunset Avenue Pipeline	SD-00018	431,500	3,162,800				3,594,300
SD-00021 HOWARD ROAD STORM DRAIN PIPE	SD-00021		927,600	7,219,250			8,146,850
SD-000997 NW Quad Storm Drain Improvement	SD-000997				7,400,000		7,400,000
SD-000998 SE Quad Storm Drain Improvements	SD-000998				17,500,000		17,500,000
SD-13-PX Retention Basin Land Acquisition	SD-13-PX	70,000	40,000	40,000	40,000		190,000
SD-14-P11 Granada Dr/Ave 12.5 Retention Basin	SD-14-P11	100,000					100,000
SD-15-P7 Ellis St/Krohn St Retention Basin	SD-15-P7	100,000					100,000
SS-00000 Engineering Support for Sewer Projects	SS-00000	28,500	28,500	28,500	28,500	28,500	142,500
SS-00006 Fairgrounds Liftstation-VFD	SS-00006	200,000	1,480,000				1,680,000
SS-00008 2018 Sewer Manhole Project	SS-00008	150,000					150,000
SS-00009 2018 Sewer Repairs	SS-00009	270,000	2,632,000				2,902,000
SS-00010 Airport Lift Station Pumps Replacement	SS-00010	18,000	162,000				180,000
SS-00011 Mainberry Sewer - Howard to Sunset	SS-00011	105,000	440,000				545,000
SS-00012 Doubletree Sewer - Westberry to Liberty	SS-00012	175,000					175,000
SS-00013 Pecan Ave Parallel Sewer Main	SS-00013			3,850,061			3,850,061
SS-00014 Avenue 13 Sewer Trunk Main Rehabilitation	SS-00014	8,600,000	10,000	10,000	3,350,000		11,970,000
SS-00015 SEWER LIFT STATION R&R	SS-00015	170,000					170,000
S-STDY-1 Sewer System Assess/Rehab Phase 2	S-STDY-1	140,563					140,563
S-STDY-2 Sewer Asset Mgmt Software	S-STDY-2		75,000				75,000
S-VI-002 Sewer Main Video Inspection Phase 2	S-VI-002	695,000	150,000	150,000	150,000	150,000	1,295,000
TS-00022 4th St Traffic Signal Interconnect	TS-00022	13,300					13,300
TS-00023 HOPYQ Intersection Traffic Signals	TS-00023	203,000					203,000
TS-00024 Cleveland/Granada Dr Traffic Signal	TS-00024	539,000					539,000
TS-00030 Miscellaneous Traffic Safety Items	TS-00030	20,000	20,000	20,000	20,000	20,000	100,000
TS-00032 D St/South St Traffic Signal	TS-00032	620,000					620,000
TS-00034 Granada Dr Pedestrian Improvements	TS-00034	129,760					129,760
TS-00035 LAKE & SHERWOOD TRAFFIC SIGNAL	TS-00035	662,000					662,000
W-000000 Engineering Support for Water Projects	W-000000	28,500	28,500	28,500	28,500	28,500	142,500
W-000003 Water Main Upgrades - Locations 1-12	W-000003	230,000	835,000				1,065,000
W-000004 Water Main Upgrades - Locations 13-23	W-000004	250,000	2,450,000				2,700,000
W-000006 H St-Water Main Upgrades	W-000006	40,000	450,000				490,000
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	440,000					440,000
W-000026 Water Tower Demolition	W-000026	695,000					695,000
W-000031 Manual Read Water Meter Replacements/AMR	W-000031	1,184,500	990,000	235,000			2,409,500
W-000032 2018-19 New Water Meter Installations	W-000032	1,763,000					1,763,000
W-000033 Residential AMR Water Meter Replacements	W-000033	604,000	1,040,000	1,040,000	575,000		3,259,000
W-000037 Northeast Water Transmission Main	W-000037	430,000	3,025,200				3,455,200
W-000038 Well 27 Rehabilitation	W-000038	65,000	289,200				354,200
W-000039 2022 Year 2 Pipeline Replacements	W-000039	179,000	1,730,000				1,909,000
W-000040 2021 Year 1 Pipeline Replacements	W-000040	186,000	1,800,000				1,986,000
W-000041 2021 Leak Detection CIP	W-000041	134,000					134,000
W-000043 SR145 WATER MAIN REPLACEMENTS	W-000043	841,900					841,900
W-GW-001 Water Well 37-Install Pump	W-GW-001	1,570,000					1,570,000
W-GW-002 Water Well 35-Ellis w/o Chapin	W-GW-002				2,500,000		2,500,000
W-GW-0024 Sharon Blvd. S/O Ave 17 - Well	W-GW-0024	1,000,000					1,000,000

# Capital Improvement Pr

## Projects By Department

Department	Project #	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
W-GW-003 Water Well 36- SR145/Indigo	W-GW-003	120,000		2,200,000			2,320,000
W-PNE-04 Lake St Water Main-Ellis to Ave 17	W-PNE-04	85,000	615,000				700,000
W-PS-001 Ave 17 & Lake Pump Station/Tank	W-PS-001	462,000	6,270,000				6,732,000
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	9,000,000					9,000,000
<b>Engineering Total</b>		<b>64,348,182</b>	<b>39,485,710</b>	<b>25,761,901</b>	<b>46,439,778</b>	<b>1,677,676</b>	<b>177,713,247</b>
<b>Fire Department</b>							
FD-00004 Fire station 56 Upgrades & Improvements	FD-00004	100,000					100,000
FD-00005 Fire station 57 Upgrades & Improvements	FD-00005	100,000					100,000
FD-00006 Fire station 58 Upgrades & Improvements	FD-00006	150,000					150,000
<b>Fire Department Total</b>		<b>350,000</b>					<b>350,000</b>
<b>Parks &amp; Community Services</b>							
PK-00001 Ped/Bike Facilities	PK-00001	145,643	39,000	40,000	50,000	50,000	324,643
PK-00013 Sunrise Rotary Sports Complex	PK-00013	150,000			1,700,000		1,850,000
PK-00048 Tulare/Cleveland/Raymond Bike Path	PK-00048	19,325	315,000				334,325
PK-00056 Bike/Ped Path, FRT-Cleveland Ave	PK-00056		45,000		339,000		384,000
PK-00058 FRT-Granada to MID, North Bank	PK-00058		40,000		156,000		196,000
PK-00064 India Park	PK-00064				200,000		200,000
PK-00065 Centennial Park Pool Complex Ammenities	PK-00065	215,000					215,000
PK-00067 OLIVE PARK	PK-00067	167,000	1,723,000				1,890,000
PK-00068 North/West Land Acquisition	PK-00068		300,000				300,000
PK-00069 South/East Land Acquisition	PK-00069			300,000			300,000
PK-00070 Sunset Park Development	PK-00070		725,000				725,000
PK-00071 Town & Country Connectivity Project	PK-00071	915,712	10,900				926,612
PK-00072 Town & Country Park Rehabilitation	PK-00072	75,000	75,000	75,000			225,000
PK-00073 McNally Park Rehabilitation	PK-00073	304,653					304,653
PK-00074 Parkwood Park Rehabilitation	PK-00074	100,000					100,000
PK-00076 FRESNO RIVER TRAIL CLEANUP	PK-00076	391,070					391,070
PK-00077 - REHABILITATION AT FRANK BERGON CEN	PK-00077	148,386					148,386
PK-00078 REHABILITATION AT PAN AMERICAN CENT	PK-00078	100,000					100,000
<b>Parks &amp; Community Services Total</b>		<b>2,731,789</b>	<b>3,272,900</b>	<b>415,000</b>	<b>2,445,000</b>	<b>50,000</b>	<b>8,914,689</b>
<b>Police Department</b>							
PD-00001 Police Station Parking Lot	PD-00001	919,000					919,000
<b>Police Department Total</b>		<b>919,000</b>					<b>919,000</b>

## Capital Improvement Pr

## Projects By Department

Department	Project #	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
<b>Public Works</b>							
PW-2022: PUBLIC WORKS STREETS DEPT. ACTIVITY	PW-2022	2,116,500	2,180,000	2,245,500	1,532,400	1,579,000	9,653,400
RM-00001 Rtne Maint City Bridges Fresno RVR	RM-00001	50,000	80,000	80,000	80,000	80,000	370,000
W-000022 Water Tower Recoating	W-000022	683,200					683,200
W-000029 Downtown Valve Replacement	W-000029	40,000	350,000				390,000
W-000034 South St Water Tower Exterior Rehab	W-000034	1,410,300					1,410,300
W-000036 4th/Gateway Line and Valve	W-000036	40,000	440,000	440,000			920,000
W-000042 Chlorine Analyzers & Generators	W-000042	350,000	175,000	175,000			700,000
W-000044 WELL 16 DEMOLITION	W-000044	95,000					95,000
WWTP-0011 Water Treatment Plant Capacity Increase	WWTP-0011	200,000	3,560,000	2,340,000			6,100,000
WWTP23-01 - WWTP CENTRIFUGE UNITS	WWTP23-01	220,000	1,048,000				1,268,000
WWTP23-02 - HEADWORKS & PIPELINE CIPP LINING	WWTP23-02	150,000	1,050,000				1,200,000
WWTP23-03 - GRAVITY BELT THICKENER	WWTP23-03	130,000	648,000				778,000
WWTP23-04 - WWTP PERIMETER FENCING	WWTP23-04	20,000	164,000	164,000			348,000
WWTP23-05 - WWTP WASTE GAS FLARE UNIT (DIGE	WWTP23-05	115,000	548,000				663,000
<b>Public Works Total</b>		<b>5,620,000</b>	<b>10,243,000</b>	<b>5,444,500</b>	<b>1,612,400</b>	<b>1,659,000</b>	<b>24,578,900</b>
<b>RDA Successor Agency</b>							
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
<b>RDA Successor Agency Total</b>		<b>315,000</b>	<b>1,735,000</b>	<b>2,149,448</b>			<b>4,199,448</b>
<b>Transit Program</b>							
Trans-10 AHSC Transit Developments	Trans-10	796,000					796,000
TRANS-11 Transit Center Charging Station Project	TRANS-11		579,785				579,785
<b>Transit Program Total</b>		<b>796,000</b>	<b>579,785</b>				<b>1,375,785</b>
<b>GRAND TOTAL</b>		<b>76,870,971</b>	<b>58,529,395</b>	<b>33,895,849</b>	<b>50,497,178</b>	<b>4,957,676</b>	<b>224,751,069</b>

