REPORT TO CITY COUNCIL

Approved by:

Michael Lima, Director of Financial Services

Arnoldo Rodriguez, City Manager

Council Meeting of: June 25, 2025

Agenda Number: B-1

SUBJECT:

Presentation and Adoption of the Fiscal Year 2025/26 Proposed Budget

RECOMMENDATION:

1. Conduct a Public Hearing and Adopt the Resolution approving the Operating, Capital, and Debt Budgets for Fiscal Year 2025/26
2. Adopt a Resolution establishing an Appropriations Limit for Fiscal Year 2025/26 in the amount of $62,788,178

DISCUSSION:

The Fiscal Year (FY) 2025/26 Proposed Budget is 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:

- April 2, 2025: FY 2024/25 year-to-date results and FY 2024/25 year-end projections.
- June 11, 2025: FY 2025/26 estimated revenues and underlying assumptions behind the revenue figures
- June 18, 2025: FY 2025/26 Capital Improvement Plan (CIP), FY 2025/26 projected appropriations and expense assumptions.

The workshops were intended to provide Council and the community with a preliminary overview of the 5-year CIP, the Citywide Operating Budget for FY 2025/26, and the related revenue sources and expenditures by fund and department that collectively comprise the City's Budget.

SUMMARY OF PROPOSED BUDGET:

The FY 2025/26 Proposed Budget's 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 in Lieu of VLF
- Secured Property Tax
- Engineering Fees
- Building Permits
- Transient Occupancy Tax
- Business License Tax
- Electric Utility Franchise Tax
- Interest
- Plan Check Fees

Measure K:

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

The following table identifies the proposed General Fund operating budget.

Table 1: *General Fund for FY 2025/26 (not including Measure K)*

Fund	*Projected Revenues*	*Proposed Expenditures*	*Projected surplus*
General Fund	$42,605,993	$42,605,993	$0

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 three years ago. Table 2 provides a summary of the enterprise funds' projected revenues and expenses for Fiscal Year 2025/26.

Table 2: *Enterprise Funds for FY 2025/26*			
Fund	*Projected Revenues*	*Proposed Expenditures*	*Operating Surplus/(Deficit)*
Water	$35,321,482	$35,321,482	$0
Sewer	$31,671,054	$31,671,054	$0
Airport	$3,131,970	$3,131,970	$0
Golf Course	$215,633	$215,633	$0
Dial-A-Ride	$1,803,128	$1,803,128	$0
Fixed Route (Madera Metro)	$4,619,865	$3,678,819	$941,046
Drainage	$1,806,509	1,806,509	$0
Solid Waste	$12,862,290	$10,465,070	$2,404,220

Funds with an Operating Surplus have projected revenues greater than proposed appropriations. Council may choose to appropriate these monies as part of the FY 2025/26 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 2025/26 are approximately $221.8 million. Projected citywide revenues are approximately $232.5 million (see Exhibit A). 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 FY 2025/26 Proposed Budget's revenue and expenditure projections:

1. Economic Climate

   The current economic climate dictates caution, especially regarding revenue projections and increasing budgetary expenditures. Key consumer-driven revenues, such as Sales Tax and Permit revenues, continue to show declines or stagnation. Offsetting these consumer-driven revenues are significant growth in Property Taxes and Property Tax in Lieu of Vehicle License Fees, which have averaged about 6.8% growth over the past six fiscal years. 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 the City's sales tax consultant, HdL, estimates (including Measure K) less projected amounts to be paid to the County under the current tax sharing agreement.
   - Given historical growth rates, Property Tax projections have been increased by 3.1 percent. This growth rate is an increase from the 2 percent growth rate used for previous budgets.
   - Other general and special revenues projections include 2 to 3 percent 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 Council on July 20, 2022.
   - In preparing the budget, staff estimated major City revenues as indicated below:
     - Projected Retail Sales & Use Tax: $12.0 million
     - Measure K: $6.9 million
     - Transient Occupancy Tax (hotel tax): $1.0 million
     - Property tax in-lieu: $9.0 million
     - Property tax: $5.6 million
     - Business License revenue: $638k
     - Interest Income: $1.5 million

3. Expenditures/Expenses

   - The City is currently in labor negotiations with all of the bargaining groups that represent its employees. As no agreements are anticipated to be finalized by the time the budget is considered for adoption, an estimated Personnel cost equal to the City's offer to the bargaining groups has been included in the FY 2025/26 Proposed Budget.
   - Retirement costs estimates, including unfunded liability, are based on CalPERS actuarial report for the City dated June 30, 2023.

4. Balancing the Budget: General Fund

   The FY 2025/26 General Fund Proposed Budget is a balanced budget. It includes all the requisite appropriations departments need to effectively run city operations. The budget also contains adequate funds in the General Fund Stabilization Reserve in order to meet the 30 percent of appropriations reserve requirement established by the City's adopted General Fund Reserve Policy.

   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:

   Current positions and all previously budgeted positions have been included in the FY 2025/26 Proposed Budget.

   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. It is noted that there are no new positions or reclassifications proposed as part of this budget.

   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 FY 2025/26 Proposed Budget has a total of 294 Full Time Equivalent (FTE) compared to 301 FTE in FY 2024/25. FTE is determined by the percent of the fiscal year for which the position is budgeted. FTE may fluctuate based on position changes, 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. FTE count for part-time positions 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. In fact, most of the decrease in FTE between FY 2024/25 and FY 2025/26 is due to a reduction in part-time FTEs as a result of bringing budgeted part-time hours in-line with actual part-time hours used.

6. Health Care and Retirement for Vacant Positions

   For the FY 2025/26 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

   As mentioned previously, the Proposed FY 2025/26 budget includes funds for salary and benefit costs equal to the City's offer to bargaining groups made as part of ongoing labor

negotiations. If negotiations with the bargaining groups results in an agreement with a higher salary and benefits cost than the City's offer, a budget adjustment will need to be made at the time of contract ratification for the difference between the final agreement and the cost of the City's proposal.

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 $50.0 million as of June 30, 2025. The Proposed FY 2025/26 Budget includes appropriations for the related debt service payments totaling $8,010,623 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:

Table 3*: Measure K Revenue and Expenditures FY 2024/25*

Department	*Projected Revenues (1)*	*Proposed Expenditures*	*Difference*
Police	$3,586,362	$3,495,990	$90,372
Fire	$3,716,362	$3,560,296	$156,066

(1) The difference between the revenue amounts for Measure K – Police and Measure K- Fire are made up of interest earnings generated by those two funds.

As part of the General Fund's budget balancing strategy, several costs which have been previously budgeted in the General Fund were shifted to the Measure K Funds. The following is a list of costs moved to the Measure K Funds:

- It is worth noting that since the opening of Fire Station 58, one-third of the CalFire agreement has been funded by Measure K, reflecting the station's contribution of 33 percent of additional staff. Following the addition of the 2nd Battalion Chief in FY 2022/23, the City continued this proportional funding approach. For FY 2025/26, the full cost of the 2nd Battalion Chief is proposed to be funded by Measure K, rather than continuing the historical one-third/two-thirds cost-sharing model. This is based on the projected increase of over $808k in the contract from one year to another and is intended to help maintain the high level of service the community has come to expect.

- Network Administrator Salary ($96,952): the cost of a Network Administrator dedicated to Police was assumed when Measure K passed. As the Network Administrator position was moved to the Information Technology (IT) Department's budget in Fiscal Year 2024/25, IT's interdepartmental charges were modified so that the full cost of the Network Administrator was billed to the Measure K – Police Fund. It is noted that prior to 2024/25, this position was paid for using Measure K and was moved to the IT Fund for 2024/25.

- Grant Match for COPS Grant ($270,530): the City was awarded a COPS Hiring grant two years ago. The grant was used to hire four Police Officers. As a condition of the grant, the City was required to make match payment for each of the grant's three-year term. In previous fiscal years, the City made that match payment out of the General Fund. For the Fiscal Year 2025/26 Proposed Budget, the match payment has been budgeted in the Measure K – Police Fund.

- Cell Phone Costs for Officers Paid by Measure K – Police Fund ($8,000).

- Utility Costs ($10,500): Measure K – Police Fund

- Software Costs ($19,357): Measure K – Police Fund

- Motorola Contract Cost ($46,478): Measure K – Police Fund

- 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. By June 30, 2025, both Police and Fire will have stabilization reserve fund balances of $1,040,000. With the FY 2025/26 Proposed Budget, both Police and Fire will have reached the 30 percent of appropriations threshold. Thus, the $130,000 contribution will no longer be set aside within these funds. Instead, a reduced amount will be added each year to maintain the 30 percent appropriations threshold.

Table 4: *Measure K Reserve Account*

Fiscal Year	*Police*	*Fire*
2017/2018 (1)	$130,000	$130,000
2018/2019	$130,000	$130,000
2019/2020	$130,000	$130,000
2020/2021	$130,000	$130,000

2021/2022	$130,000	$130,000
2022/2023	$130,000	$130,000
2023/2024	$130,000	$130,000
2024/2025	$130,000	$130,000
2025/2026	$8,797	$28,089
Total	**$1,048,797**	**$1,068,089**

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

- Fire Engine Replacement Fund

  The Council approved a fire engine replacement fund with annual allocation of $200,000 beginning in FY 2017/18. This amount was increased to $490,000 per year in FY 2022/23. As of June 30, 2024, the reserve fund has a balance of $1,392,755. Table 5 provides a summary.

Table 5: *Fire Engine Replacement Program* [(1)]

Fiscal Year	*Allocation*	*Expenses*	*Running Total*
2017/2018 [(1)]	$200,000	$0	$200,000
2018/2019	$200,000	$0	$400,000
2019/2020	$200,000	$0	$600,000
2020/2021	$200,000	$0	$800,000
2021/2022	$200,000	$751,460 [(2)]	$248,540
2022/2023	$490,000	$158,763 [(3)]	$579,777
2023/2024	$490,000	$57,022[(4)]	$1,012,755
2024/2025	$490,000	$110,000[(5)]	$1,392,755
2025/2026	$490,000	TBD (6)	$1,882,755

(1) The program was created in FY 2018/2019; however, revenue exceeded projections in FY 2017/2018 and funds were retroactively adjusted.
(2) Council authorized the purchase of a new Type 1 Engine.
(3) Equipment for new Type 1 Engine.
(4) Purchase of a skid steer and radios for new Type 1 engine.
(5) Purchase of a tractor for the Safe and Clean Team
(6) Staff will begin the procurement process for a new Type 1 Engine to replace Engine 56 and a Type 6 Engine to replace 656. Both would require future City Council action.

11. Contingency Accounts

History has demonstrated that unexpected events arise which require immediate action to address. Sometimes, those events exceed a particular department's budgetary authority, which results in delays in addressing the situation until budgetary authority is established. To mitigate these instances, the Proposed Budget contains several Contingency appropriations for unanticipated events. They include:

- 100,000 in the City Manager's Office (General Fund)
- $10,000 in the Public Works Department – Safe and Clean Team (General Fund)
- $30,000 in the Police Department (Measure K – Police)
- $65,500 in the Fire Department (Measure K – Fire)
- $425,000 in Public Works – Facilities (Facilities Fund)
- $50,000 in the Public Works Department – Street Cleaning Division (Solid Waste Fund)

Contingency accounts were also utilized for appropriations associated with Personnel costs tied to the proposal the City made to various bargaining groups as part of labor negotiations. Having these contingencies will allow staff to quickly respond to issues and opportunities.

12. Deferred Maintenance Program

- Deferred Maintenance Program (Deferred Maintenance Fund): As part of FY 2024/25 Budget, the City launched a deferred maintenance program. Funds from this program were to be used for repairs or replacement of capital items at City facilities, such as HVAC units, flooring, roofs, etc. In the current FY, Council designed $396k. The FY 2025/26 Proposed Budget includes funds to replace two air conditioning units at Police Headquarters, sealer for the exterior walls at John Wells Center, roof repair at the John Wells Center, and City Hall door replacement at the Finance Department entrance ($450,000).

13. New Initiatives

Despite the limited funding, the Fiscal Year 2025/26 Proposed Budget contains several new initiatives:

- 10X10 Street Repair Program (General Fund): This program is designed to address street repairs that are too extensive for standard pothole patching, but not large enough to qualify as a capital project to be included in the City's CIP ($526,480).

- Water Well Maintenance Program (Water Fund): This program will establish new preventative protocols, rehabilitation efforts, and on-call repair services ($180,000).

- Waste Water Treatment Plant Maintenance Program (Sewer Fund): This program will address maintenance needs at the Wastewater Treatment Plant, including pump and

valve replacements, control system upgrades, heat exchanger servicing, digester sensor updates, rebuilding of Gearboxes 1 & 2, and other needed repairs.

- Parks Improvements (Parks Grants Fund): Among the improvement included in FY 2025/26 Proposed Budget are completion of the trail restoration at Lions Town and Country Park ($1,600,000), the rehabilitation of parking lots at several parks ($642,172), and commencing construction of James Taubert Park ($2,075,439) and Tozer Park ($1,319,280).

14. Use of Unreserved General Fund Carryover

During the budget build process, staff identified several one-time costs which would need to be paid by the General Fund during Fiscal Year 2025/26. Rather than using on-going revenues to cover these one-time costs, staff is recommending that unreserved General Fund carryover monies be used as the funding source for these costs. It is proposed that $1,464,041 of unreserved General Fund carryover be used for the following items:

- Annual contribution to the Deferred Maintenance Fund ($650,000)
- Start-up funding for the 10X10 Street Maintenance Pilot Program ($219,041)
- Purchase of Parks equipment, such as the Almond Park goal posts, McNally Park sand volleyball court, and curtains for the Pan Am Center's stage ($50,800)
- Hiring a consultant to assist in the implementation of the General Plan Housing Element ($375,000)
- Construction of the batting cage project at Lions Town and County Park ($96,000)
- Contingency for City Administration budget ($70,000)

If approved, the unreserved General Fund carryover is projected to have approximately $12.7 million at the end of Fiscal Year 2025/26.

GANN APPROPRIATIONS LIMIT:

State law requires the City of Madera (City) set an Appropriations Limit (also known as the "Gann Limit") after budget adoption each fiscal year (FY), in accordance with Section 1.5 of Article XIIIB of the California Constitution. The Appropriations Limit is increased each year by a formula that uses a combination of percent changes in the Statewide Per Capita Income (PCI), city or county population, and the City non-residential assessed valuation. The State Department of Finance provides the PCI and population growth rates. The County Assessor provides the non-residential assessed valuation information.

The FY 2025/26 Appropriations Limit shows an increase from the prior year due to a rise in the Statewide PCI of 6.44 percent in combination with a 0.85 percent decrease in the City's population growth rate. The combination of these factors resulted in a blended increase of 5.54 percent.

The Appropriations Limit for FY 2025/26 has been calculated to be $62,788,178. This represents the maximum amount of appropriations from tax proceeds that can be budgeted by the City for the current fiscal year. Budgeted appropriations subject to limitation are determined to be $28,572,739. This figure represents the appropriations from tax proceeds approved in the FY 2025/26 budget. The current year budgeted appropriations are approximately 46 percent of the allowable limit, indicating that the City's approved budget is well within the limits set by State law.

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 2025/26. It supports appropriations of $221,828,880 for the FY 2025/26 operations of the City.

ALTERNATIVES:

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

ATTACHMENTS:

1. Resolution – Adopting FY 2025/26 Budget
    a. Exhibit A
    b. FY 2025/2026 Budget
2. Resolution – Adopting FY 2025/26 Gann Limit
    a. Attachment 1 - Worksheets # 1, 2, 3
    b. Attachment 2 - Department of Finance Letter

RESOLUTION NO. 25-_____

RESOLUTION OF THE COUNCIL OF THE CITY OF MADERA ADOPTING THE BUDGET OF THE CITY OF MADERA FOR THE FISCAL YEAR JULY 1, 2025 THROUGH JUNE 30, 2026 IN THE AMOUNT OF $221,828,880 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) reviewed the draft five-year Capital Improvement Program (CIP) covering the period through Fiscal Year (FY) 2029/30 at its scheduled June 18, 2025 meeting; and

WHEREAS, the Council held workshops at a regularly scheduled City Council meetings on April 2, 2025 and June 18, 2025, as well as at a special meeting on June 11, 2025 to discuss the FY 2024/25 projections and Proposed FY 25/26 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 Finance Department; and

WHEREAS, the five-year CIP covering the period through Fiscal Year 2028/29 is attached to the Proposed Budget and has been made available for public inspection online and in the Finance Department; 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 2025/26 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 $221,828,880 as set forth in the attached Exhibit “A” including budgets for capital improvements, is hereby adopted for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026.
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, 2025, approved by the City Manager shall be continued and re-appropriated for expenditure into the FY 2025/26 Adopted Budget.
7. The unencumbered balance for all Capital Improvement Project accounts, which are duly approved as of or before June 30, 2025, shall be continued and re-appropriated for expenditure in the FY 2025/26.
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. This resolution shall be effective immediately upon adoption.

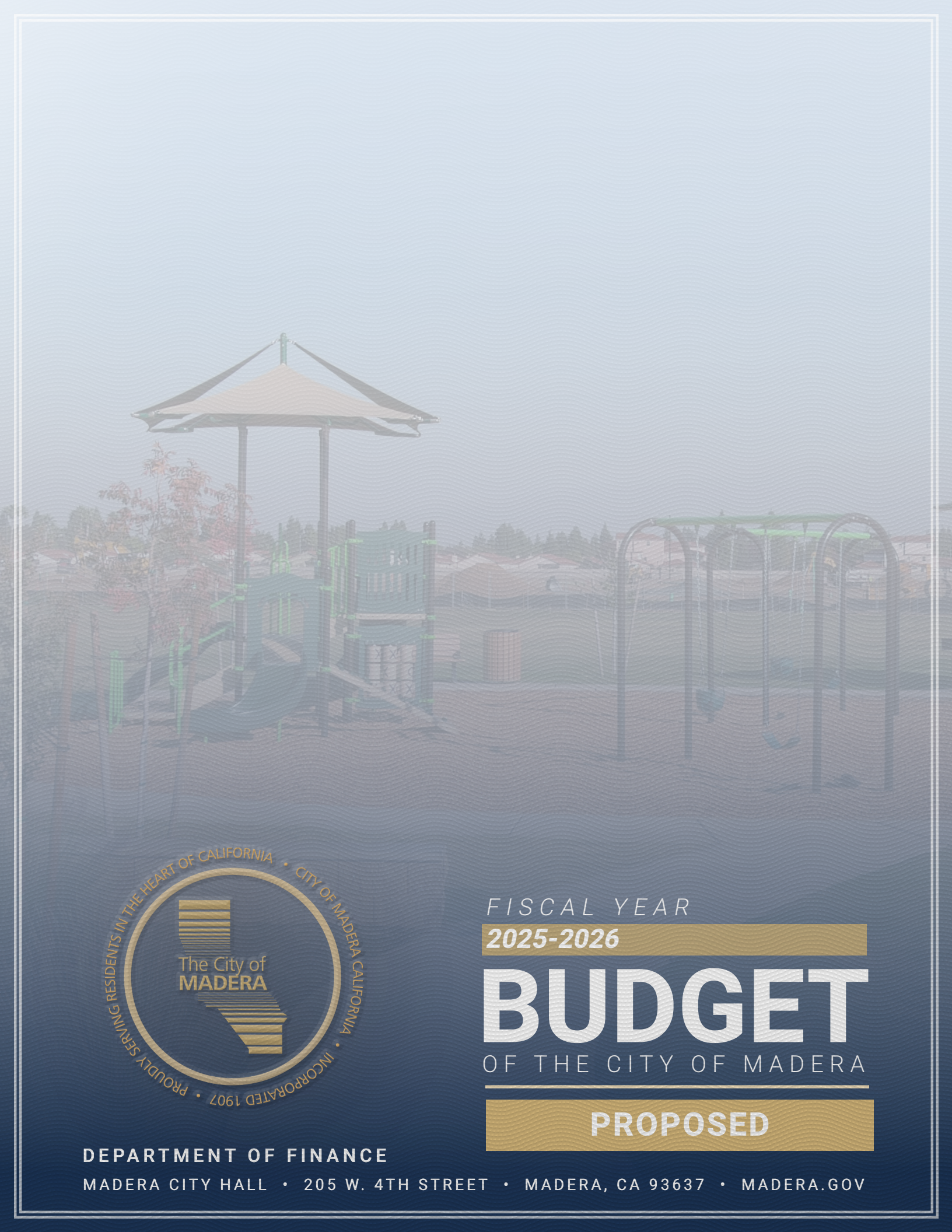
* * * *

Exhibit A

CITY OF MADERA BUDGET – FISCAL YEAR 2025/2026

CITYWIDE SUMMARY OF REVENUES, EXPENSES, AND CAPITAL EXPENDITURES

Fund	Projected Revenues	Salaries & Benefits	Materials & Services	Other Oper. Exp.	Capital Exp.	Proposed Expend.	Use of Fund Balance
General Fund	$ 42,251,029	$ 24,955,228	$ 13,693,009	$ 4,984,256	$ 79,377	$ 43,711,870	$ 1,460,841
Water	13,666,635	2,509,365	3,841,608	3,228,968	25,741,541	35,321,482	21,654,847
Sewer	28,091,101	2,575,237	5,054,877	4,971,593	19,069,347	31,671,054	3,579,953
Solid Waste	12,869,290	811,404	8,384,503	1,269,163	-	10,465,070	-
Drainage	979,759	544,201	170,254	364,554	727,500	1,806,509	826,750
Airport	2,954,296	260,232	233,504	233,934	2,404,300	3,131,970	177,674
Transit	6,422,993	593,411	3,189,333	181,635	1,517,568	5,481,947	-
Golf	215,000	-	21,443	68,038	126,152	215,633	633
Enterprise Funds	$ 65,199,074	$ 7,293,850	$ 20,895,522	$ 10,317,885	$ 49,586,408	$ 88,093,665	$ 26,239,857
General Grants	2,588,722	144,317	569,200	203,687	1,671,518	2,588,722	-
Measure K - Police	3,586,362	2,147,437	238,663	694,890	415,000	3,495,990	-
Measure K - Fire	3,716,362	-	2,792,046	468,250	300,000	3,560,296	-
Development Impact Fees	1,536,783	-	16,787,171	1,094,736	3,104,396	20,986,303	19,449,520
State Gas	2,145,262	-	-	1,811,262	334,000	2,145,262	-
Measure T	3,948,799	-	-	1,292,175	5,934,629	7,226,804	3,278,005
Regional Surface Transportation	3,486,232	-	-	-	2,197,930	2,197,930	-
RMRA	1,400,000	-	-	-	5,530,479	5,530,479	4,130,479
Business Improvement District	18,398	-	17,200	1,198	-	18,398	-
Parks Grants	5,091,754	30,387	17,560	27,712	4,817,544	4,893,203	-
Police Grants	1,898,212	1,790,834	61,162	25,725	20,491	1,898,212	-
Tobacco Law Enforcement Grant	35,390	16,468	3,600	75		20,143	-
Parking District	24,500	19,097	13,500	7,556	-	40,153	15,653
Fed Aid Urban Grant	3,706,838	-	-	-	3,672,835	3,672,835	-
Local Transportation	6,357,784	-	-	611,449	5,746,335	6,357,784	-
Landscaping Assessment	486,704	-	130,525	505,096	-	635,621	149,326
ARPA	6,116,101	-	-	6,116,101	-	6,116,101	-
Supplemental Law Enforce.	112,000	-	51,850	-	101,941	153,791	41,791
DUI Enforcement Grant	70,649	21,409	5,100	424	25,000	51,933	-
Opioid Settlement	202,471	-	-	261,465	-	261,465	58,994
Intermodal	171,998	1,351	53,107	96,226	-	150,684	-
Economic Development	45,000	-	2,500	100	156,500	159,100	114,100
SB 1186	14,300	-	14,300	-	-	14,300	-
Housing	3,152,145	28,753	1,464,331	3,021	49,115	1,545,220	647,634
CFD Special Revenue	1,713,127	-	21,532	688,748	-	710,280	-
Special Revenue Funds	$ 51,625,893	$ 4,200,053	$ 22,243,347	$ 13,909,896	$ 34,077,713	$ 74,431,009	$ 27,885,502
Fleet Acquisition	2,163,750	24,053	-	-	919,000	943,053	-
Fleet Operations	1,180,542	472,888	320,385	204,769	182,500	1,180,542	-
Facilities Maintenance	1,792,243	1,082,533	829,536	1,029,694	-	2,941,763	1,149,520
Deferred Maintenance	650,000	-	-	-	450,000	450,000	-
Info. Technology Operations	1,310,651	691,775	17,388	101,128	-	810,291	-
Info. Technology Acquisition	386,867	-	10,000	-	913,852	923,852	536,985
Insurance Reserve	1,651,000	-	292,990	4,492	1,000,000	1,297,482	-
Internal Service Funds	$ 9,135,053	$ 2,271,249	$ 1,470,299	$ 1,340,083	$ 3,465,352	$ 8,546,983	$ 1,686,505
Capital Funds	$ 1,315,029	$ -	$ -	$ 1,315,029	$ -	1,315,029	$ -
Successor Agency	$ 5,730,730	$ -	$ 35,206	$ 5,695,118	$ -	$ 5,730,324	$ -
Total Citywide	**$ 175,256,808**	**$ 38,720,380**	**$ 58,337,383**	**$ 37,562,267**	**$ 87,208,850**	**$ 221,828,880**	**$ 57,272,705**



FISCAL YEAR

2025-2026

BUDGET

OF THE CITY OF MADERA

PROPOSED

DEPARTMENT OF FINANCE

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

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FY | 2025-2026 Operating Budget & Capital Improvement Program

City Council

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

The City of
MADERA

EST. 1907

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City Council Members

Cece Gallegos, Mayor
Jose Rodriguez, Mayor Pro Tem (D2)
Rohi Zacharia, Councilmember (D1)
Steve Montes, Councilmember (D3)
Anita Evans, Councilmember (D4)
Elsa Mejia, Councilmember (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
Vacant, Planning Manager
Gino Chiaramonte, Police Chief
Vacant, 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
Gary Price, Director of Information Technology

Financial Budget Support Staff

Richard Gracia II, Administrative Analyst
Anthony Forestiere, Financial Services Manager
Joseph Carrello, Communications Specialist
Cleona Young, Accountant II
Lyann Huang, Accountant II

Letter from the City Manager

Executive Summary:

On behalf of staff, it is my pleasure to present the FY 2025/26 Annual Operating Budget for general operations and capital improvement programs for the City of Madera (City).

While uncertain economic conditions have made it challenging to forecast financial results, the City is pleased to share that the Proposed General Fund budget is balanced, including a $1,460,841 use of unassigned fund balance to cover various one-time costs for facility or capital improvements.

The City's budget document is an essential expression of a municipality's core mission, City Council policy priorities, and ultimately, the community's vision. With this in mind, the 2025/26 Proposed Budget has been prepared with the goal of continuing to deliver essential city services, all while maintaining fiscal accountability.

The City's financial condition was on a flat trajectory during Fiscal Year 2024/25, with Sales Tax and Transient Occupancy Tax decreasing, while Property Tax and Interest revenue exceeded last fiscal year's budgeted amounts. Overall, revenues were down slightly from budget estimates. However, expenditure levels below budgeted amounts were greater than the shortfall in revenues, resulting in a net positive to the City's finances. Over the past several years, the City has maintained its General Fund Stabilization Reserve in accordance with the City's Fund Balance Reserve Policy for the General Fund. Specific assumptions and budget modifications are outlined in the Key Budget Assumptions and Changes section. As the new fiscal year progresses, staff will revisit the assumptions and projections in this budget and bring that analysis to the Council for direction and action.

Preparing a budget is always a challenging exercise, in that numerous factors must be considered when building a spending plan for the upcoming fiscal year. However, this budget was particularly challenging given a variety of external factors, including:

- Potential tariff impacts on the price of goods needed to deliver services to the city's residents.
- Labor shortages and higher costs for labor remain a challenge for the City and the community.
- The impact of global conflicts, such as those in Ukraine and Gaza, on commodity prices.
- Complying with increased regulations, specifically land use and environmental regulations.
- The impact of increased insurance and energy costs due to wildfire and other environmental issues.

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 changes. This reprioritization is important in an environment where revenue growth looks to be minimal, while expenses are projected to increase at a higher rate than revenues.

Given this trend, the City must continue to monitor rising costs from unfunded mandates, deferred maintenance of facilities and amenities, and the need to maintain competitive employee compensation and benefits. Moreover, while the community has continued to grow, service levels have not necessarily kept pace with this growth. At some point, positions will need to be added to maintain service levels and address areas of concern that are growing, such as the cleanliness of our City.

These challenges, along with our focus on delivering the most effective services with the most significant impact, are the driving force behind 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 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 some revenue streams, such as Property Tax and Interest, have increased, City expenses have also increased. For example, while the City's gas tax revenues were relatively flat this past fiscal year, road repair costs have increased significantly.

As we continue to move forward, the City anticipates flat revenue in comparison to previous fiscal years. More specifically, the City is projected to generate $11.9M from Bradley-Burns uniform local sales tax and $6.9M from Measure K.

Property taxes and property tax in-lieu/VLF are forecast to increase slightly year over year, to $14.6M. Property values have increased, both in the residential and commercial arenas.

Unfortunately, while some revenues have increased, certain City expenses have as well. Property and liability insurance premiums have increased, while energy costs continue to grow at a pace that exceeds inflation. Employee Health Insurance is increasing by 12.7 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. While the City continues to seek grants to help cover the costs of these improvements, the majority of the expenses will be borne by Madera's ratepayers.

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 Technology, Fleet, Facilities, and the Insurance Reserve Fund. Like enterprise funds, internal service funds charge customers for the services they provide. 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. 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 for several funds.

Several items worth highlighting:

- The City is projecting General Fund revenues to remain relatively flat in comparison to previous years.
- Senate Bill 1383 includes state mandates that will permanently impact solid waste costs.

- This budget funds all necessary operating expenses. 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 131 Special Revenue Funds, 7 Internal Service Funds, 1 Capital Projects Funds, 1 Debt Service Fund, 7 Fiduciary Funds, and approximately 294 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.
- Capital Improvement Projects will be placed in separate accounts, apart from the General Fund.
- Measure K is projected to generate nearly $6.9 million for public safety.
- Cannabis revenue is not included in the General Fund's revenue projections.

Key Additions

Despite the relatively flat revenue projection, this budget does contain several new purchases and initiatives, including:

- $20k for the purchase of GrayKey, a software tool that enables secure data extraction from mobile devices to support criminal investigations (Police).
- $70k for the purchase of seven pole cameras. The proposed purchase will expand the City's camera network, which has proven effective in solving crimes (Police).
- $177k for the purchase and implementation of a new Fleet Management system. The system will provide better tracking of vehicle preventative maintenance schedules, as well as more accurate accounting of vehicle replacement schedules/costs (Finance – Fleet).
- To address facility improvements, $690K for facility improvements to the Deferred Maintenance fund, $400k from Measure K for Police Department improvements, and $20k of General Fund to Parks. Planned improvements include:
- Police Department
    - $35k for roof restoration
    - $30k for HVAC replacement
    - $100k for a kitchen remodel
    - $200k for a lobby remodel
    - $100k for annex improvements
- City Hall
    - $15k for replacing and upgrading the Finance Department's front doors with lighter-weight, easier-opening doors.
    - $50k for the Finance Department remodel, which is primarily furniture.

- Corporation Yard: $200k for a roof replacement at the Corporation Yard in Year 5; estimated costs are $1M.
- Airport Terminal Building: $240k for roof replacement
- Citywide: $10k to upgrade door/lock replacements
- $20k for the replacement of LED streetlights
- $70k for park improvements, including:
    - $10,000 for goal post replacement at Sunrise Rotary Sports Complex
    - $10,000 for the addition of a sand pit volleyball court at McNally Park
    - $5,000 for goal posts at Almond Park
    - $20,000 for curtains at the Pan-Am Center
    - $5,000 to replace the chairs at the John Wells Center
    - $20,000 for the installation of the stage curtains at the Pan American Center
- John W. Wells Youth Center::
    - $30k for roof restoration
    - $20k for replacing and updating the roof solar inverters
    - $60k for sealing the exterior gym wall for longevity and beautification

In each department's narrative of the budget book, there is a section titled "Changes/Additions to Budget". Please read those sections for more information on the key changes to each department's budget.

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 beyond our control, such as international conflicts, inflation, and national trends, the City remains financially stable.

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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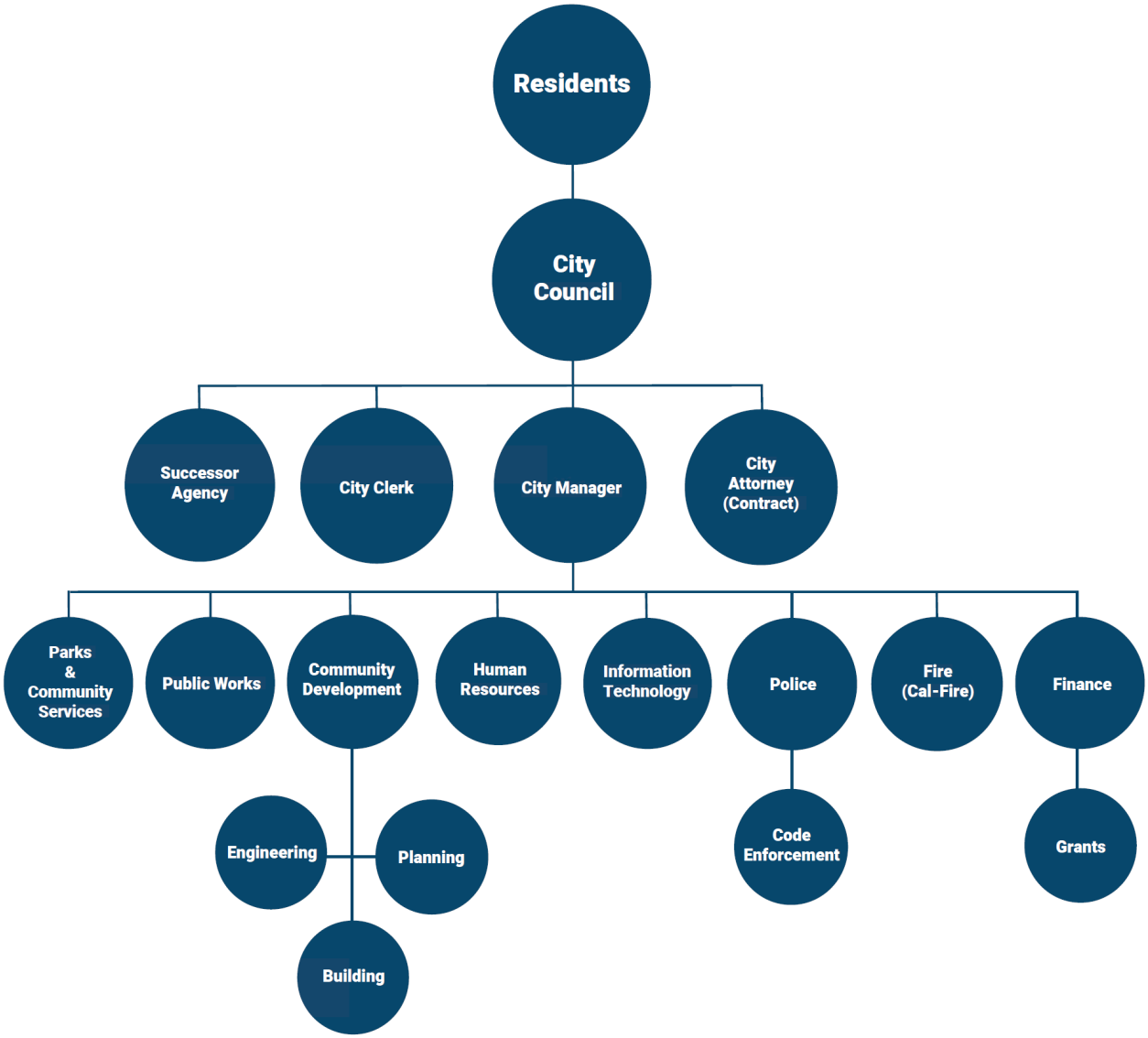
About Madera

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

City of Madera
Organizational Chart



Boards & Commissions

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

On or before December 31 of each year, each legislative body shall prepare an appointments list of all regular and ongoing boards, commissions, and committees which are appointed by the legislative body of the local agency. This list shall be known as the Local Appointments List. The list shall contain the following information: (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.

	District	*Committee Member*	*Date Appointed*	*Term Expires*
Americans with Disabilities Act (ADA) Advisory Council	Mayor	Jack Porter	02/05/25	12/01/28
	District 1	Vacant	----	12/01/26
	District 2	Cynthia Ortegon	01/16/19	12/01/28
	District 3	Saim Mohammad	05/04/22	12/01/26
	District 4	Sipho Munyaradzi	01/15/25	12/01/28
	District 5	Gladys Marroquin	08/24/22	12/01/26
	District 6	Diana Robbins	01/06/21	12/01/28
Airport Advisory Commission	Mayor	Jerry Holiday	02/05/25	12/01/28
	District 1	Vacant	----	12/01/26
	District 2	Issa Zacharia	05/16/18	12/01/28
	District 3	Johanna Torres	05/19/21	12/01/26
	District 4	Stanley Mackey	05/19/21	12/01/28
	District 5	Vacant	---	12/01/26
	District 6	Ramon Lopez-Maciel	01/06/21	12/01/28
Beautification Committee	Mayor	Miguel Gonzalez	02/03/21	12/01/24
	District 1	Karen Huerta	02/07/18	12/01/26
	District 2	Vacant	----	12/01/28
	District 3	Debra M. Basila	03/17/21	12/01/26
	District 4	Robert Gonzalez	05/19/21	12/01/28
	District 5	Agapita Rocha	01/16/19	12/01/26
	District 6	Cynthia Moreno-Procopio	03/17/21	12/01/28
Civil Service Commission	Mayor	Dennis Smith	02/05/25	12/01/28
	District 1	Nick Salinas	02/02/22	12/01/26
	District 2	Stephani Perez	05/07/25	12/01/28
	District 3	Saim Mohammad	02/02/22	12/01/26
	District 4	Shawn Griffin	01/17/24	12/01/28
	District 5	Gloria Toscano	03/19/25	12/01/26
	District 6	Mattie Mendez	05/07/25	12/01/28

	District	Committee Member	Date Appointed	Term Expires
CDBG Block Grant Commission	Mayor	Candace Talley	02/05/25	12/01/28
	District 1	Vacant	----	12/01/26
	District 2	Alyssia Arredondo	03/01/17	12/01/28
	District 3	Stephanie Nathan	03/18/20	12/01/26
	District 4	Cesar Villegas	02/05/25	12/01/28
	District 5	Stevie Wright	04/02/25	12/01/26
	District 6	Diana Mosqueda	02/19/25	12/01/28
Golf Course Advisory Committee	Varies. Includes At-Large Appointments by Type and Appointments by Category	Jose Rodriguez (Councilmember)	09/06/23	12/01/28
		Joseph Hebert (Parks Director)	09/06/23	Continual
		Dan Bacci (SGM Rep.)	09/06/23	Continual
		Karla Gran (Service Organization Rep.)	09/06/23	09/06/25
		Chito Romero (Golfer/At-Large Community Member)	09/06/23	09/06/25
		Lisa Gill (Food and Beverage Rep.)	09/06/23	Continual
		Edward McIntyre (Non-Golfer/At-Large Community Member)	09/06/23	09/06/25
Loan Review Committee	At-Large Appointment	Elvin Martin	3/1/06	N/A
		John Molina	3/1/06	N/A
		Vacant	---	N/A
		Matilda Villafan	2/20/19	N/A
		Johanna Torres	09/21/22	N/A
Planning Commission	Mayor	Timothy Riche	02/05/25	12/01/28
	District 1	Robert Gran Jr.	01/16/19	12/01/26
	District 2	Abel Perez	03/05/25	12/01/28
	District 3	Saim Mohammad	05/04/22	12/01/26
	District 4	Balwinder Singh	06/02/21	12/01/28
	District 5	Jose E. Chavez Garcia	05/04/22	12/01/26
	District 6	Ramon Lopez-Maciel	01/06/21	12/01/28
Transit Advisory Board	Mayor	Andrew Albonico	02/05/25	12/01/28
	District 1	Jack Porter	03/05/25	12/01/26
	District 2	Vacant	---	12/01/28
	District 3	Marie Luna	02/20/19	12/01/26
	District 4	Tonyce Givens	04/16/25	12/01/28
	District 5	Otilia Morales	02/20/19	12/01/26
	District 6	Cynthia Ortegon	02/19/25	12/01/28
Youth Commission	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 Include: 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 the City of Madera. Meetings are held the second Tuesday of each quarter per calendar year at 10:00 a.m. Each member of the City Council makes a nomination to be considered for appointment by the Mayor.

Responsibilities Include: 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. Each member of the City Council makes a nomination to be considered for appointment by the Mayor.

Responsibilities Include: 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, with holdovers until new appointment is made. 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 currently held on the first Monday of each month at 5:00 p.m.

Responsibilities Include: 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: The Commission is composed of seven members; each member of the City Council makes a nomination to be considered for appointment by the Mayor. 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.

GOLF COURSE ADVISORY COMMITTEE: The committee consists of a 7-member body and is comprised of the following representatives: City Councilmember serves for Council Term, Parks Director – Continual Term, SGM Representative - Continual Term, Golfer/At-Large Community Member – Two-year Term, Food & Beverage Director/Representative – Continual Term, Non-Golfer/At-Large Community Member – Two-year Term, Service Organization Representative - Two-year Term. This position also has an additional caveat that the

service organizations eligible are those that regularly meet at the Course, those being currently the Madera Evening Lions Club and the Morning Rotary Club. These service clubs will rotate representation, with the Madera Evening Lions Club having the initial representative. Should additional service organizations meet at the Course, they would be eligible to be added to the rotation of appointments. The Committee meets on the third Monday of the month at the Madera Municipal Golf Course. Meeting times and location may differ.

Responsibilities Include: Serve in an advisory capacity to the City Council and staff on local golf course matters including: providing feedback and input on matters related to the golf course operations, improvements, and maintenance; serve as a representative of the local community including golfers, residents, and other stakeholders, to ensure inclusion in decision-making process; serve as a communication channel between the golf course and the community; address and help resolve issues or concerns raised by golfers or community regarding the golf course; offer recommendations for improvements such as upgrades to facilities, landscaping, course layout, or other amenities; provide input on budgetary matters; and contribute to the development of policies and guidelines governing the use and management of the golf course.

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; each member of the City Council makes a nomination to be considered for appointment by the Mayor. Appointees must reside within the City limits. Meetings are held on the second Tuesday of each month beginning at 6:00 p.m.

Responsibilities Include: 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). The Board 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. Meetings are held quarterly in January, April, July, and September at a time and public place set by the advisory board.

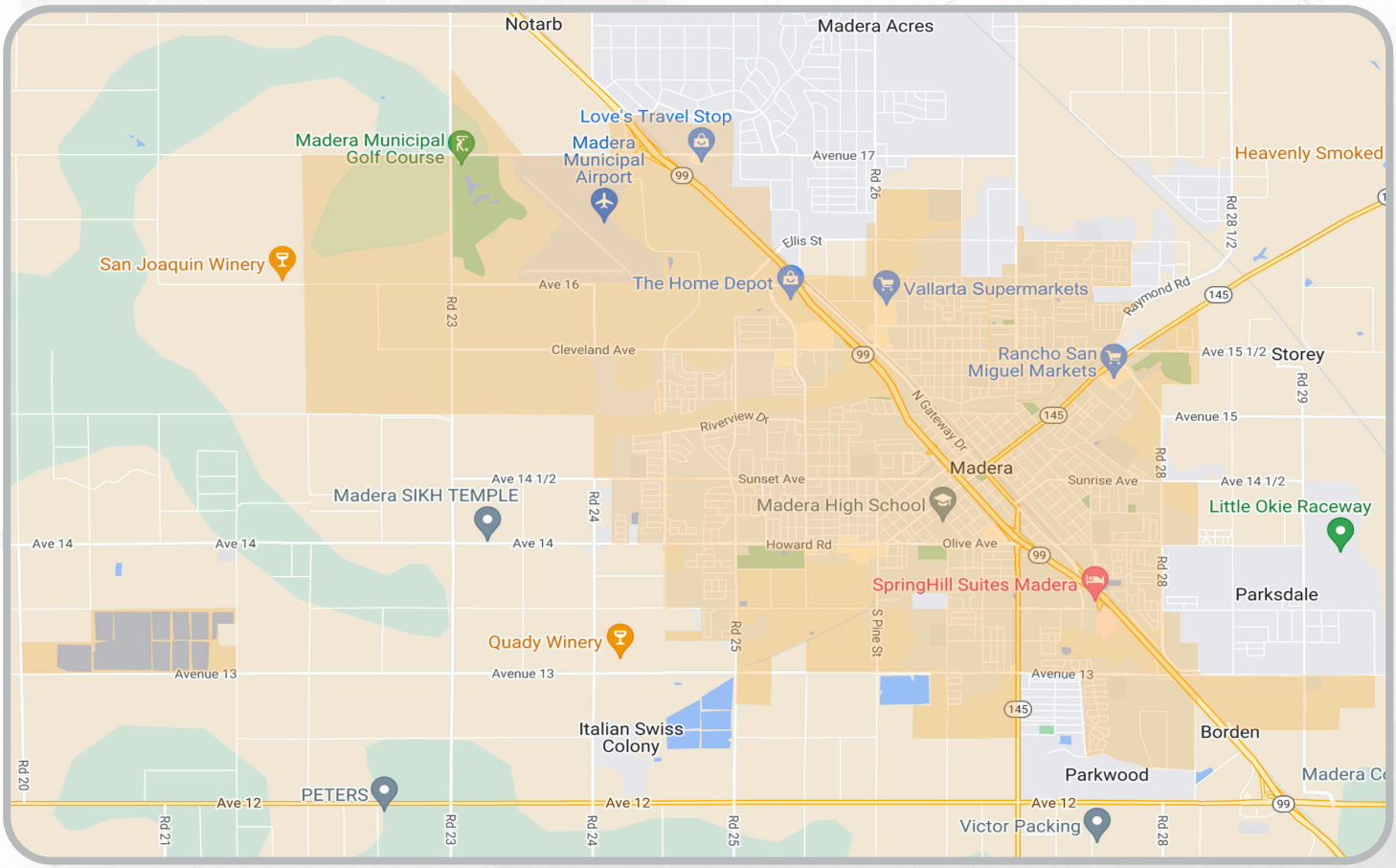
Responsibilities Include: Recommend to the City Council a five (5) year transit and equipment plan; review, modify transit system proposals.

YOUTH COMMISSION: Two-year term. The Commission is composed of seven members; each member of the City Council makes a nomination to be considered for appointment by the Mayor. 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 1907

Located in **Madera County**

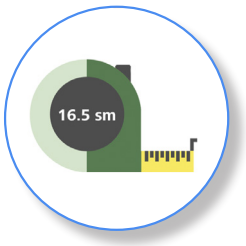
Nickname **The ♥ of California**

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

Home of the annual

Madera Pomegranate, Fruit & Nut Festival

Population:
~68,079

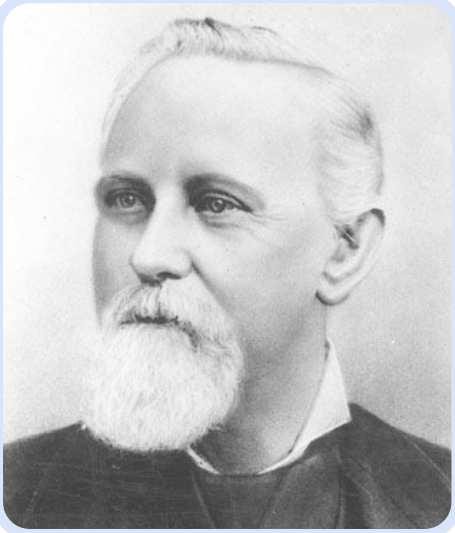


Location Size:
~20.2 sq. miles

Median Income:
$63,619

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.

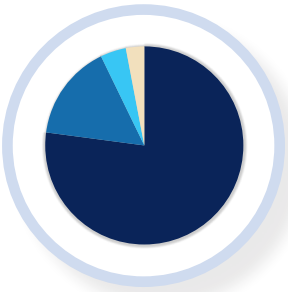
Madera Residents

Source: United States Census Bureau QuickFacts | **California Demographics**

Average Age

30.4

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



Diversity

80%

of Madera residents are Hispanic, with 13% of residents categorized as White, 3% as African American, 2% Asian, and 2% as Other respectively.

Education

62.3%

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

Language

60.9%

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

Madera Home & Family

Source: United States Census Bureau QuickFacts

335,900

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

17,456

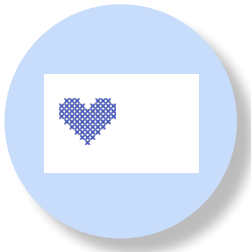
is the number of households in Madera, compared to ~174,756 Fresno households, and ~13.2 million California households.

3.8

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.

51.7%

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



90.4%

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

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

Warmest Month
July
Min/Max
63 / 96

Coolest Month
December
Min/Max
36/54

Annual Rainfall
12.23 In.

Local Transit

Sources: Madera Chamber of Commerce & Madera.gov

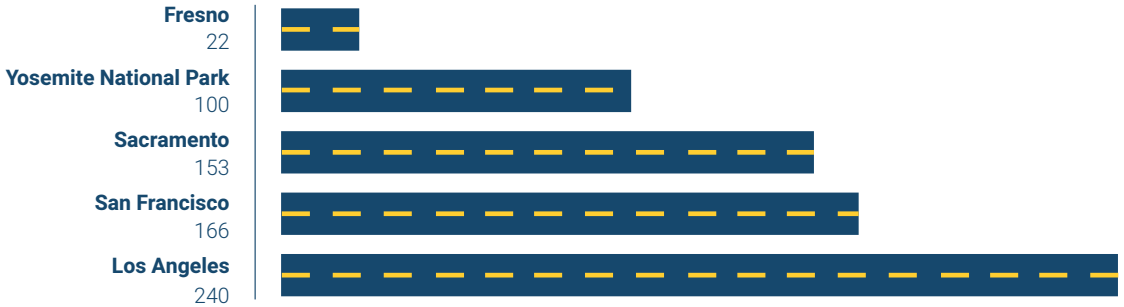
Madera Metro utilizes **4 routes**, transporting Madera citizens where they need to be.

DAR
Dial-A-Ride

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

Madera residents take over **29.3 minutes to get to work**, compared to 22.4 minutes for Fresno residents and 29.5 for all of California.

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.

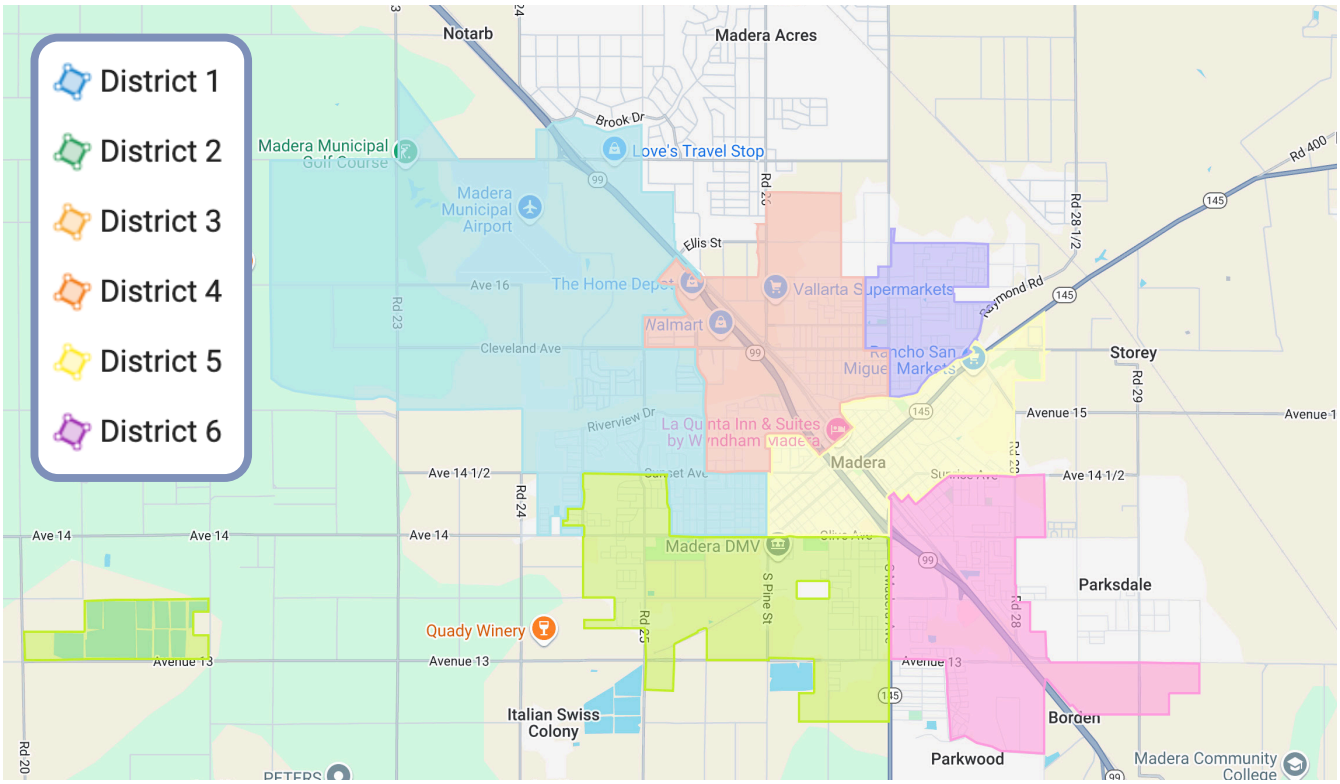
Districts

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

Parks

12 Parks

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

40 Slides

Keep the children (and children at heart) smiling. Slides can be found at municipally operated playgrounds throughout the city.

3 Pools

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

163 Acres

Comprise the City of Madera's municipal park resources available to residents of the community.

Infrastructure

217.5 Miles of City Streets

Based on the latest reports from the City's Public Works Department.

20 Water Wells

Work to provide the City of Madera's water supply.

204 Miles of Waterline

With an additional 184 miles of sewer line keep things flowing.

3,352 Streetlights

Keep residents out of the dark, while more than 38 traffic signals keep them moving safely.

Police

71 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.

76 Sworn Officers

Including specialized units, such as SWAT, SIU, and Community Outreach. The Police Department also has 37 civilian employees.

3 K-9 Units

K-9 units help human officers take a bite out of crime.

64,038 Events

Madera PD responded to 5,869 more events compared to last fiscal year's 58,169 events. This figure represents events as of June 15, 2025, of FY 24/25.

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.

462 Fires Mitigated

Over the last calendar year.

25 Fire Fighters

Madera City Fire Stations maintain a 3-0 staffing level at all times, meaning three firefighters are on duty at each station around the clock.

4,211 Calls for Service

Over the last calendar year.

Madera Economics

4,465 Inspections Conducted

Inspections ensure projects meet approved plans, conditions-of-approval, and current code standards. This figure represents inspections reported by the Building Department as of June 15, 2025, for FY 24/25.

3,927 Business Licenses

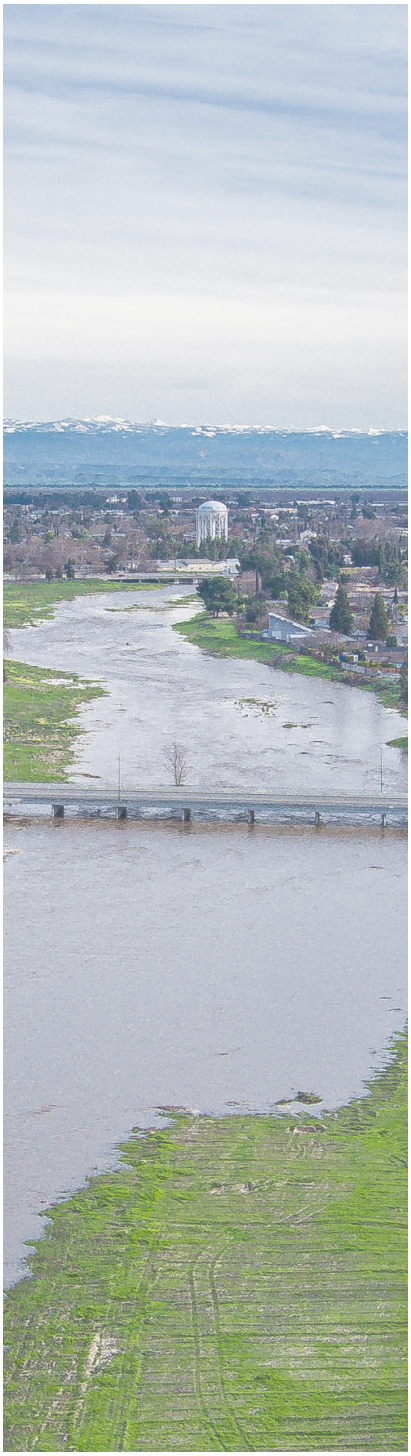
Madera businesses keep our local economic gears spinning. This figure comprises all business licenses, excluding rentals as of June 17, 2025, for FY 24/25.

100 Single Family Residential Permits

Issued as of as of June 15, 2025, for FY 24/25.

2,037 Building Permits

Issued as of June 15, 2025, for FY 24/25.



Major Employers of Madera

Employer Size Class	Employer Name	Industry
Public Agencies		
2,013	Madera Unified School District	Education/Schools
1,896	Madera County	Government
333	City of Madera	Government
300	U.S Government	Government
Private Companies		
350	Walmart	Retail
249	Camarena Health	Health Clinic
235	Community Action Partnership of Madera Co.	Services
200	Vallarta	Grocery
165	JBT Food Tech	Food Processing Machinery
100-249	EVAPCO Inc	Evaporative Coolers Manufacturer & Wholesale
-----	----------	
145	Home Depot	Home Centers
100-249	Lowe's Home Improvement	Home Centers
100-249	Span Construction Inc	Contractors
100-249	Madera Rehab Ctr	Senior Citizens Service
100-249	Georgia Pacific	Corrugated Box Manufacturer
100	Sealed Air	Food & Protective Packaging (Manufacturer)
50-99	Oldcastle Enclosure Solutions	Concrete Vaults (Manufacturer)
50-99	Nutra Blend	Animal Food Manufacturing

Source: Data provided by the Madera County Economic Development Commission

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 Fiscal Year 2025/26 Starting Point

The City budgets to maintain the existing level of services delivered to the community while strategically increasing or expanding services as warranted by growth and demand. Similar to other communities, the City consistently recalibrates its service delivery model to meet evolving needs. Overall, the conservative budgeting of both revenues and expenses has positioned the City to remain financially stable. As is always the case in government, planning and flexibility are 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:

- **Consumer Behavior:** Madera has seen an influx of new businesses open recently. Smart & Final, In-N-Out, and Ross are among the major chains that have established a presence in Madera over the past two years. While these store openings have resulted in a greater variety of shopping experiences for Madera's residents, consumer spending has been depressed by uncertainty in the labor market and higher prices. As a result, key revenues, such as Sales Tax, have remained relatively flat compared to the previous fiscal year's levels. While the new businesses have likely stabilized Sales Tax revenues, their impact in holding off a decline in City revenues is limited. Ultimately, increased consumer expenditure will be necessary to provide additional resources for the City.

- **Interest Rates:** While remaining relatively constant in FY 2024/25, interest rates have risen dramatically since 2021. 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 3.47% at the end of May 2024 to 3.79% at the end of May 2025. That percentage increase translates to an additional $560,000 in income for the City. Staff anticipates the yield on the City's portfolio to continue to increase throughout FY 2025/26, as lower yielding investments mature and are replaced with higher yielding investments. The additional interest income is partially offsetting declines in other revenue sources.

- **Inflation**: While inflation has slowed from its peak of 9% three years ago, the current rate of 2.4% remains higher than the Federal Reserve's stated goal of 2%. Prices have been driven up by disruptions to global food and energy markets, which have been exacerbated by global instability. Similar to others, the City is experiencing the effects of inflation from cost increases in services, fuel, supplies, equipment, and construction projects.

- **Labor**: At the time the FY 2025/26 Proposed Budget is being prepared, the City is in negotiations with all of its employee bargaining units. As a result of the ongoing negotiations, actual labor costs incurred in Fiscal Year 2025/26 may be different from budgeted amounts. During negotiations, the City is cognizant of amounts paid by neighboring governmental agencies and private companies. While the City has attempted to mitigate labor cost 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.

Projected Revenues

In preparing the FY 2024/25 budget, staff estimated major city revenues as indicated below:

- Sales & Use Tax: $12 million
- Measure K: $6.9 million
- Transient Occupancy Tax (hotel tax): $1 million
- Property tax in-lieu (c. 2004): $9 million
- Property tax: $5.6 million
- Business license revenue: $638k
- Community Facilities District (CFD): $1.5 million
- Building Permits: $700k
- Interest Income: $1.5 million

It is worth noting that cannabis tax revenues are not included in this budget. Staff recommends excluding cannabis related revenue projections at this time. This approach allows for the development of more reliable estimates once revenues are received and a consistent revenue pattern is established.

Expenses

In preparing the FY 2025/26 Proposed Budget, staff made the following adjustments to expenses:

- Unfunded Accrued Pension Liability is increasing by approximately $300k to $4.9 million.
- Property/Liability Insurance is increasing by approximately $400k to $2.8 million.
- Employee Health Insurance is projected to increase by 12.7 percent.
- Senate Bill 1383 will result in increased costs for solid waste.
- An increase of $808k for the Fire Services contract with CalFire. This increase recognizes:
    - CalFire staff benefit rates are increasing from the previous year's one-time (FY 2024/25) buy-down of 19.55% to State employee retirement benefits.
    - Five percent (5%) estimated increase in cooperative agreements.

Balancing the Budget

- The Proposed General Fund FY 2025/26 Budget is balanced.
- The Proposed Budget does not anticipate using funds from the General Fund Stabilization Reserve. However, $1,460,841 of the General Fund's unassigned fund balance has been used to fund the following
    - $650,000 transferred to the Deferred Maintenance Fund established in FY 2024/25.
    - $219,041 for the 10X10 Street Repair program. This is a new program proposed under this budget to address pavement conditions.
    - $50,800 for various Parks equipment purchases.
    - $375,000 for development of the General Plan's Housing Element (one-time expense)
    - $96,000 for a batting cage project at Lions Town and Country Park
    - $70,000 for a contingency account in the City Administration budget.
- 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 before Council for consideration and approval.

Budgeted Positions

- 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 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 2025/26 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.

There are no proposed position reclassifications in the Fiscal Year 2025/26 Proposed Budget.

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.

Adjusted Positions

While the FY 2025/26 Proposed Budget does not contain any position additions or deletions, it does include an adjustment to part-time hours across the organization, particularly in Parks and Public Works. As part of the budget build process, an analysis was conducted where actual part-time staff hours incurred were compared to part-time staff hours budgeted. As a result of this analysis, part-time hours were significantly reduced in the FY 2025/26 budget. The reduction in part-time hours is the main driver behind the reduction in FTE from 301 in FY 2024/25 to 294 in FY 2025/26.

Employee Compensation

The FY 2025/26 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.
- As the City is currently in labor negotiations with all of the employee bargaining groups at the time this budget is proposed, only the cost of the City's proposal to the bargaining groups is included in the FY 2025/26 budget. The City's proposal includes a COLA for employees, covering the core health insurance cost, and the cost of an Employee Longevity program.

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.
- Historically, 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. In FY 2022/23, the City added a 2nd Battalion Chief and this practice continued. The FY 2025/26 Proposed Budget has Measure K paying the full cost for the second Battalion Chief.
- 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 a 20-year period. 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.
- The grant match for the COPS grant is being paid out of the Measure K – Police Fund ($270,530).
- 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 the Police and Fire departments have a stabilization reserve fund balance of $1,040,000 each at the end of FY 2024/25, consistent with the City's reserve policy. The City will reach the 30% reserve for Measure K Stabilization with the FY 2025/26 Proposed Budget.

Fire Engine Replacement Fund

Additionally, the Council approved a fire engine replacement reserve fund of $200,000 in FY 2019/20, 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 the FY 2022/23 budget. The balance of the Fire Engine Replacement Reserve is projected to be almost $1.9 million by the end of FY 2025/26. To ensure that the Fire Department is adequately equipped, another $490k is proposed to be reserved in the Proposed Budget.

Debt

The City will pay $8,010,623 in principal and interest in Fiscal Year 2025/26, with a total outstanding debt of $50,438,632 as of June 30, 2025.

Budget Process

The latest approved budget document is available at 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 1st. 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 2025/26 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:

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

Other Funds Review

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

Public Input on Spending Priorities

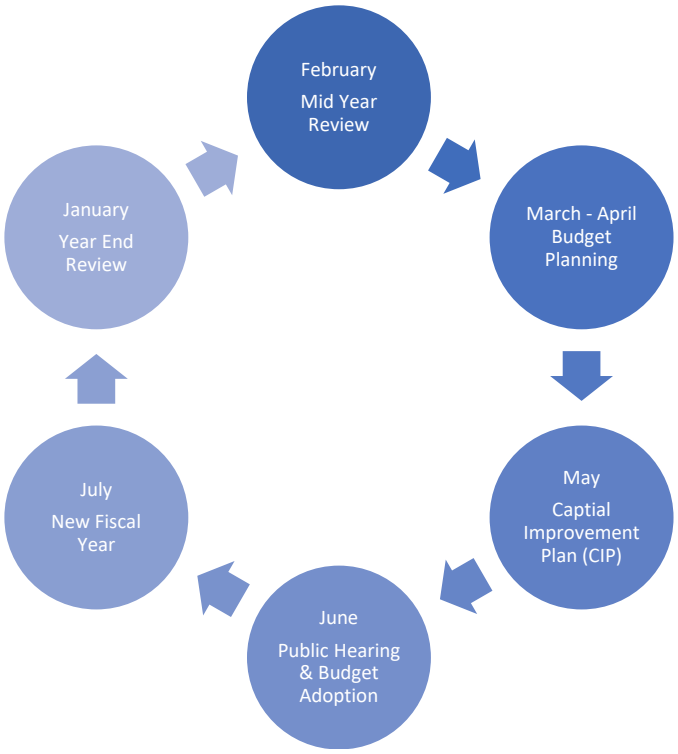
A public hearing is held at a Council meeting regarding the Community Development Block Grant (CDBG). The public is encouraged to provide input regarding how funds are to be allocated.

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.



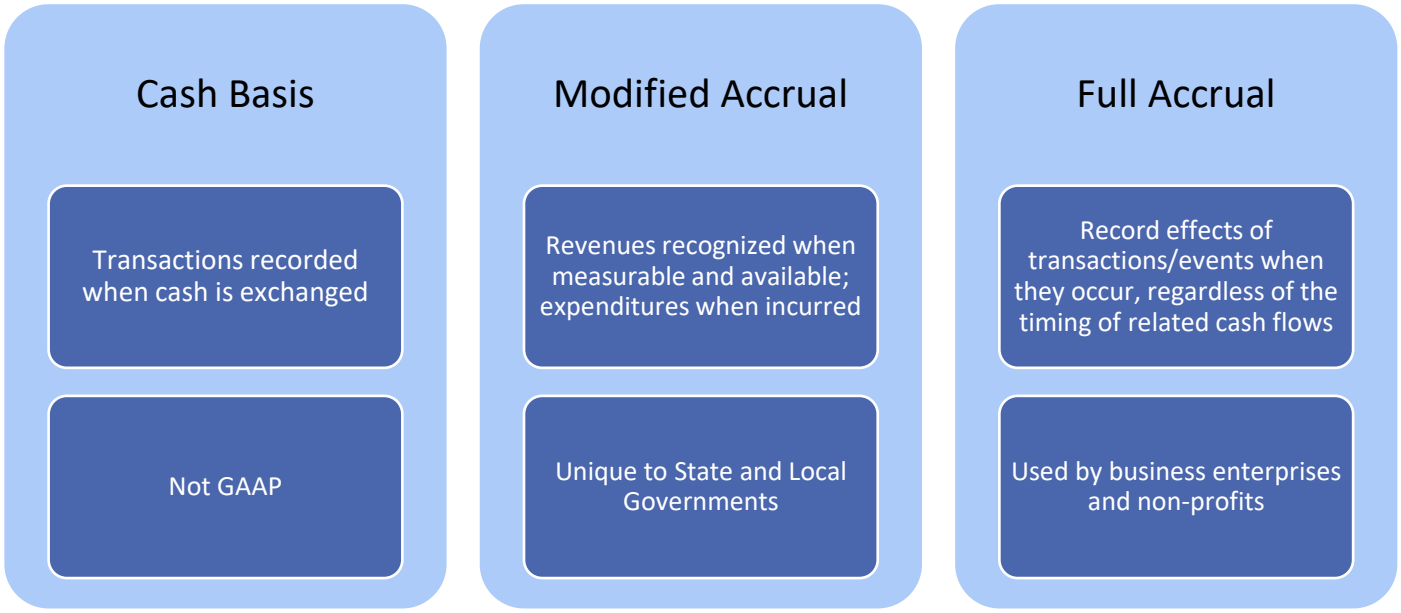
Basis of Accounting & Budgeting

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

- The General Fund
- Special revenue funds (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

Each Spring, 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 2025/26 budget, the Council held a budget review workshop on June 18, 2025 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

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's 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. Currently, all Memorandums of Understanding (MOUs) with the units term June 30, 2025. The City and unit representatives are actively negotiating successor agreements, which may change some elements of compensation described herein.

Summary Description

Retirement

Retirement: Defined Benefit

The City participates in the California Public Employees' Retirement System, commonly known as CalPERS. The benefit received in retirement depends on the employee's age at retirement, years of service, applicable pay, and benefit factor. The City does not participate in Social Security. The benefit is funded by both Employer and Employee contributions. The City participates in the following benefit formulas, with placement in the formula defined by hire date with the City:

Miscellaneous Employees

- Classic: 2.5% @ 55, highest single year
- Classic Tier I: 2% @ 60, average 3-year final compensation
- PEPRA: 2% @ 62, average 3-year final compensation

Sworn Employees

- Classic: 3% @ 50, highest single year
- Classic Tier I: 3% @ 55, average 3-year final compensation
- PEPRA: 2.7% @ 57, average 3-year final compensation

Retirement: Supplemental	The City offers a choice between two 457 Deferred Compensation plans for full-time employees. For all full-time employees except Sworn Law Enforcement and Management, the City contributes an amount equal to 4.2% of base pay into the plan. No matching contribution from employees is required. Employees may elect to contribute their own funds up to the IRS defined annual maximum on a pre-tax basis. Monies may be withdrawn while still employed through either an emergency withdrawal or as a loan that must be repaid. Emergency withdrawal provisions are governed by IRS rules. Individuals have full access to funds after separation of service from the City.
Retirement: Part-Time	Part-time employees receive either the CalPERS benefits defined above or participate in a Social Security replacement plan administered by Empower Retirement depending on the number of hours worked annually. Any employee who works 1,000 or more hours in a fiscal year qualifies for CalPERS, regardless of part-time or full-time status.
Health & Welfare Benefits	
Health, Dental, & Vision Insurance	Effective July 1, 2021, the City 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: ▪ Medical: Anthem and Kaiser ▪ Dental: Delta Dental ▪ Vision: Superior The City's contribution towards health insurance is defined within the bargaining unit agreements for each employee group. The contribution will be equal to the cost of the Core medical plan plus dental plus vision at each enrollment level. Employees may waive coverage with proof of other coverage and receive a monthly waiver benefit of $450. Premiums are paid by employees pre-tax under a Section 125 Cafeteria Benefits Plan. The City's health, dental, and vision insurance plans are based on the calendar year. The City has received its preliminary January 2026 renewal. Medical premiums will increase 6.7% (proposed) for each plan and dental premiums will increase by 2.3% (proposed). Vision insurance rates will remain the same as the City was offered a three-year (3-year) rate pass in 2024. The FY 2025-26 budget includes the City's current contribution through December 2025, as well as the revised contribution beginning in January 2026 taking into account the above noted premium changes and assuming the City and units negotiate to continue the current contribution model for the term of any new MOU.
Flexible Spending Accounts	The City offers both dependent care and medical expense Flexible Spending Accounts under its Section 125 Cafeteria Benefits Plan. Employees may choose to contribute up to $3,300 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. The maximum contribution limits may be adjusted annually based on IRS limits.

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. The rates for these plans are currently in a rate-lock that began January 2024 and will end December 2026.
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 SimpleTherapy that provides free counseling services to employees and their household. The program also has free online resources to help with work-life balance and management. In addition to these services, the plan also includes wellness benefits for employees and emotional fitness coaching resources.
Supplemental Insurance	The City offers additional accident, disability, universal life and similar policies employees may choose to participate in at their own expense.
Paid Leave Benefits	
Vacation	All full-time employees accrue paid vacation based on years of service with the City. Unused vacation is fully vested to the employee and is paid out as compensation upon separation from the City. Vacation balance caps vary by bargaining unit.
Sick	All full-time employees accrue paid sick leave at the rate of 12 days per year. A percentage of sick leave is available for cash-out upon positive separation based on years of service with the City. All part-time employees accrue paid sick leave at the rate of 1 hour for every 30 hours worked.
Family Sick	Both full and part-time employees may use sick leave to care for a family member or designated person. The number of hours varies by bargaining unit.
Holidays	The City recognizes 11 full day and 2 half day paid holidays each year. Additionally, some employees are eligible for floating holiday time based on years of service with the City, depending on their bargaining unit. Because of the nature of their job, employees represented by the Madera Police Officers' Association accrue holiday leave similar to vacation.
Administrative Leave	Positions exempt from overtime under the Fair Labor Standards Act receive 40 hours per year of Administrative Leave. This leave must be used each fiscal year, or it is lost; unused

	hours are not carried forward.
Compensatory Time Off	Positions eligible for overtime have the option to accrue Compensatory Time Off in lieu of pay. For each hour of overtime worked, the employee may elect to accrue 1.5 or 2 hours of leave, equivalent to the applicable rate of pay.
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	Under the current MOUs, for employees represented by the Madera Affiliated City Employees' Association and the Mid Management Employee Group and selected non-represented employees, the City closed non-safety functions and services between Christmas Day and New Year's Day. At this time, the Holiday Closure will sunset with the term of the current MOUs and is under negotiation.

Citywide FTE Count

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

Fund Group	2023/24	2024/25	2025/26
General Fund			
General Fund Total	**214.98**	**197.97**	**191.71**
Enterprise Funds			
Water	21.55	19.39	18.26
Sewer	20.60	19.76	19.04
Solid Waste	6.54	6.27	7.28
Drainage	4.74	4.39	4.48
Airport	1.78	1.88	1.86
Transit	4.80	4.75	4.14
Enterprise Funds Total	**60.02**	**56.44**	**55.06**
Internal Service Funds			
Fleet	3.70	3.80	3.80
Facilities	8.05	8.15	8.05
Information Technology	4.00	5.48	5.00
Internal Service Funds Total	**15.75**	**17.43**	**16.85**
Special Revenue Funds			
Grants/CDBG	1.50	1.30	1.20
Measure K Sales Tax - Police	14.00	13.50	14.17
Park Development	5.97	0.59	0.78
Intermodal Building	0.48	-	-
Parking Dist Operations	0.48	0.48	0.48
Housing Programs	0.40	0.40	0.15
PD Grants	5.00	13.05	14.05
Special Revenue Funds Total	**27.83**	**29.31**	**30.83**
Grand Total	**318.58**	**301.16**	**294.44**

FTE by Expensing Org

Fund Group	Org Description	2023/24	2024/25	2025/26
General Fund				
	10201000-City Council	7.00	7.00	7.00
	10201010-City Clerk's Office	2.00	2.00	2.00
	10201100-City Manager	2.70	2.70	2.70
	10201200-Finance	5.40	7.90	7.90
	10201210-Purchasing	1.00	1.10	1.10
	10201220-General/Grant Oversight	-	0.45	0.40
	10201500-HR/Risk Management	4.00	4.00	4.00
	10202000-PD Operations	76.35	70.97	71.47
	10202020-PD - CCP	1.00	-	-
	10202030-Schools Policing	3.00	-	-
	10202040-PD Housing Authority	1.00	-	-
	10202060-Animal Control	2.00	2.47	2.47
	10203000-PW Admin	-	-	0.17
	10203010-PW - Streets	10.40	9.75	8.27
	10203011-PW Safe & Clean Initiative	3.00	3.00	3.30
	10203020-Graffiti Abatement	0.80	1.00	1.65
	10204100-Planning	6.48	5.66	5.38
	10204200-Building	7.08	6.83	6.14
	10204300-Engineering	20.00	18.15	17.54
	10204400-Code Enforcement	7.96	6.73	6.68
	10206000-Parks Administration	3.72	3.48	3.24
	10206100-Parks	19.11	19.94	17.56
	10206110-Landscape Mntc Dist Services	7.95	7.38	6.60
	10206120-Median Landscaping	-	-	-
	10206200-Recreation	4.93	5.33	4.31
	10206218-Sr Citizen Community Service	4.65	2.89	2.89
	10206220-Sports Programs	3.20	3.04	2.77
	10206230-Aquatics Programs	4.50	2.89	3.46
	10206240-Comm & Rec Centers	4.68	2.53	1.94
	10206270-Special Events	1.07	0.77	0.77
General Fund Total		**214.98**	**197.97**	**191.71**

Fund Group	Org Description	2023/24	2024/25	2025/26
Enterprise Funds				
	20301220-Utility Billing/Water	5.10	3.15	3.15
	20303800-Water Mtnc/Operations	12.35	12.04	10.93
	20303810-Water Quality Control	2.10	2.20	2.18
	20303820-Water Conservation Program	2.00	2.00	2.00
	20401230-Utility Billing/Sewer	2.05	1.58	1.58
	20403400-Sewer Mtnc/Operations	7.15	6.69	6.13
	20403410-WW Treatment Plant	11.40	11.50	11.33
	20503270-Airport Operations	1.78	1.88	1.86
	21285290-Transportation - Dial-A-Ride	2.40	2.38	2.07
	21295300-Transportation - Fixed Route	2.40	2.38	2.07
	45003090-Drainage Flood Control	4.74	4.39	4.48
	47601235-Utility Billing/Garbage	2.05	1.58	2.52
	47603600-Solid Waste Disposal	0.69	0.79	0.78
	47603630-Street Cleaning	3.30	3.40	3.23
	47603730-Tire Clean Up	0.50	0.50	0.75
Enterprise Funds Total		**60.02**	**56.44**	**55.06**
Internal Service Funds				
	30650000-Fleet Acquisition	-	0.15	0.15
	30701240-Fleet Maintenance	3.70	3.45	3.45
	30701260-Fleet Motor Pool	-	0.20	0.20
	30710000-Facilities Maintenance	8.05	8.15	8.05
	30720000-Information Technology Maintenance	4.00	5.48	5.00
Internal Service Funds Total		**15.75**	**17.43**	**16.85**
Special Revenue Funds				
	10211300-General/Grant Oversight	0.15	-	-
	10218000-CDBG Administrative Costs	1.35	1.30	1.20
	10252000-Measure K Sales Tax - Police	14.00	13.50	14.17
	41096358-MUSD After School Program	5.97	-	-
	41096360-MUSD Agreements	-	0.41	0.61
	41096361-MCDPH Agreements	-	0.17	0.17
	41108060-Intermodal Building	0.48	-	-
	41400000-Parking Dist Operations	0.48	0.48	0.48
	44004430-DAP Program Income	0.15	0.15	0.15
	44004460-HOME Program Income	0.25	0.25	-
	47810310-Prop 64 Health & Public Safety	1.00	1.00	1.00
	47810410-Special Investigation Unit	-	2.00	2.00
	47811100-PD Opioid Settlement Funds	-	1.00	2.00
	47812030-Schools Policing	-	3.00	3.00
	47812040-PD Housing Authority	-	1.00	1.00
	47812050-COPS Hiring Grant	3.00	4.00	4.00
	47813013-PD Tire Amnesty Grant	-	0.32	0.32
	47813015-Abandoned Vehicle Abatement	-	0.73	0.73
	47910000-Tobacco Law Enforcement Grant	1.00	-	-
Special Revenue Funds Total		**27.83**	**29.31**	**30.83**
Grand Total		**318.58**	**301.16**	**294.44**

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Citywide Summaries

Citywide Revenues

Revenues by Department	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
General Use	205,058	6,946,865	0	9,046,835	6,116,101	-32.40%
General Use Revenues	28,709,036	30,167,281	26,460,363	31,355,390	32,383,848	3.30%
City Clerk's Office	83,019	82,703	74,224	82,434	82,434	0.00%
City Manager	487,975	501,132	663,284	524,283	715,748	36.50%
Finance Department	4,737,679	6,301,822	8,832,396	12,742,146	6,020,141	-52.80%
Grants	5,334,780	6,912,040	4,357,946	12,155,991	13,001,890	7.00%
City Attorney's Office	4,207	4,422	3,781	4,201	4,201	0.00%
Human Resource Department	1,267,870	790,386	765,039	1,657,292	2,054,792	24.00%
Police Services Department	5,626,186	7,297,358	5,381,106	7,530,569	6,942,324	-7.80%
Fire Department	3,662,375	3,393,482	2,909,080	3,697,266	3,775,628	2.10%
Public Works	43,580,372	59,362,487	54,739,334	103,175,750	93,720,154	-9.20%
Planning Department	276,780	306,841	489,156	659,000	334,100	-49.30%
Building Inspection Dept	2,098,430	1,496,937	1,059,249	1,286,095	1,203,322	-6.40%
Engineering Department	7,019,946	9,871,326	12,175,597	29,381,600	29,789,193	1.40%
Information Technology	1,372,909	1,594,470	2,641,200	3,674,465	2,234,503	-39.20%
Code Enforcement	200,024	210,429	199,004	241,903	247,938	2.50%
Parks Administration	489,907	972,463	1,090,503	5,828,789	5,247,255	-10.00%
Parks Maintenance	1,812,043	864,181	962,730	942,854	1,018,033	8.00%
Parks Recreation	215,473	263,151	308,418	186,630	284,845	52.60%
Development Impact Fees	3,893,329	2,731,183	1,207,172	5,138,197	20,986,303	308.40%
Landscape Maintenance Zones	443,147	453,407	625,722	869,095	636,030	-26.80%
Successor Agency	6,808,747	6,342,739	6,312,331	6,281,392	5,730,730	-8.80%
Total	**$ 118,329,291**	**$ 146,867,103**	**$ 131,257,636**	**$ 236,462,177**	**$ 232,529,513**	

Revenues by Fund	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
General Fund	40,719,487	41,527,067	37,731,561	42,800,608	43,711,870	2.10%
General Fund - Grants	1,482,955	1,762,654	1,066,251	2,930,536	2,588,722	-11.70%
Measure K Sales Tax - Police	3,503,627	3,826,067	2,759,280	3,723,015	3,586,362	-3.70%
Measure K Sales Tax - Fire	3,579,689	3,335,662	2,765,574	3,634,000	3,716,362	2.30%
General Fund - LEA Tire Grant	17,716	0	0	0	0	0.00%
General Fund - Ins Reserve	864,078	386,577	401,585	1,253,500	1,651,000	31.70%
Payroll Clearing Fund	84	0	0	0	0	0.00%
Water Fund	13,524,949	17,931,617	15,874,287	30,346,481	35,321,482	16.40%
Sewer Fund	12,472,199	17,510,507	17,065,517	43,968,028	31,671,054	-28.00%
Sewer Rate Stabl Fund	2,807	3,441	4,462	0	0	0.00%
Airport Oper Fund	607,911	1,888,201	799,801	1,128,013	3,131,970	177.70%
Golf Course Oper Fund	382,949	347,214	226,325	200,250	215,633	7.70%
Dial-A-Ride	1,254,623	1,356,666	957,899	1,431,093	1,803,128	26.00%
Fixed Route	2,331,475	2,824,078	1,443,268	3,459,655	4,619,865	33.50%
Airport Develop Fund	1,977	2,423	3,142	0	0	0.00%
Fleet Acquisition	0	0	5,389,097	5,595,007	2,163,750	-61.30%
Equipment Maint	2,083,089	3,260,523	934,895	4,528,744	1,180,542	-73.90%
Facilities Maint	2,119,154	2,284,028	2,464,417	2,925,966	2,941,763	0.50%
Computer Maintenance	1,372,909	1,594,470	1,150,065	2,162,020	1,310,651	-39.40%
Computer Replacement	0	0	1,491,135	1,512,445	923,852	-38.90%
Deferred Maintenance Fund	0	0	396,000	396,000	650,000	64.10%
Housing Fund	614,305	23,881	0	0	0	0.00%
Affordable Housing	0	250,282	466,782	2,889,428	2,316,523	-19.80%
Redev Prop Tax Trust Fund	3,049,122	3,037,181	3,093,695	3,115,696	2,864,765	-8.10%
Water Dev Impact Fee	481	281	62	267	2,909	989.50%
Water Pipe Impact Fee	114,058	73,995	36,217	219,000	609,394	178.30%
Water Well Impact Fee	149,438	106,165	61,318	674,393	917,868	36.10%
Waste Water Dev Impact Fee	541,702	737,966	139,509	728,551	2,041,685	180.20%
Westberry/Ellis Swr Impact Fee	26,201	6,072	6,316	5,808	67,789	1067.20%
Rd 28 Sewer Intersec Impact Fee	95	51	28	342	1,345	293.30%
Development Impact Fee - Fire	93,605	59,184	35,276	56,989	519,787	812.10%

Revenues by Fund	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
Development Impact Fee - Police	150,401	95,868	42,289	128,771	128,821	0.00%
Development Impact Fee - Parks	696,313	378,026	290,930	1,016,340	4,909,396	383.00%
Dev Impact Fee - Public Works	115,553	105,103	45,732	100,253	1,079,253	976.50%
Pre-AB 1600 Funding	27	33	43	0	0	0.00%
General Government Impact Fee	72,780	48,624	44,639	42,444	1,331,541	3037.20%
Transportation Impact Fee	396,173	339,034	153,257	323,231	3,346,135	935.20%
Admin Svc Impact Fee	23,637	13,459	7,852	15,000	40,581	170.50%
Median Island Impact Fee	101,019	61,033	35,522	59,859	317,942	431.20%
Arterial/Collector Street Impact	390,326	239,838	148,600	230,875	2,110,202	814.00%
Traffic Signal Impact Fee	66,854	46,281	23,110	172,938	265,420	53.50%
Traffic Special Impact Fees	2,671	3,274	4,246	2,314	200,622	8569.90%
Sewer-New Reqt's Existing Area	38,838	3,948	3,316	3,833	3,528	-8.00%
Sewer-N.W.Quadrant Fees	37	157	253	151	1,620	972.80%
Sewer-N.E.Quadrant Fees	11,801	6,344	2,349	43,000	48,249	12.20%
Sewer-S.W.Quadrant Fees	60,327	11,300	9,787	11,288	23,059	104.30%
Sewer-S.E.Quadrant Fees	75,091	261	0	261	0	-100.00%
Drainage Dev.Imp Fee-ESA	203,862	291,007	61,748	980,472	1,725,084	75.90%
Storm Drain-N.W.Quadrant	18,378	18,058	23,327	103,300	808,626	682.80%
Storm Drain-N.E. Quadrant	113,067	60,349	9,244	193,300	428,489	121.70%
Storm Drain-S.W.Quadrant	120,287	25,359	22,156	25,137	56,793	125.90%
Storm Drain-S.E.Quadrant	310,305	113	49	80	165	106.30%
Park Grant Fund	0	573,186	816,985	5,608,539	5,091,754	-9.20%
Madera Transit Center	120,970	179,346	105,280	148,741	171,998	15.60%
State Gasoline Tax	3,299,758	3,446,756	1,618,034	7,132,831	2,145,262	-69.90%
RSTP - Federal Exchange	763,056	63,967	654,852	4,151,295	3,486,232	-16.00%
RMRA	0	0	5,577,625	5,917,461	5,530,479	-6.50%
Parking District Operations	21,703	24,892	19,699	36,132	40,153	11.10%
Measure T - RTP - Rehab/Recons	1,332,898	2,103,397	1,187,868	2,413,708	2,458,208	1.80%
Measure T- LTP Street Maint.	616,744	929,364	447,340	2,271,068	1,914,131	-15.70%
Measure T -LTP Suppl Sts.Maint	412,062	631,350	324,790	1,700,000	2,000,000	17.60%
Measure T -LTP ADA Compliance	25,959	40,782	22,500	152,150	246,150	61.80%
Measure T -Transit Enhancement	93,713	147,152	81,082	400,000	380,175	-5.00%
Measure T -Transit Enh/ADA/Sr.	9,938	15,912	9,484	0	0	0.00%
Measure T-Enviro Enhan/Bike/Pe	96,092	141,504	65,772	140,711	168,140	19.50%
Measure T -LTP- Flexible	1,534	2,793	2,431	0	60,000	0.00%
Measure T-Tier 1-Regional Stre	1,635	2,978	2,593	0	0	0.00%
Madera Downtown B.I.D. Fund	19,975	20,092	14,196	18,217	18,398	1.00%
Federal Aid-Urban Grant Fund	422,363	440,985	143,978	4,333,656	3,706,838	-14.50%
Local Transportation Fund	887,216	2,014,207	424,704	4,452,850	6,357,784	42.80%
Economic Development Fund	23,200	26,324	32,582	159,000	159,100	0.10%
Home - Project Grants	3,407	1,825	1,889	15,000	15,000	0.00%
Housing Development	96,570	495,997	302,382	1,217,541	1,443,576	18.60%
Residence Rehab Prog Income	24,805	21,100	0	45,780	24,680	-46.10%
Drainage Sys.Operation	1,094,725	956,148	989,467	1,631,435	1,806,509	10.70%
Zone 1 Activities	5,976	5,459	5,945	9,831	8,054	-18.10%
Zone 2 Activities	31,232	31,959	28,811	53,068	43,718	-17.60%
Zone 3 Activities	7,634	7,648	11,901	16,494	11,787	-28.50%
Zone 4 Activities	14,448	14,191	13,936	31,821	21,708	-31.80%
Zone 5 Activities	0	0	4,151	4,151	0	-100.00%
Zone 6A Activities	13,787	13,931	13,471	23,833	19,099	-19.90%
Zone 6B Activities	8,813	8,254	8,735	12,468	11,055	-11.30%
Zone 7 Activities	3,451	3,512	10,234	10,539	5,704	-45.90%
Zone 8 Activities	4,752	4,703	7,379	8,150	5,306	-34.90%
Zone 9 Activities	2,218	2,234	5,047	5,568	3,809	-31.60%
Zone 10A Activities	349	321	3,539	3,631	1,122	-69.10%
Zone 10B Activities	894	841	841	895	707	-21.00%
Zone 10C Activities	1,234	1,234	1,234	1,629	1,313	-19.40%
Zone 10D Activities	595	595	1,275	1,441	936	-35.00%
Zone 10E Activities	751	1,058	1,058	1,371	985	-28.20%

Revenues by Fund	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
Zone 10F Activities	756	1,011	986	1,791	1,201	-32.90%
Zone 10G Activities	1,603	1,545	2,821	2,921	1,904	-34.80%
Zone 10H Activities	1,807	1,807	4,349	4,435	2,609	-41.20%
Zone 10I Activities	780	780	763	797	580	-27.20%
Zone 12 Activities	26,429	25,693	36,446	50,716	41,379	-18.40%
Zone 13 Activities	5,864	5,879	12,134	14,529	8,617	-40.70%
Zone 14 Activities	2,951	2,951	3,114	5,069	3,734	-26.30%
Zone 15 Activities	3,595	3,595	3,406	5,293	1,682	-68.20%
Zone 15B Activities	280	280	2,059	2,059	894	-56.60%
Zone 15C Activities	752	752	752	973	860	-11.60%
Zone 16 Activities	4,360	4,360	5,847	6,750	5,758	-14.70%
Zone 17A Activities	6,650	6,763	13,527	18,347	13,145	-28.40%
Zone 17B Activities	2,321	2,321	2,249	5,357	3,792	-29.20%
Zone 17C Activities	3,039	3,039	5,254	8,599	6,055	-29.60%
Zone 17D Activities	2,133	2,115	5,612	5,893	4,152	-29.50%
Zone 18 Activities	3,721	3,686	3,514	4,479	3,694	-17.50%
Zone 20A Activities	1,338	1,351	1,067	1,581	1,185	-25.00%
Zone 20B Activities	0	0	7,769	7,769	1,972	-74.60%
Zone 20C Activities	1,300	1,300	1,301	1,391	1,275	-8.30%
Zone 21A Activities	0	0	46,131	46,131	10,523	-77.20%
Zone 21B Activities	3,187	3,121	3,175	3,850	3,560	-7.50%
Zone 21C Activities	2,911	6,007	7,766	22,097	13,210	-40.20%
Zone 21D Activities	5,902	5,911	5,915	13,895	8,964	-35.50%
Zone 23 Activities	322	322	2,280	2,280	410	-82.00%
Zone 24 Activities	10,655	10,882	11,289	19,625	16,515	-15.80%
Zone 25C Activities	2,008	1,961	4,537	4,529	2,961	-34.60%
Zone 25D Activities	2,079	2,079	2,053	3,473	2,824	-18.70%
Zone 26 Activities	1,599	1,622	4,102	4,183	2,556	-38.90%
Zone 26B Activities	2,119	2,119	2,651	2,800	1,745	-37.70%
Zone 26C Activities	1,209	1,186	1,164	1,509	1,266	-16.10%
Zone 26D Activities	850	850	6,230	6,229	3,244	-47.90%
Zone 27 Activities	1,564	1,606	1,724	1,945	1,694	-12.90%
Zone 27B Activities	2,151	2,102	5,898	6,173	4,271	-30.80%
Zone 28 Activities	5,259	5,503	5,354	6,154	5,466	-11.20%
Zone 28B Activities	1,327	1,443	1,413	1,692	1,307	-22.80%
Zone 29 Activities	7,913	8,021	9,237	10,246	9,871	-3.70%
Zone 29B Activities	3,513	3,521	3,521	7,074	5,574	-21.20%
Zone 29C Activities	1,787	1,836	1,836	2,546	2,214	-13.00%
Zone 29DActivities	3,189	3,243	3,189	6,316	5,103	-19.20%
Zone 29E Activities	1,868	2,078	2,078	3,293	2,691	-18.30%
Zone 30 Activities	2,848	2,702	4,498	5,259	2,918	-44.50%
Zone 31A Activities	14,705	14,705	35,754	35,910	20,441	-43.10%
Zone 31B Activities	23,352	28,376	33,428	47,804	37,916	-20.70%
Zone 32A Activities	5,501	5,253	5,195	9,762	8,126	-16.80%
Zone 32B Activities	4,868	4,458	4,364	6,714	6,569	-2.20%
Zone 33 Activities	6,916	6,916	7,200	8,110	8,446	4.10%
Zone 34 Activities	9,787	10,326	12,331	12,542	11,706	-6.70%
Zone 34B Activities	0	0	0	9,282	4,625	-50.20%
Zone 34C Activities	0	1,617	2,016	3,902	1,626	-58.30%
Zone 35 Activities	2,423	2,725	2,727	3,919	2,879	-26.50%
Zone 36A Activities	5,943	6,454	7,701	12,955	9,856	-23.90%
Zone 36B Activities	1,355	1,354	1,883	1,883	1,008	-46.50%
Zone 36C Activities	4,988	4,824	4,824	5,942	3,877	-34.80%
Zone 37 Activities	2,924	2,924	2,880	3,412	3,042	-10.80%
Zone 39 Activities	4,028	4,013	4,003	4,746	3,929	-17.20%
Zone 40 Activities	5,324	5,230	5,367	5,670	5,876	3.60%
Zone 41 Activities	4,388	4,887	5,743	5,917	5,426	-8.30%
Zone 43A Activities	52,916	52,880	52,177	81,661	70,168	-14.10%
Zone 43B Activities	0	224	0	0	0	0.00%

Revenues by Fund	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
Zone 43C Activities	20,447	21,268	25,310	30,760	28,431	-7.60%
Zone 43D Activities	8,023	8,023	8,003	10,901	10,109	-7.30%
Zone 43E Activities	0	0	0	2,728	1,345	-50.70%
Zone 44 Activities	4,523	4,338	4,716	5,961	5,606	-6.00%
Zone 45A Activities	7,440	7,403	7,047	11,344	9,866	-13.00%
Zone 46 Activities	9,948	12,764	12,094	15,444	12,870	-16.70%
Zone 50 Activities	2,952	2,672	4,132	4,132	2,764	-33.10%
Zone 51 Activities	10,317	6,487	9,069	11,564	10,845	-6.20%
Zone 52 Activities	0	0	1,192	1,192	0	-100.00%
Solid Waste Disposal	9,165,545	12,080,377	12,177,179	12,340,688	12,869,290	4.30%
Supplemental Law Enforcement	122,474	248,844	160,513	181,763	153,791	-15.40%
Local Law Enforce. Block Grant	0	0	0	0	0	0.00%
PD Grants	160,465	1,694,063	1,259,735	2,409,365	1,898,212	-21.20%
DUI Enforcement& Awareness	63,734	108,887	83,205	225,113	70,649	-68.60%
Tobacco Law Enforcement	0	186,373	18,891	39,525	35,390	-10.50%
CFD 2005-1 City-Wide Services	896,958	1,034,181	1,206,911	1,047,591	1,211,597	15.70%
CFD 2006-1 KB Home	187,433	194,602	198,957	195,604	192,177	-1.80%
CFD 2012-1 Public Service	10,339	10,452	10,655	10,350	10,650	2.90%
CFD 2013-1 Madera Family Apts	1,292	598,911	13,542	233,605	108,000	-53.80%
ARPA Funds	205,058	6,946,865	0	9,046,835	6,116,101	-32.40%
OPIOID SETTLEMENT FUND	0	46,849	201,473	70,000	261,465	273.50%
SB-1186 PROCEEDS	0	10,379	13,590	8,000	14,300	78.80%
CFD Debt Fund-2006/2018 Bonds	171,225	182,229	185,133	185,133	190,703	3.00%
Successor Agency Admin	250,000	250,578	250,000	250,000	15,000	-94.00%
Prior Bonds Project Fund	1,200	1,362	1,200	50,000	1,200	-97.60%
Roads/Streets Capital Project	4,323	0	0	0	0	0.00%
General Capital Projects	505,223	1,315,465	1,345,717	1,345,717	1,315,029	-2.30%
General Trust Fund	0	309,763	35	3,300	0	-100.00%
Debt Svc Fund - SA	2,894,120	3,029,737	2,967,436	2,865,696	2,849,765	-0.60%
Total	**$ 118,329,291**	**$ 146,867,103**	**$ 131,257,636**	**$ 236,462,177**	**$ 232,529,513**	

Citywide Expenses

Expenses by Department	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
General Use	205,058	6,599,647	3,915,928	9,046,835	6,116,101	-32.40%
General Use Expenses	485,847	586,279	672,982	698,235	1,051,800	50.60%
City Clerk's Office	483,115	472,853	562,310	710,694	567,901	-20.10%
City Manager	2,609,608	1,551,543	1,306,694	1,484,568	1,548,993	4.30%
Finance Department	4,088,597	6,308,549	9,001,572	10,133,771	5,808,482	-42.70%
Grants	6,120,278	5,112,640	6,581,834	11,516,531	9,903,236	-14.00%
City Attorney's Office	238,795	295,804	366,192	366,175	365,156	-0.30%
Human Resource Department	1,036,710	917,330	1,181,829	2,182,555	2,226,440	2.00%
Police Services Department	17,406,832	19,627,071	18,138,276	20,089,973	20,927,433	4.20%
Fire Department	5,165,155	9,273,752	5,367,365	7,911,379	8,751,911	10.60%
Public Works	32,383,705	38,168,224	63,351,510	100,196,073	90,402,695	-9.80%
Planning Department	949,387	849,369	699,780	1,585,644	1,605,830	1.30%
Building Inspection Dept	1,110,238	1,202,196	1,081,614	1,375,090	1,363,159	-0.90%
Engineering Department	5,990,733	5,590,904	9,099,460	30,718,814	29,760,136	-3.10%
Information Services	1,315,142	1,553,446	2,987,218	3,335,365	1,734,143	-48.00%
Code Enforcement	1,035,817	857,805	710,463	977,965	968,078	-1.00%
Parks Administration	506,171	2,080,190	812,488	5,710,217	5,679,192	-0.50%
Parks Maintenance	3,316,718	3,495,190	3,135,979	3,816,286	3,793,979	-0.60%
Parks Recreation	1,376,233	1,786,269	1,549,253	1,811,006	1,901,967	5.00%
Development Impact Fees	2,817,166	2,294,032	901,386	5,163,780	20,986,303	306.40%
Landscape Maintenance Zones	390,601	423,296	440,668	803,519	635,621	-20.90%
Successor Agency	4,448,423	4,433,791	5,527,170	6,281,392	5,730,324	-8.80%
Total	**$ 93,480,328**	**$ 113,480,179**	**$ 137,391,970**	**$ 225,915,867**	**$ 221,828,880**	

Expenses by Funds	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
General Fund	36,822,281	40,059,669	35,614,193	42,800,608	43,711,870	2.10%
General Fund - Grants	1,838,168	1,450,956	1,283,354	2,930,536	2,588,722	-11.70%
Measure K Sales Tax - Police	2,116,637	3,206,656	2,769,628	3,222,416	3,495,990	8.50%
Measure K Sales Tax - Fire	2,026,824	3,326,834	1,948,963	3,156,994	3,560,296	12.80%
General Fund - LEA Tire Grant	0	0	0	0	0	0.00%
General Fund - Ins Reserve	178,982	69,403	353,751	1,183,436	1,297,482	9.60%
Payroll Clearing Fund	75	0	3,000	0	0	0.00%
Water Fund	7,921,647	10,734,767	8,533,278	30,346,481	35,321,482	16.40%
Sewer Fund	8,920,713	10,019,364	33,283,261	44,032,555	31,671,054	-28.10%
Airport Oper Fund	1,669,527	620,587	616,316	1,128,013	3,131,970	177.70%
Golf Course Oper Fund	75,993	365,239	169,648	200,250	215,633	7.70%
Dial-A-Ride	1,214,800	1,379,831	1,151,773	1,431,093	1,803,128	26.00%
Fixed Route	2,266,673	2,117,656	1,647,484	3,459,655	3,678,819	6.30%
Fleet Acquisition	0	134	1,398,547	3,628,810	943,053	-74.00%
Equipment Maint	1,160,752	1,010,998	4,297,911	2,747,212	1,180,542	-57.00%
Facilities Maint	2,056,632	2,552,502	2,564,708	2,925,966	2,941,763	0.50%
Computer Maintenance	1,315,142	1,553,446	2,104,085	2,162,020	810,291	-62.50%
Computer Replacement	0	0	883,132	1,173,345	923,852	-21.30%
Deferred Maintenance Fund	0	0	71,669	396,000	450,000	13.60%
Housing Fund	801	694	0	0	0	0.00%
Affordable Housing	552,111	-103,931	2,072,178	2,128,600	61,964	-97.10%
Redev Prop Tax Trust Fund	3,049,122	3,104,545	3,115,696	3,115,696	2,864,765	-8.10%
Water Dev Impact Fee	0	0	0	267	2,909	989.50%
Water Pipe Impact Fee	36,281	0	0	219,000	609,394	178.30%
Water Well Impact Fee	10,272	15,057	0	674,393	917,868	36.10%
Waste Water Dev Impact Fee	250,000	253,844	250,000	728,551	2,041,685	180.20%
Westberry/Ellis Swr Impact Fee	-3,457	-12,000	0	5,808	67,789	1067.20%
Rd 28 Sewer Intersec Impact Fee	4,062	3,468	0	342	1,345	293.30%
Development Impact Fee - Fire	0	0	0	56,989	519,787	812.10%
Development Impact Fee - Police	128,814	128,771	128,771	128,771	128,821	0.00%
Development Impact Fee - Parks	627,305	0	0	1,016,340	4,909,396	383.00%

Expenses by Funds	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
Dev Impact Fee - Public Works	91	0	0	100,253	1,079,253	976.50%
General Government Impact Fee	243	0	0	42,444	1,331,541	3037.20%
Transportation Impact Fee	557,468	-151,781	7,793	323,231	3,346,135	935.20%
Admin Svc impact Fee	15,390	15,000	15,000	15,000	40,581	170.50%
Median Island Impact Fee	60,151	99,481	0	59,859	317,942	431.20%
Arterial/Collector Street Impact	696,270	519,236	0	230,875	2,110,202	814.00%
Traffic Signal Impact Fee	56,350	-34,661	0	172,938	265,420	53.50%
Traffic Special Impact Fees	52	0	0	2,314	200,622	8569.90%
Sewer-New Reqt's Existing Area	0	73,202	23,026	22,977	3,528	-84.60%
Sewer-N.W.Quadrant Fees	7,027	0	0	151	1,620	972.80%
Sewer-N.E.Quadrant Fees	0	0	0	43,000	48,249	12.20%
Sewer-S.W.Quadrant Fees	111	460,112	2,230	11,288	23,059	104.30%
Sewer-S.E.Quadrant Fees	948	242,357	0	261	0	-100.00%
Drainage Dev.Imp Fee-ESA	99,723	0	441,447	980,472	1,725,084	75.90%
Storm Drain-N.W.Quadrant	45	536,569	13,300	103,300	808,626	682.80%
Storm Drain-N.E. Quadrant	0	0	13,300	193,300	428,489	121.70%
Storm Drain-S.W.Quadrant	0	145,377	0	25,137	56,793	125.90%
Storm Drain-S.E.Quadrant	270,021	0	6,519	6,519	165	-97.50%
Park Grant Fund	6,034	1,123,586	71,682	4,863,544	4,893,203	0.60%
Madera Transit Center	121,050	152,949	127,629	148,741	150,684	1.30%
State Gasoline Tax	1,075,042	2,235,382	6,422,958	7,132,831	2,145,262	-69.90%
RSTP - Federal Exchange	25,360	26,684	2,222,762	4,084,984	2,197,930	-46.20%
RMRA	0	0	495,232	5,917,461	5,530,479	-6.50%
Parking District Operations	25,900	29,383	25,576	36,132	40,153	11.10%
Measure T - RTP - Rehab/Recons	49,758	14,693	33,052	2,413,708	2,458,208	1.80%
Measure T- LTP Street Maint.	536,421	860,000	860,000	2,271,068	1,914,131	-15.70%
Measure T -LTP Suppl Sts.Maint	361,053	0	101,725	1,700,000	2,000,000	17.60%
Measure T -LTP ADA Compliance	1,847	0	6,477	152,150	246,150	61.80%
Measure T -Transit Enhancement	2,576	2,046	14,099	400,000	380,175	-5.00%
Measure T -Transit Enh/ADA/Sr.	630	0	0	0	0	0.00%
Measure T-Enviro Enhan/Bike/Pe	86,355	270,182	21,008	140,711	168,140	19.50%
Measure T -LTP- Flexible	0	0	0	0	60,000	0.00%
Madera Downtown B.I.D. Fund	18,594	13,537	17,015	18,217	18,398	1.00%
Federal Aid-Urban Grant Fund	181,904	704,144	11,636	4,333,656	3,672,835	-15.20%
Local Transportation Fund	889,488	403,674	1,513,327	4,452,850	6,357,784	42.80%
Economic Development Fund	2,523	2,000	0	159,000	159,100	0.10%
Home - Project Grants	7,270	0	354	15,000	15,000	0.00%
Housing Development	101,613	101,539	178,426	1,217,541	1,443,576	18.60%
Residence Rehab Prog Income	0	0	0	45,780	24,680	-46.10%
Drainage Sys.Operation	846,040	1,179,257	917,155	1,631,435	1,806,509	10.70%
Zone 1 Activities	5,417	5,283	5,948	9,831	8,054	-18.10%
Zone 2 Activities	29,275	29,212	31,259	53,068	43,718	-17.60%
Zone 3 Activities	7,209	7,289	6,451	16,494	11,787	-28.50%
Zone 4 Activities	16,505	10,597	13,599	31,821	21,708	-31.80%
Zone 6A Activities	13,432	12,837	13,113	23,833	19,099	-19.90%
Zone 6B Activities	7,328	8,839	7,779	12,468	11,055	-11.30%
Zone 7 Activities	3,121	3,271	3,472	8,679	5,704	-34.30%
Zone 8 Activities	4,718	4,813	2,452	7,160	5,306	-25.90%
Zone 9 Activities	2,036	2,029	2,440	5,568	3,809	-31.60%
Zone 10A Activities	274	0	336	2,507	1,122	-55.20%
Zone 10B Activities	781	891	464	798	707	-11.40%
Zone 10C Activities	1,118	1,172	891	1,629	1,313	-19.40%
Zone 10D Activities	550	544	626	1,441	936	-35.00%
Zone 10E Activities	649	764	652	1,371	985	-28.20%
Zone 10F Activities	634	770	817	1,791	1,201	-32.90%
Zone 10G Activities	1,317	1,641	1,342	2,174	1,904	-12.40%
Zone 10H Activities	1,556	1,807	1,762	3,336	2,609	-21.80%
Zone 10I Activities	627	759	337	578	580	0.30%
Zone 12 Activities	23,521	25,127	29,738	50,716	41,379	-18.40%

Expenses by Funds	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
Zone 13 Activities	7,992	2,347	7,247	14,529	8,617	-40.70%
Zone 14 Activities	2,730	2,731	2,316	5,069	3,734	-26.30%
Zone 15 Activities	3,325	3,237	981	1,624	1,682	3.60%
Zone 15B Activities	260	266	683	1,544	894	-42.10%
Zone 15C Activities	656	757	647	973	860	-11.60%
Zone 16 Activities	4,145	4,239	2,982	6,750	5,758	-14.70%
Zone 17A Activities	6,082	6,063	10,063	18,347	13,145	-28.40%
Zone 17B Activities	2,230	1,971	2,078	5,357	3,792	-29.20%
Zone 17C Activities	2,812	2,725	4,451	8,599	6,055	-29.60%
Zone 17D Activities	1,840	2,053	2,812	5,893	4,152	-29.50%
Zone 18 Activities	3,414	3,535	1,884	4,479	3,694	-17.50%
Zone 20A Activities	830	1,520	800	1,152	1,185	2.90%
Zone 20B Activities	65	50	1,459	3,921	1,972	-49.70%
Zone 20C Activities	1,121	1,324	961	1,236	1,275	3.20%
Zone 21A Activities	0	0	6,844	20,151	10,523	-47.80%
Zone 21B Activities	2,712	3,169	2,552	3,850	3,560	-7.50%
Zone 21C Activities	2,505	3,000	9,648	22,097	13,210	-40.20%
Zone 21D Activities	744	5,510	6,205	13,895	8,964	-35.50%
Zone 23 Activities	298	306	290	626	410	-34.50%
Zone 24 Activities	9,400	11,674	11,148	19,625	16,515	-15.80%
Zone 25C Activities	1,710	1,997	1,970	3,865	2,961	-23.40%
Zone 25D Activities	1,797	2,118	1,850	3,473	2,824	-18.70%
Zone 26 Activities	1,408	1,602	1,930	3,619	2,556	-29.40%
Zone 26B Activities	1,826	2,159	952	1,702	1,745	2.50%
Zone 26C Activities	1,014	1,208	912	1,509	1,266	-16.10%
Zone 26D Activities	751	808	2,330	5,373	3,244	-39.60%
Zone 27 Activities	1,377	1,527	1,173	1,945	1,694	-12.90%
Zone 27B Activities	1,859	2,135	3,042	6,173	4,271	-30.80%
Zone 28 Activities	4,751	4,909	3,410	6,154	5,466	-11.20%
Zone 28B Activities	1,139	1,297	844	1,692	1,307	-22.80%
Zone 29 Activities	6,368	8,576	7,543	10,246	9,871	-3.70%
Zone 29B Activities	3,051	3,353	4,113	7,074	5,574	-21.20%
Zone 29C Activities	1,595	1,817	1,305	2,546	2,214	-13.00%
Zone 29DActivities	2,747	3,248	3,722	6,316	5,103	-19.20%
Zone 29E Activities	1,580	1,903	1,752	3,293	2,691	-18.30%
Zone 30 Activities	2,306	3,011	1,919	2,416	2,509	3.80%
Zone 31A Activities	12,691	9,642	13,376	29,597	20,441	-30.90%
Zone 31B Activities	20,060	23,636	26,742	47,804	37,916	-20.70%
Zone 32A Activities	4,636	5,437	5,531	9,762	8,126	-16.80%
Zone 32B Activities	3,598	5,594	4,259	6,714	6,569	-2.20%
Zone 33 Activities	4,839	8,402	6,180	8,110	8,446	4.10%
Zone 34 Activities	9,073	9,298	8,553	12,542	11,706	-6.70%
Zone 34B Activities	71	0	3,014	9,282	4,625	-50.20%
Zone 34C Activities	0	0	512	3,902	1,626	-58.30%
Zone 35 Activities	2,327	2,017	2,063	3,919	2,879	-26.50%
Zone 36A Activities	5,184	5,937	6,887	12,955	9,856	-23.90%
Zone 36B Activities	1,167	475	650	1,527	1,008	-34.00%
Zone 36C Activities	4,497	4,555	2,811	3,733	3,877	3.90%
Zone 37 Activities	2,550	2,871	2,039	3,412	3,042	-10.80%
Zone 39 Activities	3,734	3,939	2,663	4,746	3,929	-17.20%
Zone 40 Activities	3,358	5,700	3,911	5,670	5,876	3.60%
Zone 41 Activities	3,677	4,124	4,166	5,917	5,426	-8.30%
Zone 43A Activities	48,612	49,669	50,969	81,661	70,168	-14.10%
Zone 43C Activities	15,863	22,565	18,996	30,760	28,431	-7.60%
Zone 43D Activities	6,530	8,378	6,671	10,901	10,109	-7.30%
Zone 43E Activities	0	0	998	2,728	1,345	-50.70%
Zone 44 Activities	3,785	4,210	4,551	5,961	5,606	-6.00%
Zone 45A Activities	6,427	7,428	7,040	11,344	9,866	-13.00%
Zone 46 Activities	8,499	10,234	9,558	13,909	12,870	-7.50%

Expenses by Funds	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
Zone 50 Activities	2,381	2,437	2,208	2,723	2,764	1.50%
Zone 51 Activities	8,535	10,958	8,031	11,564	10,845	-6.20%
Solid Waste Disposal	9,018,191	9,322,025	8,491,698	9,521,424	10,465,070	9.90%
Supplemental Law Enforcement	70,527	55,627	131,478	181,763	153,791	-15.40%
PD Grants	0	999,228	1,922,519	2,362,902	1,898,212	-19.70%
DUI Enforcement& Awareness	59,643	110,322	106,142	223,470	51,933	-76.80%
Tobacco Law Enforcement	94,196	70,053	10,133	13,800	20,143	46.00%
OTS-ABC Shoulder Tap Grant	0	0	0	0	0	0.00%
OTS-STEP DUI Grant	2,741	0	0	0	0	0.00%
CFD 2005-1 City-Wide Services	305,359	308,395	308,797	309,403	310,960	0.50%
CFD 2006-1 KB Home	173,259	184,191	189,698	190,190	192,177	1.00%
CFD 2012-1 Public Service	9,750	9,750	9,750	9,750	9,750	0.00%
CFD 2013-1 Madera Family Apts	6,690	42,071	6,690	6,690	6,690	0.00%
ARPA Funds	205,058	6,599,647	3,915,928	9,046,835	6,116,101	-32.40%
OPIOID SETTLEMENT FUND	0	0	70,000	70,000	261,465	273.50%
SB-1186 PROCEEDS	0	0	21	8,000	14,300	78.80%
CFD Debt Fund-2006/2018 Bonds	87,091	179,155	158,660	185,133	190,703	3.00%
Successor Agency Admin	8,591	10,758	3,070	250,000	15,000	-94.00%
Non Housing Bond Proceeds	801	0	0	0	0	0.00%
Prior Bonds Project Fund	696	694	0	50,000	794	-98.40%
Roads/Streets Capital Project	0	0	0	0	0	0.00%
General Capital Projects	1,315,220	660,926	1,315,072	1,345,717	1,315,029	-2.30%
General Trust Fund	0	230,855	0	3,300	0	-100.00%
Madera Groundwater JPA	0	0	79,170	0	0	0.00%
Debt Svc Fund - SA	1,388,413	1,317,101	2,408,404	2,865,696	2,849,765	-0.60%
General L/t Debt	0	2,073,649	0	0	0	
Total	**$ 93,480,328**	**$ 113,480,179**	**$ 137,391,970**	**$ 225,915,867**	**$ 221,828,880**	

Projected Fund Balance

	Fund Name	Estimated Ending Fund Balances (6/30/2025)	FY 2025/26 Estimated Revenues	FY 2025/26 Estimated Expenditures	Net Surplus / (Shortfall)	Estimated Transfers In	Estimated Transfers Out	FY 24/25 Budgetary Carryover	Estimated Ending Fund Balances (6/30/2026)
General Fund:									
Unassigned	GF: FB Unassigned	$13,338,902	38,957,653	44,086,956	(5,129,303)	4,944,376	1,173,186	1,460,841	11,980,789
Committed	GF: FB GF Stab. Reserve	$12,862,771	0	0	0	250,790	0	0	13,113,561
Committed	GF: FB Measure K (Reserves)	$3,798,540	0	0	0	526,886	0	0	4,325,426
Committed	GF: FB Solar Street Light	$50,000	0	0	0	0	0	0	50,000
Committed	GF: FB General Plan Update	$50,000	0	0	0	0	0	0	50,000
Committed	GF:FB Insurance Stabilization Reserve	$5,128,383	0	0	0	0	0	0	5,128,383
Assigned	GF: FB Debt Service	$1,137,839	0	0	0	0	0	0	1,137,839
Assigned	GF: FB OPEB Liability	$97,339	0	0	0	0	0	0	97,339
Assigned	GF: FB Measure K (Police/Fire) (1025/1026)	$11,560,561	7,302,724	6,757,342	545,382	0	825,830	0	11,280,113
Non-Spendable	GF: FB Non Spendable Items	$172,571	0	0	0	0	0	0	172,571
	General Fund Totals	**$48,196,906**	**46,260,377**	**50,844,298**	**(4,583,921)**	**5,722,052**	**1,999,016**	**1,460,841**	**47,336,021**
Special Revenue Funds:									
1021	General Grants	551,430	2,588,722	2,386,585	202,137	0	202,137	0	551,430
4020	Low/Mod Housing Fund	1,600,840	0	0	0	0	0	0	1,600,840
4021	Affordable Housing	(355,635)	2,316,523	61,964	2,254,559	0	0	0	1,898,924
4080	Water Develop Impact Fee	2,827	82	2,909	(2,827)	0	0	2,827	0
4081	Water Pipe Dev Impact Fee	565,223	44,171	609,394	(565,223)	0	0	565,223	0
4082	Water Well Impact Fee	843,675	74,193	917,868	(843,675)	0	0	843,675	0
4083	Waste Water Dev Impact Fee	1,888,221	166,802	1,791,685	(1,624,883)	0	250,000	1,874,883	13,338
4084	Westberry Ellis Dev Impact Fee	60,047	7,742	67,789	(60,047)	0	0	60,047	0
4085	Rd 28 Sewer Int Dev Impact Fee	1,253	38	1,345	(1,307)	0	0	1,307	(54)
4086	Develop Impact Fee/Fire	477,411	42,376	519,787	(477,411)	0	0	477,411	0
4087	Develop Impact Fee/Police	31,950	115,057	50	115,007	0	128,771	13,764	18,186
4088	Develop Impact Fee/Parks	4,557,588	351,808	4,249,756	(3,897,948)	0	659,640	4,557,588	0
4089	Develop Imp Fee/Public Works	1,022,197	57,056	1,079,253	(1,022,197)	0	0	1,022,197	0
4091	Pre AB 1600	1,963	0	0	0	0	0	0	1,963
4092	General Government Impact Fee	1,275,188	56,353	1,331,541	(1,275,188)	0	0	1,275,188	0
4093	Transportation Impact Fee	3,154,634	191,501	3,346,135	(3,154,634)	0	0	3,154,634	0
4094	Administrative Services	31,369	9,212	25,581	(16,369)	0	15,000	31,369	0
4095	Median Island	275,891	42,051	317,942	(275,891)	0	0	275,891	0
4096	Arterial/Collector	1,931,160	179,042	2,110,202	(1,931,160)	0	0	1,931,160	0
4097	Traffic Signal	237,834	27,586	265,420	(237,834)	0	0	237,834	0
4098	Traffic Special Impact Fee	194,961	5,661	200,622	(194,961)	0	0	194,961	0
4099	Sewer New Req	2,885	3,528	3,528	0	0	0	0	2,885
4100	Sewer NW Quad U/A	1,314	306	1,620	(1,314)	0	0	1,314	0
4101	Sewer NE Quad U/A	45,301	2,948	48,249	(45,301)	0	0	45,301	0
4102	Sewer SW Quad U/A	11,302	11,757	23,059	(11,302)	0	0	11,302	0
4103	Sewer SE Quad U/A	(1,858)	0	0	0	0	0	0	(1,858)
4104	Drainage Dev Imp U/A	1,646,667	78,417	1,711,684	(1,633,267)	0	13,400	1,646,667	0
4105	Storm Drain NW Quad U/A	778,363	30,263	795,326	(765,063)	0	13,300	778,363	0
4106	Storm Drain NE Quad U/A	416,164	12,325	415,189	(402,864)	0	13,300	416,164	0
4107	Storm Drain SW Quad U/A	30,350	26,443	56,793	(30,350)	0	0	30,350	0
4108	Storm Drain SE Quad U/A	0	65	165	(100)	0	0	100	(100)
4109	Park Development Fund	(308,422)	0	0	0	0	0	0	(308,422)
4109	OLRP Grant	0	659,640	1,521,417	(861,777)	861,777	0	0	0
4109	CalTrans Grant	29,192	0	0	0	0	0	0	29,192
4109	Prop 68 Grant	163,844	1,909,110	1,794,029	115,081	0	0	0	278,925
4109	CCLP Grant	365,311	0	0	0	0	0	0	365,311
4109	MUSD After School Program	(137,146)	0	0	0	0	0	0	(137,146)
4109	Special Legislative Grant	68,989	1,506,279	1,422,809	83,470	0	0	0	152,459
4109	MUSD Agreements	39,803	47,744	47,744	0	0	0	0	39,803
4109	MCDPH Agreements	18,000	11,204	11,204	0	0	0	0	18,000
4109	FMAAA Grant	0	0	0	0	0	0	0	0
4109	Dick's Sporting Goods Grant	0	0	96,000	(96,000)	96,000	0	0	0
4110	Madera Transit Center	25,968	26,484	2,546	23,938	0	0	0	49,906
4110	Prop.1B CalOES	0	0	0	0	0	0	0	0
4110	Intermodal Building	13,893	145,514	135,758	9,756	0	12,380	0	11,269
4130	Gas Tax - Street Maintenance	4,609,062	1,811,262	0	1,811,262	0	1,811,262	0	4,609,062
4130	REMOVE II - SJVAPCD	0	0	0	0	0	0	0	0
4130	SB1-LPP (Local Partnership Progarm)	0	334,000	334,000	0	0	0	0	0
4131	RSTP - Fed Exchange	(399,914)	3,486,232	2,197,930	1,288,302	0	0	0	888,388
4132	RMRA	5,577,625	1,400,000	5,530,479	(4,130,479)	0	0	4,130,479	1,447,146
4140	Parking Dist Operations	127,912	24,500	37,930	(13,430)	0	2,223	15,653	112,259
4150	Local Sales Tax (Measure A)	176	0	0	0	0	0	0	176
4151	Measure T - RTP - Rehab/Recons	12,697,699	2,030,106	2,458,208	(428,102)	0	0	396,177	12,269,597
4151	Meas T Regional Sts.Proj	0	31,925	0	31,925	0	0	0	31,925
4152	Measure T- LTP Street Maint.	1,324,929	885,953	1,054,131	(168,178)	0	860,000	1,028,178	296,751
4153	Measure T -LTP Suppl Sts.Maint	1,860,457	622,083	1,700,000	(1,077,917)	0	300,000	1,377,917	482,540
4154	Measure T -LTP ADA Compliance	208,862	41,690	144,150	(102,460)	0	102,000	204,460	4,402
4155	Measure T -Transit Enhancement	810,389	144,124	380,175	(236,051)	0	0	236,051	574,338
4156	Measure T -Transit Enh/ADA/Sr.	135,240	0	0	0	0	0	0	135,240
4157	Measure T-Enviro Enhan/Bike/Pe	139,161	132,918	168,140	(35,222)	0	0	35,222	103,939
4158	Measure T -LTP- Flexible	71,302	60,000	60,000	0	0	0	0	71,302
4159	Measure T-Tier 1-Regional Stre	76,744	0	0	0	0	0	0	76,744
4160	Madera Downtown BID	19,529	18,398	18,398	0	0	0	0	19,529
4170	Sustainable Community Grant	0	0	0	0	0	0	0	0
4170	FAU - Parks & Pedestrian Projects	0	0	0	0	0	0	0	0

4170	FAU- Section 130	0	0	0	0	0	0	0	0
4170	FAU CMAQ	(50,812)	2,808,736	2,808,736	0	0	0	0	(50,812)
4170	Carbon Reduction Program	0	149,000	149,000	0	0	0	0	0
4170	Highway Safety Improv Program	0	61,560	61,560	0	0	0	0	0
4170	Highway Infrastructure Program	0	0	0	0	0	0	0	0
4170	Safe Streets & Roads For All	0	34,003	0	34,003	0	0	0	34,003
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	350,539	350,539	0	0	0	0	0
4170	Highway Bridge Program	0	0	0	0	0	0	0	0
4200	Local Transportation- Streets	423,253	6,071,858	5,460,858	611,000	0	611,000	0	423,253
4200	Local Transportation- Parks	0	170,000	170,000	0	0	0	0	0
4200	Local Transportation- Transit	0	115,926	115,926	0	0	0	0	0
4250	Economic Develop Fund U/A	1,475,085	45,000	159,100	(114,100)	0	0	114,100	1,360,985
4360	NSP3 Program U/A	2,443	0	0	0	0	0	0	2,443
4380	Home DAP	7,753,624	15,000	15,000	0	0	0	0	7,753,624
4390	Home Grant - DAP Program	10,868	0	0	0	0	0	0	10,868
4400	Housing Program U/A	1,507,653	30,000	275	29,725	0	0	200,002	1,537,378
4400	DAP Program Income	(17,218)	0	27,947	(27,947)	0	0	0	(45,165)
4400	CalHome Down Payment Assistance	0	0	0	0	0	0	0	0
4400	CalHome MH Rehab	0	0	0	0	0	0	0	0
4400	Home PJ 24	127,935	725,622	853,557	(127,935)	0	0	127,935	0
4400	HOME Program Income	40,275	35,000	266,480	(231,480)	0	0	0	(191,205)
4400	CalHOME DAP	0	0	0	0	0	0	0	0
4400	CalHOME OOR	0	0	0	0	0	0	0	0
4400	CalHome Program Income	43,718	30,000	300	29,700	0	0	0	73,418
4400	Permanent Local Housing Allocation	(127,302)	0	295,017	(295,017)	0	0	295,017	(422,319)
4490	Residential Rehab U/A	286,687	0	24,680	(24,680)	0	0	24,680	262,007
4501-4583	Zone Activities	748,143	485,697	635,621	(149,924)	1,007	0	149,326	599,226
4770	Supplemental Law Enforcement	623,265	112,000	153,791	(41,791)	0	0	41,791	581,474
4780	Local Law Enforce. Block Grant	96,347	0	0	0	0	0	0	96,347
4781	JAG Grants	115,960	20,491	45,991	(25,500)	0	0	0	90,460
4781	Health and Wellness Grant	21,424	7,896	7,896	0	0	0	0	21,424
4781	Prop 64 Health & Public Safety Grant	4,873	92,800	92,800	0	0	0	0	4,873
4781	Special Investigation Unit	39,992	320,656	320,656	0	0	0	0	39,992
4781	PD Opioid Settlement Funds	0		261,465	(261,465)	261,465	0	0	0
4781	School Policing	0	463,340	463,340	0	0	0	0	0
4781	PD Housing Authority	0	177,441	177,441	0	0	0	0	0
4781	COPS Hiring Grant	8,700	237,691	392,349	(154,658)	180,158	0	0	34,200
4781	PD Command Center	300,000	0	0	0	0	0	0	300,000
4781	PD Parking Lot Resurfacing	(166,997)	0	0	0	0	0	0	(166,997)
4781	PD Safe & Clean Team	0	0	0	0	0	0	0	0
4781	PD Tire Amnesty Grant	0	76,670	76,670	0	0	0	0	0
4781	Abandoned Vehicle Abatement	0	59,604	59,604	0	0	0	0	0
4790	DUI Enforcement & Awareness	(35,804)	70,649	51,933	18,716	0	0	0	(17,088)
4791	Tobacco Law Enforcement Grant	(15,247)	35,390	20,143	15,247	0	0	0	0
4792	OTS-ABC Grant	0	0	0	0	0	0	0	0
4793	OTS-STEP DUI Grant	0	0	0	0	0	0	0	0
4800	CFD 2005-1, City-Wide Services	2,892,398	1,211,597	10,960	1,200,637	0	300,000	0	3,793,035
4802	CFD 2008-1 Madera Town	(19,739)	0	0	0	0	0	0	(19,739)
4803	CFD 2012-1, Public Service	45,262	10,650	0	10,650	0	9,750	0	46,162
4804	CFD 2013-1 Madera Family Apt	537,932	108,000	0	108,000	0	6,690	0	639,242
4830	Opioid Settlement Funds	145,473	202,471	0	202,471	0	261,465	58,994	86,479
4840	SB-1186 Proceeds	23,949	14,300	14,300	0	0	0	0	23,949
	Special Revenue Funds Totals	**65,661,260**	**36,423,781**	**55,303,424**	**(19,081,780)**	**1,400,407**	**5,572,318**	**27,885,502**	**42,609,706**
Capital Projects Funds:									
7000	Roads/Streets Capital Projects	4,028	0	0	0	0	0	0	4,028
7010	General Capital Projects	(912,956)	0	1,315,029	(1,315,029)	1,315,029	0	0	(912,956)
7050	Water Capital Projects	0	0	0	0	0	0	0	0
7100	Sewer Capital Projects	0	0	0	0	0	0	0	0
	Capital Projects Funds Totals	**(908,929)**	**0**	**1,315,029**	**(1,315,029)**	**1,315,029**	**0**	**0**	**(908,929)**
Enterprise Funds:									
2030	Water	64,021,201	13,666,635	34,748,030	(21,081,395)	0	573,452	21,654,847	42,366,354
2040	Sewer	27,117,158	21,725,000	31,391,872	(9,666,872)	6,366,101	279,182	3,579,953	23,537,205
2041	Sewer Rate Stabilization Fund	202,156	0	0	0	0	0	0	202,156
2050	Airport Operations	12,794,684	2,954,296	3,095,201	(140,905)	0	36,769	177,674	12,617,010
2128	Dial-A-Ride	(351,169)	1,803,128	1,774,628	28,500	0	28,500	0	(351,169)
2129	Fixed Route (Madera Metro)	7,634,321	4,619,865	3,650,319	969,546	0	28,500	0	8,575,367
2150	Airport Development	244,683	0	0	0	0	0	0	244,683
2060	Golf Course Operations Fund	1,224,292	165,000	89,481	75,519	0	0	0	1,299,811
2060	Reserved: Golf Course Capital Fund	75,000	50,000	126,152	(76,152)	0	0	633	(1,152)
2750	Airport REDIP Debt Fund	57,520	0	0	0	0	0	0	57,520
4500	Drainage Capital Outlay	0	0	727,500	(727,500)	0	0	826,750	(727,500)
4500	Drainage Operation Fund	18,114,806	939,759	104,757	835,002	40,000	45,000	0	18,944,808
4500	Drainage Flood Control	(744,648)	0	908,337	(908,337)	0	20,915	0	(1,673,900)
4760	Refuse Collection	4,953,153	12,320,300	8,803,529	3,516,771	0	582,903	0	7,887,021
4760	Solid Waste Recycling	0	0	0	0	0	0	0	0
4760	Street Sweeping	(834,188)	450,000	996,601	(546,601)	0	0	0	(1,380,789)
4760	Beverage Container Recycling	(14,493)	0	0	0	0	0	0	(14,493)
4760	Tire Clean-Up	2,280	98,990	82,037	16,953	0	0	0	19,233
4825	ARPA Funds	0	6,116,101	0	6,116,101	0	6,116,101	0	0

	Enterprise Funds Totals	**134,496,756**	**64,909,074**	**86,498,444**	**(21,589,370)**	**6,406,101**	**7,711,322**	**26,239,857**	**111,602,165**
Internal Service Funds:									
1090	Insurance (Part of General Fund)	0	0	0	0	0	0	0	0
3065	Fleet Acquisition	2,570,927	2,163,750	943,053	1,220,697	0	0	0	3,791,624
3070	Equipment Maintenance	4,752,157	83,151	0	83,151	0	0	0	4,835,308
3070	Fleet Maintenance	73,710	996,787	1,127,497	(130,710)	57,000	0	0	0
3070	Fleet Motor Pool	9,441	43,604	53,045	(9,441)	0	0	0	0
3071	Facilities Maintenance	(515,668)	1,792,243	2,673,830	(881,587)	0	267,933	1,149,520	(1,665,188)
3072	Computer Maintenance	(408,730)	1,310,651	810,291	500,360	0	0	0	91,630
3073	Computer Replacement	817,141	386,867	923,852	(536,985)	0	0	536,985	280,156
3075	Deferred Maintenance	298,706	0	450,000	(450,000)	650,000	0	0	498,706
	Internal Service Funds Totals	**6,481,838**	**6,777,053**	**6,981,568**	**(204,515)**	**707,000**	**267,933**	**1,686,505**	**7,053,375**
	Total City Funds	**253,927,832**	**154,370,285**	**200,942,763**	**(46,774,615)**	**15,550,589**	**15,550,589**	**57,272,705**	**207,692,339**
Successor Agency Funds:									
4030	Non Housing Tax Increment	1,443,864	2,864,765	0	2,864,765	0	2,864,765	0	1,443,864
5750	Successor Agency Admin	1,349,448	0	15,000	(15,000)	15,000	0	0	1,349,448
6050	Non Housing Bond Proceeds	1,446,350	0	0	0	0	0	0	1,446,350
6060	LowMod Housing Bond Proceeds	(570)	0	0	0	0	0	0	(570)
6070	Prior Bonds Project Fund	4,612,475	1,200	794	406	0	0	0	4,612,881
8040	Debt Service Fund/Successor Agency	(32,096,695)	0	2,849,765	(2,849,765)	2,849,765	0	0	(32,096,695)
	Total Successory Agency Funds	**(23,245,127)**	**2,865,965**	**2,865,559**	**406**	**2,864,765**	**2,864,765**	**0**	**(23,244,721)**
Agency Funds:									
4801	CFD 2006-1 KB Homes	246,679	192,177	6,023	186,154	0	186,154	0	246,679
4850	CFD Debt Fund	(1,868,261)	4,549	190,703	(186,154)	186,154	0	0	(1,868,261)
7610	General Trust Fund	1,985,070	0	0	0	0	0	0	1,985,070
7610	PD Community Outreach	0	0	0	0	0	0	0	0
	Total Agency Funds	**363,488**	**196,726**	**196,726**	**0**	**186,154**	**186,154**	**0**	**363,488**
	Total All Funds	**231,046,193**	**157,432,976**	**204,005,048**	**(46,774,209)**	**18,601,508**	**18,601,508**	**57,272,705**	**184,811,106**

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 decreased slightly over the past fiscal year. A small portion, 4.5 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% in Sales Tax proceeds. This .5% sales tax is used for public safety enhancements and is recorded in a separate fund. Measure K revenues are divided evenly by the Fire and Police Departments.

In short, the sales tax rate in Madera 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 2025/26 TOT revenue is projected at $1.05 million.

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 FY 2024/25 revenues, the Electric Utility Franchise Fee revenue stream is expected to grow slightly in FY 2025/26. However, the Cable Franchise Fee is expected to decrease as more customers move away from cable and use Internet based content distribution.

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. Charges are recorded by way of monthly recurring journal entries.

Police Fees and Contracts

The Police Department within the General Fund 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.

Interest

Interest income is allocated based on the General Fund's average cash balance in a quarter as a percentage of the City's overall cash balance that quarter. Interest income has become a larger portion of the General Fund's revenues as higher interest rates result in larger amounts of interest being generated by the City's investments.

Revenues & Expenditures Summaries

General Fund Revenues by Organizational Unit

General Fund Org List	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
10200000-General Fund	28,709,036	29,692,379	26,460,363	31,355,390	32,383,848	3.30%
10201000-City Council	27,956	27,592	24,833	27,592	27,592	0.00%
10201010-City Clerk's Office	55,063	55,111	49,391	54,842	54,842	0.00%
10201100-City Manager	136,396	129,268	118,105	129,268	129,268	0.00%
10201110-Central Admin	351,579	325,015	343,706	325,015	325,015	0.00%
10201120-Community Promo	0	0	0	0	0	0.00%
10201200-Finance	658,747	844,358	755,774	800,764	870,248	8.70%
10201210-Purchasing	92,474	92,474	83,227	92,474	92,474	0.00%
10201400-City Attorney	4,207	4,422	3,781	4,201	4,201	0.00%
10201500-HR/Risk Management	403,792	403,809	363,455	403,792	403,792	0.00%
10202000-PD Operations	969,424	1,229,660	1,077,441	1,079,538	1,154,667	7.00%
10202020-PD - CCP	142,300	-72,403	0	0	0	0.00%
10202030-Schools Policing	578,044	416,403	0	0	0	0.00%
10202040-PD Housing Authority	60,548	95,000	0	128,218	0	-100.00%
10202060-Animal Control	3,867	4,711	2,308	4,600	3,100	-32.60%
10202500-Fire	82,686	57,820	143,506	63,266	59,266	-6.30%
10203010-PW - Streets	2,173,056	2,953,948	2,961,884	2,947,682	3,372,202	14.40%
10203011-PW Safe & Clean Initiative	0	0	300,000	300,000	0	-100.00%
10203020-Graffiti Abatement	144,000	144,000	139,350	145,500	144,622	-0.60%
10204100-Planning	253,580	280,517	456,574	500,000	175,000	-65.00%
10204200-Building	2,098,430	1,486,558	1,045,659	1,278,095	1,189,022	-7.00%
10204300-Engineering	1,457,521	1,966,603	1,884,861	1,768,984	1,832,027	3.60%
10204400-Code Enforcement	182,308	210,429	199,004	241,903	247,938	2.50%
10206000-Parks Administration	11,138	24,713	15,056	10,000	12,868	28.70%
10206100-Parks	1,406,166	426,018	422,097	363,124	370,126	1.90%
10206110-Landscape Mntc Dist Services	271,297	287,433	389,901	428,998	450,449	5.00%
10206120-Median Landscaping	134,580	150,730	150,732	150,732	197,458	31.00%
10206200-Recreation	3,271	26,263	2,348	4,000	2,000	-50.00%
10206218-Sr Citizen Community Service	23,410	2,173	5,034	2,000	2,000	0.00%
10206220-Sports Programs	87,976	99,281	96,347	87,500	92,500	5.70%
10206230-Aquatics Programs	27,596	47,364	48,188	27,500	27,500	0.00%
10206240-Comm & Rec Centers	73,220	88,071	156,501	65,630	64,845	-1.20%
10206270-Special Events	95,819	27,350	32,137	10,000	23,000	130.00%
Total General Fund Revenues	**$ 40,719,487**	**$ 41,527,067**	**$ 37,731,561**	**$ 42,800,608**	**$ 43,711,870**	

General Fund Expenses by Organizational Unit

General Fund Org List	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
10200000-General Fund	485,847	586,279	672,982	698,235	1,051,800	50.60%
10201000-City Council	168,538	158,968	155,807	167,678	211,104	25.90%
10201010-City Clerk's Office	314,578	313,885	406,503	543,016	356,797	-34.30%
10201100-City Manager	564,275	541,811	509,106	610,194	581,449	-4.70%
10201110-Central Admin	1,730,215	696,335	391,020	395,232	321,394	-18.70%
10201120-Community Promo	315,119	313,396	336,568	409,142	384,685	-6.00%
10201200-Finance	834,995	855,180	1,342,534	1,685,728	1,348,854	-20.00%
10201210-Purchasing	155,124	167,054	169,943	200,279	197,921	-1.20%
10201220-General/Grant Oversight	0	104	103,621	121,368	118,265	-2.60%
10201400-City Attorney	238,795	295,804	366,192	366,175	365,156	-0.30%
10201500-HR/Risk Management	857,727	847,927	828,078	999,119	928,958	-7.00%
10202000-PD Operations	13,840,636	14,036,083	12,874,131	13,653,981	14,737,852	7.90%
10202020-PD - CCP	250,134	40,572	40,442	0	46,573	0.00%
10202030-Schools Policing	554,761	389,252	0	57,523	0	-100.00%
10202040-PD Housing Authority	71,404	120,505	0	8,572	0	-100.00%
10202060-Animal Control	320,254	338,533	558,245	626,114	482,786	-22.90%
10202500-Fire	3,138,331	5,946,918	3,418,402	4,754,385	5,191,615	9.20%
10203000-Public Works Admin	0	0	0	0	19,697	0.00%
10203010-PW - Streets	2,021,956	2,734,907	2,498,104	3,400,322	3,510,281	3.20%
10203011-PW Safe & Clean Initiative	63,085	94,533	331,739	416,041	454,351	9.20%
10203020-Graffiti Abatement	146,374	152,836	436,745	469,581	247,088	-47.40%
10204100-Planning	946,864	847,369	620,646	1,426,644	1,446,730	1.40%
10204200-Building	1,110,238	1,202,196	1,083,635	1,367,090	1,348,859	-1.30%
10204300-Engineering	2,540,120	2,648,555	2,505,106	3,172,509	3,125,275	-1.50%
10204400-Code Enforcement	1,035,817	857,805	710,465	977,965	968,078	-1.00%
10206000-Parks Administration	337,378	474,772	473,116	535,597	521,238	-2.70%
10206100-Parks	2,766,236	2,899,732	2,550,996	3,154,665	3,099,776	-1.70%
10206110-Landscape Mntc Dist Services	422,646	432,168	430,359	506,995	496,745	-2.00%
10206120-Median Landscaping	127,835	163,290	154,624	154,626	197,458	27.70%
10206200-Recreation	347,472	286,749	225,000	301,191	239,228	-20.60%
10206218-Sr Citizen Community Service	182,099	181,677	186,784	221,521	210,476	-5.00%
10206220-Sports Programs	138,786	250,332	197,282	231,875	196,539	-15.20%
10206230-Aquatics Programs	136,799	201,754	176,078	205,811	241,062	17.10%
10206240-Comm & Rec Centers	571,077	865,757	764,108	850,608	918,662	8.00%
10206270-Special Events	86,766	116,594	98,041	110,826	145,118	30.90%
Total General Fund Expenses	**$ 36,822,281**	**$ 40,059,632**	**$ 35,616,402**	**$ 42,800,608**	**$ 43,711,870**	

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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

Cece Gallegos
Mayor

Rohi Zacharia
Councilmember District 1

Jose Rodriguez
Councilmember District 2

Steve Montes
Councilmember District 3

Anita Evans
Councilmember District 4

Elsa Mejia
Councilmember District 5

Artemio Villegas
Councilmember District 6

Department Summary

The City Council (Council) consists of seven members and is the governing body elected directly by the residents of Madera. The Mayor is elected at large, and there are six Council Districts. 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 in addressing public policy issues facing the City 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 policies based on information provided by staff, advisory boards, and commissions, as well as the public; and implementing these policies 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's budget, which includes expenses associated with conducting Council meetings, as well as 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 is to implement the Council's policies and approaches, many of which are expressed in the annual budget.

Objectives

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

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

Department Fund Summary

The General Fund fully funds the Council and does not anticipate generating revenue in FY 2025/26.

The proposed budget includes the following expenses:

- $25k for the:
    - New Mayors and Council Members Academy
    - City Leaders Summit
    - 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.

Changes/Additions to Budget

- There are no changes or additions to the City Council's budget for the upcoming fiscal year. The Council will continue to operate within its existing allocation.

Department Staffing & Structure

The Council has seven members. Each Councilmember is elected by district, except for the Mayor, who is elected at large.

10201000 City Council

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4348	Interfund Charges/ Admin OH	27,592	27,592	22,074	27,592	27,592	0.00%
4659	Refunds and Reimbursements	364	0	0	0	0	0.00%
	Total Revenue	$ 27,956	$ 27,592	$ 22,074	$ 27,592	$ 27,592	
5005	Salaries/Part-time	42,000	42,250	36,000	42,000	42,000	0.00%
5303	Life Insurance Premiums	172	205	241	273	294	7.70%
5304	Workers Compensation Insurance	3,780	3,080	3,811	3,736	22,560	503.90%
5305	Medicare Tax- Employer's Share	1,059	1,108	917	1,126	1,057	-6.10%
5307	Deferred Comp/Part-Time	1,576	1,585	1,351	2,375	1,575	-33.70%
5309	Unemployment Insurance	920	1,002	1,000	1,029	1,410	37.00%
5310	Section 125 Benefit Allow.	64,500	63,928	65,128	64,849	95,444	47.20%
6402	Telephone/Fax Charges	3,941	3,836	0	0	0	0.00%
6403	Cell Phone Charges	0	0	3,170	4,296	0	-100.00%
6416	Office Supplies/Expendable	231	627	742	1,400	2,300	64.30%
6418	Postage / Other Mailing Charge	0	180	0	50	0	-100.00%
6419	Food	3,010	3,284	2,133	3,500	3,700	5.70%
6440	Contracted Services	0	0	0	2,500	0	-100.00%
6518	Other Supplies	889	931	195	0	150	0.00%
6530	Conference/Training/Ed	2,663	3,474	8,470	5,600	5,600	0.00%
6534	LCC Conference	27,796	24,019	18,122	25,000	25,000	0.00%
6900	Interfund Charge - Fac. Maint.	10,315	9,372	7,498	9,372	9,372	0.00%
6902	Interfund Charges- Central Sup	688	87	249	572	642	12.20%
6903	Interfund Charges - Cost Distr	4,997	0	0	0	0	0.00%
	Total Expense	$ 168,538	$ 158,968	$ 149,026	$ 167,678	$ 211,104	
	Total Net Surplus/(Deficit)	**$ (140,581)**	**$ (131,376)**	**$ (126,953)**	**$ (140,086)**	**$ (183,512)**	

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City Clerk’s Office

Department Summary

The City Clerk's Office serves as a vital link between the City government and its constituents, providing access to public records, publishing Council agendas, preparing minutes, and serving as the City's election official, coordinating all general municipal and special elections.

The City Clerk is 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 within the municipal government that the Council, all city departments, and the public rely on for information regarding the city's operations and legislative history.

Responsibility

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

- Conducting regular and special general municipal elections in conjunction with the County of Madera.
- Administering the Oath of Office to elected and appointed officials, public safety officers, and new full-time City employees, as required by the Government Code.
- Archiving official city records; preserving a complete and accurate record of Council meetings.
- Receiving, tracking, and fulfilling Public Records Act Request.
- Preparing, publishing, and posting notices for all City Council meetings, including agendas and minutes.
- Facilitating hybrid City Council meetings to ensure both in-person and remote participation by the public.
- Posting and publishing legal notices, scheduling public hearings.
- Recording adopted ordinances and resolutions.
- Coordinating recruitments related to boards and commissions, elections, and records management.
- Tracking terms of service for the Mayor's appointments to collaborative agencies.
- Providing information about the Brown Act, the Political Reform Act, and the Public Records Act.
- Receiving and filing Fair Political Practices Commission (FPPC) Form 700 Statements of Economic Interests from designated employees, commissioners, and elected officials.
- Receiving and routing claims filed against the City.
- Managing public inquiries and coordinating ceremonial and official City functions.

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, handling Statement of Economic Interest filings (Form 700), and as a liaison between the community and the City Council regarding the City's business and community events.

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

Key Accomplishments

Overview of accomplishments:

- Prepared and published 21 Regular Meeting Council agenda packets.
- Prepared and published 1 Special Meeting Council agenda packet.
- Supported over 65 hours of Council meetings.
- Recorded approximately 220 Resolutions and 6 Ordinances adopted by the City Council.
- Coordinated and prepared 32 proclamations and over 35 certificates for ceremonial and official City functions.
- Processed more than 320 Public Records Act requests.
- Administered 38 Oaths of Office to elected officials, commissioners, and staff.
- Implemented Wordly real-time translation services to enhance meeting accessibility.
- Coordinated the November 2024 General Municipal Election for Council Districts 2, 4, 6, and the position of Mayor.

- Supported and facilitated the appointment process to fill the Council vacancy in District 1.
- Continue to offer online public records request services through our website to increase citizen access to records and streamline compliance and department workflow.
- Ensured compliance with statutory requirements for agenda preparation and open meeting laws.
- Coordinated FPPC filings for designated positions and officials in compliance with California Government Code Section 87200.

Goals & Performance Measures

- Develop and implement a citywide records retention policy.
- 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 citizens with information about their local government's activities. Local government should be easily accessible and contain the most desired and valuable information for the community.
- Provide timely, accurate support to Council, staff, and the public.
- Stay current on updates to state laws that may impact operations.
- Maintain up-to-date content on the City Council and City Clerk webpages.
- Track and respond to all public records requests under the Public Records Act.
- Maintain full appointments for all City boards and commissions, filling any vacancies within 60 days.

Changes/Additions to Budget

- There are no changes or additions to the City Clerk’s budget for the upcoming fiscal year. The department will continue to operate within its existing allocation, maintaining current service levels and responsibilities.

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 for FY 2025/26.

10201010 City Clerk's Office

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4348	Interfund Charges/ Admin OH	54,842	54,842	43,874	54,842	54,842	0.00%
4434	Grants	0	0	20	0	0	0.00%
4659	Refunds and Reimbursements	221	269	8	0	0	0.00%
	Total Revenue	$ 55,063	$ 55,111	$ 43,901	$ 54,842	$ 54,842	
5000	Salaries/Full-time	143,574	150,783	138,356	161,768	164,637	1.80%
5100	Salaries/Overtime	1,360	860	413	1,500	1,000	-33.30%
5300	Public Employee Retirement Sys	16,536	19,098	17,309	22,037	20,185	-8.40%
5302	Long Term Disability Insurance	446	466	402	463	463	0.00%
5303	Life Insurance Premiums	195	193	170	195	195	0.00%
5304	Workers Compensation Insurance	12,774	11,041	19,053	13,875	6,904	-50.20%
5305	Medicare Tax- Employer's Share	2,070	2,173	1,994	2,373	2,404	1.30%
5306	Unfunded Accrued Liability	33,343	32,115	36,007	36,007	35,642	-1.00%
5308	Deferred Compensation/Full-tim	2,379	2,423	2,199	2,883	2,606	-9.60%
5309	Unemployment Insurance	252	294	420	294	420	42.90%
5310	Section 125 Benefit Allow.	41,358	48,609	47,638	54,869	57,881	5.50%
6402	Telephone/Fax Charges	2,192	1,970	547	670	0	-100.00%
6403	Cell Phone Charges	0	0	901	1,087	0	-100.00%
6404	Internet Charges	0	0	189	283	0	-100.00%
6411	Advertising/Bids and Notices	3,083	3,939	3,471	6,000	6,000	0.00%
6414	Professional Dues	455	500	250	400	400	0.00%
6416	Office Supplies/Expendable	1,921	2,326	2,331	3,000	3,000	0.00%
6418	Postage / Other Mailing Charge	358	148	63	300	0	-100.00%
6440	Contracted Services	6,731	2,219	10,651	64,950	14,050	-78.40%
6530	Conference/Training/Ed	6,307	3,316	3,072	8,000	8,000	0.00%
6562	Retiree Insurance Premiums	9,778	11,334	16,557	11,877	12,564	5.80%
6563	Public Employee Bonding Premiu	160	40	40	100	100	0.00%
6704	Intergov'l Charges	624	0	76,434	130,000	0	-100.00%
6900	Interfund Charge - Fac. Maint.	4,168	3,788	3,030	3,788	3,788	0.00%
6902	Interfund Charges- Central Sup	70	0	1	66	35	-47.00%
6903	Interfund Charges - Cost Distr	10,097	0	0	0	0	0.00%
6918	Interfund Charges- Comp Maint	11,322	11,085	10,470	13,087	12,588	-3.80%
6920	Interfund Charges - Computer R	3,026	5,166	2,515	3,144	3,935	25.20%
	Total Expense	$ 314,578	$ 313,885	$ 394,486	$ 543,016	$ 356,797	
	Total Net Surplus/(Deficit)	**$ (259,515)**	**$ (258,774)**	**$ (350,585)**	**$ (488,174)**	**$ (301,955)**	

City Manager's Office

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 managing City projects, programs, and services that support the Council's priorities. In addition to making policy recommendations to the City Council, the City Manager's Office also oversees all City Departments with the exception of the City Clerk and the City Attorney. The City Manager focuses on leadership, overall quality of life issues, fiscal accountability, internal and external communications, employee engagement, and industrial growth. The City Manager serves as a link between residents, regional governments, private and public agencies, City staff and Councilmembers while facilitating efficiency, innovation and constructive progress within the City.

The City Manager's Office provides professional management and leadership to the City's governing institution, ensuring the effective development and implementation of City Council policies to maintain and enhance Madera's quality of life. The City Manager adheres to the guiding values of community, stewardship, and public service to drive effective governance and positive change for the community.

Responsibility

Provides the organizational support and leadership necessary to:

- Implement City Council policies and decisions into actionable plans 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, ensuring a high level of performance and professional development
- Provide ongoing, informative communications to City Council and City employees regarding key objectives, challenges, and accomplishments
- Provide clear and concise information to the community and serve as a liaison between City Council and the public
- Formulate long-term strategies and plans to address city's growth and development
- Ensure that city operations comply with local, state, and federal regulations and laws, maintaining legal and ethical standards.
- Develop and implement plans for responding to emergencies and natural disasters with relevant agencies and organizations.
- Promote intergovernmental relations with other public entities to address regional issues and collaborate on joint initiatives.
- Identify opportunities for innovation and process improvements within city operations to enhance efficiency and effectiveness.
- 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
- Actively engage with residents and stakeholders to understand community needs and build partnerships that contribute to the City's overall success

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
- Successfully partnered with the Downtown Business Association to continue implementation of the Crow Abatement Program
- Managed the City's state and federal legislative program to advance City Council and city department goals
- Led the redesign of the City's website, ensuring the new platform will enhance public access, improve user experience, and comply with all applicable accessibility laws.
- Provided regular staff updates via:
    - The Council meeting recap
    - Citywide updates email that highlights City-related items and community events
- Served as the lead for the Fresno River clean-up and ongoing maintenance efforts
- Produced a balanced budget for the 5th consecutive fiscal year with the anticipation of a 6th year in the 2025/26 fiscal year.
- Aggressively sought additional funding and played a key role in securing:
    - $6.2 million from the Active Transportation Program, for the Safe Routes to School Project for improvements to sidewalks, and pedestrian and bicyclist safety near local elementary schools.
    - $1.6 million in Railroad Crossing Elimination Grant funding for a comprehensive railroad study at the Cleveland/Gateway/Country Club interchange
    - $2.2 million from the Federal Transit Administration for Fiscal Year 2024/25 for the Triennial Disadvantaged Business Enterprise initiative
    - $990k in CDBG funding for Fiscal Year 2024/25

- $660k in grant funding from the Outdoor Recreation Legacy Partnership Program for Tozer Park
- $195k in National Opioid Settlement Funds for opioid remediation, prevention and education
- Launched the Citizens Academy, which ran from July 15 to September 9. A cohort of 15 participants participated.
- Instrumental in the implementation of the Deferred Maintenance program (FY 2024/25), the 10x10 pavement program (FY 2025/26), the water well maintenance program (FY 2025/26), and continuing the City's sidewalk replacement program.

Played an instrumental role in:

- Filling a leadership gap by serving as Interim Public Works Director while continuing to manage citywide operations—ensuring continuity of services, stable departmental leadership, and smooth day-to-day operations across the organization
- Fostering regional collaboration with Madera County and the City of Chowchilla to launch the Local Hazard Mitigation Plan, which positions the City to gain vital state and federal funding for disaster mitigation
- Advancing the Villages at Almond Grove Specific Plan, providing strategic leadership that helped to secure the prestigious Blueprint Award of Excellence
- Collaborating with Madera Irrigation District to recharge 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
  - Maintenance of identified City-owned land

Goals & Performance Measures

- Continue to meet the City's mission statement to deliver quality public services with integrity, courage, compassion, and competence to the diverse community
- Continue to support the City Council, the priority setting process, and regular, special, and committee meetings
- Grow the community engagement and transparency efforts to foster authentic civic engagement with residents, organizations, and businesses
- Continue to provide leadership and professional management to the city government organization
- Provide timely, accurate, and results-oriented financial and operational reports
- Lead the City's management team to ensure the provision of high-quality, cost-effective, and customer-focused services
- Advance Council priority projects while promoting the high-performance organization initiatives
- 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 the latest information affecting the City
- Ensure accountability for Commissions, Boards, and Committees through regular attendance reports

Changes/Additions to Budget

- $100k budgeted in contingency for unanticipated expenses that may arise during the fiscal year. $70k

is in the Central Administration org budget, while $30k is in the City Manager's org budget.

- $22k to consolidate grant writing services for all City departments within the City Manager's Office. This increase is partially offset by decreases for grant writing in the Police Department's budget.

- Reduction of $52,500 in grant writing services for the Police Department.

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 to the Local Agency Formation Commission, the Economic Development Commission, the League of California Cities, and crow abatement for downtown, as well as recognition of community events and individuals.

Legal Expenditures

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

Department Staffing & Structure

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

There are three full-time employees in the City Manager's Office.

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4348	Interfund Charges/ Admin OH	129,268	129,268	103,414	129,268	129,268	0.00%
4657	Miscellaneous Revenue	7,128	0	1,764	0	0	0.00%
	Total Revenue	$ 136,396	$ 129,268	$ 105,178	$ 129,268	$ 129,268	
5000	Salaries/Full-time	287,611	289,513	259,400	301,787	316,995	5.00%
5105	Salaries/Leave Payout	1,326	1,414	7,041	0	0	0.00%
5300	Public Employee Retirement Sys	27,892	31,679	27,730	33,899	33,127	-2.30%
5302	Long Term Disability Insurance	695	730	631	727	726	-0.10%
5303	Life Insurance Premiums	166	183	196	226	226	0.00%
5304	Workers Compensation Insurance	25,640	21,189	20,987	26,226	8,702	-66.80%
5305	Medicare Tax- Employer's Share	4,239	4,226	3,882	4,403	4,681	6.30%
5306	Unfunded Accrued Liability	47,359	49,557	55,564	55,564	55,001	-1.00%
5308	Deferred Compensation/Full-tim	5,675	5,786	8,235	7,101	13,148	85.20%
5309	Unemployment Insurance	340	397	567	398	568	42.70%
5310	Section 125 Benefit Allow.	57,688	59,408	53,436	61,548	64,932	5.50%
6402	Telephone/Fax Charges	2,150	2,085	653	891	360	-59.60%
6403	Cell Phone Charges	0	0	1,254	1,248	1,692	35.60%
6404	Internet Charges	0	0	189	321	360	12.10%
6411	Advertising/Bids and Notices	111	0	0	1,000	1,000	0.00%
6414	Professional Dues	1,229	993	0	2,210	2,210	0.00%
6416	Office Supplies/Expendable	17	930	171	200	200	0.00%
6418	Postage / Other Mailing Charge	0	21	35	100	100	0.00%
6423	Office Furniture	0	0	0	1,900	1,500	-21.10%
6440	Contracted Services	38,039	33,658	0	0	0	0.00%
6530	Conference/Training/Ed	6,539	2,338	1,615	6,055	6,330	4.50%
6562	Retiree Insurance Premiums	5,756	2,416	1,764	6,330	6,500	2.70%
6563	Public Employee Bonding Premiu	3,646	3,354	3,500	3,500	0	-100.00%
6610	Contingency	0	0	0	61,550	30,000	-51.26%
6900	Interfund Charge - Fac. Maint.	9,197	8,356	6,685	8,356	8,356	0.00%
6902	Interfund Charges- Central Sup	152	0	0	51	76	49.00%
6903	Interfund Charges - Cost Distr	17,377	0	0	0	0	0.00%
6918	Interfund Charges- Comp Maint	15,284	14,964	14,133	17,666	16,993	-3.80%
6920	Interfund Charges - Computer R	4,085	6,975	3,395	4,244	5,313	25.20%
6924	Interfund Charges- Motor Renta	2,060	1,639	2,154	2,693	2,353	-12.60%
	Total Expense	$ 564,275	$ 541,811	$ 473,217	$ 610,194	$ 581,449	
	Total Net Surplus/(Deficit)	**$ (427,879)**	**$ (412,543)**	**$ (368,038)**	**$ (480,926)**	**$ (452,181)**	

10201110 Central Administration

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4348	Interfund Charges/ Admin OH	325,015	325,015	260,012	325,015	325,015	0.00%
4355	Transfer-In	234	0	0	0	0	0.00%
4434	Grants	0	0	33,958	0	0	0.00%
4657	Miscellaneous Revenue	18,330	0	0	0	0	0.00%
4659	Refunds and Reimbursements	8,000	0	17,234	0	0	0.00%
	Total Revenue	$ 351,579	$ 325,015	$ 311,204	$ 325,015	$ 325,015	
6401	Gas and Electric Utilities	18,197	14,605	12,476	12,672	18,000	42.00%
6402	Telephone/Fax Charges	295	317	297	289	360	24.60%
6403	Cell Phone Charges	0	0	0	71	0	-100.00%
6405	Copier Lease/Paper Charges	0	0	0	300	300	0.00%
6414	Professional Dues	22,000	22,629	23,364	23,683	24,048	1.50%
6415	Publications/Subscriptions	0	0	53	255	258	1.20%
6416	Office Supplies/Expendable	-10,417	1,296	311	230	300	30.40%
6418	Postage / Other Mailing Charge	0	0	3	100	100	0.00%
6425	Vehicle Fuel, Supplies & Maint	10	0	0	0	0	0.00%
6440	Contracted Services	216,628	61,559	126,516	186,379	88,308	-52.60%
6442	Audit Fees	48,686	65,590	3,300	0	0	0.00%
6444	Contracted Services/ Legal	0	0	394	0	0	0.00%
6532	Maintenance/Other Supplies	9,485	1,587	1,994	4,000	4,000	0.00%
6560	Liability / Property Insurance	569,581	97,193	72,676	72,676	86,979	19.70%
6610	Contingency	0	0	0	50,000	70,000	40.00%
6704	Intergov'l Charges	152,684	119,473	118,613	0	0	0.00%
6902	Interfund Charges- Central Sup	163	269	80	202	143	-29.20%
6926	Interfund Chg Risk Charges	0	179,869	6,281	7,851	15,838	101.70%
7000	Vehicles and Equipment	0	0	0	0	1,236	0.00%
7030	Facilities And Improvements	0	0	12,213	25,000	0	-100.00%
8200	Transfer Out	298,804	120,421	0	0	0	0.00%
8210	Transfers Out/Debt Service	4,520	11,527	11,524	11,524	11,524	0.00%
8220	Transfers Out - Insurance Rese	404,214	0	0	0	0	0.00%
	Total Expense	$ 1,734,851	$ 696,335	$ 390,094	$ 395,232	$ 321,394	
	Total Net Surplus/(Deficit)	**$ (1,383,272)**	**$ (371,320)**	**$ (78,890)**	**$ (70,217)**	**$ 3,621**	

10201120 Community Promotion

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
	Total Revenue	$ -	$ -	$ -	$ -	$ -	
6411	Advertising/Bids and Notices	0	1,775	900	2,300	2,300	0.00%
6413	Promotional Items	16,549	13,328	15,476	79,500	30,600	-61.50%
6416	Office Supplies/Expendable	0	83	200	100	200	100.00%
6470	Funding to Outside Agencies	289,653	271,580	285,856	280,992	304,435	8.30%
6518	Other Supplies	8,098	26,206	8,754	0	0	0.00%
6561	Miscellaneous Expenses	819	424	25,382	46,250	47,150	1.95%
	Total Expense	$ 315,119	$ 313,396	$ 336,568	$ 409,142	$ 384,685	
	Total Net Surplus/(Deficit)	**$ (315,119)**	**$ (313,396)**	**$ (336,568)**	**$ (409,142)**	**$ (384,685)**	

10201400 City Attorney

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4343	Interfund Charges/ Legal Fees	4,207	4,422	3,361	4,201	4,201	0.00%
	Total Revenue	$ 4,207	$ 4,422	$ 3,361	$ 4,201	$ 4,201	
6402	Telephone/Fax Charges	1,590	1,638	1,254	1,019	0	-100.00%
6444	Contracted Services/ Legal	231,531	321,007	374,567	436,588	360,000	-17.50%
6900	Interfund Charge - Fac. Maint.	5,674	5,156	4,125	5,156	5,156	0.00%
	Total Expense	$ 238,795	$ 327,801	$ 379,946	$ 442,763	$ 365,156	
	Total Net Surplus/(Deficit)	**$ (234,588)**	**$ (323,379)**	**$ (376,585)**	**$ (438,562)**	**$ (360,955)**	

Finance Department

Department Summary

As a steward of the City's assets and liabilities, the Finance Department develops and implements a strategic financial management plan, providing information effectively and promptly to ensure 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, and purchasing.

Finance also includes the Grants and Fleet Divisions within its organizational structure.

The mission of the Grants Division is to provide exceptional grant administration, resources, and development to advance the City's vision and mission. Grants administration encompasses the management of awarded grants, including reporting, budgeting, compliance monitoring, project implementation, and grant close-out. Grants also manage the transit system through a contract with a transportation provider. Madera's transit system includes four fixed routes and a curb-to-curb on-demand service.

A description of the Fleet Division's FY 2024/25 accomplishments and FY 2025/26 goals can be found in their chapter within the Internal Service Funds section 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 adhering to City policies and continually 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, maintain appropriate reserves, and comply with all bond covenants.
- Coordinate 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.
- Ensure that the Transit system's funding and activities align with demand for service, incorporate input provided by both the Transit Advisory Board and City Council, and address priorities identified through the Unmet Transit Needs assessment.
- Manage entitlement grant program operations to ensure compliance and effective use of program funds.
- Provide reliable, cost-effective fleet management.

Key Accomplishments

Overview of accomplishments in FY 2024/25:

Finance:

- Completed the review and issuance of the FY 2023/24 Annual Comprehensive Financial Report (ACFR).
- Completed the review and issuance of the FY 2023/24 Single Audit report.
- Provided various financial reports to the Council and City departments.
- Signed a new banking services agreement with US Bank, which will result in lower banking services fees on a per-transaction basis than under the previous agreement. This agreement is the first formal banking services agreement since 2015.
- Signed an agreement with a firm to update the City's fee structure and cost allocation plan. The fee update will be the first comprehensive look at the City's fees since 2018.
- Collected $4,206,931 in Citywide interest income revenue through the first eleven months of FY 24/25: a $1,219,448 (40.8 percent increase) from the same period in FY 2023/24.

Purchasing:

- Managed 19 Requests for Proposals/Bids during the fiscal year.

- Processed 175 purchase orders through the first eleven months of the fiscal year.

- Updated the City's Municipal Code and Purchasing Policy to reflect changes to bid limits made through State law.

Utility Billing:

- Collected $33,972,030 of revenue for the utility funds through May 31, 2025.

- Through enhanced collection efforts, reduced outstanding Accounts Receivable by $3 million (37%) since December 2024.

- Implemented E-Lockbox functionality, which greatly reduced the time that a customer's City utilities payment made through their bank's website is received by the City.

Grants:

- Signed a new agreement with a contractor to provide transit services to Madera's residents for at least the next two years.

- Oversaw and monitored CDBG recipients for expenditure and programmatic compliance.

- Participated in a Triennial Review by the Federal Transit Administration of the City's Transit operations. Responded to all findings made as part of the Triennial Review.

- Completed Request for Proposal for a consultant to conduct a micro-transit feasibility study. Study will be conducted during FY 2025/26.

Goals & Performance Measures

Finance:

- Implement online payment functionality for business license.

- Complete the FY 2024/25 Annual Comprehensive Financial Report (ACFR) in a timely manner and submit it to the GFOA for recognition.

- Implement the findings of the fee study/cost allocation plan consultant in time for the FY 2026/27 budget.

- Invest City funds in various instruments allowed under the City's investment policy to maximize interest earnings for use by City departments.

Purchasing:

- Conduct at least one training class of City staff on the City's procurement policies and practices.

Utility Billing:

- Revise methodology for issuing conservation refunds by converting the refunds to credits on customers' accounts.

- Implement Smart Safe and other functionality to improve cash handling and cash management practices.

Grants:

- Complete micro-transit feasibility study to implement the study's findings as part of the FY 2026/27 budget.

- Grants staff will develop a spending plan for Home Project Jurisdiction (HOME PJ) funding.

Department Fund Summary

The Finance Department is responsible for the following areas:

- Accounting
- Utility Billing
- Purchasing
- General Grants Oversight
- Transportation Dial-A-Ride
- Transportation Fixed Route
- CDBG Administration
- CDBG Capital and Public Improvement

- CDBG Public Service
- CalHOME, HOME, and HOME PJ
- Parking District Operations
- Fleet (please refer to the Fleet chapter in the Internal Service Funds section of this document)

The following is a summary of each:

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 City's revenues and monitoring its debt and investment portfolio. It is also responsible for the City's billed receivables, including the collection of citywide delinquent accounts. This unit is also responsible for issuing business license certificates and monitoring business license revenues. 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. Finally, Finance is responsible for developing and monitoring the City's annual budget.

Utility Billing

The Utility Billing Division is responsible for billing and collecting utility services to city residents, including water, wastewater, drainage, street sweeping, and refuse services. 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 necessary goods and services efficiently and cost-effectively, while ensuring fair and equal opportunities for all qualified vendors. Purchasing's primary function is to assist other City departments in their procurement efforts by securing materials and services that 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 documents, and manages the City's travel and credit card procurement programs.

General Grants Oversight

This budget will provide the general administration of the City's current grant awards and 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 operates four fixed routes.

CDBG Administration

The Community Development Block Grant (CDBG) provides funding for 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.

Changes/Additions to Budget

- Deleted the Administrative Assistant position in Grants. Savings across several City funds total $62,720.

Budget Summary

- The Utility Billing Division detail pages are in the corresponding Enterprise Fund section.
- The Fleet Division detail pages are in the Internal Service Fund section.

Department Staffing & Structure

The Finance Department has 18 positions, not including Fleet. 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
- Grants: 3 positions

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4202	Application Fee	22,379	23,205	21,955	24,000	24,000	0.00%
4205	State SB1186 Fees/Bus Lic	892	125	378	0	0	0.00%
4208	Late Payment/Other Penalty	7,121	5,174	7,985	6,000	9,000	50.00%
4347	Intrfnd Charges/ LA Zone Fees	0	11,056	2,334	2,918	2,922	0.10%
4348	Interfund Charges/ Admin OH	466,411	450,404	360,325	450,406	517,886	15.00%
4355	Transfer-In	112,000	316,440	316,440	316,440	316,440	0.00%
4434	Grants	0	0	57	0	0	0.00%
4437	Mandated Cost Recovery	49,009	0	0	0	0	0.00%
4649	Admin Fees	0	36,696	0	0	0	0.00%
4657	Miscellaneous Revenue	935	1,175	625	1,000	0	-100.00%
4659	Refunds and Reimbursements	0	83	0	0	0	0.00%
4682	Collection Recovery	0	0	173	0	0	0.00%
	Total Revenue	$ 658,747	$ 844,358	$ 710,271	$ 800,764	$ 870,248	
5000	Salaries/Full-time	278,578	404,169	475,230	594,402	599,685	0.90%
5005	Salaries/Part-time	9,101	0	0	0	0	0.00%
5100	Salaries/Overtime	5,368	2,930	570	2,500	2,000	-20.00%
5105	Salaries/Leave Payout	14,464	690	5,830	0	0	0.00%
5300	Public Employee Retirement Sys	28,536	46,262	54,284	76,138	70,209	-7.80%
5302	Long Term Disability Insurance	740	1,181	1,301	1,628	1,615	-0.80%
5303	Life Insurance Premiums	222	320	414	523	522	-0.20%
5304	Workers Compensation Insurance	27,099	31,770	49,674	50,743	25,461	-49.80%
5305	Medicare Tax- Employer's Share	4,591	6,029	6,683	8,893	8,921	0.30%
5306	Unfunded Accrued Liability	51,255	63,247	70,913	70,913	70,195	-1.00%
5307	Deferred Comp/Part-Time	134	0	0	0	0	0.00%
5308	Deferred Compensation/Full-tim	8,311	15,255	16,327	23,949	22,002	-8.10%
5309	Unemployment Insurance	832	891	1,686	1,167	1,665	42.70%
5310	Section 125 Benefit Allow.	59,213	109,611	147,989	173,126	183,723	6.10%
6402	Telephone/Fax Charges	6,953	6,566	2,039	2,842	2,000	-29.60%
6403	Cell Phone Charges	0	0	2,044	2,448	2,448	0.00%
6404	Internet Charges	0	0	1,196	1,430	1,400	-2.10%
6405	Copier Lease/Paper Charges	0	9,867	5,384	6,994	6,880	-1.60%
6410	Advertising/Job Announcements	0	1,097	0	0	0	0.00%
6414	Professional Dues	430	722	719	800	800	0.00%
6415	Publications/Subscriptions	905	695	695	695	695	0.00%
6416	Office Supplies/Expendable	3,501	3,437	3,472	5,280	5,280	0.00%
6417	Software Costs	0	-11,645	0	375	375	0.00%
6418	Postage / Other Mailing Charge	7,857	15,324	13,055	10,000	11,000	10.00%
6423	Office Furniture	0	0	0	0	2,000	0.00%
6440	Contracted Services	196,946	54,390	106,661	164,356	121,172	-26.30%
6441	Contracted Services/ Citations	2,889	3,057	2,034	4,800	3,500	-27.10%
6442	Audit Fees	0	0	36,729	100,250	101,950	1.70%
6451	Bank Service Charges	0	0	0	0	19,000	0.00%
6516	Permits and Fees	3	0	0	0	0	0.00%
6530	Conference/Training/Ed	6,684	4,614	6,232	10,000	10,000	0.00%
6532	Maintenance/Other Supplies	0	0	234	0	0	0.00%
6561	Miscellaneous Expenses	25,585	30,407	6,413	200	0	-100.00%
6563	Public Employee Bonding Premiu	5,328	5,388	2,694	20,000	8,900	-55.50%
6900	Interfund Charge - Fac. Maint.	21,069	19,143	15,314	19,143	18,139	-5.20%
6903	Interfund Charges - Cost Distr	31,567	0	0	0	0	0.00%
6918	Interfund Charges- Comp Maint	28,304	27,712	26,174	32,717	31,470	-3.80%
6920	Interfund Charges - Computer R	7,565	12,916	6,288	7,860	9,838	25.20%
6924	Interfund Charges- Motor Renta	965	768	1,010	1,262	1,102	-12.70%
7000	Vehicles and Equipment	0	1,948	1,422	0	0	0.00%
7025	Software Cost	0	2,000	0	3,900	3,900	0.00%
8000	Interest Expense	0	855	0	0	0	0.00%

10201200 Finance

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
8001	Principal Payment	0	11,490	0	0	0	0.00%
8200	Transfer Out	0	0	234,520	286,394	1,007	-99.60%
	Total Expense	$ 834,995	$ 883,107	$ 1,305,229	$ 1,685,728	$ 1,348,854	
	Total Net Surplus/(Deficit)	**$ (176,248)**	**$ (38,749)**	**$ (594,958)**	**$ (884,964)**	**$ (478,606)**	

10201210 Purchasing

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4348	Interfund Charges/ Admin OH	92,474	92,474	73,979	92,474	92,474	0.00%
	Total Revenue	$ 92,474	$ 92,474	$ 73,979	$ 92,474	$ 92,474	
5000	Salaries/Full-time	60,922	64,509	70,555	85,971	92,095	7.10%
5105	Salaries/Leave Payout	1,091	1,192	1,240	0	0	0.00%
5300	Public Employee Retirement Sys	8,596	9,884	9,938	13,443	13,116	-2.40%
5302	Long Term Disability Insurance	179	188	192	226	226	0.00%
5303	Life Insurance Premiums	74	74	75	87	87	0.00%
5304	Workers Compensation Insurance	5,446	4,784	7,873	7,501	4,594	-38.80%
5305	Medicare Tax- Employer's Share	902	946	1,004	1,252	1,352	8.00%
5306	Unfunded Accrued Liability	19,860	19,844	22,249	22,249	22,024	-1.00%
5308	Deferred Compensation/Full-tim	2,496	2,646	2,402	3,274	3,171	-3.10%
5309	Unemployment Insurance	126	147	231	162	231	42.60%
5310	Section 125 Benefit Allow.	21,052	21,632	18,116	25,665	16,382	-36.20%
6402	Telephone/Fax Charges	758	848	384	575	0	-100.00%
6403	Cell Phone Charges	0	0	0	146	0	-100.00%
6404	Internet Charges	0	0	279	587	500	-14.80%
6414	Professional Dues	140	140	145	340	340	0.00%
6415	Publications/Subscriptions	203	195	708	850	850	0.00%
6416	Office Supplies/Expendable	171	752	92	600	600	0.00%
6417	Software Costs	0	5,511	2,500	2,500	7,664	206.60%
6418	Postage / Other Mailing Charge	134	227	239	150	150	0.00%
6440	Contracted Services	303	114	0	500	500	0.00%
6530	Conference/Training/Ed	3,296	2,747	445	4,000	4,000	0.00%
6900	Interfund Charge - Fac. Maint.	13,675	13,352	9,941	12,426	12,426	0.00%
6902	Interfund Charges- Central Sup	11	371	25	396	81	-79.50%
6903	Interfund Charges - Cost Distr	472	0	0	0	0	0.00%
6918	Interfund Charges- Comp Maint	11,322	11,085	10,470	13,087	12,588	-3.80%
6920	Interfund Charges - Computer R	3,026	5,166	2,515	3,144	3,935	25.20%
6924	Interfund Charges- Motor Renta	870	699	918	1,148	1,009	-12.10%
	Total Expense	$ 155,124	$ 167,054	$ 162,536	$ 200,279	$ 197,921	
	Total Net Surplus/(Deficit)	**$ (62,650)**	**$ (74,580)**	**$ (88,557)**	**$ (107,805)**	**$ (105,447)**	

10201220 General/Grant Oversight

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
	Total Revenue	$ -	$ -	$ -	$ -	$ -	
5000	Salaries/Full-time	0	66	40,600	51,937	53,664	3.30%
5300	Public Employee Retirement Sys	0	7	3,754	5,898	5,608	-4.90%
5302	Long Term Disability Insurance	0	0	97	131	127	-3.10%
5303	Life Insurance Premiums	0	0	29	40	37	-7.50%
5304	Workers Compensation Insurance	0	5	4,451	4,447	1,450	-67.40%
5305	Medicare Tax- Employer's Share	0	1	497	746	767	2.80%
5306	Unfunded Accrued Liability	0	0	1,703	1,703	1,686	-1.00%
5308	Deferred Compensation/Full-tim	0	3	512	913	810	-11.30%
5309	Unemployment Insurance	0	0	84	65	84	29.20%
5310	Section 125 Benefit Allow.	0	22	10,676	12,084	12,625	4.50%
6402	Telephone/Fax Charges	0	0	1,592	1,957	0	-100.00%
6403	Cell Phone Charges	0	0	952	1,247	612	-50.90%
6404	Internet Charges	0	0	369	564	564	0.00%
6415	Publications/Subscriptions	0	0	470	0	0	0.00%
6416	Office Supplies/Expendable	0	0	108	500	500	0.00%
6480	Program Expense	0	0	0	0	300	0.00%
6900	Interfund Charge - Fac. Maint.	0	0	3,401	4,251	4,251	0.00%
6902	Interfund Charges- Central Sup	0	0	0	114	114	0.00%
6918	Interfund Charges- Comp Maint	0	0	20,938	26,173	25,176	-3.80%
6920	Interfund Charges - Computer R	0	0	5,030	6,288	7,871	25.20%
6924	Interfund Charges- Motor Renta	0	0	1,848	2,310	2,019	-12.60%
	Total Expense	$ -	$ 104	$ 97,111	$ 121,368	$ 118,265	-2.56%
	Total Net Surplus/(Deficit)	**$ -**	**$ (104)**	**$ (97,111)**	**$ (121,368)**	**$ (118,265)**	

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Human Resources Department

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 has and will continue to administer two separate budgets: Human Resources (General Fund 1020) and Risk Management (Insurance Reserve Fund 1090). As part of the FY 2024/25 budget, an additional operating budget was set up that is now administered by Human Resources within the Insurance Reserve Fund to capture revenues and expenses related to property damage and remove the co-mingling of these activities with maintenance costs in individual department expensing line items.

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 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

Key Accomplishments

Overview of accomplishments in FY 2024/25; data points provided are as of May 2025:

- Conducted 69 recruitments for Civil Service and at-will positions.
- Onboarded 48 new hires and facilitated 44 existing employee transfers, promotions, and assignment changes.
- Processed and provided ongoing administrative management for 26 new tort claims.
- Processed and provided ongoing case management for 53 new reports of employee on-the-job injuries.
- In compliance with state mandates, reported, investigated, and provided oversight for investigation and reporting of 7 actual and potential COVID-19 workplace exposures. Most COVID-19 Cal-OSHA requirements for workplace investigation, testing, prevention, and reporting ended in February 2025. COVID-19 record-keeping requirements will end in February 2026.
- Processed and sought recovery for 129 property damage/loss events by filing insurance claims, direct billing to the at-fault party, filing lawsuits in Small Claims Court, or seeking restitution when the matter is criminal in nature, collecting $74,709.14 in actual recovered funds during the fiscal year.
- Continued Wellness Challenges to encourage employees to focus on initiatives such as Find Your 30 (physical activity), Mood Boost (focus on how nutrition affects how we feel), Walk this Way (step challenge), and Rethink Your Drink (hydration). All employees who completed the challenges were eligible for prize drawings. Prizes included smartwatches, home exercise equipment, grills, and similar items to support physical activities and healthy eating.
- Provided 6 in-house Harassment, Discrimination, Retaliation, and Abusive Conduct Prevention training sessions to 35 new employees in accordance with Government Code §12950.1. Online training is provided to those who cannot attend in-person class, however employees and supervisors are encouraged to attend the in-person training conducted by Human Resources staff.
- Facilitated in-person, City-wide Harassment, Discrimination, Retaliation, and Abusive Conduct Prevention training sessions provided by a Liebert Cassidy Whitmore labor-law attorney, in accordance with Government Code §12950.1. This training is required upon hire or re-hire and is an ongoing requirement of employment every two years. The

City provides recurring training in odd-numbered years.

- Hosted an in-person Employee Health & Benefits Fair, providing employees with information on their comprehensive benefits package and access to benefit providers. The 'Let's Taco 'Bout Benefits' event was held at the John Wells Youth Center in October 2024 and featured 22 plan providers and local businesses. Employees also had the opportunity to complete their annual benefit enrollment on-site with assistance from Human Resources staff.

- Hosted two employee Onboarding Day events. The first event in September 2024 included a total of 12 employees. The spring event was held in April 2025 and included 18 new employees. For both events, new employees toured various departments and facilities owned by the City, received information on services provided by the various City 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.

- Continued and expanded the use of NeoGov modules for personnel management. These modules include modernized online (paperless) functionality for recruitment and personnel management.

    - *Insight* has allowed the City to move to a completely paperless application and hiring process. Applicants submit their interest in positions through the City's career page, and all aspects of the recruitment and hiring process flow through the online system. Insight went live in January 2024 and is used for all full and part-time recruitments. All applicant communication is captured in the system and all steps from job announcement to hire flow through the system, including approvals for conditional job offers and final hiring decisions.

    - The *Online Hiring Center (*OHC) allows departments to manage applicants they are considering for hire. Both Insight and OHC together provide real-time data on the status of recruitments and department hiring processes. Departments can communicate with applicants via email and text, use scheduling tools for interviews, provide Subject Matter Expert review, rate candidates, and make requests for conditional offers and hires through the system. The OHC also provides for tracking of applicant progress through the pre-employment process.

        - NeoGov initially provided reporting capabilities within Insight, however this is now provided as a separate *Data & Analytics* module. This module is still developing, with NeoGov taking and responding to customer input on an ongoing basis. Staff continues to find ways to use this functionality to track and improve processes.

        - *Onboard* will provide a paperless experience for new hires needing to complete required documentation, provide check lists/tasks lists for supervisors to prepare for their new hire, and will also provide an opportunity for a formal offboarding process when individuals leave employment with the City. Implementation training has been completed and staff is working to build-out and test the system before going live.

        - *Perform* will move the City to paperless employee evaluations and provide a system to manage and track evaluation due dates and timeliness. It includes functionality for managing performance improvement plans, journaling notes for performance reviews at any time, and collecting feedback through surveys when preparing evaluations, Implementation training has been completed and the system has been built with the City's specific employee evaluation criteria. Testing has commenced and staff will begin working on taking departments live in the system in a phased implementation.

        - *EForms* will be the next module implemented and staff anticipates implementation training to commence around the beginning of FY 2025/26. It is anticipated that *EForms* will replace paper employee files.

- Worked with consultant Sally Swanson Architects to complete an update to the City's ADA Self Evaluation and Transition Plan in collaboration with the City's ADA Advisory Council. The updated plan was adopted by Council in March 2025.

- 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. Worked with FEMA Project Development Manager on project development and submittal. 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. Staff continues to work with FEMA to develop and finalize projects. Certain aspects have been denied due to procurement documentation; HR has engaged with an outside legal firm that specializes in FEMA appeals to assist the City in securing the FEMA funding. To date, the City has received payment for the following:
    - $31,639.79 for Emergency Debris Removal
    - $352,938.44 for Emergency Bypass Pumping (days 61-end of emergency)
- Assumed lead for the City's COVID-19 relief claim with CalOES and FEMA. After a review of initial claim information submitted, staff expanded the claim to include additional eligible expenses. This claim was closed out during the fiscal year., with the City receiving reimbursement for eligible expenses in the amount of $47,151.32. Staff has submitted final claim documents for administrative costs to pursue the claim and is working with CalOES on close-out of the administrative portion of the claim.
- In collaboration with Madera County and the City of Chowchilla, selected consultant to assist in preparing the updated Madera County Multi-Jurisdictional Local Hazard Mitigation Plan (LHMP). The project kick-off meeting was held in April, with the final document anticipated in Spring 2026. HR staff are point for the City's participation and have and will continue to facilitate internal meetings to ensure the City is well-represented in the final document and positioned to pursue hazard mitigation funding to assist with natural hazards such as flood mitigation and supporting the water supply affected by drought and extreme heat.
- Continued participation in the Madera County Department of Public Health Emergency Preparedness Subcommittee. This committee meets quarterly and ensures ongoing communication and collaboration between medical service providers, local hospitals, local government, and community organizations.
- Facilitated advertising and enrollment for all City staff in 26 training opportunities for topics related to risk management and personnel, such as CPR/AED/First Aid, Addressing Workplace Violence, and Confined Space Entry. Additionally, the City hosted the following trainings on-site: Driver Safety Training, Aquatics Risk Management, and Lockout/Tagout Awareness. There were 84 confirmed attendees throughout the year. Several of the trainings allow employees to view the training recordings afterwards, however, we are unable to track those viewings.
- 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 support public outreach and disability awareness. This included the Old Timer's Day Parade and safety flags for mobility devices.

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.
- Provide educational opportunities specific to the City's PPO medical plan's additional services provided by the self-insurance pool, including low-cost prescriptions, diabetes management, weight management, and specialized orthopedic and cancer treatment options.
- Continue implementation and roll-out of NeoGov modules. Support employees and supervisors as they transition to paperless systems.
- Finalize the City's COVID pandemic claim with CalOES.

- Finalize the City's 2023 Winter Storms Event claim with FEMA, continue to pursue denied claims through the appeal process, and move to CalOES administration of close-out.
- Facilitate opportunities to educate employees on their available benefits and choices through on-site visits with benefit representatives.
- Conduct Wellness Challenges throughout the year to provide employees educational opportunities to focus on their personal health
- Begin a review and update of the City's Personnel Rules & Regulations and Administrative Policies applicable to personnel practices.
- Replace all current Automatic External Defibrillators (AEDs) in City facilities.
- Increase recovery rate on property damage claims through contract subrogation services.
- After update of City's document retention policy, clear old, stored files eligible for destruction.

Changes/Additions to Budget

For Human Resources 10201500:

- Costs for software licensing related to NeoGov modules have been moved to the Information Technology Department budget, consistent with the City's practice for software licensing for programs used across all City departments.
- Increased contracted services for medical evaluations by $10k due to ongoing needs to fund Fitness for Duty exams and CalPERS disability retirement evaluations.
- Added $2k for ongoing professional training services from NeoGov to support staff in utilizing modules that have completed initial implementation services.
- Included $1k for document destruction (shredding) services.

For Risk Management 10901510:

- Included $50k for legal services to update the City's Civil Service and employment policies.
- Included $43k for replacement of AEDs due to age.
- Included $250 start-up fee for contract subrogation services.
- Included $100k for any settlements not covered by insurance.
- Increased transfer-in to $500k in anticipation of future-year retrospective adjustments to intentionally build fund balance, essentially spreading the costs in advance of when they are due to help mitigate impact. This is further discussed in the Department Fund Summary section below.

Department Fund Summary

Human Resources

The Human Resources Department budget captures the operating expenses for the personnel and risk management functions in expensing org 10201500. 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. Feeback from participants has been positive and they have enjoyed seeing and hearing about services the City provides outside their home department.

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. The PRISMHealth pool the City participates in for medical plans offers several supplemental programs, and the Health & Benefits Fair is an opportunity to help employees understand the full depth of what is offered. With assistance from Information Technology, a mobile computer lab is also provided to ensure employees have an opportunity to request assistance with the online enrollment platform. Other benefit providers not related to health such as retirement planning and fitness/wellness vendors also participate to provide employees a well-rounded experience.

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 2025/26.

Risk Management

The Insurance Reserve Fund 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. The fund has historically had one operating budget, however in FY 2024/25, the fund added a second operating budget specific to property damage.

10901510

The risk management budget captured in expensing org 10901510 in the Insurance Reserve Fund captures retrospective adjustments from the City's pooled insurance program, the Central San Joaquin Valley Risk Management Authority (CSJVRMA). Program years are adjusted based on actuarial studies after five years of claim maturity. While the liability and workers' compensation pools are equity pools, the CSJVRMA Executive Committee took action to hold retrospective refunds for the last two years. This action was deemed necessary because current actuarial studies show recent years developing Incurred-But-Not-Reported (IBNR) layer is exponentially increasing over historical trends. The goal of keeping the funds in the pools is to utilize investment returns to help alleviate rate volatility. The CSJVRMA Executive Committee spent significant time exploring options to legally pursue higher investment returns and evaluated the formation of a captive. However it was determined that the assets required to form the captive exceeded the CSJVRMA's current financial capabilities without member assessments.

In addition to the retrospective adjustments, there is an expensing line item within the operating budget 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. This activity also includes expenses for outside investigators when needed to respond to complaints of workplace wrongdoing. There is also a budget line item for City-wide harassment and/or safety training that relate to risk management.

The proposed budget also includes funds to update the City's Personnel Rules and Regulations, originally adopted in 1988 and revised in 2005, and Administrative Policies that relate to employment practices such as medical leaves, harassment prevention, and similar employee-focused policies.

A request to replace and upgrade current AED's is also included. The City currently has eight (8) AED devices located at various City facilities. These devices have reached the end of their recommended useful life. While replacing with the same model as current would be a cheaper option, the budget includes replacement with the same brand used by local emergency medical personnel to provide for compatibility. Currently, if the City's AED is utilized, the pads are not compatible when first responders arrive. The requested model for replacement will alleviate this issue. The request will also increase the number of devices to ten (10). This will allow placement of a device at the Wastewater Treatment Plant, and staff is evaluating the feasibility of placement at sports complexes. The device needs to be secure, yet accessible, which can present challenges to placement in locations that are not routinely staffed with City personnel, however we feel this can be overcome with some careful planning.

Staff is proposing utilization of subrogation services for property recovery claims. While insurance typically pays timely, direct recovery from uninsured or underinsured individuals is difficult. One option is to send the amount due to collections, however this process has netted zero dollars in recovery. Staff has also established communication with the District Attorney's office and seeks court ordered restitution when appropriate, however this is a very slow process for recovery of funds, often spread over several years. Over $50k of current year losses fall into these two categories. Subrogation services are specialized in recovering these types of claims and staff is hopeful the City's recovery rate can increase. A vendor was selected through a competitive process conducted by the City's insurance pool, the Central San Joaquin Valley Risk Management Authority (CSJVRMA), and staff will pursue a piggyback agreement with the vendor.

10901515

Beginning in the FY 2024/25 budget was a specific operating budget to capture revenues and expenses for property damage claims. Historically, when City property is damaged, Human Resources staff administer the claim for damages and the department responsible for the asset has been responsible for making and funding the repair and would receive the claim proceeds. This has created a co-mingling of expenses in department budgets between regular maintenance task expenses and property damage. It also has caused delays in

repairs when a department does not have sufficient appropriations in their normal operating budget to proceed with repairs in a timely manner. The new operating budget has been in use for one fiscal year and has allowed departments to more readily address damages due to the elimination of budget constraints. This budget also allows departments to focus their annual operating budget requests on routine maintenance requests. Staff will use claims history to determine funding requests in the property damage operating budget. Additionally, in FY 2025/26, staff will explore additional opportunities to enhance collection of reimbursements for damages caused by third parties through subrogation services as described under Org 10901510.

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.

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4348	Interfund Charges/ Admin OH	403,792	403,794	323,034	403,792	403,792	0.00%
4434	Grants	0	0	27	0	0	0.00%
4659	Refunds and Reimbursements	0	15	15	0	0	0.00%
	Total Revenue	$ 403,792	$ 403,809	$ 323,076	$ 403,792	$ 403,792	
5000	Salaries/Full-time	346,034	338,307	330,862	381,144	395,408	3.70%
5005	Salaries/Part-time	221	0	0	0	0	0.00%
5105	Salaries/Leave Payout	15,155	6,672	7,246	0	0	0.00%
5200	Salaries/Auto & Expense Allow	952	900	750	900	900	0.00%
5300	Public Employee Retirement Sys	33,592	36,667	35,369	43,923	41,320	-5.90%
5302	Long Term Disability Insurance	879	891	835	960	960	0.00%
5303	Life Insurance Premiums	315	293	289	333	333	0.00%
5304	Workers Compensation Insurance	32,122	25,732	31,503	31,811	12,892	-59.50%
5305	Medicare Tax- Employer's Share	5,174	4,871	4,902	5,440	5,820	7.00%
5306	Unfunded Accrued Liability	57,416	55,465	62,188	62,188	61,558	-1.00%
5307	Deferred Comp/Part-Time	8	0	0	0	0	0.00%
5308	Deferred Compensation/Full-tim	7,161	6,749	7,331	9,552	8,861	-7.20%
5309	Unemployment Insurance	509	768	840	588	840	42.90%
5310	Section 125 Benefit Allow.	94,490	100,563	70,870	117,031	68,681	-41.30%
6402	Telephone/Fax Charges	3,456	3,531	1,410	1,498	1,500	0.10%
6403	Cell Phone Charges	0	0	881	1,609	1,072	-33.40%
6404	Internet Charges	0	0	369	507	444	-12.40%
6405	Copier Lease/Paper Charges	1,790	2,423	1,233	2,100	2,000	-4.80%
6409	Community Outreach	250	1,144	247	1,000	1,000	0.00%
6410	Advertising/Job Announcements	62,466	56,911	48,631	62,501	62,102	-0.60%
6411	Advertising/Bids and Notices	0	0	0	500	500	0.00%
6413	Promotional Items	15,649	17,546	14,891	20,000	20,000	0.00%
6414	Professional Dues	530	680	300	680	1,820	167.60%
6416	Office Supplies/Expendable	799	1,546	214	2,000	1,800	-10.00%
6417	Software Costs	0	440	2,669	2,669	2,760	3.40%
6418	Postage / Other Mailing Charge	820	485	397	600	600	0.00%
6419	Food/Meals	0	0	425	1,500	1,500	0.00%
6440	Contracted Services	99,892	130,140	104,516	152,699	165,250	8.20%
6460	Pre-Employment Costs	11,838	15,176	11,078	21,180	17,300	-18.30%
6462	Employment Recruitment Costs	640	575	183	0	0	0.00%
6530	Conference/Training/Ed	8,209	2,821	5,297	10,000	13,300	33.00%
6900	Interfund Charge - Fac. Maint.	3,820	3,470	2,776	3,470	3,470	0.00%
6902	Interfund Charges- Central Sup	152	153	0	76	114	50.00%
6903	Interfund Charges - Cost Distr	23,109	0	0	0	0	0.00%
6918	Interfund Charges- Comp Maint	22,643	22,169	20,938	26,173	25,175	-3.80%
6920	Interfund Charges - Computer R	6,052	10,333	5,030	6,288	7,870	25.20%
6924	Interfund Charges- Motor Renta	1,583	1,260	1,655	2,069	1,808	-12.60%
7000	Vehicles and Equipment	0	6,121	0	0	0	0.00%
7025	Software Cost	0	0	39,503	39,504	0	-100.00%
	Total Expense	$ 857,727	$ 854,800	$ 815,628	$ 1,012,493	$ 928,958	
	Total Net Surplus/(Deficit)	**$ (453,935)**	**$ (450,991)**	**$ (492,553)**	**$ (608,701)**	**$ (525,166)**	

10901510 Insurance/Risk Management

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4162	Interest Income	0	83,829	112,639	0	150,000	0.00%
4340	Interfund Chg Risk/ICR	0	250,000	200,000	250,000	500,000	100.00%
4355	Transfer-In	561,817	0	0	0	0	0.00%
4657	Miscellaneous Revenue	332	0	0	0	0	0.00%
4659	Refunds and Reimbursements	1,525	5,919	1,042	3,500	1,000	-71.40%
4675	Retrospective Adjust Refund	300,404	46,829	32,784	0	0	0.00%
	Total Revenue	$ 864,078	$ 386,577	$ 346,464	$ 253,500	$ 651,000	
6413	Promotional Items	5,634	8,125	3,112	12,000	10,000	-16.70%
6417	Software Costs	0	1,980	1,540	2,640	2,640	0.00%
6419	Food/Meals	0	0	87	2,100	2,100	0.00%
6440	Contracted Services	12,993	8,656	8,840	10,066	10,250	1.80%
6444	Contracted Services/ Legal	29,717	49,510	108,613	110,422	120,000	8.70%
6530	Conference/Training/Ed	6,763	1,131	1,491	10,000	5,000	-50.00%
6532	Maintenance/Other Supplies	0	0	1,637	1,696	43,000	2435.40%
6562	Retiree Insurance Premiums	0	0	1,080	0	0	0.00%
6567	Retrospective Adjust. Cost	123,875	0	0	50,000	0	-100.00%
6570	Settlements	0	0	0	0	100,000	0.00%
6904	Interfund Charges - Admin. Ove	0	0	0	0	4,492	0.00%
	Total Expense	$ 178,982	$ 69,403	$ 126,399	$ 198,924	$ 297,482	
	Total Net Surplus/(Deficit)	**$ 685,096**	**$ 317,174**	**$ 220,066**	**$ 54,576**	**$ 353,518**	

10901515 Insurance/Reimbursed Damages

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4659	Refunds and Reimbursements	0	0	27,716	1,000,000	1,000,000	0.00%
	Total Revenue	$ -	$ -	$ 27,716	$ 1,000,000	$ 1,000,000	
7000	Vehicles and Equipment	0	0	242,841	1,000,000	1,000,000	0.00%
	Total Expense	$ -	$ -	$ 242,841	$ 1,000,000	$ 1,000,000	
	Total Net Surplus/(Deficit)	**$ -**	**$ -**	**$ (215,125)**	**$ -**	**$ -**	

Police Department

Department Summary

At the MPD, Police Chief Giachino Chiaramonte leads and directs a dedicated, diverse workforce of sworn peace officers and non-sworn professional employees, ready to provide superior service delivery through the organization's three divisions and functions.

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

- 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.
- Supplemental Law Enforcement Funds enabled the City to acquire three electric bicycles. These e-bikes are actively used for patrols along the Fresno River, the Downtown District, and during community events to enhance visibility and accessibility.
- Through a combination of General Fund and Measure K resources, the Department achieved its goal of replacing its inventory of Tasers, completing a $250k investment to procure 71 new, state-of-the-art units.
- The Department was awarded $20,491 through the Edward Byrne Memorial Justice Assistance Grant (JAG) Program to support the purchase of cameras aimed at enhancing the City's security infrastructure.
- The Department was awarded the Project Safe Neighborhoods Grant, which will support the MAD-Kids Summer Camp, National Night Out, and the installation of city security cameras. This grant is in the early stages, with funding anticipated in the next fiscal year.
- Last year, the City identified a goal of pursuing technological advancements to enhance operational efficiency. The following are accomplishments that align with the identified goal:
    - Acquired funding from the Madera County Community Corrections Partnership Committee for a Real-Time Crime Center (RTCC) that is designed to enhance law enforcement operations, situational awareness, and interagency collaboration. By implementing Peregrine, the City will enhance its ability to respond to emerging incidents, track criminal records and trends, and support investigations through centralized data aggregation and analysis.
    - $47,215 from the Madera County Community Corrections Partnership Committee is being used to purchase 8 Flock Automated License Plate Readers (ALPRs), enhancing citywide coverage and investigative capabilities through access to 12 commercial ALPR cameras.
- With the support of State Senator Anna Caballero, the City received $950k in State funding for key department initiatives. Among the projects is the acquisition of a mobile command center, currently in development, with delivery expected in January 2026.
- The Department's social media following has grown to over 60,000 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 surveillance videos of crimes are posted, allowing the public to help identify the suspects. This program has a success rate of over 60 percent.
- The Department hosted a large-scale Town Hall to address the concerns of community members. The City received valuable feedback and will work to implement it into the City's service delivery model.
- The Neighborhood and Business Watch programs remain active, fostering community pride and strengthening relationships between residents and officers. The Citizens Academy continues to thrive, drawing hundreds of applicants annually. Class 16 concluded in May with 18

graduates, offering participants insight into the daily responsibilities of the Department.

- 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 officers. This has become one of the largest events hosted by the City, with an estimated attendance of 5,000.

- The communications center received and processed 121,140 emergency and non-emergency calls for service.

- Department personnel handled 65,073 events in the calendar year 2024. An event includes service calls and officer-initiated activities. In 2024, MPD responded to:

    - 1,899 welfare checks
    - 1,680 burglar alarms
    - 3,096 requests for assistance
    - 1,519 stray animal calls
    - Investigated 86 dog bites.

- Code Enforcement responded to 5,067 calls for service. These calls resulted in the generation of 1,597 reports, which led to 1,389 notices of violation and 211 citations for non-compliance. Staff also towed 124 vehicles from the streets of the City that were abandoned or had registrations that were significantly expired.

- The Investigations Unit handled 447 cases in 2024.

- Officers arrested 535 persons for driving under the influence in the 2024 calendar year.

- The Department successfully launched its Crisis Response Team (CRT) to assist vulnerable homeless populations near the Fresno River and throughout the city. The team connects individuals with services to improve health, safety, and quality of life, including reuniting individuals with family members.

Goals & Performance Measures

- With secured funding, the City is implementing new technologies, including Peregrine and Flock systems, to advance operational and investigative capabilities.

- The Selective Traffic Enforcement Program (STEP) Grant awarded the City $20k to support traffic safety initiatives. Funds were used to purchase a speed trailer, deployed in high-speed areas to encourage compliance with posted limits, and three LIDAR devices to aid in speed enforcement. Next year's goal under this grant is to acquire a DUI supply trailer to support checkpoint operations.

- The City has applied for $86k through the California Highway Patrol Cannabis Tax Fund Grant. If awarded, the funds will support illegal cannabis enforcement, equipment acquisition, and officer training.

- Planned enhancements to the Police Station include upgrades to the lobby, break room, kitchen, and annex building to improve functionality and working conditions.

- MPD recently hosted a Town Hall to hear community concerns, with several residents emphasizing the need for positive youth programs. In response, MPD aims to expand its youth engagement initiatives, which foster constructive interactions with officers and adult mentors.

Changes/Additions to Budget

- $20k for the purchase of GrayKey, a software tool that enables secure data extraction from mobile devices to support criminal investigations. This capability significantly enhances the department's ability to obtain critical digital evidence in a timely and efficient manner.

- $70k for the purchase of seven pole cameras. The proposed purchase will expand the City's camera network, which has proven effective in solving crimes. The SLESF will provide the funds.

- Various facilities improvements are included in the Proposed Budget, including:

    - $100k for a kitchen remodel
    - $200k for a lobby remodel
    - $100k for annex improvements
    - As part of the Deferred Maintenance Program, restore the roof at an expected cost of $35k and replace additional HVAC units for $30k.

Department Fund Summary

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

- PD Operations (General Fund)
- Measure K- Police
- Community Corrections Partnership
- School Policing
- Housing Authority
- Supplemental Law Enforcement Services Funds (SLESF)
- Justice Assistance Grant (JAG)
- Tobacco Law Enforcement Grant
- COPS Hiring Grant
- Selective Traffic Enforcement Program (STEP)
- BSCC Prop. 64 Pubic Health & Safety Grant
- National Opioids Settlement Fund
- Animal Control
- Code Enforcement

The following is a summary of each:

PD Operations (General Fund)

The Operations budget provides for 53 full-time sworn police officers and 22 professional personnel to carry out the Department's primary functions. This budget accounts for the majority of the Department's maintenance and operations costs.

Measure K- Police

The Measure K Police budget provides 13 full-time sworn police officers, the partial salaries of 4 full-time sworn police officers, and three professional personnel. This budget also has funding to improve police technology and equipment, and provides for the expansion of the police department by purchasing the Police Annex building. Currently, Measure K funds both the mortgage payments and the ongoing maintenance costs associated with the Annex building

Community Corrections Partnership

The Community Corrections Partnership budget funds the cost of the Special Investigations Police Sergeant and one Special Investigations officer. The funding source originates from the passage of AB109 in 2011, which effectively shifted the responsibility for supervising specified offenders from the state to the counties. The City will be reimbursed up to $327,428 in FY 2025/26.

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 a full-time sworn police officer whose sole focus is on issues arising from properties under the jurisdiction of the Housing Authority. The Housing Authority reimburses the City for the full cost of an officer's salary and benefits per year.

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 services, supplies, equipment, and administrative overhead. MPD receives $100k annually.

Justice Assistance Grant (JAG)

JAG is federal criminal justice funding allocated to state and local jurisdictions, which can be used to support a broad range of state and local government projects, including those designed to prevent and control crime.

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 second of a three-year grant providing a total of $42,227.

COPS Hiring Grant

This grant provides $500k to hire four police officers who will focus on strengthening local partnerships with agencies such as Madera County Behavioral Health. The Department was able to hire all four officers under this grant and will be entering its final year of the grant. The COPS Grant provides funding that covers approximately 40% of an officer's annual salary, with the remaining 60% funded through Measure K.

Selective Traffic Enforcement Program (STEP)

The Selective Traffic Enforcement Program is a grant that provides $125k 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 education about marijuana.

National Opioids Settlement Fund

The City will utilize approximately $260k from the funds received from the National Opioids Settlement to cover the salaries of two officers assigned to the Crisis Response Team. The team will be dedicated to promoting community wellness by embracing and applying Community Policing philosophies and strategies. In addition, the team will address the needs of vulnerable populations that are disproportionately impacted by Substance Use Disorder (SUD).

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, five full-time code enforcement personnel, one part-time code enforcement officer, 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 [1]
General Fund	$14.6 M
Measure K	$3.5M
Community Corrections Partnership	$327k
School Policing (3 Officers; City is reimbursed)	$420k
Housing Authority (1 full-time Officer)	$174k
Supplemental Law Enforcement Services Funds (SLESF)	$100k
Justice Assistance Grant (JAG)	$20k
Tobacco Law Enforcement Grant for 3 years; this is the second year of the grant	$42k
COPS Hiring Grant (4 new full-time officers over 3 years, this is the final year of the grant)	$166,667k
Selective Traffic Enforcement Program (STEP)	$125k
BSCC Proposition 64 Public Health and Safety Grant	1 full-time officer
National Opioids Settlement Fund	$260k
Proposition 17	$195k
Madera County Fair	$25k
Radio Tower Rental Income	$64k
[1] All figures rounded	

Department Staffing & Structure

The Police Department is staffed with a Chief, one Commander, 3 Lieutenants, 9 Sergeants, 4 Corporals, 58Police Officers, one part-time Reserve Police Officer, one Dispatch Supervisor, 11 full-time dispatchers and 3 part-time Dispatchers, one Office Supervisor, 5 Records Clerks, 2 Property & Evidence Officers, one Crime Analyst, one Administrative Analyst one Network Administrator, and one part-time Parking Enforcement Officer.

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4075	Public Safety Tax/Prop 172	227,703	225,870	184,319	230,000	225,000	-2.20%
4190	Rental Income	59,682	62,873	67,482	65,067	65,067	0.00%
4199	Madera District Fair Revenue	16,267	17,439	23,112	17,700	25,000	41.20%
4203	Background Check/Report Fee	2,925	3,464	2,993	3,500	3,500	0.00%
4207	PD Cost Recov Fees	4,125	1,782	81	3,000	1,000	-66.70%
4211	Revenue/ False Alrm Resp Fees	4,250	2,325	1,250	4,000	4,000	0.00%
4235	Police Cite sign off/ Vehicle	11,757	10,026	13,508	12,000	13,500	12.50%
4263	Alarm Permit Fees	10,200	3,550	3,700	4,500	4,500	0.00%
4355	Transfer-In	149,725	128,771	128,771	128,771	128,771	0.00%
4434	Grants	0	0	780	0	0	0.00%
4437	Mandated Cost Recovery	0	166,633	95,653	100,000	124,329	24.30%
4440	P.O.S.T. Reimbursement	0	0	67,146	40,000	80,000	100.00%
4550	Revenue/ Court Fines / Forfeit	344,893	347,921	225,285	350,000	310,000	-11.40%
4552	Parking Ticket Penalties	26,118	14,632	17,451	18,000	20,000	11.10%
4657	Miscellaneous Revenue	23,413	24,697	37,909	23,000	30,000	30.40%
4658	Revenue/Towing Fees	50,750	46,849	45,250	55,000	55,000	0.00%
4659	Refunds and Reimbursements	35,364	53,681	67,350	25,000	65,000	160.00%
4676	Workers Comp Recovery - Wages	2,252	119,146	65,012	0	0	0.00%
	Total Revenue	$ 969,424	$ 1,229,660	$ 1,047,052	$ 1,079,538	$ 1,154,667	
5000	Salaries/Full-time	5,409,172	5,029,724	4,535,178	5,458,727	5,694,626	4.30%
5005	Salaries/Part-time	28,517	33,377	18,301	19,381	17,215	-11.20%
5100	Salaries/Overtime	453,897	454,147	246,554	300,000	325,938	8.60%
5105	Salaries/Leave Payout	497,972	544,438	340,741	0	0	0.00%
5110	Salaries/Uniform Pay	69,732	60,143	52,715	63,254	64,561	2.10%
5300	Public Employee Retirement Sys	990,777	991,109	896,265	1,126,499	1,070,588	-5.00%
5302	Long Term Disability Insurance	13,382	20,243	11,650	13,911	13,356	-4.00%
5303	Life Insurance Premiums	4,304	3,997	3,747	4,764	4,577	-3.90%
5304	Workers Compensation Insurance	577,276	457,064	433,477	446,564	919,518	105.90%
5305	Medicare Tax- Employer's Share	94,050	88,789	75,705	84,296	88,846	5.40%
5306	Unfunded Accrued Liability	2,005,995	2,055,052	1,820,993	1,736,921	1,945,809	12.00%
5307	Deferred Comp/Part-Time	995	534	584	727	646	-11.10%
5308	Deferred Compensation/Full-tim	41,901	39,542	44,042	59,821	43,108	-27.90%
5309	Unemployment Insurance	11,657	11,434	15,629	11,371	15,037	32.20%
5310	Section 125 Benefit Allow.	1,269,861	1,220,729	1,288,728	1,278,076	1,717,321	34.40%
6401	Gas and Electric Utilities	54,916	58,889	68,508	62,105	64,500	3.90%
6402	Telephone/Fax Charges	122,837	133,060	53,250	35,842	63,624	77.50%
6403	Cell Phone Charges	0	0	66,895	66,498	73,000	9.78%
6404	Internet Charges	0	0	0	2,860	2,860	0.00%
6405	Copier Lease/Paper Charges	8,429	7,478	5,303	11,000	5,244	-52.30%
6409	Community Outreach	8,730	8,498	10,530	11,500	13,250	15.20%
6414	Professional Dues	6,642	3,600	3,844	6,205	6,400	3.10%
6415	Publications/Subscriptions	1,172	2,111	313	979	989	1.00%
6416	Office Supplies/Expendable	21,025	19,343	12,347	19,175	19,175	0.00%
6417	Software Costs	0	0	82,102	100,720	99,114	-1.60%
6418	Postage / Other Mailing Charge	6,350	5,631	4,941	6,075	6,500	7.00%
6419	Food/Meals	0	0	155	200	600	200.00%
6425	Vehicle Fuel, Supplies & Maint	195,466	183,343	172,326	190,398	220,800	16.00%
6440	Contracted Services	186,683	245,923	90,460	177,453	150,254	-15.30%
6444	Contracted Services/ Legal	0	0	1,390	1,000	1,000	0.00%
6460	Pre-Employment Costs	0	0	25,819	23,500	63,400	169.80%
6462	Employment Recruitment Costs	62,250	68,397	46,103	63,318	41,050	-35.20%
6516	Permits and Fees	0	160	577	750	750	0.00%
6518	Other Supplies	25,260	28,535	13,948	14,320	17,320	20.90%
6524	Ammunition	0	0	29,868	30,000	35,000	16.70%
6530	Conference/Training/Ed	69,701	89,364	68,675	111,800	105,064	-6.00%

10202000 PD Operations

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
6532	Maintenance/Other Supplies	14,300	17,151	16,910	20,050	17,600	-12.20%
6536	Tuition Reimbursement	0	11,415	10,227	14,400	13,125	-8.90%
6552	Investigative Expenses	25,000	36,243	24,626	31,975	31,775	-0.60%
6560	Liability / Property Insurance	106,010	625,565	571,659	571,658	523,005	-8.50%
6562	Retiree Insurance Premiums	9,778	19,734	19,074	19,077	19,764	3.60%
6900	Interfund Charge - Fac. Maint.	60,459	101,296	81,037	101,296	101,296	0.00%
6902	Interfund Charges- Central Sup	421	829	994	1,574	1,937	23.10%
6903	Interfund Charges - Cost Distr	429,317	0	0	0	0	0.00%
6907	Interfund Chrg/Vehicle Replcmt	280,902	306,335	256,154	320,192	377,005	17.70%
6908	Interfund Chrg/Vehicle Maint.	164,084	196,287	126,686	158,358	171,244	8.10%
6918	Interfund Charges- Comp Maint	254,735	249,404	235,556	294,445	283,227	-3.80%
6920	Interfund Charges - Computer R	68,082	116,243	56,589	70,736	88,540	25.20%
6926	Interfund Chg Risk Charges	0	0	49,404	61,755	95,233	54.20%
7000	Vehicles and Equipment	79,962	105,351	0	0	0	0.00%
8000	Interest Expense	10,648	7,470	4,206	4,207	851	-79.80%
8001	Principal Payment	0	0	120,800	120,800	61,600	-49.00%
8002	Lease Payment	114,400	117,400	0	0	0	0.00%
8200	Transfer Out	0	249,142	343,783	291,909	0	-100.00%
8210	Transfers Out/Debt Service	26,734	40,623	40,611	40,611	40,610	0.00%
	Total Expense	$ 13,883,780	$ 14,065,140	$ 12,499,975	$ 13,663,053	$ 14,737,852	
	Total Net Surplus/(Deficit)	**$ (12,914,357)**	**$ (12,835,480)**	**$ (11,452,923)**	**$ (12,583,515)**	**$ (13,583,185)**	

10202020 PD - CCP

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4659	Refunds and Reimbursements	142,300	-72,403	0	0	0	0.00%
	Total Revenue	$ 142,300	$ (72,403)	$ -	$ -	$ -	
5000	Salaries/Full-time	108,028	-3,633	0	0	0	0.00%
5100	Salaries/Overtime	6,825	0	0	0	0	0.00%
5105	Salaries/Leave Payout	11,324	-188	0	0	0	0.00%
5110	Salaries/Uniform Pay	1,039	-39	0	0	0	0.00%
5300	Public Employee Retirement Sys	30,536	-624	0	0	0	0.00%
5302	Long Term Disability Insurance	267	-6	0	0	0	0.00%
5303	Life Insurance Premiums	68	-2	0	0	0	0.00%
5304	Workers Compensation Insurance	11,086	-209	0	0	0	0.00%
5305	Medicare Tax- Employer's Share	1,491	-63	0	0	0	0.00%
5306	Unfunded Accrued Liability	49,331	46,604	40,442	0	46,573	0.00%
5309	Unemployment Insurance	126	0	0	0	0	0.00%
5310	Section 125 Benefit Allow.	30,013	-1,268	0	0	0	0.00%
	Total Expense	$ 250,134	$ 40,572	$ 40,442	$ -	$ 46,573	
	Total Net Surplus/(Deficit)	**$ (107,834)**	**$ (112,975)**	**$ (40,442)**	**$ -**	**$ (46,573)**	

10202030 PD - School Policing

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4219	MUSD Police Contract Charges	578,044	416,403	0	0	0	0.00%
	Total Revenue	$ 578,044	$ 416,403	$ -	$ -	$ -	
5000	Salaries/Full-time	228,289	210,174	0	6,144	0	-100.00%
5100	Salaries/Overtime	43,690	33,476	0	0	0	0.00%
5105	Salaries/Leave Payout	39,577	6,845	0	0	0	0.00%
5110	Salaries/Uniform Pay	3,079	4,021	0	3,051	0	-100.00%
5300	Public Employee Retirement Sys	42,860	42,772	0	2,315	0	-100.00%
5302	Long Term Disability Insurance	538	641	0	0	0	0.00%
5303	Life Insurance Premiums	189	175	0	33	0	-100.00%
5304	Workers Compensation Insurance	27,216	19,002	0	0	0	0.00%
5305	Medicare Tax- Employer's Share	4,438	3,631	0	609	0	-100.00%
5306	Unfunded Accrued Liability	93,882	0	0	0	0	0.00%
5309	Unemployment Insurance	367	387	0	12	0	-100.00%
5310	Section 125 Benefit Allow.	70,635	68,127	0	45,359	0	-100.00%
	Total Expense	$ 554,761	$ 389,252	$ -	$ 57,523	$ -	
	Total Net Surplus/(Deficit)	**$ 23,283**	**$ 27,151**	**$ -**	**$ (57,523)**	**$ -**	

10202040 PD - Housing Authority

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4661	Refunds and Reimb/Housing Auth	60,548	95,000	0	128,218	0	0.00%
	Total Revenue	$ 60,548	$ 95,000	$ -	$ 128,218	$ -	
5000	Salaries/Full-time	37,280	75,914	0	200	0	-100.00%
5100	Salaries/Overtime	39	1,057	0	0	0	0.00%
5105	Salaries/Leave Payout	1,268	0	0	0	0	0.00%
5110	Salaries/Uniform Pay	417	39	0	0	0	0.00%
5300	Public Employee Retirement Sys	9,935	24,495	0	0	0	0.00%
5302	Long Term Disability Insurance	112	248	0	0	0	0.00%
5303	Life Insurance Premiums	29	54	0	4	0	-100.00%
5304	Workers Compensation Insurance	3,173	5,607	0	0	0	0.00%
5305	Medicare Tax- Employer's Share	513	1,142	0	109	0	-100.00%
5306	Unfunded Accrued Liability	12,177	0	0	0	0	0.00%
5309	Unemployment Insurance	0	113	0	0	0	0.00%
5310	Section 125 Benefit Allow.	6,461	11,836	0	8,259	0	-100.00%
	Total Expense	$ 71,404	$ 120,505	$ -	$ 8,572	$ -	
	Total Net Surplus/(Deficit)	**$ (10,856)**	**$ (25,505)**	**$ -**	**$ 119,646**	**$ -**	

10202060 Animal Control

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4101	Animal License Revenue	3,041	3,306	1,073	3,000	1,000	-66.70%
4551	Fines/Penalties for Violation	1,314	975	800	1,000	1,500	50.00%
4657	Miscellaneous Revenue	365	430	388	600	600	0.00%
4659	Refunds and Reimbursements	-853	0	0	0	0	0.00%
	Total Revenue	$ 3,867	$ 4,711	$ 2,261	$ 4,600	$ 3,100	
5000	Salaries/Full-time	61,913	80,207	118,144	152,914	156,061	2.10%
5005	Salaries/Part-time	0	0	1,191	0	0	0.00%
5100	Salaries/Overtime	249	757	654	3,000	1,000	-66.70%
5105	Salaries/Leave Payout	2,393	0	3,157	0	0	0.00%
5110	Salaries/Uniform Pay	941	983	1,131	1,465	1,465	0.00%
5300	Public Employee Retirement Sys	6,102	8,398	21,507	31,060	29,724	-4.30%
5302	Long Term Disability Insurance	214	264	309	446	302	-32.30%
5303	Life Insurance Premiums	95	101	109	156	156	0.00%
5304	Workers Compensation Insurance	5,684	5,766	12,415	13,021	9,330	-28.30%
5305	Medicare Tax- Employer's Share	961	1,234	1,693	2,371	2,385	0.60%
5306	Unfunded Accrued Liability	10,598	0	0	0	0	0.00%
5308	Deferred Compensation/Full-tim	2,593	3,180	2,609	4,359	3,913	-10.20%
5309	Unemployment Insurance	468	546	519	363	517	42.40%
5310	Section 125 Benefit Allow.	43,429	30,365	30,923	42,644	45,072	5.70%
6416	Office Supplies/Expendable	0	0	484	500	500	0.00%
6418	Postage / Other Mailing Charge	0	0	0	300	0	-100.00%
6425	Vehicle Fuel, Supplies & Maint	8,810	14,697	6,568	15,285	11,700	-23.50%
6440	Contracted Services	165,434	173,661	332,330	332,326	191,442	-42.40%
6530	Conference/Training/Ed	0	0	0	2,500	2,500	0.00%
6532	Maintenance/Other Supplies	0	4,947	7,645	11,248	7,500	-33.30%
6560	Liability / Property Insurance	0	67	90	90	984	993.30%
6902	Interfund Charges- Central Sup	65	285	228	138	182	31.90%
6907	Interfund Chrg/Vehicle Replcmt	3,733	5,333	8,640	10,800	10,800	0.00%
6908	Interfund Chrg/Vehicle Maint.	6,572	7,743	5,013	6,266	7,074	12.90%
6926	Interfund Chg Risk Charges	0	0	8	10	179	1690.00%
	Total Expense	$ 320,254	$ 338,533	$ 555,367	$ 631,262	$ 482,786	
	Total Net Surplus/(Deficit)	**$ (316,387)**	**$ (333,822)**	**$ (553,106)**	**$ (626,662)**	**$ (479,686)**	

10204400 Code Enforcement

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4070	License Tax Revenue	7,024	-866	-252	1,000	1,000	0.00%
4076	Registration Fee	1,075	5,575	5,325	4,000	6,500	62.50%
4203	Background Check/Report Fee	1,850	1,825	1,450	1,000	1,500	50.00%
4355	Transfer-In	18,903	18,903	18,903	18,903	18,903	0.00%
4551	Fines/Penalties for Violation	92,802	75,401	85,229	100,000	100,000	0.00%
4554	Vehicle Abatement Fee	58,457	103,279	81,936	100,000	100,000	0.00%
4555	Multi-Family Inspection Fees	-482	0	0	0	0	0.00%
4556	Revenue/ Foreclosures	0	0	446	0	500	0.00%
4561	Rental Inspection Fee	1,718	583	2,481	1,000	3,000	200.00%
4562	Taxi Cab Inspection Fee	960	1,680	2,000	1,000	1,535	53.50%
4684	Cost Recovery for Weed Abateme	0	4,048	0	5,000	5,000	0.00%
4685	Cost Recovery - Nuisance Abate	0	0	0	10,000	10,000	0.00%
	Total Revenue	$ 182,308	$ 210,429	$ 197,518	$ 241,903	$ 247,938	
5000	Salaries/Full-time	329,182	285,471	293,174	469,480	481,955	2.70%
5005	Salaries/Part-time	26,265	29,095	-943	0	0	0.00%
5100	Salaries/Overtime	3,524	3,901	2,194	4,545	4,500	-1.00%
5105	Salaries/Leave Payout	2,103	277	3,950	0	0	0.00%
5110	Salaries/Uniform Pay	1,691	1,752	1,422	1,617	2,036	25.90%
5300	Public Employee Retirement Sys	39,794	37,454	53,861	86,870	81,247	-6.50%
5302	Long Term Disability Insurance	893	829	781	1,011	1,139	12.70%
5303	Life Insurance Premiums	432	328	272	436	422	-3.20%
5304	Workers Compensation Insurance	34,291	25,523	39,629	40,559	23,438	-42.20%
5305	Medicare Tax- Employer's Share	5,438	4,732	4,434	6,882	7,276	5.70%
5306	Unfunded Accrued Liability	82,735	65,996	73,995	73,995	73,246	-1.00%
5307	Deferred Comp/Part-Time	1,025	1,097	71	0	0	0.00%
5308	Deferred Compensation/Full-tim	13,056	11,377	8,247	15,345	14,978	-2.40%
5309	Unemployment Insurance	1,153	953	1,172	1,002	1,419	41.60%
5310	Section 125 Benefit Allow.	85,696	103,763	87,504	103,465	114,764	10.90%
6402	Telephone/Fax Charges	9,535	8,988	6,919	7,880	0	-100.00%
6403	Cell Phone Charges	0	0	451	698	0	-100.00%
6404	Internet Charges	0	0	1,356	2,005	0	-100.00%
6414	Professional Dues	800	400	400	500	700	40.00%
6415	Publications/Subscriptions	59	69	0	79	89	12.70%
6416	Office Supplies/Expendable	2,833	3,310	1,327	2,400	2,400	0.00%
6417	Software Costs	0	0	700	700	1,056	50.90%
6418	Postage / Other Mailing Charge	3,306	3,302	3,205	4,826	4,826	0.00%
6425	Vehicle Fuel, Supplies & Maint	6,695	9,299	4,282	9,583	7,800	-18.60%
6437	Weed Abatement Expense	1,700	3,400	3,875	5,000	5,000	0.00%
6438	Nuisance Abatement Expense	0	0	0	25,000	25,000	0.00%
6439	City/River Trash Abatement	262,160	147,840	0	0	0	0.00%
6440	Contracted Services	7,250	5,070	297	0	0	0.00%
6530	Conference/Training/Ed	5,333	6,509	5,113	11,900	13,600	14.30%
6532	Maintenance/Other Supplies	2,546	4,405	5,223	6,436	1,950	-69.70%
6560	Liability / Property Insurance	0	2,438	2,766	2,766	3,762	36.00%
6561	Miscellaneous Expenses	120	0	0	0	0	0.00%
6902	Interfund Charges- Central Sup	73	0	0	24	36	50.00%
6903	Interfund Charges - Cost Distr	23,517	0	0	0	0	0.00%
6907	Interfund Chrg/Vehicle Replcmt	18,867	25,086	18,106	22,632	22,632	0.00%
6908	Interfund Chrg/Vehicle Maint.	17,116	20,164	13,054	16,317	18,423	12.90%
6918	Interfund Charges- Comp Maint	36,795	36,025	34,025	42,531	40,910	-3.80%
6920	Interfund Charges - Computer R	9,834	16,791	8,174	10,218	12,789	25.20%
6926	Interfund Chg Risk Charges	0	0	239	299	685	129.10%
7000	Vehicles and Equipment	0	0	5,478	5,000	0	-100.00%
	Total Expense	$ 1,035,817	$ 865,645	$ 684,751	$ 982,001	$ 968,078	
	Total Net Surplus/(Deficit)	**$ (853,509)**	**$ (655,217)**	**$ (487,234)**	**$ (740,098)**	**$ (720,140)**	

10252000 Measure K Sales Tax - Police

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4085	Measure K Revenue	3,448,364	3,646,377	2,543,884	3,484,000	3,466,362	-0.50%
4162	Interest Income	51,664	76,669	111,610	60,000	120,000	100.00%
4164	Interest Income/Misc	0	8,452	0	0	0	0.00%
4167	Rents and Leases	0	-141	0	0	0	0.00%
4190	Rental Income	100	100	100	100	0	-100.00%
4354	Interfund Salary & Bene Reimb	3,316	0	0	0	0	0.00%
4355	Transfer-In	0	94,055	93,229	93,229	0	-100.00%
4657	Miscellaneous Revenue	182	0	0	0	0	0.00%
4659	Refunds and Reimbursements	0	554	10,457	20,000	0	-100.00%
4900	Budgetary Carryover	0	0	0	65,686	0	-100.00%
	Total Revenue	$ 3,503,627	$ 3,826,067	$ 2,759,280	$ 3,723,015	$ 3,586,362	
5000	Salaries/Full-time	715,366	1,022,538	894,168	933,945	1,156,401	23.80%
5005	Salaries/Part-time	0	0	8,215	13,021	9,408	-27.70%
5100	Salaries/Overtime	21,149	54,717	143,843	150,000	152,383	1.60%
5105	Salaries/Leave Payout	78,547	78,906	67,686	0	0	0.00%
5110	Salaries/Uniform Pay	7,319	12,654	12,029	11,524	13,274	15.20%
5300	Public Employee Retirement Sys	139,880	194,955	180,993	178,056	231,197	29.80%
5302	Long Term Disability Insurance	1,837	3,029	2,515	2,642	2,980	12.80%
5303	Life Insurance Premiums	480	774	711	821	861	4.90%
5304	Workers Compensation Insurance	72,484	84,528	72,481	77,831	43,509	-44.10%
5305	Medicare Tax- Employer's Share	11,959	17,123	15,371	16,071	19,059	18.60%
5306	Unfunded Accrued Liability	254,261	247,810	226,715	225,896	251,717	11.40%
5307	Deferred Comp/Part-Time	0	0	305	488	353	-27.70%
5308	Deferred Compensation/Full-tim	6,558	12,303	5,418	7,504	6,856	-8.60%
5309	Unemployment Insurance	1,422	2,455	2,961	1,990	3,009	51.20%
5310	Section 125 Benefit Allow.	174,350	261,246	201,246	242,599	256,430	5.70%
6401	Gas and Electric Utilities	8,630	0	0	8,975	20,850	132.30%
6402	Telephone/Fax Charges	471	0	0	0	0	0.00%
6403	Cell Phone Charges	0	0	0	0	8,000	0.00%
6409	Community Outreach	0	0	0	0	2,750	0.00%
6416	Office Supplies/Expendable	554	671	2,500	2,500	2,500	0.00%
6417	Software Costs	0	0	0	0	21,757	0.00%
6425	Vehicle Fuel, Supplies & Maint	5,705	18,004	28,967	28,455	38,850	36.50%
6440	Contracted Services	8,836	107,772	7,293	7,950	59,210	644.80%
6444	Contracted Services/ Legal	0	0	232	0	0	0.00%
6460	Pre-Employment Costs	0	0	20,680	20,680	19,486	-5.80%
6462	Employment Recruitment Costs	0	50,864	0	0	0	0.00%
6524	Ammunition	0	0	0	0	5,000	0.00%
6530	Conference/Training/Ed	1,535	15,657	20,252	36,600	40,260	10.00%
6532	Maintenance/Other Supplies	177,231	296,214	170,200	170,200	20,000	-88.20%
6552	Investigative Expenses	0	10,000	0	0	0	0.00%
6610	Contingency	0	0	0	30,000	74,400	148.00%
6903	Interfund Charges - Cost Distr	88,726	0	0	0	0	0.00%
6904	Interfund Chg Admin OH	0	0	0	0	36,669	0.00%
6907	Interfund Chrg/Vehicle Replcmt	63,933	70,517	57,534	71,917	92,333	28.40%
6908	Interfund Chrg/Vehicle Maint.	39,105	46,069	29,823	37,279	42,092	12.90%
6918	Interfund Chg Comp Maint	0	0	0	0	96,952	0.00%
7000	Vehicles and Equipment	0	0	397,653	416,686	53,500	-87.20%
7030	Facilities And Improvements	11,464	364,338	42,676	415,065	415,000	0.00%
8200	Transfer Out	224,000	352,000	112,000	112,000	292,158	160.86%
8210	Transfers Out/Debt Service	1,474	6,788	6,786	6,786	6,786	0.00%
	Total Expense	$ 2,117,275	$ 3,331,935	$ 2,731,255	$ 3,227,481	$ 3,495,990	
	Total Net Surplus/(Deficit)	**$ 1,386,352**	**$ 494,132**	**$ 28,025**	**$ 495,534**	**$ 90,372**	

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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 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 employees of CAL FIRE. CAL FIRE serves and safeguards the citizens, 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
- Conduct SB 1205 Fire and Life Safety Inspections

Responsibility

- **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 2024/25

- Purchased additional Thermal Imaging Cameras (TIC) for all frontline apparatus. Now every on-duty Firefighter and Chief Officer has a TIC, which drastically improves time to locate a victim in the event of a fire

- Purchased four new SCBA air packs with integrated thermal imaging cameras to enhance firefighter safety. All frontline and reserve apparatus now have NFPA-compliant SCBA's

- Trained an additional six qualified personnel as Qualified State Fire Marshal Aerial Apparatus Operators

- Set aside $490k for the Fire Equipment replacement fund

- Participated in the Fresno River clean-up to minimize fuel load

- Performed 257 SB 1205 Inspections, which include 179 Apartments, 19 Educational Facilities, 6 Hotels, and 57 Re-inspections

- Flowed and tested 2,031 Public Fire Hydrants

- Purchased 15 sets of additional turnout gear for new health and safety standards. Each firefighter now has an extra set to exchange after a fire or when turnouts are sent out for annual inspection

- Successfully mitigated 3,731 calls, including:

    - 2,051 emergency medical calls
    - 690 fires
    - 291 motor vehicle accidents
    - 185 public service assists (non-emergency calls for service)
    - 172 hazardous materials/ stand by
    - 342 Automatic Aid

Goals & Performance Measures

- In conjunction with our Law Enforcement Officers, emphasize the prevention of fire and other perils through effective code adoption and enforcement activities in the City

- Work on improving the 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

- Design and begin the process of purchasing a new Type 1 Fire Engine to replace Engine 56 as a frontline apparatus

- Design and begin the process of purchasing a new Type 6 Fire Engine to replace E-656

Changes/Additions to Budget

- Funds for the City's contract with CAL FIRE to provide fire protection services are budgeted at $7,045,082. This figure represents an $808,529 increase from the $6,236,553 budgeted for FY 2024/25. The increase is due to a one-time reduction in the pension contribution for CAL FIRE staff during FY 2024/25. The pension contribution is back to 93.92 percent for the FY 2025/26. This also includes the re-classification of three Firefighter II positions to Fire Apparatus Engineers.

  It is worth noting that since the opening of Fire Station 58, one-third of the CalFire agreement has been funded by Measure K, reflecting the station's contribution of 33 percent of additional staff. Following the addition of the 2nd Battalion Chief in FY 2022/23, the City continued this proportional funding approach. For FY 2025/26, the full cost of the 2nd Battalion Chief is proposed to be funded by Measure K, rather than continuing the historical one-third/two-thirds cost-sharing model. This is based on the projected increase of over $808k in the contract from one year to another and is intended to help maintain the high level of service the community has come to expect.

- A total of $300k has been budgeted in the Measure K – Fire Fund to cover unanticipated building repair costs that may arise during the fiscal year.

Department Fund Summary

The Fire Department is funded by the City's General Fund and Measure K. Measure K is a 0.5% sales tax used for public safety enhancements and is recorded in a separate fund within the General Fund. Revenues are allocated to the Fire and Police Departments.

Department Staffing & Structure

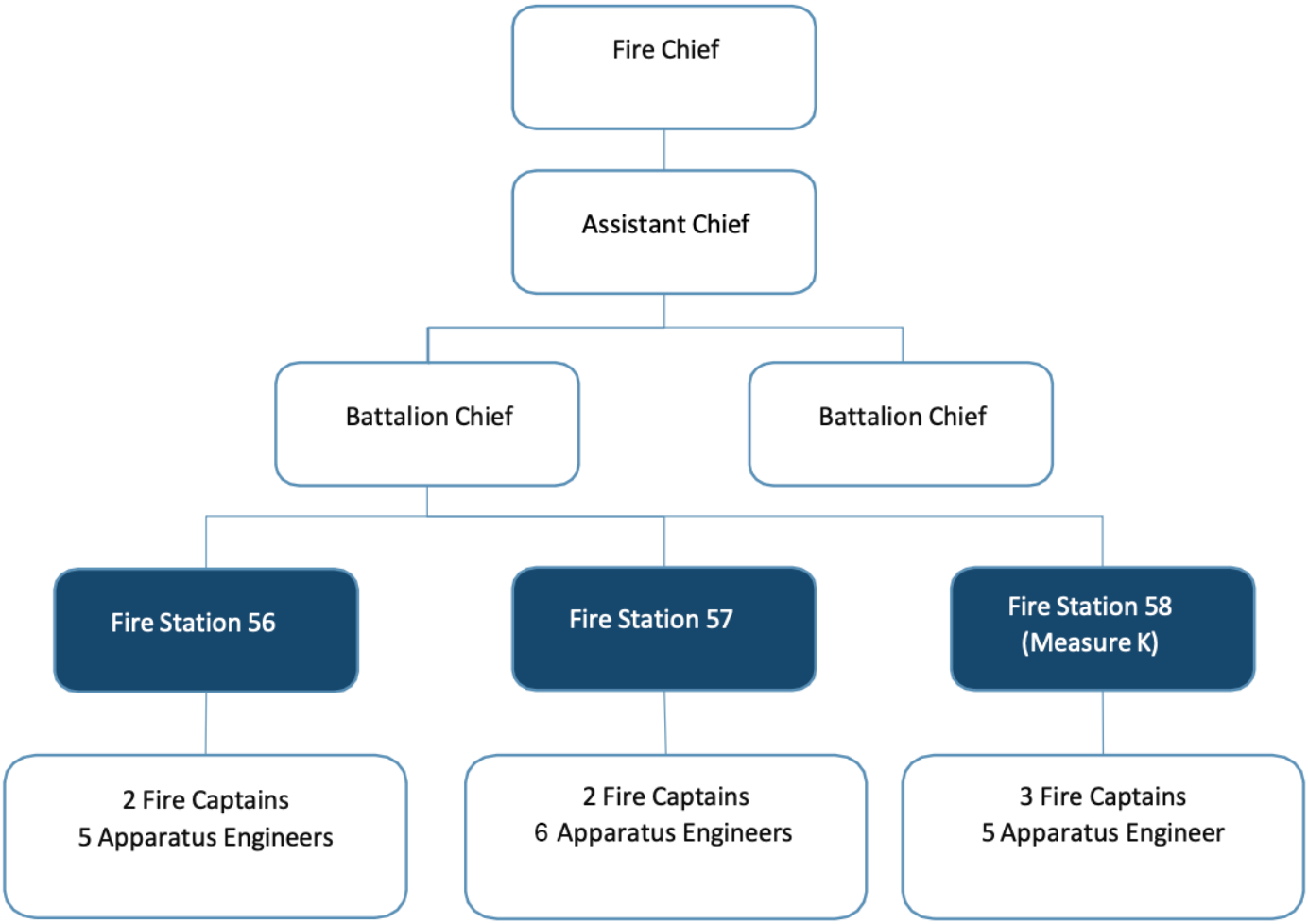
Per previous Council direction, this budget includes the conversion of three Firefighter II (FFII) positions to Fire Apparatus Engineers (FAE). FFIIs are the junior-ranking members of an engine company and are limited in the job functions they can perform. FAEs can do all the job duties of an FFII in addition to the following:

- Act as the senior company officer in the absence of a Captain
- Command incidents
- Drive Code 3 during emergency response
- Trained in hydraulic calculations for pumping operations
- Higher level of job proficiency and training requirements
- Can be held to a minimum 2-year commitment

The cost difference resulting from the reclassification of 3 positions is $62,528 for the FY. The increase in costs is justified by the benefits gained from having more highly trained personnel. This enhancement in staffing ensures a higher level of service and operational efficiency, directly contributing to the safety and well-being of the community. Additionally, the lack of a mandatory commitment period for Firefighter IIs (FFIIs) before they are eligible for promotion has created operational challenges. As FFIIs promote, they leave vacancies that can take up to six months to fill, during which the positions are covered by overtime.

The City currently operates with 23 full-time firefighters and 2 Battalion Chiefs, and this staffing level will remain unchanged. However, 3 of the firefighter positions are proposed to be reclassified from Firefighter II to Fire Apparatus Engineer (FAE) roles to improve operational efficiency and reduce reliance on overtime to fill vacancies. Organizationally, the Fire Department reports to the Assistant Chief of the Mariposa-Merced-Madera Unit.

Fire Department Organization Chart



Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4212	Revenue/ Fire Special Svs Fee	27	0	0	0	0	0.00%
4247	Weed Abatement Fee	550	0	0	0	0	0.00%
4301	Donations	0	0	4,000	4,000	0	-100.00%
4346	Interfund Charges/ Cost Dist	57,820	57,820	47,413	59,266	59,266	0.00%
4434	Grants	0	0	1,518	0	0	0.00%
4659	Refunds and Reimbursements	24,289	0	84,648	0	0	0.00%
	Total Revenue	$ 82,686	$ 57,820	$ 137,579	$ 63,266	$ 59,266	
6401	Gas and Electric Utilities	38,691	64,930	49,367	38,830	38,830	0.00%
6402	Telephone/Fax Charges	15,545	12,906	8,965	9,803	0	-100.00%
6403	Cell Phone Charges	0	0	902	947	1,000	5.60%
6404	Internet Charges	0	0	0	2,952	3,360	13.80%
6411	Advertising/Bids and Notices	0	0	0	1,000	1,000	0.00%
6415	Publications/Subscriptions	0	1,403	150	4,500	3,000	-33.30%
6416	Office Supplies/Expendable	1,222	1,140	954	3,872	3,872	0.00%
6419	Food/Meals	0	0	80	2,000	2,000	0.00%
6425	Vehicle Fuel, Supplies & Maint	94,115	96,600	132,463	177,744	154,333	-13.20%
6440	Contracted Services	2,785,335	5,364,234	2,868,675	4,157,910	4,590,230	10.40%
6444	Contracted Services/ Legal	0	0	858	0	0	0.00%
6448	Bond/Loan Admin Fees	1,500	1,500	0	0	0	0.00%
6470	Funding to Outside Agencies	0	0	0	4,000	0	-100.00%
6530	Conference/Training/Ed	8,849	13,855	11,576	16,107	16,107	0.00%
6532	Maintenance/Other Supplies	64,713	92,717	96,973	126,963	126,963	0.00%
6560	Liability / Property Insurance	37,733	89,338	107,085	71,394	82,978	16.20%
6561	Miscellaneous Expenses	0	0	0	3,630	3,630	0.00%
6900	Interfund Charge - Fac. Maint.	43,427	133,006	70,940	88,675	88,671	0.00%
6902	Interfund Charges- Central Sup	2,107	1,459	807	1,822	2,414	32.50%
6918	Interfund Charges- Comp Maint	33,965	33,254	20,940	26,175	25,178	-3.80%
6920	Interfund Charges - Computer R	9,078	15,499	5,030	6,288	7,871	25.20%
6926	Interfund Chg Risk Charges	0	0	6,170	7,712	15,109	95.90%
7000	Vehicles and Equipment	140	0	0	0	0	0.00%
8210	Transfers Out/Debt Service	11,628	25,077	25,070	25,070	25,069	0.00%
	Total Expense	$ 3,148,048	$ 5,946,918	$ 3,407,005	$ 4,777,394	$ 5,191,615	
	Total Net Surplus/(Deficit)	**$ (3,065,362)**	**$ (5,889,098)**	**$ (3,269,426)**	**$ (4,714,128)**	**$ (5,132,349)**	

10262500 Measure K Sales Tax - Fire

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4085	Measure K Revenue	3,448,364	3,171,475	2,543,884	3,484,000	3,466,362	-0.50%
4162	Interest Income	131,325	164,187	218,992	150,000	250,000	66.70%
4659	Refunds and Reimbursements	0	0	2,699	0	0	0.00%
	Total Revenue	$ 3,579,689	$ 3,335,662	$ 2,765,574	$ 3,634,000	$ 3,716,362	
6401	Gas and Electric Utilities	0	0	11,326	19,415	19,415	0.00%
6402	Telephone/Fax Charges	596	610	3,266	5,612	0	-100.00%
6403	Cell Phone Charges	0	0	301	474	0	-100.00%
6404	Internet Charges	0	0	0	0	1,680	0.00%
6411	Advertising/Bids and Notices	0	0	0	500	500	0.00%
6415	Publications/Subscriptions	16	1,438	153	2,250	2,250	0.00%
6416	Office Supplies/Expendable	2,497	1,660	1,426	2,632	2,632	0.00%
6419	Food/Meals	0	0	326	1,000	1,000	0.00%
6425	Vehicle Fuel, Supplies & Maint	40,805	67,167	40,160	76,868	76,667	-0.30%
6440	Contracted Services	1,394,653	2,678,873	1,434,736	2,080,119	2,574,877	23.80%
6530	Conference/Training/Ed	2,596	9,335	4,915	8,053	8,053	0.00%
6532	Maintenance/Other Supplies	71,286	92,866	30,629	63,482	63,482	0.00%
6560	Liability / Property Insurance	0	0	0	35,691	41,490	16.20%
6561	Miscellaneous Expenses	0	0	0	1,815	0	-100.00%
6610	Contingency	0	0	0	65,500	65,500	0.00%
6900	Interfund Chg Facility Maint.	0	0	35,465	44,331	44,336	0.00%
6902	Interfund Chg Central Supply	0	0	0	911	0	-100.00%
6904	Interfund Chg Admin OH	0	0	0	0	7,239	0.00%
6907	Interfund Chrg/Vehicle Replcmt	17,000	17,000	0	0	0	0.00%
6918	Interfund Chg Comp Maint	0	0	10,468	13,085	12,586	-3.80%
6920	Interfund Chg Computer Replace	0	0	2,514	3,143	3,934	25.20%
6926	Interfund Chg Risk Charges	0	0	3,085	3,856	7,555	95.90%
7000	Vehicles and Equipment	164,826	68,892	33,504	75,457	0	-100.00%
7025	Software Cost	0	14,007	14,007	22,000	22,000	0.00%
7030	Facilities And Improvements	24,949	16,565	0	334,340	300,000	-25.60%
8000	Interest Expense	162,600	155,350	147,850	147,850	140,100	-5.20%
8001	Principal Payment	145,000	150,000	155,000	155,000	165,000	6.50%
8200	Transfer Out	0	96,000	0	0	0	0.00%
	Total Expense	$ 2,026,824	$ 3,369,762	$ 1,929,130	$ 3,163,384	$ 3,560,296	
	Total Net Surplus/(Deficit)	**$ 1,552,865**	**$ (34,100)**	**$ 836,444**	**$ 470,616**	**$ 156,066**	

Public Works Department

Department Summary

The Public Works Department is dedicated to maintaining and managing the City's public utility systems, ensuring the efficient and effective delivery of essential services to the community. The department is responsible for the installation, maintenance, and repair of the City's water, sewer, and streetlights, which are vital to daily operations and the quality of life within Madera.

Key responsibilities also include the oversight of the Madera Municipal Airport and the Wastewater Treatment Plant, as well as managing street repair and maintenance, street sweeping services, flood control, and administrative functions related to solid waste and recycling activities. The department is organized into several key divisions to optimize service delivery:

- Administration
    - Airport
- Streets and Storm Drainage
- Safe & Clean Team

- Water and Sewer Collections
    - Water Quality
    - Water Conservation
    - Wastewater Collection
- Wastewater Treatment Plant
- Facilities and Electrical

Responsibilities

Administration

The Administration Division supports the department's operations. The administrative staff maintains records, manages contracts, and assists with grant management. It also oversees various administrative tasks, including budgeting, supplies, invoicing, and presentations to the City Council. Additionally, the Administrative Division is responsible for managing the maintenance and operations of the Madera Municipal Airport, including capital improvement projects and grant-funding opportunities.

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

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

Streets and Storm Drainage Division

The Streets and Storm Drainage Division cares for street maintenance and the storm system, including ponding basins. As part of street maintenance, the team applies crack seal and cold mix to streets to enhance longevity and maintain a safe surface for travel, while also performing daily street sweeping.

Furthermore, the Streets Division oversees the City's storm drain system and the following:

- 217.5 centerline miles of roads, including:
    - 44.3 miles of Arterial roads
    - 30.4 miles of Collector roads
    - 142.8 miles of Residential roads
- Mainline street markings to ensure safe travels for motorists, signage, and proper sign clearance
- 22 storm pump stations to alleviate localized flooding
- 24 ponding basins that collect stormwater
- Clears storm drain lines and performs the annual leaf pickup to ensure storm water flows freely to the ponding basins

Safe and Clean Division

The City's Safe & Clean Team was initially launched as a pilot program focused on addressing illegal dumping, homeless encampments, and fuel reduction efforts, particularly along the Fresno River. Following the success of the pilot year, the City Council authorized the creation of three full-time positions in Fiscal Year 2023/24. Fiscal Year 2025/26 marks the third consecutive year of operations for the fully staffed team.

To support the team's expanding scope and improve operational efficiency, the City has invested in equipment, including a skid steer with masticator attachment and, most recently, a tractor outfitted with a boom mower and flail mower. This equipment enables the team to control vegetation overgrowth on embankments along the Fresno River and in roadside areas that lack curb and gutter, as well as other areas that have traditionally been difficult to maintain.

Water Division

The Water Division is responsible for ensuring the delivery of safe and reliable potable water to the community. While the Division's ultimate responsibility includes providing an

adequate water supply for fire suppression, it also ensures that the City's potable water system meets all regulatory standards for safety and quality.

To meet these responsibilities, staff must be certified by the State of California and complete annual continuing education in topics related to water system maintenance, water quality, and applicable regulations. The Division actively responds to customer service concerns involving compromised water service lines, water mains, pressure problems, and water meter malfunctions.

In addition to maintenance and service responsibilities, the Division promotes water conservation through water patrol, consumer outreach, and customer rebate programs. It also administers the City's Cross Connection Control Program to monitor and ensure the proper functioning of backflow prevention devices throughout the municipal water system.

In short, the Water Division is responsible for:

- 200 miles of water mains
- 2,000 public fire hydrants (private hydrants are the responsibility of property owners)
- 4,000 street valves
- 15,000 customer service connections
- 18 operational water wells producing between 800 to 1,200 gallons per minute (2 additional water wells are inactive)
- Cook Water Tower, the City's only water storage facility (1-million-gallon capacity)
- Administering the City's Cross Connection Control Program to monitor and ensure the proper functioning of 2,044 privately owned backflow prevention assemblies.

Wastewater Collection Division

The Wastewater Collection Division is responsible for maintaining the integrity and efficiency of the City's sewer infrastructure. The Division plays an essential role in protecting public health by ensuring that all waste entering the sewer system flows freely and without obstruction. Proper maintenance of the wastewater system prevents backups, overflows, and other issues that could pose significant environmental and public health concerns.

The Division's work includes routine inspection, cleaning, and repair of sewer lines to maintain system reliability. This proactive approach ensures that the wastewater infrastructure supports current community needs while minimizing risks to residents and the environment.

In summary, this division is responsible for:

- 210 miles of sewer line
- 5 sewer lift stations that move raw sewage to a higher elevation when gravity flow alone is not sufficient

Wastewater Treatment Plant Division

This division is responsible for operating and maintaining the Wastewater Treatment Plant in a safe, reliable, and cost-effective manner. It protects public health and the environment by providing wastewater treatment to all domestic and industrial wastewater collected within the City's service areas.

The staff must maintain strict compliance with the Regional Water Quality Control Board's Waste Discharge Requirements (WDR) permit for all wastewater treatment and disposal facilities. The Division also enforced the City's Industrial Pretreatment Program pursuant to the City's legal authority and Title 40, Code of Federal Regulations (CFR), Part 503.

Facilities & Electrical Division

Please refer to the Facilities Division write-up in the Internal Service Department section of this book.

Key Accomplishments

Some notable accomplishments of the Public Works Department within the past fiscal year include (through May 30, 2025):

Streets and Storm Drain Division

- Abated 124,433 square feet of graffiti

- Assisted in cleaning the Fresno River through weed abatement and the mitigation of fire hazards
- Contracted to repair 41,937 square feet of utility patches and failed asphalt
- Minimized local flooding by clearing 1,368 linear feet of obstructed storm drain lines
- Removed 180 tons of leaves from the curb and gutter to prevent flooding
- Oversaw the contract for 18,652 square feet of alley re-pavement and maintenance
- Painted traffic control identifiers, such as STOP, turn arrows, railroad crossing, etc., on over 100 miles of roadway
- Repaired 11,495 potholes, an increase of 5,630 from the previous year
- Replaced 5,515 linear feet of failed sidewalks using CDBG and General Funds to ensure safe pedestrian travel
- Swept 168 miles of road twice each month
- Collected 2,267 tires and 238 mattresses
- Crack sealed 47,700 linear feet of streets
- Applied reflective pavement markers on Cleveland Avenue from Granada to the State Route 99 on-ramp and also on Yosemite/Howard from Gateway to Granada to enhance driver visibility
- Cleaned storm drains and deployed portable pumps to prevent or mitigate localized flooding during heavy periods of rainfall
- Collaborated with Madera Irrigation District to divert more than 975 acre-feet of irrigation water into existing ponding basins for water recharge
- Maintained 24 ponding basins throughout the City by mowing and clearing debris from outflow areas. This includes adding the Crown Basin north of MLK Middle School.
- Installed a solar-powered flashing STOP sign on Road 23 and Cleveland Avenue, and a high-visibility digital speed sign was installed on the Ellis overpass.
- Replaced 57 faded or damaged street signs and 200 Bus Stop signs.
- Organized 27 Community Services Improvement Program (CISP) events for juveniles to complete court-ordered community service
- Installed ornamental and hardscape features to medians along Tozer near Sunrise and Ellis overpass.
- In partnership with the Madera Irrigation District, removed the Clark Street bridge, which was destroyed by arson

Safe and Clean Division

- Removed 340 tons of trash from City streets and the Fresno River
- In partnership with the Police Department's CRT team, proactively cleaned homeless encampments
- Mowed vegetation along the Fresno River to reduce fire fuel loads and enhance fire prevention efforts
- Removed illegal signs attached to utility poles
- Received a new tractor and boom mower

Water Division

- Read 477 commercial water meters monthly
- Performed routine and emergency maintenance of the 18 operational groundwater wells and 200 miles of water distribution pipelines
- Replaced 6 and repaired 60 fire hydrants
- Pumped and delivered approximately 3,046,141,000 gallons of water
- Repaired:
    - 140 water service line leaks
    - 58-meter box leaks
    - 6 water main breaks
- Tested over 400 City-owned backflow prevention devices; those that required repair were addressed

- Water Conservation outreach included 1,514 contacts with customers, reminding them of their correct watering days, sending maintenance citations, and responding to their concerns
- Collaborated with the Engineering Department to rehabilitate the 1-million-gallon Loy Cook Water Tower
- Collected 1,124 bacteriological samples for State Water Resources Control Board compliance
- Performed 2,339 underground utility markings (USA; Underground Service Alert)
- Submitted 32 regulatory reports
- Addressed 274 water meter issues
- Turned on the emergency intertie to Parkwood one time
- Repaired two well motors

Sewer Collection Division

- Cleaned 139,880 linear feet of sewer mains to ensure reliable flow and reduce blockages
- Ensured delivery of wastewater to the Wastewater Treatment Plant (WWTP)
- Maintained five sewer lift stations to support system performance and reliability
- Conducted semiannual cleaning of sewer mains as part of routine maintenance
- Completed bi-monthly cleaning of high-maintenance sewer mains to prevent service disruptions
- Improved access to easement manholes located on both sides of State Route 99 at Avenue 13, enhancing operational efficiency
- Performed 2,339 Underground Service Alert (USA) markings to protect infrastructure and support safe excavation
- Responded to 130 customer service calls
- Checked lift stations to record pump operational data, maintain site cleanliness and address maintenance concerns

Wastewater Treatment Plant

- Treated an average of 5.4 million gallons of wastewater per day
- Major Capital Improvement (underway): Headworks Bar Screen Project – Launched a $10 million, 2-year project to install a new bar screen system, improving front-line screening and debris removal efficiency.
- Equipment Upgrades:
    - Purchased and installed Centrifuge Sludge Pump #2
    - Purchased Heat Exchanger Recirculation Pump
- Pump and Motor Rehabilitation:
    - Rebuilt Effluent Processing Pump
    - Repaired Influent Pump #3
    - Rebuilt Aerator Motor
- Mechanical Replacement: Replaced Primary #3 Gearbox, thereby restoring critical mechanical function to one of the primary sedimentation units

Goals & Performance Measures

- Address water leaks, collect bacteriological samples, enforce water regulations, and promote water conservation
- Wastewater Treatment Facility:
    - Implement additional staff training opportunities, such as California Water Environment Association (CWEA) courses, to support employee development and improve operational efficiency
    - Advance the $10 million Headworks Project in the current CIP will allow an increase in capacity through the installation of new bar screens
- Through the City's new 10x10 street pavement program, strategically allocate funds to maximize

cost-effectiveness and ensure the most impactful use of limited funding

- Secure funds to complete larger-scale asphalt patches throughout the City
- Monitor and evaluate the effectiveness and efficiency of service delivery
- Undertake beautification projects, crack seal pavements, clean river areas, and install/maintain solar streetlights
- Working in tandem with the Engineering Division to improve asphalt travel paths in City alleyways
- Implement a water well maintenance program to increase the frequency of well maintenance schedules

Changes/Additions to Budget

- Several capital projects are included in the Water Fund's Proposed Budget, including (some are in partnership with the Engineering Department):
  - State Route 145 water main replacement ($5,703,000)
  - New Water Meter installations ($3,000,000)
  - Water Well 37 pump installation ($2,770,000)
  - Water Main upgrades ($2,415,000)
- $180k for the City's new water well maintenance program, which will establish new preventative protocols, rehabilitation efforts, and on-call repair services
- $878k for the WWTF new operational program to address maintenance needs, including pump and valve replacements, control system upgrades, heat exchanger servicing, digester sensor updates, rebuilding of gearboxes 1 & 2, etc.
- $526k for the City's new 10x10 pavement program, designed to address street repairs that are too extensive for standard pothole patching, but not large enough to qualify as a capital project to be included in the City's CIP
- $355k for the City's sidewalk replacement program, comprising of $230k in CDBG funding and $125k in Measure T funds for a total of $355k
- As is the case with the Water Fund, the Sewer Fund includes appropriations for the Schnoor Avenue Sewer Trunk rehabilitation ($1,080,000)
- The Airport Fund's budget contains proposed appropriations for three capital projects: Apron A2 & Taxilane rehabilitation ($1,585,000), preparation of the Airport Layout Plan ($309k) and rehabilitation of the Airport terminal's roof ($240k)
- Addition of three in-field computers to perform underground utility markings (USA; Underground Service Alert), eliminating the need for paper-based documentation
- $50,164 is proposed for the purchase of two new electronic message boards and one light tower, with costs evenly shared among the Supplemental Law Enforcement Services Fund (SLESF) and the Water, Sewer, and Streets Divisions, which are all expected to use the equipment during emergency response efforts

Department Fund Summary

The Public Works Department operates through seven different funds:

- Streets/Graffiti (General Fund)
- Safe and Clean Team
- 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 expenses, including streets, water,

sewer, airport, drainage, solid waste, recycling, and facility maintenance.

The following is a summary of each:

Streets Fund

The Streets and Graffiti budgets fall within the General Fund. Gas Tax and Measure T are the primary revenue sources for each budget.

Safe and Clean Team

The Safe and Clean Team is a recently created team tasked with addressing illegal dumping, homeless encampment clean-up, and Fresno River maintenance. The primary revenue source is the General Fund.

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 revenue streams, including 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 and the California Department of Transportation's Division of Aeronautics are the primary funding sources for capital improvement projects.

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 are funded by various CalRecycle grants that the City receives from the State for recycling programs.

Facilities Fund

Facilities is an Internal Service Fund. It receives gas tax revenue to offset the cost of maintaining streetlights and traffic signals. The remaining costs are then split proportionally among each department in the City.

Deferred Maintenance Fund

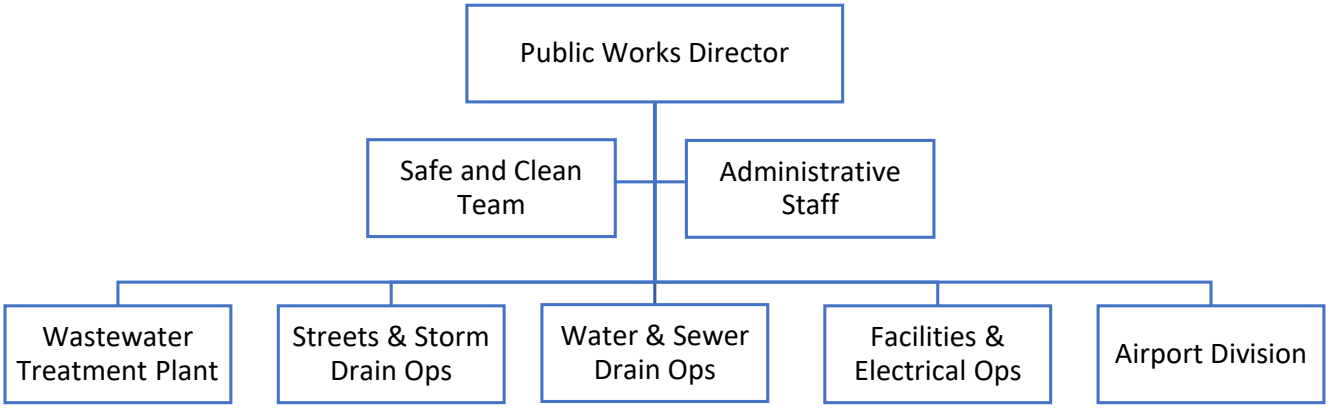
The Deferred Maintenance Fund is designed to provide a stable funding source for the repair and maintenance of City facilities not otherwise funded through their own resources. The list of projects from which Deferred Maintenance Fund monies will be prepared each year for consideration by Council as part of the budget process. Details are provided in the Facilities section of this budget.

Department Staffing & Structure

The department is currently budgeted with:

- Administration: Director, Administrative Analyst, Administrative Assistant, Office Assistant
    - Airport: 1 full-time position and a part-time position
- Streets and Storm Drainage (including street sweeping and the City's sidewalk replacement team): 16 full-time positions
- Safe & Clean Team: 3 full-time positions
- Water and Sewer Collections: 1 full-time position
    - Water Distribution: 10 full-time positions, 4 of which are vacant
    - Water Quality: 2 full-time positions
    - Water Conservation: 2 full-time positions
    - Wastewater Collection: 5 full-time positions
- Wastewater Treatment Plant: 11 full-time positions

Public Works Organization Chart



10203000 Public Works - Administration

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
	Total Revenue	$ -	$ -	$ -	$ -	$ -	
5000	Salaries/Full-time	0	0	0	0	13,278	0.00%
5300	Public Employee Retirement Sys	0	0	0	0	1,513	0.00%
5302	Long Term Disability Insurance	0	0	0	0	40	0.00%
5303	Life Insurance Premiums	0	0	0	0	17	0.00%
5305	Medicare Tax- Employer's Share	0	0	0	0	189	0.00%
5308	Deferred Compensation/Full-tim	0	0	0	0	301	0.00%
5309	Unemployment Insurance	0	0	0	0	56	0.00%
5310	Section 125 Benefit Allow.	0	0	0	0	4,303	0.00%
	Total Expense	$ -	$ -	$ -	$ -	$ 19,697	
	Total Net Surplus/(Deficit)	**$ -**	**$ -**	**$ -**	**$ -**	**$ (19,697)**	

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4346	Interfund Charges/ Cost Dist	120,000	120,000	98,400	123,000	123,000	0.00%
4355	Transfer-In	2,054,478	2,824,682	2,824,682	2,824,682	3,236,682	14.59%
4434	Grants	0	0	4,364	0	0	0.00%
4659	Refunds and Reimbursements	-1,422	9,176	12,347	0	12,520	0.00%
4676	Workers Comp Recovery - Wages	0	90	8,451	0	0	0.00%
	Total Revenue	$ 2,173,056	$ 2,953,948	$ 2,948,244	$ 2,947,682	$ 3,372,202	
5000	Salaries/Full-time	403,068	432,123	466,572	575,079	472,177	-17.90%
5005	Salaries/Part-time	20	0	0	0	0	0.00%
5100	Salaries/Overtime	12,783	20,486	31,171	17,500	25,000	42.90%
5105	Salaries/Leave Payout	1,483	4,607	7,151	0	0	0.00%
5110	Salaries/Uniform Pay	2,448	2,133	1,512	0	1,981	0.00%
5300	Public Employee Retirement Sys	46,125	60,862	57,420	79,689	54,559	-31.50%
5302	Long Term Disability Insurance	985	1,384	1,249	1,477	1,157	-21.70%
5303	Life Insurance Premiums	550	633	558	702	551	-21.50%
5304	Workers Compensation Insurance	38,056	39,502	50,058	49,100	92,023	87.40%
5305	Medicare Tax- Employer's Share	6,285	7,638	7,451	9,175	7,573	-17.50%
5306	Unfunded Accrued Liability	93,970	114,456	128,329	128,329	127,028	-1.00%
5308	Deferred Compensation/Full-tim	15,912	18,773	18,857	25,622	19,171	-25.20%
5309	Unemployment Insurance	1,145	1,292	1,964	1,429	1,764	23.40%
5310	Section 125 Benefit Allow.	165,558	162,336	148,785	216,555	150,773	-30.40%
6402	Telephone/Fax Charges	2,010	2,176	641	718	750	4.50%
6403	Cell Phone Charges	0	0	688	959	2,300	139.80%
6404	Internet Charges	0	0	458	723	650	-10.10%
6411	Advertising/Bids and Notices	0	1,743	0	2,000	0	-100.00%
6416	Office Supplies/Expendable	881	1,206	687	2,000	2,000	0.00%
6418	Postage / Other Mailing Charge	0	0	0	0	200	0.00%
6425	Vehicle Fuel, Supplies & Maint	53,533	51,261	52,749	51,867	55,000	6.00%
6428	Repairs	0	98	0	0	0	0.00%
6440	Contracted Services	184,083	774,836	465,291	642,418	1,185,580	84.50%
6516	Permits and Fees	0	0	318	8,000	1,500	-81.30%
6530	Conference/Training/Ed	10,006	9,397	14,378	20,000	22,400	12.00%
6532	Maintenance/Other Supplies	523,227	216,876	141,978	355,000	297,000	18.30%
6533	Street Signs/Lights	34,536	32,520	21,592	50,000	35,000	-30.00%
6560	Liability / Property Insurance	10,781	127,950	518,152	518,152	266,111	-48.60%
6570	Settlements	0	20,606	0	0	0	0.00%
6610	Contingency	3,720	0	0	100,000	38,847	0.00%
6900	Interfund Charge - Fac. Maint.	13,365	12,144	9,715	12,144	12,144	0.00%
6902	Interfund Charges- Central Sup	9,078	12,596	12,008	9,090	10,784	18.60%
6903	Interfund Charges - Cost Distr	30,146	0	0	0	0	0.00%
6907	Interfund Chrg/Vehicle Replcmt	129,622	143,014	72,530	90,662	351,928	288.20%
6908	Interfund Chrg/Vehicle Maint.	142,402	166,471	107,282	134,102	143,136	6.70%
6918	Interfund Charges- Comp Maint	46,701	45,724	43,186	53,982	51,925	-3.80%
6920	Interfund Charges - Computer R	12,482	21,310	10,374	12,968	16,231	25.20%
6924	Interfund Charges- Motor Renta	1,167	802	1,058	1,323	1,041	-21.30%
6926	Interfund Chg Risk Charges	0	0	44,780	55,975	48,456	-13.40%
7000	Vehicles and Equipment	12,561	108,513	-288	28,000	13,541	-51.60%
7030	Facilities And Improvements	0	0	0	160,000	0	-100.00%
7050	Construction/Infrastructure	13,267	19,441	0	0	0	0.00%
8200	Transfer Out	0	100,000	0	0	0	0.00%
	Total Expense	$ 2,021,956	$ 2,734,907	$ 2,438,653	$ 3,414,740	$ 3,510,281	
	Total Net Surplus/(Deficit)	**$ 151,100**	**$ 219,041**	**$ 509,591**	**$ (467,058)**	**$ (138,079)**	

10203011 Public Works - Safe and Clean Initiative

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4355	Transfer-In	0	0	300,000	300,000	0	-100.00%
	Total Revenue	$ -	$ -	$ 300,000	$ 300,000	$ -	
5000	Salaries/Full-time	742	35,274	106,773	134,327	170,093	26.60%
5005	Salaries/Part-time	53,372	27,401	0	0	0	0.00%
5100	Salaries/Overtime	80	243	3,910	5,000	5,000	0.00%
5105	Salaries/Leave Payout	0	784	0	0	0	0.00%
5110	Salaries/Uniform Pay	0	571	679	0	795	0.00%
5300	Public Employee Retirement Sys	668	3,638	11,417	15,507	18,140	17.00%
5302	Long Term Disability Insurance	0	99	286	348	414	19.00%
5303	Life Insurance Premiums	0	53	138	192	192	0.00%
5304	Workers Compensation Insurance	4,878	5,096	12,048	11,549	9,669	-16.30%
5305	Medicare Tax- Employer's Share	812	1,082	1,742	2,203	2,747	24.70%
5307	Deferred Comp/Part-Time	1,778	1,265	0	0	0	0.00%
5308	Deferred Compensation/Full-tim	0	1,356	4,428	6,282	7,136	13.60%
5309	Unemployment Insurance	755	314	713	441	693	57.10%
5310	Section 125 Benefit Allow.	0	14,778	22,769	49,092	39,236	-20.10%
6402	Telephone/Fax Charges	0	0	0	200	200	0.00%
6403	Cell Phone Charges	0	0	0	200	600	200.00%
6404	Internet Charges	0	0	0	200	200	0.00%
6416	Office Supplies/Expendable	0	0	0	500	0	-100.00%
6425	Vehicle Fuel, Supplies & Maint	0	0	12,972	15,000	50,000	233.30%
6440	Contracted Services	0	2,275	35,000	35,000	45,500	30.00%
6530	Conference/Training/Ed	0	0	0	6,500	1,750	-73.10%
6532	Maintenance/Other Supplies	0	303	495	13,500	15,000	11.10%
6610	Contingency	0	0	0	10,000	10,000	0.00%
6907	Interfund Chrg/Vehicle Replcmt	0	0	0	0	49,153	0.00%
6908	Interfund Chrg/Vehicle Maint.	0	0	0	0	27,833	0.00%
8200	Transfer Out	0	0	110,000	110,000	0	-100.00%
	Total Expense	$ 63,085	$ 94,533	$ 323,369	$ 416,041	$ 454,351	
	Total Net Surplus/(Deficit)	**.**	**$ (94,533)**	**$ (23,369)**	**$ (116,041)**	**$ (454,351)**	

10203020 Public Works - Graffiti Abatement

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4346	Interfund Charges/ Cost Dist	60,000	60,000	49,200	61,500	61,500	0.00%
4355	Transfer-In	84,000	84,000	84,000	84,000	83,122	0.00%
	Total Revenue	$ 144,000	$ 144,000	$ 133,200	$ 145,500	$ 144,622	
5000	Salaries/Full-time	50,443	47,274	41,011	53,372	100,664	88.60%
5100	Salaries/Overtime	8,418	11,663	-142	300	300	0.00%
5110	Salaries/Uniform Pay	200	229	421	0	388	0.00%
5300	Public Employee Retirement Sys	6,900	7,056	5,005	6,663	11,412	71.30%
5302	Long Term Disability Insurance	132	148	124	150	271	80.70%
5303	Life Insurance Premiums	61	59	59	55	117	112.70%
5304	Workers Compensation Insurance	5,869	4,299	5,058	4,614	3,223	-30.10%
5305	Medicare Tax- Employer's Share	971	860	630	597	1,507	152.40%
5306	Unfunded Accrued Liability	16,009	15,772	17,684	17,684	17,505	-1.00%
5308	Deferred Compensation/Full-tim	1,961	1,835	1,824	2,681	4,172	55.60%
5309	Unemployment Insurance	110	121	192	143	345	141.30%
5310	Section 125 Benefit Allow.	16,554	17,306	27,494	10,456	47,978	358.90%
6403	Cell Phone Charges	0	0	0	0	600	0.00%
6425	Vehicle Fuel, Supplies & Maint	12,645	16,437	13,046	17,094	17,000	-0.50%
6440	Contracted Services	0	0	71	0	100	0.00%
6532	Maintenance/Other Supplies	9,526	9,842	3,071	35,000	16,000	-54.30%
6560	Liability / Property Insurance	0	1,558	1,736	1,736	744	-57.10%
6902	Interfund Charges- Central Sup	1,282	0	0	488	693	42.00%
6907	Interfund Chrg/Vehicle Replcmt	7,868	9,667	17,066	21,333	16,000	-25.00%
6908	Interfund Chrg/Vehicle Maint.	7,424	8,710	5,622	7,027	7,934	12.90%
6926	Interfund Chg Risk Charges	0	0	150	188	135	-28.20%
8200	Transfer Out	0	0	290,000	290,000	0	-100.00%
	Total Expense	$ 146,374	$ 152,836	$ 430,124	$ 469,581	$ 247,088	
	Total Net Surplus/(Deficit)	**$ (2,374)**	**$ (8,836)**	**$ (296,924)**	**$ (324,081)**	**$ (102,466)**	

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Planning Department

Department Summary

The Planning Department is one of the three departments that collectively 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 moderate decrease in total development entitlement application volumes, which aligns with the suppressed building construction related activity that has resulted in a statewide decline for the past two years due to a sustained high-interest rate environment, as builders look for more advantageous economic conditions before committing to long term obligations. Based upon most recent data and consensus forecasting, residential permitting in California remains stagnant; not alluding to any meaningful progress in addressing the housing crisis. Statewide permitting in 2024 remained below levels seen in 2021 and 2022, with each quarter showing a year-over-year decline. These trends

underscore the ongoing slowdown in construction activity. Despite growing demand for housing, strict zoning laws, regulatory barriers, and high construction costs are limiting new residential projects. While recent cuts in interest rates and a series of housing bills stemming from the Assembly Permitting Reform Committee may encourage some new development, any projected increases in permitting is expected to be limited and unlikely to ease upward pressure on home prices in the short term.

Accordingly, requests for extensions of existing subdivision and development entitlements continue. Despite these trends, the City of Madera continues to receive and entertain speculation and investment interest in new residential, commercial and industrial development opportunities and projects within the City's limits and planned growth areas.

The year presented challenges with respect to Department personnel with vacancies remaining in the Planning Manager and Senior Planner positions. Accordingly, these personnel resource deficiencies facilitated continued evaluation and scrutiny of/to prior department practices, policies, and considerations respective to organizational structures, processes, and tools within the Planning Department. In the interest of improving performance, continued efforts have been made by staff to further streamline processes, foster accountability, as well as better transparency. 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 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 prepared and processed multiple text amendments to the City Municipal Code, including:

- An amendment to the Operating Requirements for Cannabis Store Front/Retail Facilities to allow curbside delivery in accordance with the provisions of the California Code of Regulations;

- An amendment to the provisions of the Zoning Regulations relating to the lapse and termination of entitlements in order to provide a longer timeframe to exercise rights and reduce the need for applicants/customers to file additional applications (including the payment of additional processing fees) as well as reduce relative demands for staff resources and the need and associated costs for additional public hearings; and,

- Various amendments to the provisions of the Zoning Regulations to implement the Housing Element and the City's goals for promoting and incentivizing investment in infill and affordable housing, as well as State of California housing-related regulations that have taken effect over the last several years, by updating definitions and adding new streamlined procedures (e.g., ministerial review processes), and easing regulations for housing-related uses.

- Prepared and implemented an approval procedure and checklist designed to provide property owners and City staff with an overview of the requirements and process to construct two primary dwelling units (including in combination with Accessory Dwelling Units [ADU]) on an existing legal parcel and/or urban lot splits, pursuant to SB 9 and the City's amended Zoning Regulations.

- In collaboration with the Building, Engineering and other City Departments, as well as licensed software service providers, Planning participated in software licensing systems training to expand knowledge and understanding of capabilities, methods and potential tools in order to reengineer and better utilize previously purchased software solutions to greater capacity and affect. While not yet fully implemented, this initiative, will ultimately facilitate improved project workflow, transparency and tracking; 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 processed a City Annexation application facilitating Madera Local Agency Formation Commission (LAFCo) approval for the Adell-D Street Annexation, incorporating an additional ±11 acres of land within the City limits.

- Planning assisted customers and facilitated completion of local permitting & state-licensing, and pre-occupancy/business license inspections for two new Cannabis Standard Retail/Microbusinesses within the City.

- Planning assisted the Grants and Public Works Departments with the preparation of environmental findings and documentation, in accordance with the provisions of the National Environmental Policy Act (NEPA), for various project- and program-related funding applications and Municipal Airport improvements.

- Processed and submitted applications and requests to receive, close-out and obtain reimbursement for Regional Early Action Planning (REAP 2.0) and Local Early Action Planning (LEAP) grant funding awards.

- Planning assisted with preparation and adoption of a Development Department policy to better define responsibilities and requirements relative to the assignment or change of addresses for new developments and properties within the City; including but not limited to completion of an update to the Master Street/Address Guide.

- Planning revisited and refined procedures and prepared standardized template documentation for application completeness review & acceptance in accordance with State Permit Streamlining Act requirements.

Overview of entitlement applications in FY 2024/25:

Type	*# of Applications*
Annexation	1
Business License Review	149
Conditional Use Permit	16
General Plan Amendment	1
Home Occupational Permit	78
Lot Line Adjustment	3
Precise Plan	4
Prezone / Rezone	2
Sign Permit	37
Site Plan Review	29
Tentative Parcel Map	4
Tentative Subdivision Map	3
Temporary Use Permit	51
Variance	-
Zoning Administrator Permit	-
Zoning Clearance / Conformance Review	40

Entitlement Approvals & Tasks Included:

- Conceptual and preliminary project reviews and application assistance for numerous speculative, new and/or expanded residential, commercial and industrial developments, as well as prospective annexations.

- New and expanded commercial & industrial developments – financial / banking, restaurant, automotive-related (e.g., sales, service, parts & storage, carwash & drive-through), personal service (e.g., barber/beauty salons & day spa/massage parlors), hospitality and grocery/market uses, etc.

- Multiple infill residential projects including new single family residential dwellings, accessory dwelling units, duplexes, triplexes and other multi-family apartment complexes.

- Crown Tozer III Subdivision. 168 single-family residential lots, a public park, and a master plan drainage basin on the east side of Tozer Street (Rd. 28) between Avenue 13½ and East Pecan Avenue (Avenue 13).

- Colett-Martin Subdivision. 51 single-family residential lots on the southeast corner of Adell and North D Streets.

- CVI Subdivision. 61 single-family residential lots on the northeast corner of Ellis and Fairview Streets (Annexation).

- Medical Office/Surgery Center. A new ±10,000 square-foot medical office/surgery center on the north side of East Almond Avenue between Madera Avenue and Emily Way.

- Camarena Health. Adaptive reuse of ±30,000 square feet of existing office/building area and related site improvements for a new Camarena Health facility on the easterly corner East Yosemite and Vineyard Avenues.

- Madera Indoor Soccer. A new ±16,000 square-foot indoor soccer facility on the southwest corner of Yeager and Falcon Drives.

- AutoZone. A new ±7,500 square-foot retail auto-parts store on the west side of Madera Avenue between West Gary Lane and West Pecan Avenue.

- Himat Investments. A new service (gas) station with convenience store and drive-through automated car wash on the southwest corner of Olive Avenue and Tozer Street.

- Building for Christ Ministry. A new 7,000 square-foot (500-seat) religious sanctuary and ±6,000 square-foot multi-purpose facility on the east side of Granada Drive between West Almond and West Pecan Avenues.

- Liberty Charter School. ±40,000 square-foot facility expansion and improvements including new

administrative offices, classrooms (including kindergarten), a cafeteria and maintenance shop on the northeast corner of Ellis and Owens Streets.

Active Planning Projects:

- Ordinance Text Amendment. Proposed amendments to the Zoning Regulations of the City Municipal Code to include but not be limited to organizational changes, updates for administration, permits & procedures, new definitions & use classifications for all zone districts, specific use regulations, and objective development standards.

- Granite Creek. 176-acre annexation and Neighborhood Plan incorporating Low, Medium & High Density Residential, Village & Neighborhood Mixed-Use, Public & Semi-Public and Open Space land uses at the northwest corner of Rd. 24 and Sunset Avenue. Phase I includes 345 single-family residential lots.

- Cleveland Avenue Industrial Complex. Approximately 400,000 square feet of light industrial/warehouse space on the northwest corner of Westberry Boulevard and Cleveland Avenue.

- Madera Town Center. Approximately 18 acres of commercial retail/service land uses and approximately 900,000 square feet of light industrial/warehouse space on approximately 52 acres located on the northeast corner of Avenue 17 and State Route 99.

Non-entitlement project tasks:

- Collaborated with outside agencies through the entitlement process of various commercial and residential projects.

- Created standard affordable housing density bonus and incentive/concession agreements for affordable units for lease or for sale.

- 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.

- Housing Element Update and Implementation. Coordination and collaboration with contract consultants relative to the preparation of the 6th Cycle Housing Element Update and implementation initiatives this included but was not limited to the completion of the Administrative Draft and submittal to the California Department of Housing and Community Development for review).

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-engineering and implementation of previously purchased software solutions to greater capacity and affect. Create online civic access portal for online application submittal and tracking.

- Continue to reevaluate, refine and 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; including refining and standardizing CEQA review, and the creation of a CEQA project screening checklist.

- 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 General Plan and zoning ordinance as well as associated updates 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.

Changes/Additions to Budget

- $545,000 of General Fund resources are appropriated for planning/environmental work and compliance with State legislation ($100,000) as well as 6th Cycle Housing Element adoption & implementation, including rezoning, updates to the Safety and Environmental Justice Elements of the General Plan and associated CEQA compliance ($445,000).

Department Staffing & Structure

The Planning Department has 5 budgeted positions, 3 of which are filled. The Department is currently seeking to fill the Planning Manager and Senior Planner positions. Contracted service assistance was limited to updates to the City Municipal Code and was not utilized for entitlement processing the prior fiscal year. In order to maintain expectations of the development industry and the City's customers, the Department may 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

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4249	Zoning/Land Use/Annex Fees	253,527	217,907	154,221	200,000	175,000	-12.50%
4434	Grants	0	62,560	301,515	300,000	0	-100.00%
4659	Refunds and Reimbursements	53	50	0	0	0	0.00%
	Total Revenue	$ 253,580	$ 280,517	$ 455,736	$ 500,000	$ 175,000	
5000	Salaries/Full-time	329,422	307,463	279,449	461,432	486,193	5.40%
5005	Salaries/Part-time	23,909	45,623	21,233	34,928	24,128	-30.90%
5100	Salaries/Overtime	10,946	10,265	5,627	10,000	7,500	-25.00%
5105	Salaries/Leave Payout	1,330	12,565	2,503	0	0	0.00%
5200	Salaries/Auto & Expense Allow	128	128	107	129	0	-100.00%
5300	Public Employee Retirement Sys	35,205	38,738	34,470	57,199	56,087	-1.90%
5302	Long Term Disability Insurance	848	970	770	780	1,365	75.00%
5303	Life Insurance Premiums	284	250	215	363	363	0.00%
5304	Workers Compensation Insurance	32,676	27,562	43,500	42,850	18,242	-57.40%
5305	Medicare Tax- Employer's Share	5,364	5,547	4,580	7,519	7,672	2.00%
5306	Unfunded Accrued Liability	66,269	71,817	80,522	80,522	79,706	-1.00%
5307	Deferred Comp/Part-Time	528	174	0	405	0	-100.00%
5308	Deferred Compensation/Full-tim	7,803	9,037	10,312	14,771	13,215	-10.50%
5309	Unemployment Insurance	892	1,066	1,227	1,050	1,290	22.90%
5310	Section 125 Benefit Allow.	68,710	64,363	60,890	77,262	83,389	7.90%
6402	Telephone/Fax Charges	3,708	3,531	1,547	1,859	2,655	42.80%
6403	Cell Phone Charges	0	0	1,436	1,325	1,300	-1.90%
6404	Internet Charges	0	0	455	674	800	18.70%
6405	Copier Lease/Paper Charges	1,965	2,470	1,280	1,750	1,750	0.00%
6411	Advertising/Bids and Notices	20,166	12,439	10,700	37,080	20,500	-44.70%
6414	Professional Dues	0	957	0	2,829	3,529	24.70%
6415	Publications/Subscriptions	59	433	244	1,794	1,850	3.10%
6416	Office Supplies/Expendable	8,809	2,403	1,299	4,500	2,500	-44.40%
6417	Software Costs	0	0	0	23,239	14,200	-38.90%
6418	Postage / Other Mailing Charge	4,840	3,509	1,498	5,360	4,000	-25.40%
6419	Food	470	483	283	1,000	1,000	0.00%
6423	Office Furniture	0	0	0	0	3,400	0.00%
6440	Contracted Services	250,062	77,727	85,570	560,570	545,000	-2.80%
6447	Cap/Master/Other Plan Updates	0	97,153	235,407	235,407	0	-100.00%
6451	Bank Service Charges	1,325	902	454	0	500	0.00%
6530	Conference/Training/Ed	12,698	11,114	983	23,200	19,200	-17.20%
6536	Tuition Reimbursement	0	0	0	0	1,000	0.00%
6610	Contingency	0	0	0	3,400	0	-100.00%
6900	Interfund Charge - Fac. Maint.	11,155	10,135	8,108	10,135	10,135	0.00%
6902	Interfund Charges- Central Sup	322	152	76	208	237	13.90%
6903	Interfund Charges - Cost Distr	21,435	0	0	0	0	0.00%
6918	Interfund Charges- Comp Maint	22,643	22,169	20,938	26,173	25,175	-3.80%
6920	Interfund Charges - Computer R	6,052	10,333	5,030	6,288	7,870	25.20%
6924	Interfund Charges- Motor Renta	857	680	896	1,120	979	-12.60%
7000	Vehicles and Equipment	0	0	0	10,500	0	-100.00%
	Total Expense	$ 950,881	$ 852,156	$ 921,612	$ 1,747,622	$ 1,446,730	
	Total Net Surplus/(Deficit)	**$ (697,302)**	**$ (571,640)**	**$ (465,876)**	**$ (1,247,622)**	**$ (1,271,730)**	

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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, accessibility for people with disabilities, 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 activities associated with on-site (private property) 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 from 2 to 4 weeks, whereas typical projects range from 6 to 8 weeks. The City contracts with a Fire

Marshal who performs plan check reviews and field inspections to ensure compliance with the 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 standard for single-family homeowners and can be 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 to ensure compliance with state building codes and meets the minimum requirements.
- ***Inspections:*** The building division has a 24-hour inspection request line. Inspections requested prior to 4 pm are completed the next business day.

Key Accomplishments

Overview of accomplishments in FY 2024/25:

- The Building Division was active in issuing 2,259 building permits. That reflects a reduction of approximately 352 permits compared to the 2,611 building permits issued in the previous fiscal year. The Building Division has also performed 4,596 commercial and residential inspections, with all inspections completed the next business day from the requested date.
- To expedite the review process and enhance customer service, the following programs have been successfully implemented:
    - SolarAPP+. This program expedites and streamlines the review and permitting process for Residential Solar (PV) plans. This process is entirely electronic and has been streamlined to 24 hours, from permit application to permit issuance. A total of 624 Residential PV permits have been issued from the beginning of the FY to present. Of those, 423, or 67.8%, were processed and approved through the SolarAPP+ application.
    - Electronic Submittals. The transition to fully electronic plan submittals and plan reviews was initiated on December 19, 2024.
    - Bluebeam. The Projects and Sessions modules of this program have allowed electronic distribution of plans for plan check. This eliminates the need for complex copies of plans, expediting the review process and saving customers the time and expense of submitting paper copies.
    - Electronic Plan Checks. The new Plans Examiner workstation has been upgraded to allow them to perform fully electronic plan checks.
    - The digitization of paper records, such as permit applications, building plans, and supplementary documents, continues. Some digitized files have been uploaded to Munis and attached to specific permit records, creating a searchable database.
    - Since its implementation, this program, used in conjunction with Microsoft Surface tablets, has enabled Building Inspectors to update inspection statuses in real time from the field.

Notable completed projects include:

- California Custom Processing (CCP) Phase II on Aviation Drive.
- CCP Solar Roof and Parking Canopies on Aviation Drive.
- Linden Tree Apartments on Linden St.

- Linden Residential Complex on Linden St.
- Madera Place Apartments on Milano Ave.
- Madera County Food Bank on Knox St.
- Cannable Cannabis Store on E. Yosemite Ave.
- Evapco - Phase 1 and Phase 2 Remodel on W. Almond Ave.
- Crescent View Public Charter School Phase 1 on Cleveland Ave.
- Walmart Remodel on Cleveland Ave.
- Social Vocational Services on Cleveland Ave.
- Camarena Health Center (Foundation Laboratory) on Almond Ave.

Notable projects under construction:

- Mi Rancho Market on E. 4th St.
- Miles Chemical (Phase 1 + Phase 2) on Pecan St.
- Camarena Health Center (Dental) on Almond Ave.
- Gas Station/Convenience store on Almond Ave.
- 7/11 travel center on Avenue 17 & Golden State.
- Industrial Warehouse at Freedom Industrial Park.
- Crescent View Public Charter School Phase 2 on Cleveland Ave.
- Domino's Pizza on W. Olive Ave.
- Madera Unified Schools - Meal Prep on S. Pine St.
- Jehovah's Witnesses Assembly Hall Remodel on Sunset Ave.
- The Arc on Country Club Drive.
- Stiiizy Cannabis Dispensary on Country Club Drive.

Goals & Performance Measures

- Staff continues to provide plan review reports promptly; however, efforts are ongoing to streamline the Permit Application Intake at the Front Counter to process new projects more efficiently.
- Staff has responded to all building inspection requests the following business day, which will continue to be the goal.
- The Department:
  - Spearheading coordination with Tyler Technologies to unlock available Munis modules, which will enable more interdepartmental collaboration.
  - Continue to explore Munis' Notification modules to eventually eliminate the paper correction notices and utilize the automatic email notifications through the Field Inspector App and Munis.
  - Initiated a project with Tyler Technologies to implement the Customer Self-Service (CSS) Portal in Munis to allow for electronic permit applications and plan submittals to streamline and expedite the plan check review and permitting process.
  - Begin a training program with a series of virtual training sessions through CALBO and ICC.
- Require that appropriate staff attend the yearly CALBO Education Weeks. CALBO offers training sessions in a variety of code topics, ranging from traditional trades to Accessibility.
- Plans are in progress to utilize more of the newly established SB 1186 fund. This fund will be used to train staff in ADA and Accessibility issues and solutions.

Department Fund Summary

The Building Division currently has six budgeted full-time positions, and a contracted fire consultant who reviews plans for compliance with the California Fire Code and the Building Code.

The Building Department is currently staffed with:

- Chief Building Official
- Two Building Inspectors

- One Plans Examiner
- One Permit Technician
- One Administrative Assistant
- One Consultant for Fire Inspections and Building and Fire Plan Checks

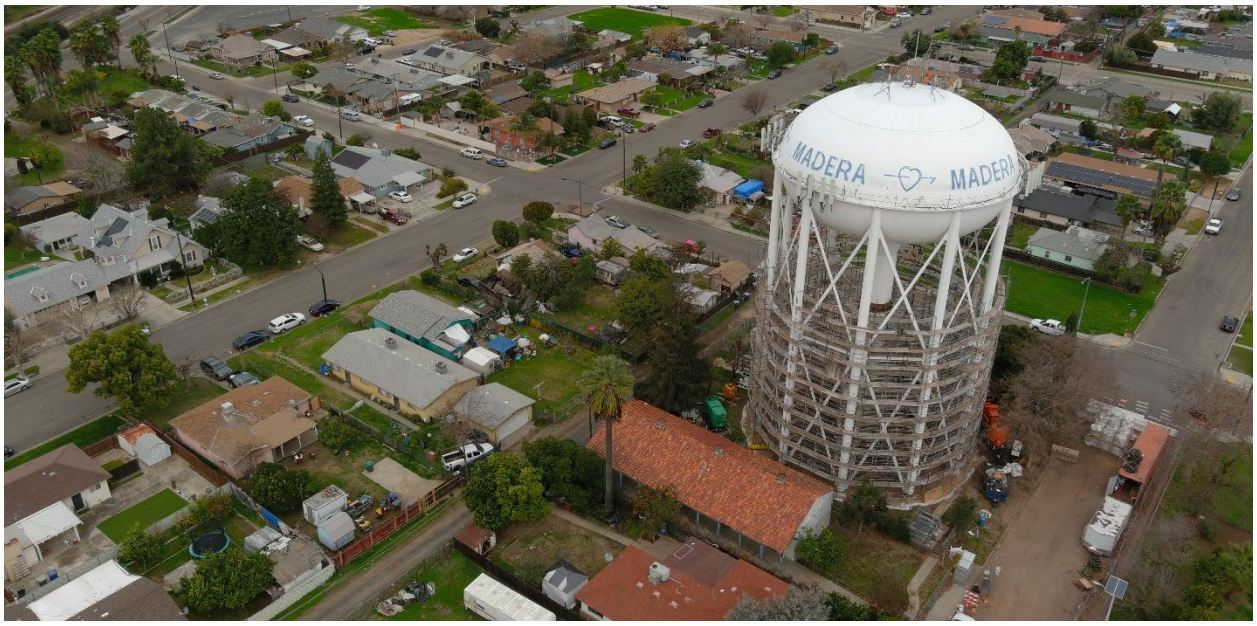
10204200 Building

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4100	Permit Fees	80,776	56,442	34,604	50,000	44,000	-12.00%
4103	Revenue/ Energy Regulation Fee	24,725	16,575	10,431	15,000	12,650	-15.70%
4104	Permits - Fire	130,173	104,077	51,923	100,000	66,000	-34.00%
4105	Permits - Building	1,088,548	813,504	633,092	695,000	700,000	0.70%
4106	Permits - Electrical	49,329	50,182	32,894	20,000	44,000	120.00%
4108	Permits - Mechanical	15,204	13,344	15,217	10,500	18,000	71.40%
4109	Permits - Plumbing	17,529	24,311	11,322	14,000	15,000	7.10%
4119	S.M.I.P. - City Share	543	3,051	738	95	1,200	1163.20%
4120	SB-1473- City Share	0	3,338	0	0	0	0.00%
4121	SB-1186 City Share - Bldg	8,829	1,877	-28	5,000	5,000	0.00%
4208	Late Payment/Other Penalty	34,617	39,345	45,182	20,000	45,000	125.00%
4222	Overtime Fees	143,231	63,748	16,560	60,000	12,900	-78.50%
4225	Revenue/ Plan Archival Fees	25,211	21,958	6,558	16,000	9,000	-43.80%
4226	Plan Check Fees	473,847	271,535	151,152	270,000	154,000	-43.00%
4434	Grants	0	0	76	0	60,000	0.00%
4657	Miscellaneous Revenue	5,868	3,153	1,805	2,500	2,272	-9.10%
4659	Refunds and Reimbursements	0	120	0	0	0	0.00%
	Total Revenue	$ 2,098,430	$ 1,486,558	$ 1,011,526	$ 1,278,095	$ 1,189,022	
5000	Salaries/Full-time	310,191	398,524	352,059	429,360	468,767	9.20%
5005	Salaries/Part-time	26,397	38,274	5,605	70,177	0	-100.00%
5100	Salaries/Overtime	8,503	8,503	3,280	3,000	5,000	66.70%
5105	Salaries/Leave Payout	0	12,229	911	0	0	0.00%
5110	Salaries/Uniform Pay	500	571	679	0	500	0.00%
5200	Salaries/Auto & Expense Allow	129	129	107	129	0	-100.00%
5300	Public Employee Retirement Sys	38,076	49,965	40,548	52,094	52,437	0.70%
5302	Long Term Disability Insurance	957	1,270	979	1,021	1,265	23.90%
5303	Life Insurance Premiums	298	349	333	412	433	5.10%
5304	Workers Compensation Insurance	30,695	33,448	43,393	43,525	22,012	-49.40%
5305	Medicare Tax- Employer's Share	5,376	6,921	5,345	7,469	7,006	-6.20%
5306	Unfunded Accrued Liability	81,521	86,216	96,665	96,665	95,686	-1.00%
5307	Deferred Comp/Part-Time	1,047	313	85	675	0	-100.00%
5308	Deferred Compensation/Full-tim	11,591	8,765	8,910	12,493	12,830	2.70%
5309	Unemployment Insurance	1,115	1,176	1,296	1,197	1,290	7.80%
5310	Section 125 Benefit Allow.	53,329	65,934	88,307	88,517	142,454	60.90%
6402	Telephone/Fax Charges	6,896	6,857	2,300	2,270	0	-100.00%
6403	Cell Phone Charges	0	0	2,506	3,130	3,200	2.20%
6404	Internet Charges	0	0	638	804	780	-3.00%
6405	Copier Lease/Paper Charges	1,028	17,176	9,538	8,587	5,857	-31.80%
6414	Professional Dues	560	1,538	665	1,800	1,810	0.60%
6415	Publications/Subscriptions	2,400	0	0	1,000	3,960	296.00%
6416	Office Supplies/Expendable	6,354	10,197	2,567	10,500	3,500	-66.70%
6418	Postage / Other Mailing Charge	809	19	9	1,000	500	-50.00%
6419	Food/Meals	0	0	0	0	1,000	0.00%
6425	Vehicle Fuel, Supplies & Maint	4,676	4,068	3,399	4,230	4,410	4.30%
6440	Contracted Services	412,356	312,882	305,467	420,000	420,000	0.00%
6451	Bank Service Charges	23,380	34,371	9,132	35,000	15,000	-57.10%
6530	Conference/Training/Ed	6,046	3,916	6,998	12,200	12,855	5.40%
6532	Maintenance/Other Supplies	0	1,003	1,352	0	540	0.00%
6560	Liability / Property Insurance	0	1,059	1,202	1,202	1,882	56.60%
6562	Retiree Insurance Premiums	2,022	978	0	1,200	1,200	0.00%
6900	Interfund Charge - Fac. Maint.	10,043	9,125	7,300	9,125	9,125	0.00%
6902	Interfund Charges- Central Sup	541	86	274	308	435	41.20%
6903	Interfund Charges - Cost Distr	22,380	0	0	0	0	0.00%
6907	Interfund Chrg/Vehicle Replcmt	3,683	4,350	5,298	6,623	8,707	31.50%
6908	Interfund Chrg/Vehicle Maint.	7,158	8,433	5,459	6,824	7,705	12.90%

10204200 Building

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
6918	Interfund Charges- Comp Maint	22,643	22,169	20,938	26,173	25,175	-3.80%
6920	Interfund Charges - Computer R	6,052	10,333	5,030	6,288	7,870	25.20%
6924	Interfund Charges- Motor Renta	1,486	1,194	1,570	1,962	1,725	-12.10%
6926	Interfund Chg Risk Charges	0	0	104	130	343	163.80%
7000	Vehicles and Equipment	0	39,855	0	0	1,600	0.00%
	Total Expense	$ 1,110,238	$ 1,202,196	$ 1,040,247	$ 1,367,090	$ 1,348,859	
	Total Net Surplus/(Deficit)	**$ 988,192**	**$ 284,362**	**$ (28,721)**	**$ (88,995)**	**$ (159,837)**	

Engineering Department



Department Summary

The Engineering Department is one of the units 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 responsible for overseeing, planning, designing, and implementing infrastructure projects.

Some of the Department's functions include:

- Transportation, water, sanitary sewer, and storm drainage 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 projects not initiated in the Engineering Department, which include the Police Department Parking Lot, the Town and Country Park Restrooms, 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 on 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 include preparation of the Groundwater Sustainability Plan (GSP) and the five-year update
- 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 currently underway, and the assistance provided toward other Council endeavors. Overview of accomplishments in FY 2024/25:

- Submitted 25 applications (2 State, 23 Federal) to various agencies and offices to secure additional project funding. Not all awards are final, but some of the already approved funds awarded are:
    - Active Transportation Program (ATP) – Awarded $6,201,000 of $7,756,000 in improvements for pedestrian and transportation safety
    - Congestion Mitigation & Air Quality - $2,868,000: CMAQ Funds will be used for upcoming alley paving projects within the City
    - Carbon Reduction Program (CRP) - $149,000: CRP Funds will be used to build new pedestrian facilities within the City
    - Safe Streets & Roads for All - $338,520: SS4A Funds will be used to create a Citywide Local Road Safety Plan
    - Highway Safety Improvement Program (CMAQ) - $370,000: Will be used for turn-lane improvements at the intersection of Country Club and Ellis
    - Railroad Crossing Elimination (RCE) - $1,600,000: Funds will be used to study and preliminary design for a future grade separation at the intersection of Country Club and Gateway
- Partnered with the Madera County Transportation Commission on a Measure T Renewal Plan. Voters approved the item in November 2024.
- As part of setting up an on-call program in FY 2024/25, the following additional task orders have been issued:
    - 2 Water Projects
    - 1 Storm Drain Projects

This program assigns task orders to qualified consultants in lieu of traditional requests for proposals (RFPs), which are now reserved for larger, more complex projects.

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

- City Street 3R and ADA, Cycle 2022-23 – various locations – Construction anticipated Fall 2025

- RMRA Seals and Overlay, Cycle 2021/22 – Construction anticipated Summer, 2025

- RMRA Seals and Overlays, Cycle 2022/23 - Construction anticipated Summer 2025

- Almond Avenue Traffic Study – A final draft of the traffic report has been submitted for staff review; this is a required step to extend Almond Ave and fill the gap between Stadium Rd & Pine St

- Partnered with Caltrans for the Downtown CAPM project, which will include a reconfiguration of Yosemite Ave in Downtown. Construction is anticipated to begin as early as January 2026

Managing the design and construction of multiple pedestrian facilities, including:

- Utilizing the newly acquired Pavement Management Program software presented to Council on May 21, 2024, as a basis for more accurate selection of streets for rehabilitation, ensuring the roads that need treatment first are worked into current projects.

- Schnoor Avenue sidewalk project from Sunset to Riverside (Congestion Management and Air Quality (CMAQ) and Measure T) – Construction to begin this fall.

- Washington School sidewalk project (CMAQ) – Construction to begin this fall.

- Affordable Housing and Sustainable Communities (AHSC) grant project, which includes sidewalks, bike lanes, stop sign flashers, and rapid flashing pedestrian crossing beacons. Flashing beacons have been installed, 80% of the sidewalks are now under construction, with the remaining 20% anticipated to be installed before the end of the calendar year.

- Granada pedestrian crosswalk at Town and Country Park

Managing the design and construction of new traffic signals at:

- Lake Street and Sherwood Way – Construction is underway, the project is expected to be completed in the Fall.

- Lake/4th/Central Intersection roundabout following a study of alternatives. The project is currently being evaluated for a roundabout at the Council's direction rather than a traffic signal as initially planned.

- Intersections of Olive Avenue at Knox and Olive Avenue at Roosevelt as part of the Olive Avenue Widening project. Olive Avenue at Knox is estimated for completion this Fall, while Olive Avenue at Roosevelt will be constructed as part of the final phase of the widening project anticipated in FY 2027/28.

- Cleveland and Granada – The traffic signal will be out to bid by late June, with construction anticipated in February 2026, following the arrival of the signal equipment.

- D Street and South Street - The traffic signal will be out to bid by late June, with minor intersection improvements scheduled to commence in August. Traffic signal construction is anticipated to begin in February 2026, following the arrival of the signal equipment.

Bridges:

- Managing design of a new arterial width bridge over the Fresno River at Westberry Boulevard that is estimated to have a construction value of approximately $16,000,000

- Replace the Clark Street Bridge located just west of Country Club Drive as a result of a recent fire that destroyed the bridge. Estimated value of the replacement is approximately $1,100,000

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

- New Water Storage Tank in northeast Madera – Land for the future tank site has been acquired, with construction anticipated in the next 18 months to two years.

- Water Well 37 - Previously drilled, this project will see the installation of a new pump and associated electrical equipment. Construction is anticipated to commence in the summer.

- Managed the installation of 50 new water meters and worked with the Public Works Department to repair an additional 100 water meters.
- Completed or nearing completion of $33 million in FY 2024/25.
- Through June 7, 2024, 164 encroachment permits within the public right-of-way were issued, compared to 298 at the same time last year and 367 two years ago.
- The City has encumbered all of the $24 million in American Recovery Act funding and is on track to expend all funds by the December 2026 deadline.
- Successfully completed the Avenue 13 Cured in Place Pipeline (CIPP) project.

Goals & Performance Measures

- 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.
- Continued efforts to recruit new team members with the continuing goal of reducing project backlog while minimizing impacts to the General Fund through continued allocation of staff time to those projects.
- Provide ongoing ADA improvements to city sidewalk facilities throughout the city as funding becomes available.
- Continue support of SGMA activities previously identified.
- Continue to pursue grant opportunities that advance projects of importance that include pedestrian safety, critical infrastructure enhancements, or repairs, including water, sewer, and storm drainage.
- Continue to take advantage of the on-call consultant agreements to accelerate the construction of vitally necessary infrastructure and plan for a one-year extension before the end of the calendar year.

Changes/Additions to Budget

The Proposed Budget contains appropriations for:

- $5,225,000 for street overlays (Measure T – Rehab/Reconstruction Fund and Measure T – Supplemental Street Maintenance Fund)
- $1,200,000 to support Public Works' Street Division activities (Measure T – Street Maintenance Fund)
- $1,180,912 for sidewalk improvements throughout Madera (Local Transportation Fund, Measure T)

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 be repeated in this summary document.

The budget is comprised of multiple funds, including:

- Local Transportation Funds
- Measure T
- Gas Tax Funds
- Staff time charges to CIP projects in which staff have been assigned
- Landscape Maintenance District management fees
- Drainage System Operations Fund
- Private Development Impact Fees
- General Fund

Department Staffing & Structure

The department is currently budgeted with:

- 17 full-time positions, of which 4 are vacant
- 3 part-time positions

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4100	Permit Fees	2,730	2,421	1,496	2,500	2,500	0.00%
4104	Permits - Encroachment	90,400	47,478	31,879	45,000	45,000	0.00%
4216	Inspection/Plan Check Fees	158,115	117,761	205,014	150,000	150,000	0.00%
4344	Interfund Charges/ Project Mgt	561,280	954,652	886,969	850,000	943,843	11.04%
4347	Intrfnd Charges/ LA Zone Fees	50,089	53,062	15,747	19,684	19,684	0.00%
4355	Transfer-In	572,000	684,360	701,800	701,800	671,000	-4.39%
4434	Grants	0	0	84	0	0	0.00%
4657	Miscellaneous Revenue	20,865	106,869	32,712	0	0	0.00%
4659	Refunds and Reimbursements	2,042	0	6,503	0	0	0.00%
	Total Revenue	$ 1,457,521	$ 1,966,603	$ 1,882,204	$ 1,768,984	$ 1,832,027	
5000	Salaries/Full-time	1,173,869	1,178,307	1,122,414	1,490,462	1,664,166	11.70%
5005	Salaries/Part-time	140,912	136,268	113,058	309,209	121,617	-60.70%
5100	Salaries/Overtime	1,618	3,418	1,356	2,500	2,500	0.00%
5105	Salaries/Leave Payout	16,284	3,553	1,703	0	0	0.00%
5110	Salaries/Uniform Pay	1,000	1,357	643	1,000	900	-10.00%
5200	Salaries/Auto & Expense Allow	1,087	1,029	857	1,029	900	-12.50%
5300	Public Employee Retirement Sys	128,138	142,281	133,586	177,203	190,420	7.50%
5302	Long Term Disability Insurance	2,821	3,304	2,905	3,226	4,030	24.90%
5303	Life Insurance Premiums	891	893	863	1,151	1,201	4.30%
5304	Workers Compensation Insurance	120,981	100,075	154,976	156,613	58,496	-62.60%
5305	Medicare Tax- Employer's Share	20,157	19,889	18,530	26,796	26,805	0.00%
5306	Unfunded Accrued Liability	240,372	232,686	260,889	260,889	258,244	-1.00%
5307	Deferred Comp/Part-Time	3,952	234	0	675	147	-78.20%
5308	Deferred Compensation/Full-tim	40,558	40,325	39,332	54,172	60,753	12.10%
5309	Unemployment Insurance	2,721	2,781	3,697	3,381	4,138	22.40%
5310	Section 125 Benefit Allow.	203,905	225,149	226,644	256,807	320,389	24.80%
6401	Gas and Electric Utilities	24,795	26,284	26,999	26,557	36,500	37.40%
6402	Telephone/Fax Charges	10,742	10,081	4,291	3,477	4,600	32.30%
6403	Cell Phone Charges	0	0	2,732	2,528	3,560	40.80%
6404	Internet Charges	0	0	1,265	1,261	1,600	26.90%
6405	Copier Lease/Paper Charges	2,964	10,595	6,876	8,500	8,525	0.30%
6411	Advertising/Bids and Notices	1,601	2,322	1,956	2,000	2,000	0.00%
6414	Professional Dues	0	0	0	0	360	0.00%
6415	Publications/Subscriptions	329	160	0	489	489	0.00%
6416	Office Supplies/Expendable	3,343	3,118	2,641	5,500	10,000	81.80%
6417	Software Costs	15,058	14,553	11,970	17,800	26,470	48.70%
6418	Postage / Other Mailing Charge	1,378	306	604	1,500	1,500	0.00%
6425	Vehicle Fuel, Supplies & Maint	6,198	6,099	5,612	6,343	6,750	6.40%
6440	Contracted Services	142,078	223,979	100,469	132,423	105,200	-20.60%
6444	Contracted Services/ Legal	0	0	147	0	0	0.00%
6451	Bank Service Charges	0	2,092	585	800	400	-50.00%
6530	Conference/Training/Ed	1,643	1,767	543	5,000	4,225	-15.50%
6532	Maintenance/Other Supplies	1,988	2,645	129	1,500	1,500	0.00%
6536	Tuition Reimbursement	0	0	2,400	2,400	2,400	0.00%
6560	Liability / Property Insurance	0	78,483	3,949	3,949	4,778	21.00%
6900	Interfund Charge - Fac. Maint.	18,613	25,544	20,435	25,544	25,544	0.00%
6902	Interfund Charges- Central Sup	1,249	997	552	1,813	1,407	-22.40%
6903	Interfund Charges - Cost Distr	79,139	0	0	0	0	0.00%
6907	Interfund Chrg/Vehicle Replcmt	5,888	7,788	5,007	6,259	6,260	0.00%
6908	Interfund Chrg/Vehicle Maint.	12,436	14,650	9,935	12,419	14,023	12.90%
6918	Interfund Charges- Comp Maint	91,704	89,786	84,800	106,000	101,962	-3.80%
6920	Interfund Charges - Computer R	24,510	41,848	20,372	25,465	31,875	25.20%
6924	Interfund Charges- Motor Renta	586	466	612	765	669	-12.50%
6926	Interfund Chg Risk Charges	0	0	342	427	870	103.70%
7000	Vehicles and Equipment	0	0	119	10,500	2,800	-73.30%

10204300 Engineering

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
7050	Construction/Infrastructure	0	0	0	0	0	0.00%
8200	Transfer Out	0	0	30,644	30,644	0	-100.00%
8210	Transfers Out/Debt Service	1,653	4,303	4,302	4,302	4,302	0.00%
	Total Expense	$ 2,547,161	$ 2,659,415	$ 2,431,743	$ 3,191,278	$ 3,125,275	
	Total Net Surplus/(Deficit)	**$ (1,089,640)**	**$ (692,812)**	**$ (549,539)**	**$ (1,422,294)**	**$ (1,293,248)**	

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, preserve parks and open space areas, entertain, and provide leisure services to community members of all ages.

Subdivisions include youth recreation, youth and adult sports, aging services, aquatics, landscape maintenance districts, median landscaping, facilities & centers, and special events.

The PCS Department also hosts special community events such as Movies in the Park, the Pomegranate Festival, Fishing Derbies, Halloween Family Day, golf tournaments, and Madera Eats.

Responsibility

Administration:

- Preparation of grant applications and oversight of allocated funds.
- Development of departmental policies and procedures that align with mandated, required, and other guidance as provided by local, state, or federal laws.
- Actively participates and helps create annual budget and staffing projections.
- Responsible for human resource management activities and payroll submissions.
- Contract oversight and management for the efficient maintenance and operation of the municipal golf course by the Director.

Recreation & Community Services:

- Oversight and management of recreation facilities, such as community and youth centers, senior centers, and the aquatic complex.

- 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; fitness/wellness programs; leadership and career preparedness; and drop-in recreation programs for youth, including sports, crafts, technology, and music studio.

Parks Maintenance:

- Management, oversight, and maintenance of various-sized parks, skate park, cross-city trail system, and other greenbelts and walkways throughout the City.

- 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 and citywide tree maintenance.

- Regular cleanup in the Fresno River to help prevent hazardous conditions.

Key Accomplishments

Overview of accomplishments in FY 2024/25:

Grants:

- Secured the Outdoor Recreation Legacy Partnership Program grant funding, towards a new park development for Tozer Park. The grant is offered through a 50 percent match program, meaning the City will receive $659,640 toward the total project cost of $1,319,280. The City was 1 out of 3 statewide projects selected under Round 6B, and 1 out of 11 nationwide.

- Submitted the Outdoor Recreation Legacy Partnerships Program (ORLP) grant, requesting a total of $2,512,500 in match funding towards the Sunrise Rotary Sports Complex (SRSC) Expansion.

- An application for CDBG funds was submitted on December 13, 2024, requesting a total of $413k. The amount requested is intended to cover the improvements needed at the Centennial Park Pool Complex, such as improvements to the deck, drainage repairs, a new canopy, reconstruction of the pool equipment and chemical room, and repairs to the main building.

Capital Improvements:

- Frank Bergon Senior Center:

  - Notice of Completion for the kitchen improvements made possible with Community Development Block Grant (CDBG) award funding of $148,386.

  - Installed a safety perimeter fence for $137,623. This project was made possible by the CDBG award towards improvements at the site.

- Completed restroom renovations at Lions Town & Country Park, with $177,952 funding from the 2018 Parks Bond Act Per Capita Grant Program. The restroom sits between the park's most utilized baseball fields, facing Howard Road.

- Hosted ribbon cuttings for the grand openings of:

  - A new playground at Sunrise Rotary Sports Complex on Saturday, February 1, 2025.

  - Rancho Santa Fe Park on Saturday, November 23, 2024.

- Replaced the front exterior doors at the Pan Am Center

- Executed the Construction Agreement for the Thaddeus Sran Playground at Centennial Park repairs and replacement due to arson for $202,600.

- Added interactive equipment at McNally Park, with the installation of musical equipment. The installation includes free-standing musical instruments on a surfaced play area.

- The Lion's Town & Country Park amphitheater underwent an exterior painting.

Partnerships and Programs:

- Secured agreements with the California Conservation Corps for assistance with the following:
    - River cleanup efforts, specifically vegetation and bush growth along the Fresno River
    - Citywide tree trimming efforts
    - Citywide landscape maintenance efforts
    - Fuel reduction along the Fresno River

- Executed Amendment No. 2 with West Coast Arborist, Inc. (WCA) for citywide tree management and maintenance services. This will allow the City to maintain services through November 3, 2026.

- Executed a Lease Agreement for facility utilization of the Millview Community Center with the Community Action Partnership of Madera County (CAPMC). This Lease allows CAPMC to continue the Head Start program off-site, extending the Lease through May 31, 2027.

- Lion's Town & Country Park hosted the weeklong Northern CA Little League Tournament, with a kick-off ceremony on July 20, 2024.

- From December 2024 to February 2025, staff took on the additional duties of providing janitorial services for the following sites, as the City worked on finalizing a new agreement with a new vendor:
    - Police Department
    - Intermodal Transportation
    - Transit Center (Independence Drive)
    - City Hall
    - Engineering Department building

- The City division partnered with Madera Unified School District (MUSD) to host two summer camps, each one weeklong. Summer camps took place from July 8 to July 19, 2024. The summer camps served 120 students.

- Secured a Consultant Services Agreement with MUSD to conduct a Winter Enrichment STEAM Camp, estimated to serve over 70 students. The camp was scheduled for January 6-10, 2025. The Agreement was not to exceed $27,552.50, to be reimbursed by MUSD.

- Completed a partnership with the Madera County Department of Public Health (MCDPH) for the CalFresh Healthy Living Program. The partnership consisted of an Agreement Valued at $27k, under which the City would implement programming promoting healthy eating, an active lifestyle, and traffic safety. The programming completed included:
    - Whip It Up Wednesday
    - Toddler Time
    - Karate With Me

- Hosted 2 Traffic Safety Events on July 29 and September 29, 2024, as part of the CalFresh Healthy Living Program Agreement.

- Hosted a Community Clean Up Event at the Lions Town & Country Park on Saturday, May 31, 2025. The event was also made possible by the CalFresh Healthy Living Program Agreement.

- The first day of the Aquatics season was June 11, 2024. The season ran through September 29, 2024. Aquatics programming included:
    - Open Swim
    - Private Swim Lessons
    - Water Babies Lessons
    - Aqua Dash
    - Aquatics Facility Rental Opportunities

- Secured a donation of $10k from Pacific Gas & Electric Company towards the City's Movies in the Park series.

- Programming for the Aging Services included:
    - Pickleball Class
    - Weekly Day Trips
    - Games/Bingo
    - Bailoterapia
    - Pickleball Class
    - Arts & Crafts
    - Chair Yoga
    - Tech Class
    - Knit n Knots
    - Tai Chi
    - Karaoke

- Executed an agreement with the Fresno-Madera Area Agency on Aging for the Title III C1 Congregate Nutrition Program for Older Adults. The agreement not to exceed $56k runs through June 30, 2025. This agreement allows for a congregate meal program at both the Frank Bergon Senior Center and the Pan-American Center.

- Youth Sports division programming included:

- Youth Flag Football
- Tiny Tikes
- Adaptive Sports
- Basketball
- Futsal
- T-ball

- Adult sports programming also included:
  - Open Basketball
  - Open Gym Volleyball
  - Softball

- Golf
  - The 4th of July Golf tournament took place at the Madera Municipal Golf Course. A total of 125 golfers were hosted, and approximately $13k was collected from registration and raffle drawings.
  - The Spring Swing Golf Tournament was held on March 22, 2025. The event was successful with 74 golfers registering.

- The City held two fishing derbies at the Madera Municipal Golf Course on September 21, 2024, and March 22, 2025.

- Madera Eats: Teamed up with the Recreation division for a thrilling evening of delicious food and festive trick-or-treating at Lions Town and Country Park. The event took place on Saturday, October 19, 2024. There were food vendors, craft vendors, resource booths, games, and prizes for best costume.

- Participated in four Walk to School events, partnering with the MCDPH.
  - October 2, 2024, meeting at Pan-American Park to walk to James Monroe Elementary
  - October 11, 2024, meeting at Centennial Park to walk to Washington Elementary
  - October 16, 2024, meeting at McNally Park to walk to Sierra Vista Elementary, Virginia Lee Rose Elementary, and Martin Luther King Middle School
  - October 23, 2024, meeting at Parkdale Village Apartments to walk to Cesar Chavez Elementary

- In conjunction with the Madera County Tourism Alliance, participated in the Pomegranate Festival on November 2, 2024, at the Madera Fairgrounds. Approximately 7,500 people were in attendance.

- Movies:
  - Holiday Movie Night at the John Wells Youth Center took place on Saturday, December 14, 2024, with the special screening of Dr. Seuss' How the Grinch Stole Christmas.
  - Halloween Movie Night at Lions Town & Country Park took place on Friday, October 18, 2024, with a special screening of Hocus Pocus.
  - Movies in the Park served over 1,000 people throughout the summer series from July to August 2024. A total of 8 shows took place.

- The Jolly Trolley Lights Tour took place on the evening of Tuesday, December 17, 2024. The event was fully booked and required 10 City buses to meet demand.

- The City crowned Steven Fabionar and Leticia Ceballos as the best-decorated house for the 2nd consecutive year.

- In 2024, the last event was Winter Wonderland, on December 20, 2024. This is a holiday-themed event featuring games, crafts, concession items, and raffle prizes.

- Installed new rental signage at Lion's Town & Country Park & Sunrise Rotary Sports Complex to streamline field reservations and improve public access.

Projects Planned for FY 2025/26

- Complete the trail rehabilitation at Lions Town & Country Park, with funding from the Department of Parks and Recreation of $500k and the Natural Resources Agency totaling $1.1M for a total of $1.6M towards improvements at the park.

- Complete installation of batting cages at Lions Town & Country Park, in part with a $25k donation from DICKS Sporting Goods Foundation, and additional funds from the General Fund to complete the project to standards. Project budgeted at $96k in the Parks Grant Fund.

- Complete the rehab of several parking lots. Resurfacing will include parking lots at the Pan Am,

Center, John Wells Youth Center, Rotary Park, Sunrise Rotary Sports Complex and the Frank Bergon Senior Center. A grant for $642,172 was secured for said improvements.

- Complete or begin construction on two new park projects: James Taubert Park and Tozer Park.
- Progress towards the demolition of the Mexican American Activity Center and the Casa Building.
- In partnership with the Facilities Department, make the following improvements at the John Wells Youth Center:
    - $30k for roof restoration
    - $20k for replacing and updating the roof solar inverters
    - $60k for sealing the exterior gym wall for longevity and beautification

Goals & Performance Measures

- To better serve the community, the department will implement measures to track feedback from visitors about programming and asset conditions more effectively.
- Sports programming will aim to expand youth flag football by hosting a league. This goal will be tracked through registration and participation data.
- Other Sports programming goals include increasing adult sports and youth tournaments, as well as increasing the number of sports programs available in general, since registrations exceed capacity for existing programming.

Changes/Additions to Budget

- $20k to add stage curtains at the Pan American Center
- $5,800 to replace chairs at the John Wells Youth Center
- $5k to add goal posts at Almond Park
- $10k to replace the goal posts at Sunrise Rotary Sports Complex
- $10k to create a McNally Park volleyball court area
- $96k in the Parks Grant Fund, towards the completion of batting cages at the Lions Town & Country Park
- $126,152 has been budgeted in the Golf Course Fund to address deferred maintenance issues, including the dedicated $75k plus additional capital funding, per Council direction, from unspent revenues at the Golf Course toward capital improvements
- $110k for improvements to the John Wells Youth Center

Department Fund Summary

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

The Department also oversees additional Parks Grant Funds, such as:

- CDBG CIP
- CDBG MLS
- FMAAA
- LTC Trail Funding
- MUSD Agreements
- MCDPH Agreements
- Prop 68

Administration

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

Aging Services

The Aging 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 covers the maintenance, operations, and staffing of the swimming pool complex, as well as programming services. Revenue is received from concession stands, swimming lessons, and pool rentals.

Community & Recreation Centers

The Center's budget provides personnel, maintenance, and operational support 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. Revenue is primarily received from rentals of these centers.

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 generated solely from 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. 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 maintaining turf, trees, landscaping, trails, public restrooms, picnic areas, and pavilions, as well as addressing repairs, vandalism, and capital improvement projects. Revenue in this budget is tracked through rentals of parks and pavilion spaces, as well as fees paid by local baseball and soccer leagues for utilization of field space and lighting.

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. Revenue in this budget is generated from tournament registration fees, photo booth services, and donations.

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. This budget tracks revenue received from registration fees and league fees associated with the youth and adult sports programming.

Department Staffing & Structure

The Department is organized into three divisions with some functional overlap. It relies on a significant number of part-time employees to support a range of services, including landscaping, after-school and sports programs, senior services, and aquatics. The full-time team includes a Director, one Administrative Analyst, one Administrative Assistant, one Parks Manager (currently vacant), four Program Coordinators, one Parks Supervisor, one Lead Worker, and 11 Maintenance employees.

10206000 Parks Administration

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4301	Donations	40	0	0	0	0	0.00%
4344	Interfund Charges/ Project Mgt	73	0	0	0	0	0.00%
4434	Grants	0	0	1,294	0	0	0.00%
4649	Admin Fees	11,026	14,713	12,101	10,000	12,868	28.70%
4659	Refunds and Reimbursements	0	10,000	306	0	0	0.00%
	Total Revenue	$ 11,138	$ 24,713	$ 13,701	$ 10,000	$ 12,868	
5000	Salaries/Full-time	140,849	236,437	226,330	274,317	290,277	5.80%
5005	Salaries/Part-time	49,740	25,071	18,989	17,485	10,321	-41.00%
5100	Salaries/Overtime	1,076	866	0	750	0	-100.00%
5200	Salaries/Auto & Expense Allow	0	0	2,625	0	900	0.00%
5300	Public Employee Retirement Sys	19,360	29,587	26,624	33,488	33,202	-0.90%
5302	Long Term Disability Insurance	282	591	540	621	621	0.00%
5303	Life Insurance Premiums	169	257	232	266	266	0.00%
5304	Workers Compensation Insurance	17,304	21,013	24,995	25,344	11,216	-55.70%
5305	Medicare Tax- Employer's Share	2,874	3,983	3,712	4,414	4,538	2.80%
5306	Unfunded Accrued Liability	34,895	44,078	49,420	49,420	48,919	-1.00%
5307	Deferred Comp/Part-Time	68	509	697	656	387	-41.00%
5308	Deferred Compensation/Full-tim	5,747	8,035	4,806	6,069	5,880	-3.10%
5309	Unemployment Insurance	361	697	917	670	948	41.50%
5310	Section 125 Benefit Allow.	26,637	53,555	52,956	61,433	63,991	4.20%
6402	Telephone/Fax Charges	3,557	3,813	2,878	2,778	3,500	26.00%
6403	Cell Phone Charges	0	0	351	635	1,100	73.20%
6404	Internet Charges	0	0	368	494	500	1.20%
6405	Copier Lease/Paper Charges	974	4,962	2,558	4,252	4,520	6.30%
6411	Advertising/Bids and Notices	352	210	0	0	0	0.00%
6412	Advertising/Other	258	0	0	0	0	0.00%
6413	Promotional Items	2,976	609	870	1,000	1,000	0.00%
6415	Publications/Subscriptions	0	1,367	995	2,590	2,590	0.00%
6416	Office Supplies/Expendable	1,192	1,422	1,238	1,500	1,500	0.00%
6417	Software Costs	0	0	0	1,860	1,950	4.80%
6418	Postage / Other Mailing Charge	0	300	21	500	100	-80.00%
6425	Vehicle Fuel, Supplies & Maint	0	0	0	0	1,000	0.00%
6440	Contracted Services	5,459	1,333	0	0	0	0.00%
6451	Bank Service Charges	0	1	0	100	0	-100.00%
6530	Conference/Training/Ed	695	7,785	1,928	7,000	4,500	-35.70%
6532	Maintenance/Other Supplies	574	3,838	4,699	5,400	2,500	-53.70%
6902	Interfund Charges- Central Sup	455	76	137	152	227	49.30%
6918	Interfund Charges- Comp Maint	16,982	16,627	15,704	19,630	18,882	-3.80%
6920	Interfund Charges - Computer R	4,539	7,750	3,773	4,716	5,903	25.20%
7000	Vehicles and Equipment	0	0	7,244	8,057	0	-100.00%
	Total Expense	$ 337,378	$ 474,772	$ 455,604	$ 535,597	$ 521,238	
	Total Net Surplus/(Deficit)	**$ (326,240)**	**$ (450,059)**	**$ (441,903)**	**$ (525,597)**	**$ (508,370)**	

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4171	Rents and Leases/ Athletic Fie	27,277	28,441	24,192	25,000	26,000	4.00%
4172	Rents and Leases/ Ath Field Ut	12,937	22,604	20,787	20,000	26,000	30.00%
4173	Rents and Leases/Lions Pavil	6,990	7,085	5,452	5,000	5,000	0.00%
4174	Rents and Leases/Rotary Pavil	5,141	6,199	3,552	4,000	4,000	0.00%
4175	Rents and Leases/Millview Pavi	1,950	1,725	1,870	2,500	2,500	0.00%
4301	Donations	1,000	1,000	0	0	0	0.00%
4346	Interfund Charges/ Cost Dist	90,000	90,000	73,800	92,250	92,250	0.00%
4347	Intrfnd Charges/ LA Zone Fees	60,516	64,120	22,270	27,838	27,840	0.00%
4355	Transfer-In	180,000	180,000	180,000	180,000	180,000	0.00%
4360	Transfer-In CIP	609,307	0	0	0	0	0.00%
4434	Grants	396,524	0	10,124	0	0	0.00%
4600	Assessments	1,729	1,344	1,536	1,536	1,536	0.00%
4657	Miscellaneous Revenue	240	568	521	0	0	0.00%
4659	Refunds and Reimbursements	12,555	22,932	62,136	5,000	5,000	0.00%
	Total Revenue	$ 1,406,166	$ 426,018	$ 406,240	$ 363,124	$ 370,126	
5000	Salaries/Full-time	594,286	622,953	507,137	769,319	706,463	-8.20%
5005	Salaries/Part-time	151,337	181,527	79,812	211,600	165,011	-22.00%
5100	Salaries/Overtime	47,261	69,319	73,720	50,000	50,000	0.00%
5105	Salaries/Leave Payout	1,212	1,993	16,993	0	0	0.00%
5110	Salaries/Uniform Pay	2,900	3,214	2,486	0	2,900	0.00%
5300	Public Employee Retirement Sys	76,577	87,740	66,553	109,500	86,527	-21.00%
5302	Long Term Disability Insurance	1,736	1,820	1,419	1,982	1,801	-9.10%
5303	Life Insurance Premiums	779	772	664	948	871	-8.10%
5304	Workers Compensation Insurance	78,422	65,920	85,296	84,954	122,217	43.90%
5305	Medicare Tax- Employer's Share	13,298	13,256	10,164	15,634	14,104	-9.80%
5306	Unfunded Accrued Liability	167,058	162,595	182,302	182,302	180,455	-1.00%
5307	Deferred Comp/Part-Time	8,525	6,386	2,523	7,935	6,188	-22.00%
5308	Deferred Compensation/Full-tim	23,805	25,311	20,592	34,894	29,223	-16.30%
5309	Unemployment Insurance	4,130	3,646	3,208	2,165	2,887	33.30%
5310	Section 125 Benefit Allow.	228,084	193,832	148,680	217,116	198,922	-8.40%
6401	Gas and Electric Utilities	70,432	98,873	73,406	73,152	107,789	47.30%
6402	Telephone/Fax Charges	4,388	5,397	1,794	1,659	1,956	17.90%
6403	Cell Phone Charges	0	0	2,940	2,642	1,745	-34.00%
6404	Internet Charges	0	0	458	631	549	-13.00%
6416	Office Supplies/Expendable	1,131	490	1,165	1,000	1,000	0.00%
6423	Office Furniture	0	0	22,889	22,889	0	-100.00%
6425	Vehicle Fuel, Supplies & Maint	74,029	66,479	38,957	69,022	69,022	0.00%
6428	Repairs	0	570	23,777	40,000	52,500	31.30%
6440	Contracted Services	432,430	259,216	306,640	316,048	307,492	-1.10%
6444	Contracted Services/ Legal	0	0	1,118	0	0	0.00%
6461	Safety Inspections/Repairs	654	421	195	1,000	0	0.00%
6501	Parks On-line Registration	9,810	14,090	12,322	9,000	13,200	46.70%
6530	Conference/Training/Ed	0	0	0	2,500	2,500	0.00%
6532	Maintenance/Other Supplies	136,986	180,019	120,961	140,591	153,442	9.10%
6560	Liability / Property Insurance	1,797	193,877	297,722	297,722	272,560	-8.50%
6610	Contingency	0	0	0	30,000	30,000	0.00%
6900	Interfund Charge - Fac. Maint.	8,077	18,204	14,563	18,204	18,204	0.00%
6902	Interfund Charges- Central Sup	39,860	41,972	30,779	29,396	35,134	19.50%
6903	Interfund Charges - Cost Distr	56,867	0	0	0	0	0.00%
6907	Interfund Chrg/Vehicle Replcmt	70,396	81,230	81,864	102,330	130,525	27.60%
6908	Interfund Chrg/Vehicle Maint.	96,667	116,780	79,052	98,815	114,317	15.70%
6918	Interfund Charges- Comp Maint	22,643	22,169	20,938	26,173	25,175	-3.80%
6920	Interfund Charges - Computer R	6,052	10,333	5,030	6,288	7,870	25.20%
6924	Interfund Charges- Motor Renta	12,835	9,143	13,582	16,977	13,914	-18.00%
6926	Interfund Chg Risk Charges	0	0	25,730	32,162	49,630	54.30%

10206100 Parks

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
7030	Facilities And Improvements	219	34,375	69,577	142,704	25,000	-82.48%
7040	Parks/Facilities Equipment	308,663	50,314	77,371	69,087	0	0.00%
8200	Transfer Out	0	232,500	0	0	0	0.00%
8210	Transfers Out/Debt Service	12,890	32,694	32,684	32,684	32,683	0.00%
8260	Transfer-Out CIP	0	0	0	0	96,000	0.00%
	Total Expense	$ 2,766,236	$ 2,909,432	$ 2,557,064	$ 3,271,025	$ 3,129,776	
	Total Net Surplus/(Deficit)	**$ (1,360,070)**	**$ (2,483,414)**	**$ (2,150,824)**	**$ (2,907,901)**	**$ (2,759,650)**	

10206110 Landscape Maintenance District Services

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4347	Intrfnd Charges/ LA Zone Fees	271,297	287,433	343,198	428,998	450,449	5.00%
4434	Grants	0	0	3,803	0	0	0.00%
	Total Revenue	$ 271,297	$ 287,433	$ 347,001	$ 428,998	$ 450,449	
5000	Salaries/Full-time	114,975	124,497	140,675	147,078	147,042	0.00%
5005	Salaries/Part-time	154,982	119,006	99,832	170,720	149,292	-12.60%
5100	Salaries/Overtime	10,861	16,323	13,772	10,000	10,000	0.00%
5105	Salaries/Leave Payout	0	0	683	0	0	0.00%
5110	Salaries/Uniform Pay	500	571	429	0	500	0.00%
5300	Public Employee Retirement Sys	10,894	13,565	16,264	16,974	15,366	-9.50%
5302	Long Term Disability Insurance	294	359	418	394	397	0.80%
5303	Life Insurance Premiums	148	152	187	168	163	-3.00%
5304	Workers Compensation Insurance	16,309	18,955	27,813	27,970	23,785	-15.00%
5305	Medicare Tax- Employer's Share	2,738	3,884	3,996	4,947	4,608	-6.90%
5306	Unfunded Accrued Liability	18,581	18,375	20,602	20,602	20,393	-1.00%
5307	Deferred Comp/Part-Time	2,304	4,578	3,744	6,402	5,599	-12.50%
5308	Deferred Compensation/Full-tim	4,648	5,086	6,333	6,811	6,176	-9.30%
5309	Unemployment Insurance	993	1,381	2,905	478	683	42.90%
5310	Section 125 Benefit Allow.	50,712	47,877	40,608	46,190	50,558	9.50%
6403	Cell Phone Charges	0	0	0	0	650	0.00%
6416	Office Supplies/Expendable	0	0	0	0	150	0.00%
6425	Vehicle Fuel, Supplies & Maint	10,277	12,448	9,841	12,878	14,166	10.00%
6440	Contracted Services	0	0	0	0	1,000	0.00%
6532	Maintenance/Other Supplies	2,489	19,835	6,981	10,000	11,000	10.00%
6560	Liability / Property Insurance	0	643	730	730	1,371	87.80%
6907	Interfund Chrg/Vehicle Replcmt	8,067	9,467	9,840	12,300	16,200	31.70%
6908	Interfund Chrg/Vehicle Maint.	12,875	15,168	9,819	12,274	17,396	41.70%
6926	Interfund Chg Risk Charges	0	0	63	79	250	216.50%
	Total Expense	$ 422,646	$ 432,168	$ 415,535	$ 506,995	$ 496,745	
	Total Net Surplus/(Deficit)	**$ (151,350)**	**$ (144,735)**	**$ (68,534)**	**$ (77,997)**	**$ (46,296)**	

10206120 Median Landscaping

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4355	Transfer-In	134,580	150,730	150,732	150,732	197,458	31.00%
	Total Revenue	$ 134,580	$ 150,730	$ 150,732	$ 150,732	$ 197,458	
6440	Contracted Services	127,835	163,290	138,169	154,626	197,458	27.70%
	Total Expense	$ 127,835	$ 163,290	$ 138,169	$ 154,626	$ 197,458	
	Total Net Surplus/(Deficit)	**$ 6,745**	**$ (12,560)**	**$ 12,563**	**$ (3,894)**	**$ -**	

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4186	Leisure/Enrichment Fees	55	42	950	1,000	0	-100.00%
4258	Concession	3,217	2,617	988	3,000	2,000	-33.30%
4659	Refunds and Reimbursements	0	23,604	410	0	0	0.00%
	Total Revenue	$ 3,271	$ 26,263	$ 2,348	$ 4,000	$ 2,000	
5000	Salaries/Full-time	55,428	39,149	32,292	38,068	40,427	6.20%
5005	Salaries/Part-time	176,904	136,865	119,030	160,058	123,758	-22.70%
5100	Salaries/Overtime	2,804	3,453	726	3,000	1,000	-66.70%
5105	Salaries/Leave Payout	2,614	0	0	0	0	0.00%
5300	Public Employee Retirement Sys	7,415	4,739	3,531	4,092	4,224	3.20%
5302	Long Term Disability Insurance	179	125	97	109	109	0.00%
5303	Life Insurance Premiums	72	52	44	51	50	-2.00%
5304	Workers Compensation Insurance	21,229	13,228	17,529	17,435	17,422	-0.10%
5305	Medicare Tax- Employer's Share	3,605	2,784	2,370	3,082	2,540	-17.60%
5306	Unfunded Accrued Liability	13,231	18,616	20,873	20,873	20,661	-1.00%
5307	Deferred Comp/Part-Time	6,323	5,104	4,523	6,002	4,641	-22.70%
5308	Deferred Compensation/Full-tim	2,247	1,523	1,345	1,606	1,648	2.60%
5309	Unemployment Insurance	3,129	2,132	2,275	399	356	-10.80%
5310	Section 125 Benefit Allow.	16,522	4,346	3,259	3,780	3,780	0.00%
6401	Gas and Electric Utilities	5,766	22,378	0	23,237	0	-100.00%
6402	Telephone/Fax Charges	528	712	0	0	0	0.00%
6403	Cell Phone Charges	0	0	631	0	600	0.00%
6404	Internet Charges	0	0	548	900	700	-22.20%
6412	Advertising/Other	4	0	1,042	1,200	1,200	0.00%
6416	Office Supplies/Expendable	951	629	75	1,000	1,000	0.00%
6440	Contracted Services	3,115	2,496	0	0	0	0.00%
6444	Contracted Services/ Legal	0	0	9	0	0	0.00%
6445	Field Trips	0	0	0	3,000	3,000	0.00%
6480	Program Expense	6,398	13,998	0	0	0	0.00%
6530	Conference/Training/Ed	1,769	1,583	433	3,000	1,800	-40.00%
6532	Maintenance/Other Supplies	10,405	12,564	6,840	10,000	10,000	0.00%
6902	Interfund Charges- Central Sup	76	0	0	25	38	52.00%
6903	Interfund Charges - Cost Distr	3,293	0	0	0	0	0.00%
8210	Transfers Out/Debt Service	3,467	274	274	274	274	0.00%
	Total Expense	$ 347,472	$ 286,749	$ 217,747	$ 301,191	$ 239,228	
	Total Net Surplus/(Deficit)	**$ (344,201)**	**$ (260,486)**	**$ (215,399)**	**$ (297,191)**	**$ (237,228)**	

10206218 Senior Citizen Community Service

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4304	Donations/C-2	0	38	0	0	0	0.00%
4315	Fundraising	2,009	2,135	3,882	2,000	2,000	0.00%
4355	Transfer-In	21,402	0	0	0	0	0.00%
4659	Refunds and Reimbursements	0	0	1,045	0	0	0.00%
	Total Revenue	$ 23,410	$ 2,173	$ 4,928	$ 2,000	$ 2,000	
5000	Salaries/Full-time	29,363	51,526	47,651	55,572	56,401	1.50%
5005	Salaries/Part-time	61,776	60,191	54,461	69,931	68,472	-2.10%
5100	Salaries/Overtime	671	1,537	817	500	500	0.00%
5300	Public Employee Retirement Sys	7,929	10,694	10,346	9,745	8,502	-12.80%
5302	Long Term Disability Insurance	96	163	148	172	172	0.00%
5303	Life Insurance Premiums	37	63	59	67	67	0.00%
5304	Workers Compensation Insurance	8,196	7,895	11,357	11,044	9,314	-15.70%
5305	Medicare Tax- Employer's Share	1,337	1,577	1,485	1,867	1,859	-0.40%
5306	Unfunded Accrued Liability	16,009	13,857	15,537	15,537	15,380	-1.00%
5307	Deferred Comp/Part-Time	872	1,139	943	2,623	2,568	-2.10%
5308	Deferred Compensation/Full-tim	1,201	2,088	1,978	2,730	2,369	-13.20%
5309	Unemployment Insurance	703	610	920	384	559	45.60%
5310	Section 125 Benefit Allow.	14,958	26,635	25,431	29,205	30,800	5.50%
6401	Gas and Electric Utilities	1,347	1,208	256	1,295	0	-100.00%
6402	Telephone/Fax Charges	2,298	2,585	1,966	1,664	2,239	34.60%
6403	Cell Phone Charges	0	0	0	344	725	110.80%
6404	Internet Charges	0	0	368	492	500	1.60%
6405	Copier Lease/Paper Charges	0	0	1,725	3,000	1,500	-50.00%
6413	Promotional Items	0	261	200	400	400	0.00%
6416	Office Supplies/Expendable	384	448	216	750	750	0.00%
6440	Contracted Services	5,400	780	0	0	0	0.00%
6444	Contracted Services/ Legal	0	0	24	0	0	0.00%
6445	Field Trips	10,947	-2,579	4,209	6,000	4,400	-26.70%
6518	Other Supplies	9,300	-404	0	0	0	0.00%
6530	Conference/Training/Ed	220	831	65	3,000	1,800	-40.00%
6532	Maintenance/Other Supplies	4,566	5,274	17	4,500	500	-88.90%
6903	Interfund Charges - Cost Distr	4,324	0	0	0	0	0.00%
7040	Parks/Facilities Equipment	0	-5,400	0	0	0	0.00%
8210	Transfers Out/Debt Service	165	699	699	699	699	0.00%
	Total Expense	$ 182,099	$ 181,677	$ 180,880	$ 221,521	$ 210,476	
	Total Net Surplus/(Deficit)	**$ (158,688)**	**$ (179,504)**	**$ (175,952)**	**$ (219,521)**	**$ (208,476)**	

10206220 Sports Programs

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4200	Adult Sport Fees	29,956	35,539	39,677	30,000	35,000	16.70%
4248	Revenue/Youth Sports	52,767	61,296	53,044	55,000	55,000	0.00%
4301	Donations	5,253	2,445	1,056	2,500	2,500	0.00%
	Total Revenue	$ 87,976	$ 99,281	$ 93,777	$ 87,500	$ 92,500	
5000	Salaries/Full-time	13,584	54,381	47,670	55,572	0	-100.00%
5005	Salaries/Part-time	80,144	79,332	69,659	83,508	75,390	-9.70%
5100	Salaries/Overtime	433	498	285	500	32,234	6346.80%
5300	Public Employee Retirement Sys	1,306	5,797	5,564	6,802	5,114	-24.80%
5302	Long Term Disability Insurance	38	173	149	172	96	-44.20%
5303	Life Insurance Premiums	15	66	59	67	48	-28.40%
5304	Workers Compensation Insurance	8,446	9,508	12,261	12,252	11,133	-9.10%
5305	Medicare Tax- Employer's Share	1,414	1,958	1,762	2,111	1,767	-16.30%
5307	Deferred Comp/Part-Time	3,034	2,863	2,440	3,132	2,828	-9.70%
5308	Deferred Compensation/Full-tim	503	2,218	2,001	2,730	2,055	-24.70%
5309	Unemployment Insurance	1,193	1,133	1,401	879	1,174	33.60%
5310	Section 125 Benefit Allow.	6,282	28,201	25,356	29,205	30,800	5.50%
6403	Cell Phone Charges	0	0	0	0	600	0.00%
6412	Advertising/Other	753	774	152	1,000	1,000	0.00%
6416	Office Supplies/Expendable	152	313	406	500	500	0.00%
6428	Repairs	0	0	1,971	3,000	3,000	0.00%
6440	Contracted Services	10,695	12,628	14,748	15,000	15,000	0.00%
6501	Parks On-line Registration	185	0	0	0	0	0.00%
6503	Parks Online Registration	0	0	0	2,445	2,000	-18.20%
6530	Conference/Training/Ed	0	0	0	3,000	1,800	-40.00%
6532	Maintenance/Other Supplies	10,503	9,488	4,397	10,000	10,000	0.00%
6903	Interfund Charges - Cost Distr	106	0	0	0	0	0.00%
8200	Transfer Out	0	41,000	0	0	0	0.00%
	Total Expense	$ 138,786	$ 250,332	$ 190,280	$ 231,875	$ 196,539	
	Total Net Surplus/(Deficit)	**$ (50,810)**	**$ (151,052)**	**$ (96,504)**	**$ (144,375)**	**$ (104,039)**	

10206230 Aquatics Programs

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4238	Public Swim	5,062	6,091	3,593	5,000	5,000	0.00%
4258	Concession	4,944	6,147	1,619	4,500	4,500	0.00%
4259	Lessons	10,370	22,059	11,860	10,000	10,000	0.00%
4260	Pool Rentals	7,220	13,068	9,144	8,000	8,000	0.00%
4659	Refunds and Reimbursements	0	0	10,637	0	0	0.00%
	Total Revenue	$ 27,596	$ 47,364	$ 36,854	$ 27,500	$ 27,500	
5000	Salaries/Full-time	17,603	18,050	25,644	29,033	30,106	3.70%
5005	Salaries/Part-time	49,399	72,402	61,201	77,968	102,146	31.00%
5100	Salaries/Overtime	1,528	1,555	526	1,500	1,000	-33.30%
5300	Public Employee Retirement Sys	4,596	4,446	3,803	5,266	4,687	-11.00%
5302	Long Term Disability Insurance	58	58	72	87	87	0.00%
5303	Life Insurance Premiums	22	22	30	36	36	0.00%
5304	Workers Compensation Insurance	6,127	7,558	10,184	9,417	10,297	9.30%
5305	Medicare Tax- Employer's Share	1,010	1,526	1,303	1,637	2,014	23.00%
5307	Deferred Comp/Part-Time	1,388	2,780	2,175	2,655	3,537	33.20%
5308	Deferred Compensation/Full-tim	720	737	989	1,332	1,247	-6.40%
5309	Unemployment Insurance	661	1,274	895	874	1,274	45.80%
5310	Section 125 Benefit Allow.	8,976	9,400	8,205	9,462	9,905	4.70%
6401	Gas and Electric Utilities	9,046	10	0	0	0	0.00%
6402	Telephone/Fax Charges	273	321	298	276	0	-100.00%
6403	Cell Phone Charges	0	0	0	74	0	-100.00%
6428	Repairs	2,496	8,211	5,519	7,500	7,500	0.00%
6440	Contracted Services	13,229	12,790	14,276	14,532	19,300	32.80%
6444	Contracted Services/ Legal	0	0	243	0	0	0.00%
6460	Pre-Employment Costs	0	1,610	0	1,500	1,500	0.00%
6480	Program Expense	0	7,520	1,366	7,000	8,000	14.30%
6530	Conference/Training/Ed	1,817	1,430	0	500	350	-30.00%
6532	Maintenance/Other Supplies	8,231	5,209	7,372	8,000	8,000	0.00%
6560	Liability / Property Insurance	0	2,382	9,933	9,933	11,776	18.60%
6900	Interfund Charge - Fac. Maint.	4,013	9,043	7,234	9,043	9,043	0.00%
6903	Interfund Charges - Cost Distr	69	0	0	0	0	0.00%
6926	Interfund Chg Risk Charges	0	0	858	1,073	2,144	99.80%
7030	Facilities And Improvements	0	26,305	0	0	0	0.00%
8210	Transfers Out/Debt Service	5,538	7,115	7,113	7,113	7,113	0.00%
	Total Expense	$ 136,799	$ 201,754	$ 169,241	$ 205,811	$ 241,062	
	Total Net Surplus/(Deficit)	**$ (109,204)**	**$ (154,389)**	**$ (132,387)**	**$ (178,311)**	**$ (213,562)**	

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4155	Rents/ Bergon Center	3,613	3,558	7,075	4,500	4,500	0.00%
4166	Lease/Colocator Lease	0	17,691	20,840	20,630	20,630	0.00%
4167	Rents and Leases	16,438	29,529	16,114	9,000	19,215	113.50%
4168	Rents/ Pan Am Center	11,375	26,719	20,434	20,000	20,000	0.00%
4181	Youth Program Leases	990	3,675	245	0	0	0.00%
4183	Rents/Youth Hut	680	479	920	1,500	500	-66.70%
4261	Programs Fees	0	5,746	0	0	0	0.00%
4301	Donations	300	0	7,651	10,000	0	-100.00%
4434	Grants	0	0	1,917	0	0	0.00%
4657	Miscellaneous Revenue	0	0	400	0	0	0.00%
4659	Refunds and Reimbursements	39,824	675	78,772	0	0	0.00%
	Total Revenue	$ 73,220	$ 88,071	$ 154,368	$ 65,630	$ 64,845	
5000	Salaries/Full-time	17,573	30,067	26,460	30,873	31,334	1.50%
5005	Salaries/Part-time	26,612	46,249	43,239	67,568	49,504	-26.70%
5100	Salaries/Overtime	1,164	5,752	578	1,000	1,000	0.00%
5300	Public Employee Retirement Sys	4,479	7,062	5,382	7,991	7,309	-8.50%
5302	Long Term Disability Insurance	58	96	83	95	95	0.00%
5303	Life Insurance Premiums	22	37	33	38	39	2.60%
5304	Workers Compensation Insurance	4,041	5,975	8,754	8,690	8,154	-6.20%
5305	Medicare Tax- Employer's Share	664	1,206	1,023	1,475	1,199	-18.70%
5307	Deferred Comp/Part-Time	575	1,349	1,269	1,903	928	-51.20%
5308	Deferred Compensation/Full-tim	717	1,228	1,111	1,517	1,316	-13.20%
5309	Unemployment Insurance	302	613	623	369	529	43.40%
5310	Section 125 Benefit Allow.	8,979	15,667	14,087	16,225	17,111	5.50%
6401	Gas and Electric Utilities	82,474	87,891	83,961	80,831	104,021	28.70%
6402	Telephone/Fax Charges	27,884	25,229	24,447	26,326	29,500	12.10%
6403	Cell Phone Charges	0	0	351	1,551	650	-58.10%
6404	Internet Charges	0	0	816	1,329	1,200	-9.70%
6412	Advertising/Other	0	1,741	0	1,000	2,000	100.00%
6416	Office Supplies/Expendable	0	105	104	100	100	0.00%
6428	Repairs	8,979	24,261	5,179	15,000	15,000	0.00%
6440	Contracted Services	149,507	141,200	92,494	120,500	131,500	9.10%
6444	Contracted Services/ Legal	0	0	1,818	0	0	0.00%
6480	Program Expense	0	450	451	3,000	1,000	-66.70%
6530	Conference/Training/Ed	0	0	317	3,000	1,800	-40.00%
6532	Maintenance/Other Supplies	18,926	18,401	12,740	15,000	15,000	0.00%
6560	Liability / Property Insurance	0	66,169	66,748	66,748	80,011	19.90%
6900	Interfund Charge - Fac. Maint.	140,056	249,981	199,985	249,981	249,981	0.00%
6902	Interfund Charges- Central Sup	0	0	0	3	0	-100.00%
6903	Interfund Charges - Cost Distr	156	0	0	0	0	0.00%
6918	Interfund Charges- Comp Maint	47,550	46,555	43,970	54,963	52,869	-3.80%
6920	Interfund Charges - Computer R	12,709	21,699	10,563	13,204	16,528	25.20%
6926	Interfund Chg Risk Charges	0	0	5,769	7,211	14,569	102.00%
7000	Vehicles and Equipment	0	0	0	0	5,500	0.00%
7030	Facilities And Improvements	0	13,641	0	0	25,800	0.00%
7040	Parks/Facilities Equipment	2,166	0	0	0	0	0.00%
8210	Transfers Out/Debt Service	15,485	53,133	53,117	53,117	53,115	0.00%
	Total Expense	$ 571,077	$ 865,757	$ 705,471	$ 850,608	$ 918,662	
	Total Net Surplus/(Deficit)	**$ (497,857)**	**$ (777,686)**	**$ (551,103)**	**$ (784,978)**	**$ (853,817)**	

10206270 Special Events

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4301	Donations	31,000	16,450	700	0	0	0.00%
4315	Fundraising	9,777	450	0	0	0	0.00%
4657	Miscellaneous Revenue	42	10,290	20,537	10,000	13,000	30.00%
4659	Refunds and Reimbursements	0	160	10,000	0	10,000	0.00%
4683	Program Revenue	55,000	0	0	0	0	0.00%
	Total Revenue	$ 95,819	$ 27,350	$ 31,237	$ 10,000	$ 23,000	
5000	Salaries/Full-time	26,892	36,657	25,532	30,506	24,822	-18.60%
5005	Salaries/Part-time	9,838	3,195	7,941	8,960	9,239	3.10%
5100	Salaries/Overtime	1,097	899	272	500	31,434	6186.80%
5105	Salaries/Leave Payout	0	0	0	0	0	0.00%
5300	Public Employee Retirement Sys	3,408	4,922	3,737	4,839	8,724	80.30%
5302	Long Term Disability Insurance	86	118	84	94	170	80.90%
5303	Life Insurance Premiums	34	47	34	38	56	47.40%
5304	Workers Compensation Insurance	3,332	2,979	3,471	3,437	2,482	-27.80%
5305	Medicare Tax- Employer's Share	567	615	548	600	867	44.50%
5306	Unfunded Accrued Liability	6,926	6,952	7,795	7,795	7,716	-1.00%
5307	Deferred Comp/Part-Time	328	126	369	336	347	3.30%
5308	Deferred Compensation/Full-tim	1,085	1,487	1,126	1,479	3,095	109.30%
5309	Unemployment Insurance	220	142	238	220	397	80.50%
5310	Section 125 Benefit Allow.	10,937	15,187	12,874	14,872	15,669	5.40%
6412	Advertising/Other	0	0	0	0	1,000	0.00%
6415	Publications/Subscriptions	0	621	671	650	1,350	107.70%
6440	Contracted Services	4,461	7,370	26	0	0	0.00%
6518	Other Supplies	2,412	11,503	16,298	18,542	10,000	-46.10%
6532	Maintenance/Other Supplies	14,329	23,775	23,536	26,500	27,750	4.70%
6903	Interfund Charges - Cost Distr	813	0	0	0	0	0.00%
	Total Expense	$ 86,766	$ 116,594	$ 104,552	$ 119,368	$ 145,118	
	Total Net Surplus/(Deficit)	**$ 9,053**	**$ (89,244)**	**$ (73,315)**	**$ (109,368)**	**$ (122,118)**	

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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 obtains its revenues through user fees, which pays for the operations and maintenance of the municipal water system including 20 wells, 18 of which are active, a one million gallon above ground storage tank, miles of distribution mains, and approximately 15,000 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 increased in 2022, revenues were expected to exceed billing by 25 percent 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 2025/26.

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.

Transit Funds

The Transit Funds consist 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 Transit capital outlay is funded by grants that are accounted for in Special Revenue Funds.

Golf Course Fund

The Golf Course obtains its revenues through green fees and cart rentals. 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, $75,000 per year is being deposited in a Golf Course Improvement Account. Per Council direction, any additional "profit" made at the golf course is also budgeted for capital improvements. For FY 2025/26, there is just over $126,000 budgeted in the Golf Course Improvement Account.

Expense Summaries

Water Org List	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
20300000-Water Utility	0	130,177	0	0	0	0.00%
20301220-Utility Billing/Water	670,044	730,872	533,080	583,332	620,762	6.42%
20303800-Water Mtnc/Operations	5,570,746	5,888,918	5,056,031	6,475,204	6,916,413	6.81%
20303810-Water Quality Control	923,554	849,913	714,109	842,518	885,031	5.05%
20303820-Water Conservation Program	264,058	491,024	391,578	487,304	381,227	-21.77%
20303825-Integrated Regional Water Mgt	21,347	758,306	(701,688)	0	0	0.00%
20303830-Water Capital Outlay	409,939	4,335,094	5,137,557	24,611,920	25,729,150	4.54%
20303840-Water Debt Service/Rev Bonds	260,583	328,891	746,278	789,327	788,899	-0.05%
Total Water	$ 8,120,271	$ 13,513,195	$ 11,876,945	$ 33,789,605	$ 35,321,482	
Sewer Org List						
20401230-Utility Billing/Sewer	338,354	363,353	267,345	294,522	490,211	66.44%
20403400-Sewer Mtnc/Operations	1,481,386	1,583,625	1,458,730	1,744,226	2,620,343	50.23%
20403410-WWT Plant	3,956,480	5,265,343	5,496,004	6,279,562	7,132,723	13.59%
20403420-Sewer Capital Outlay	2,409,192	2,262,730	28,166,011	34,872,447	18,896,806	-45.81%
20403430-WWTP Bond Admin	861,095	2,139,476	229,466	2,529,375	2,530,971	0.06%
Total Sewer	$ 9,046,506	$ 11,614,527	$ 35,617,556	$ 45,720,131	$ 31,671,054	
Solid Waste Org List						
47601235-Utility Billing/Garbage	347,103	383,710	267,354	292,722	316,859	8.25%
47603600-Solid Waste Disposal	7,991,536	8,061,835	7,324,764	8,327,220	9,069,573	8.91%
47603620-Solid Waste Recycling	0	0	84	0	0	0.00%
47603630-Street Cleaning	639,014	778,539	772,416	854,632	996,601	16.61%
47603640-Beverage Container Recycling	14,915	6,840	9,516	16,349	0	-100.00%
47603730-Tire Clean Up	25,623	25,260	24,270	30,501	82,037	168.96%
Total Solid Waste	$ 9,018,191	$ 9,256,185	$ 8,398,404	$ 9,521,424	$ 10,465,070	
Drainage Org List						
45003040-Drainage Capital Outlay	0	0	0	587,500	727,500	23.83%
45003080-Drainage Operations	97,324	131,244	113,272	129,645	149,757	15.51%
45003090-Drainage Flood Control	748,716	1,007,842	759,037	914,290	929,252	1.64%
Total Drainage	$ 846,040	$ 1,139,085	$ 872,309	$ 1,631,435	$ 1,806,509	
Airport Org List						
20503270-Airport Operations	546,546	581,445	496,206	638,013	727,670	14.05%
20503510-Airport Capital Projects	1,122,981	75,218	125,330	520,553	2,404,300	361.87%
Total Airport	$ 1,669,527	$ 656,663	$ 621,536	$ 1,158,566	$ 3,131,970	
Transit Org List						
21285290-Transportation- Dial-A-Ride	1,214,800	1,380,844	1,134,828	1,432,106	1,715,601	19.80%
21285490-Dial-A-Ride Capital Outlay	0	3,300	0	0	87,527	0.00%
21295300-Transportation - Fixed Route	1,634,668	1,987,287	1,633,813	2,255,546	2,248,778	-0.30%
21295425-SB1-State of Good Repair	26,982	0	6,136	760,129	741,053	-2.51%
21295491-Low Carbon Transit Operation	0	0	0	300,000	87,527	-70.82%
21295500-Fixed Route - Capital Outlay	66,623	399,910	33,200	33,200	601,461	1711.63%
21295590-Prop 1B PTMISEA	565,382	364,311	83,038	240,870	0	-100.00%
21295595-Caltrans - Transit Study Grant	6,356	0	0	0	0	0.00%
Total Transit	$ 3,514,811	$ 4,135,652	$ 2,891,015	$ 5,021,850	$ 5,481,947	
Golf Org List						
20606290-Golf Operations	64,083	78,540	70,893	84,098	89,481	6.40%
20606295-Golf Course Capital	0	48,945	118,207	142,207	126,152	-11.29%
20606299-Golf Course Debt Service	11,910	874	0	0	0	0.00%
Total Golf	$ 75,993	$ 128,359	$ 189,100	$ 226,305	$ 215,633	
Total Enterprise Funds	**$ 32,291,338**	**$ 40,443,666**	**$ 60,466,866**	**$ 97,069,316**	**$ 88,093,665**	

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Water

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4162	Interest Income	549,552	704,512	1,010,018	750,000	1,200,000	60.00%
4202	Application Fee	28,430	27,485	21,751	28,000	22,000	-21.40%
4206	Revenue/ Const Usage Fee	4,007	4,071	1,268	4,000	3,000	-25.00%
4208	Late Payment/Other Penalty	220,956	259,507	167,907	200,000	225,000	12.50%
4220	Meter Amortization	17,286	21,765	3,698	21,765	4,700	-78.40%
4221	Meter Setup / Relocation Fee	3,007	2,172	2,923	2,172	3,500	61.10%
4224	Revenue/Water Patrol Fines	775	1,600	1,650	1,600	3,000	87.50%
4229	User Charges	11,270,063	11,469,586	9,904,464	11,500,000	11,200,000	-2.60%
4346	Interfund Charges/ Cost Dist	4,327	4,327	3,548	4,435	4,435	0.00%
4659	Refunds and Reimbursements	8,392	-4,944	100	0	1,000	0.00%
4682	Collection Recovery	232,466	574,009	2,450,714	125,000	500,000	300.00%
	Total Revenue	$ 12,339,263	$ 13,064,091	$ 13,568,040	$ 12,636,972	$ 13,166,635	
6581	GASB 68-Pension Expense	0	213,369	0	0	0	0.00%
8000	Interest Expense	0	-83,192	0	0	0	0.00%
	Total Expense	$ -	$ 130,177	$ -	$ -	$ -	
	Total Net Surplus/(Deficit)	**$ 12,339,263**	**$ 12,933,913**	**$ 13,568,040**	**$ 12,636,972**	**$ 13,166,635**	

20301220 Utility Billing/Water

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4355	Transfer-In	0	37,026	26,436	26,436	0	-100.00%
4434	Grants	0	0	1,081	0	0	0.00%
4659	Refunds and Reimbursements	0	4,906	0	0	0	0.00%
4682	Collection Recovery	0	228	250	0	0	0.00%
	Total Revenue	$ -	$ 42,160	$ 27,767	$ 26,436	$ -	
5000	Salaries/Full-time	245,825	263,641	146,500	188,650	198,932	5.50%
5100	Salaries/Overtime	1,152	7,266	10,772	1,050	5,000	376.20%
5105	Salaries/Leave Payout	5,511	1,169	1,799	0	0	0.00%
5300	Public Employee Retirement Sys	27,985	32,264	19,451	22,280	22,871	2.70%
5302	Long Term Disability Insurance	609	721	393	385	445	15.60%
5303	Life Insurance Premiums	261	252	187	204	215	5.40%
5304	Workers Compensation Insurance	24,559	22,837	15,405	16,115	10,152	-37.00%
5305	Medicare Tax- Employer's Share	3,468	4,028	2,620	2,859	3,078	7.70%
5306	Unfunded Accrued Liability	56,033	56,350	63,180	63,180	62,540	-1.00%
5308	Deferred Compensation/Full-tim	9,178	10,092	6,118	7,146	7,449	4.20%
5309	Unemployment Insurance	613	737	756	467	657	40.70%
5310	Section 125 Benefit Allow.	105,887	110,317	66,804	69,756	87,251	25.10%
6402	Telephone/Fax Charges	8,421	7,647	6,297	6,894	0	-100.00%
6403	Cell Phone Charges	0	0	204	742	0	-100.00%
6404	Internet Charges	0	0	593	849	750	-11.70%
6416	Office Supplies/Expendable	1,300	2,677	1,105	5,000	3,000	-40.00%
6418	Postage / Other Mailing Charge	38,817	50,338	49,340	48,800	51,200	4.90%
6423	Office Furniture	0	0	0	0	1,000	0.00%
6440	Contracted Services	25,505	30,430	40,666	29,216	31,796	8.80%
6451	Bank Service Charges	22,254		29,691	29,300	32,300	10.20%
6530	Conference/Training/Ed	0	997	0	1,495	1,495	0.00%
6902	Interfund Charges- Central Sup	0	0	52	10	0	-100.00%
6904	Interfund Charges - Admin. Ove	37,845	37,845	30,276	37,845	48,757	28.80%
6918	Interfund Charges- Comp Maint	34,984	34,253	32,351	40,439	38,898	-3.80%
6920	Interfund Charges - Computer R	9,350	15,964	7,771	9,714	12,159	25.20%
6924	Interfund Charges- Motor Renta	716	569	749	936	817	-12.70%
6926	Interfund Chg Risk Charges	0	4,347	0	0	0	0.00%
8220	Transfers Out - Insurance Rese	9,769	0	0	0	0	0.00%
	Total Expense	$ 670,044	$ 694,740	$ 533,080	$ 583,332	$ 620,762	
	Total Net Surplus/(Deficit)	**$ (670,044)**	**$ (652,580)**	**$ (505,313)**	**$ (556,896)**	**$ (620,762)**	

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4355	Transfer-In	544,758	76,233	78,134	78,134	0	-100.00%
4434	Grants	0	0	578	0	0	0.00%
4657	Miscellaneous Revenue	620	0	0	0	0	0.00%
4659	Refunds and Reimbursements	7,331	4,495	768,858	0	0	0.00%
4676	Workers Comp Recovery - Wages	0	4,492	9,913	0	0	0.00%
	Total Revenue	$ 552,709	$ 85,220	$ 857,483	$ 78,134	$ -	
5000	Salaries/Full-time	701,223	718,614	540,050	776,692	779,495	0.40%
5005	Salaries/Part-time	0	35,384	0	34,971	0	-100.00%
5100	Salaries/Overtime	60,482	74,031	64,786	67,500	70,000	3.70%
5105	Salaries/Leave Payout	23,849	34,789	39,498	0	0	0.00%
5110	Salaries/Uniform Pay	1,998	2,476	1,369	0	2,348	0.00%
5200	Salaries/Auto & Expense Allow	129	129	107	129	0	-100.00%
5300	Public Employee Retirement Sys	94,150	96,935	77,005	113,603	104,948	-7.60%
5302	Long Term Disability Insurance	1,767	1,974	1,439	1,760	1,552	-11.80%
5303	Life Insurance Premiums	659	672	489	769	731	-4.90%
5304	Workers Compensation Insurance	70,264	70,747	65,398	67,019	116,220	73.40%
5305	Medicare Tax- Employer's Share	9,746	12,695	9,338	13,006	12,604	-3.10%
5306	Unfunded Accrued Liability	209,856	217,391	243,740	243,740	241,270	-1.00%
5307	Deferred Comp/Part-Time	0	1,332	0	1,311	0	-100.00%
5308	Deferred Compensation/Full-tim	26,625	25,015	20,256	31,384	30,937	-1.40%
5309	Unemployment Insurance	1,635	2,023	1,562	1,837	2,414	31.40%
5310	Section 125 Benefit Allow.	194,096	193,061	144,937	208,339	233,434	12.00%
6401	Gas and Electric Utilities	2,348,309	2,373,810	1,678,338	2,220,547	2,500,000	12.60%
6402	Telephone/Fax Charges	2,760	3,045	576	851	700	-17.70%
6403	Cell Phone Charges	0		906	2,769	2,250	-18.70%
6404	Internet Charges	0	0	414	860	500	-41.90%
6405	Copier Lease/Paper Charges	0	942	356	1,000	750	-25.00%
6412	Advertising/Other	0	0	351	2,000	0	-100.00%
6414	Professional Dues	4,641	4,618	5,258	6,000	5,000	-16.70%
6416	Office Supplies/Expendable	1,781	2,187	2,159	2,000	1,000	-50.00%
6418	Postage / Other Mailing Charge	504	480	345	1,000	1,200	20.00%
6425	Vehicle Fuel, Supplies & Maint	43,631	47,159	25,885	49,045	49,000	-0.10%
6440	Contracted Services	87,257	75,427	212,696	260,000	261,050	0.40%
6444	Contracted Services/ Legal	0	0	17,570	0	0	0.00%
6470	Funding to Outside Agencies	0	0	0	95,473	0	-100.00%
6515	Taxes and Assessments	2,675	3,881	3,100	4,000	1,000	-75.00%
6516	Permits and Fees	0	0	1,053	5,000	6,500	30.00%
6530	Conference/Training/Ed	10,378	15,625	7,051	20,600	20,600	0.00%
6532	Maintenance/Other Supplies	156,942	252,696	376,693	405,000	499,351	23.30%
6560	Liability / Property Insurance	265,924	44,715	57,712	57,712	121,845	111.10%
6562	Retiree Insurance Premiums	2,797	2,335	366	2,550	2,750	7.80%
6610	Contingency	100,000	0	0	100,000	160,200	60.20%
6900	Interfund Charge - Fac. Maint.	139,393	225,805	180,644	225,805	225,805	0.00%
6902	Interfund Charges- Central Sup	14,136	21,737	12,846	17,123	14,280	-16.60%
6903	Interfund Charges - Cost Distr	264,451	214,917	176,232	220,290	220,290	0.00%
6904	Interfund Charges - Admin. Ove	281,404	281,404	225,123	281,404	251,620	-10.60%
6907	Interfund Chrg/Vehicle Replcmt	66,537	89,967	198,074	247,592	252,267	1.90%
6908	Interfund Chrg/Vehicle Maint.	51,085	60,183	36,990	46,237	54,988	18.90%
6918	Interfund Charges- Comp Maint	39,342	38,519	36,380	45,475	43,743	-3.80%
6920	Interfund Charges - Computer R	10,515	17,953	8,740	10,925	13,674	25.20%
6924	Interfund Charges- Motor Renta	1,652	1,328	1,746	2,182	1,918	-12.10%
6926	Interfund Chg Risk Charges	0	9,296	4,988	6,235	22,186	255.80%
7000	Vehicles and Equipment	0	0	0	0	12,541	0.00%
8200	Transfer Out	60,000	100,000	60,000	60,000	60,000	0.00%
8210	Transfers Out/Debt Service	197,263	513,622	513,469	513,469	513,452	0.00%

20303800 Water Maintenance/Operations

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
8220	Transfers Out - Insurance Rese	20,891	0	0	0	0	0.00%
	Total Expense	$ 5,570,746	$ 5,888,918	$ 5,056,031	$ 6,475,204	$ 6,916,413	
	Total Net Surplus/(Deficit)	**$ (5,018,037)**	**$ (5,803,698)**	**$ (4,198,548)**	**$ (6,397,070)**	**$ (6,916,413)**	

20303810 Water Quality Control

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4355	Transfer-In	0	14,151	20,110	20,110	0	-100.00%
4434	Grants	0	0	778	0	0	0.00%
4659	Refunds and Reimbursements	3,720	0	-1,773	0	0	0.00%
	Total Revenue	$ 3,720	$ 14,151	$ 19,116	$ 20,110	$ -	
5000	Salaries/Full-time	165,853	162,676	141,364	173,352	179,332	3.40%
5100	Salaries/Overtime	6,800	6,528	9,157	6,000	9,000	50.00%
5105	Salaries/Leave Payout	710	133	3,811	0	0	0.00%
5110	Salaries/Uniform Pay	750	571	429	0	500	0.00%
5300	Public Employee Retirement Sys	17,242	15,804	14,112	18,907	17,626	-6.80%
5302	Long Term Disability Insurance	415	372	309	376	376	0.00%
5303	Life Insurance Premiums	198	160	138	165	163	-1.20%
5304	Workers Compensation Insurance	17,657	15,943	13,328	13,102	7,090	-45.90%
5305	Medicare Tax- Employer's Share	2,246	2,505	2,284	2,674	2,820	5.50%
5306	Unfunded Accrued Liability	32,906	40,663	45,592	45,592	45,130	-1.00%
5308	Deferred Compensation/Full-tim	6,274	5,072	4,835	6,337	6,039	-4.70%
5309	Unemployment Insurance	425	336	441	324	462	42.60%
5310	Section 125 Benefit Allow.	51,900	50,346	48,889	57,620	59,709	3.60%
6402	Telephone/Fax Charges	1,002	1,011	256	297	200	-32.70%
6403	Cell Phone Charges	0	0	304	593	1,100	85.50%
6404	Internet Charges	0	0	190	310	300	-3.20%
6405	Copier Lease/Paper Charges	0	1,935	1,376	1,800	1,800	0.00%
6411	Advertising/Bids and Notices	0	0	150	400	400	0.00%
6412	Advertising/Other	140	0	0	200	0	-100.00%
6414	Professional Dues	60	334	0	600	600	0.00%
6416	Office Supplies/Expendable	609		415	900	1,500	-44.40%
6418	Postage / Other Mailing Charge	154	306	240	600	350	-41.70%
6425	Vehicle Fuel, Supplies & Maint	9,850	12,232	5,785	9,196	10,000	8.70%
6440	Contracted Services	85,210	71,601	38,320	40,500	61,325	51.40%
6515	Taxes and Assessments	63,276	65,000	75,687	75,687	0	-100.00%
6516	Permits and Fees	0	0	0	0	95,000	0.00%
6530	Conference/Training/Ed	5,963	9,851	3,467	7,000	7,000	0.00%
6532	Maintenance/Other Supplies	40,336	63,964	44,559	54,313	55,000	1.30%
6555	Water Conservation Program	0	0	0	0	0	0.00%
6560	Liability / Property Insurance	0	1,335	1,514	1,514	2,271	50.00%
6900	Interfund Charge - Fac. Maint.	88,789	0	0	0	0	0.00%
6902	Interfund Charges- Central Sup	619	370	72	2,805	3,396	21.10%
6903	Interfund Charges - Cost Distr	177,809	170,009	139,407	174,259	174,259	0.00%
6904	Interfund Charges - Admin. Ove	53,258	53,258	42,606	53,258	59,644	12.00%
6907	Interfund Chrg/Vehicle Replcmt	10,503	11,900	11,135	13,919	5,698	-59.10%
6908	Interfund Chrg/Vehicle Maint.	11,857	11,622	7,524	9,405	5,213	-44.60%
6918	Interfund Charges- Comp Maint	47,550	46,555	43,970	54,963	52,869	-3.80%
6920	Interfund Charges - Computer R	12,709	21,699	10,563	13,204	16,528	25.20%
6924	Interfund Charges- Motor Renta	1,652	1,328	1,746	2,182	1,918	-12.10%
6926	Interfund Chg Risk Charges	0	3,931	131	164	413	151.80%
8220	Transfers Out - Insurance Rese	8,833	0	0	0	0	0.00%
	Total Expense	$ 923,554	$ 849,348	$ 714,109	$ 842,518	$ 885,031	
	Total Net Surplus/(Deficit)	**$ (919,834)**	**$ (835,197)**	**$ (694,993)**	**$ (822,408)**	**$ (885,031)**	

20303820 Water Conservation Program

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4244	Water Conservation Revenue	498,998	541,464	394,642	0	500,000	0.00%
4355	Transfer-In	0	12,840	14,329	14,329	0	-100.00%
	Total Revenue	$ 498,998	$ 554,304	$ 408,971	$ 14,329	$ 500,000	
5000	Salaries/Full-time	60,394	98,851	86,761	102,226	102,798	0.60%
5100	Salaries/Overtime	50	316	520	500	500	0.00%
5110	Salaries/Uniform Pay	250	571	429	0	500	0.00%
5300	Public Employee Retirement Sys	7,349	14,974	13,291	16,870	15,497	-8.10%
5302	Long Term Disability Insurance	171	312	270	310	310	0.00%
5303	Life Insurance Premiums	76	128	113	129	129	0.00%
5304	Workers Compensation Insurance	4,516	8,159	8,140	8,791	6,446	-26.70%
5305	Medicare Tax- Employer's Share	645	1,447	1,263	1,513	1,500	-0.90%
5306	Unfunded Accrued Liability	17,044	15,803	17,718	17,718	17,539	-1.00%
5308	Deferred Compensation/Full-tim	2,134	4,014	3,644	4,769	4,317	-9.50%
5309	Unemployment Insurance	126	294	420	294	420	42.90%
5310	Section 125 Benefit Allow.	21,160	33,469	30,121	34,695	36,619	5.50%
6402	Telephone/Fax Charges	0	0	0	0	200	0.00%
6403	Cell Phone Charges	0	0	0	0	1,200	0.00%
6416	Office Supplies/Expendable	0	0	0	0	1,000	0.00%
6418	Postage / Other Mailing Charge	0	0	0	250	1,000	300.00%
6440	Contracted Services	33	0	0	0	1,325	0.00%
6555	Water Conservation Program	125,209	146,745	97,498	135,000	0	-100.00%
6900	Interfund Charge - Fac. Maint.	0	147,773	118,218	147,773	147,772	0.00%
6903	Interfund Charges - Cost Distr	4,611	0	0	0	0	0.00%
6904	Interfund Charges - Admin. Ove	16,466	16,466	13,173	16,466	30,840	87.30%
6907	Interfund Chg Vehicle Replace	0	0	0	0	5,909	0.00%
6908	Interfund Chg Vehicle Maint.	0	0	0	0	5,406	0.00%
6926	Interfund Chg Risk Charges	0	1,701	0	0	0	0.00%
8220	Transfers Out - Insurance Rese	3,823		0	0	0	0.00%
	Total Expense	$ 264,058	$ 491,024	$ 391,578	$ 487,304	$ 381,227	
	Total Net Surplus/(Deficit)	**$ 234,940**	**$ 63,280**	**$ 17,393**	**$ (472,975)**	**$ 118,773**	

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
	Total Revenue						
7050	Construction/Infrastructure	21,347	758,306	-701,688	0	0	0.00%
	Total Expense	$ 21,347	$ 758,306	$ (701,688)	$ -	$ -	
	Total Net Surplus/(Deficit)	**$ (21,347)**	**$ (758,306)**	**$ 701,688**	**$ -**	**$ -**	

20303830 Water Capital Outlay

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4320	Capital Contribution	130,260	15,057	0	0	0	0.00%
4355	Transfer-In	0	0	350,451	0	0	0.00%
4360	Transfer-In CIP	0	4,156,635	281,712	0	0	0.00%
4659	Refunds and Reimbursements	0	0	0	0	0	0.00%
4900	Budgetary Carryover	0	0	0	17,570,500	21,654,847	23.25%
	Total Revenue	$ 130,260	$ 4,171,692	$ 632,164	$ 17,570,500	$ 21,654,847	
6532	Maintenance/Other Supplies	0	5,858	0	0	0	0.00%
6804	Infrastructure Study	0	0	39,246	39,246	0	-100.00%
6904	Interfund Chg Admin OH	0	0	0	0	150	0.00%
7030	Facilities And Improvements	128	150	471	0	0	0.00%
7050	Construction/Infrastructure	409,811	4,329,085	5,097,840	24,572,673	25,729,000	4.71%
	Total Expense	$ 409,939	$ 4,335,094	$ 5,137,557	$ 24,611,920	$ 25,729,150	
	Total Net Surplus/(Deficit)	**$ (279,679)**	**$ (163,402)**	**$ (4,505,393)**	**$ (7,041,420)**	**$ (4,074,303)**	

20303840 Water Debt Service/Revenue Bonds

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
	Total Revenue	$ -	$ -	$ -	$ -	$ -	
6448	Bond/Loan Admin Fees	4,120	4,120	3,120	5,000	5,000	0.00%
6904	Interfund Chg Admin OH	0	0	0	0	299	0.00%
8000	Interest Expense	256,463	324,771	165,250	231,419	215,750	-6.80%
8001	Principal Payment	0	0	577,908	552,908	567,850	2.70%
	Total Expense	$ 260,583	$ 328,891	$ 746,278	$ 789,327	$ 788,899	
	Total Net Surplus/(Deficit)	**$ (260,583)**	**$ (328,891)**	**$ (746,278)**	**$ (789,327)**	**$ (788,899)**	

Sewer

20400000 Sewer Fund

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4000	Current Secured Property Tax	162,645	170,616	174,991	165,000	165,000	0.00%
4162	Interest Income	166,493	206,993	325,024	125,000	200,000	60.00%
4208	Late Payment/Other Penalty	209,332	238,421	187,436	100,000	225,000	125.00%
4223	Parksdale Sewer #3 User Fees	310,611	329,148	348,042	329,148	360,000	9.40%
4229	User Charges	10,745,896	11,550,686	11,096,446	11,865,000	12,000,000	1.10%
4232	Septic Dump Income	431,011	320,817	290,948	320,836	275,000	-14.30%
4355	Transfer-In	4,000	3,468	0	0	0	0.00%
4649	Admin Fees	-857	0	0	0	0	0.00%
4659	Refunds and Reimbursements	78	0	0	0	0	0.00%
4682	Collection Recovery	1,106	502	292	0	0	0.00%
4900	Budgetary Carryover	0	0	0	12,734,620	3,579,953	-71.90%
	Total Revenue	$ 12,030,315	$ 12,820,651	$ 12,423,177	$ 25,639,604	$ 16,804,953	
6581	GASB 68-Pension Expense	0	199,357	0	0	0	0.00%
	Total Expense	$ -	$ 199,357	$ -	$ -	$ -	
	Total Net Surplus/(Deficit)	**$ 12,030,315**	**$ 12,621,294**	**$ 12,423,177**	**$ 25,639,604**	**$ 16,804,953**	

20401230 Utility Billing/Sewer

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4355	Transfer-In	0	18,514	13,219	13,219	0	-100.00%
4659	Refunds and Reimbursements	0	2,453	0	0	0	0.00%
	Total Revenue	$ -	$ 20,967	$ 13,219	$ 13,219	$ -	
5000	Salaries/Full-time	122,914	130,987	73,251	94,326	99,463	5.40%
5005	Salaries/Part-time	975	0	0	0	0	0.00%
5100	Salaries/Overtime	576	3,633	5,386	525	2,500	376.20%
5105	Salaries/Leave Payout	2,756	585	899	0	0	0.00%
5300	Public Employee Retirement Sys	13,966	16,061	9,726	11,136	11,434	2.70%
5302	Long Term Disability Insurance	304	361	197	191	222	16.20%
5303	Life Insurance Premiums	132	127	94	101	106	5.00%
5304	Workers Compensation Insurance	12,280	11,358	7,702	8,057	5,092	-36.80%
5305	Medicare Tax- Employer's Share	1,734	2,002	1,310	1,435	1,538	7.20%
5306	Unfunded Accrued Liability	28,017	28,176	31,591	31,591	31,270	-1.00%
5307	Deferred Comp/Part-Time	14	0	0	0	0	0.00%
5308	Deferred Compensation/Full-tim	4,590	5,046	3,059	3,573	3,727	4.30%
5309	Unemployment Insurance	307	369	378	227	330	45.40%
5310	Section 125 Benefit Allow.	52,944	55,159	33,402	34,875	43,625	25.10%
6402	Telephone/Fax Charges	3,657	3,326	2,686	3,449	3,500	1.50%
6403	Cell Phone Charges	0	0	102	300	150	-50.00%
6404	Internet Charges	0	0	302	487	350	-28.10%
6411	Advertising/Bids and Notices	267	0	0	0	0	0.00%
6416	Office Supplies/Expendable	653	1,278	553	2,500	1,500	-40.00%
6418	Postage / Other Mailing Charge	18,762	24,521	23,963	24,400	24,400	0.00%
6423	Office Furniture	0	0	0	0	500	0.00%
6440	Contracted Services	11,916	13,668	18,811	14,350	20,000	39.40%
6451	Bank Service Charges	15,670	23,889	18,676	18,200	19,700	8.20%
6530	Conference/Training/Ed	0	498	0	748	748	0.00%
6580	OPEB Obligation Expense	0	-3,766	0	0	0	0.00%
6902	Interfund Charges- Central Sup	0	0	19	0	0	0.00%
6904	Interfund Charges - Admin. Ove	18,548	18,548	14,838	18,548	29,147	57.10%
6907	Interfund Chrg/Vehicle Replcmt	0	0	0	0	165,013	0.00%
6918	Interfund Charges- Comp Maint	17,463	17,098	16,149	20,186	19,417	-3.80%
6920	Interfund Charges - Computer R	4,667	7,969	3,879	4,849	6,070	25.20%
6924	Interfund Charges- Motor Renta	358	285	374	468	409	-12.60%
6926	Interfund Chg Risk Charges	0	2,174	0	0	0	0.00%
8220	Transfers Out - Insurance Rese	4,885	0	0	0	0	0.00%
	Total Expense	$ 338,354	$ 363,353	$ 267,345	$ 294,522	$ 490,211	
	Total Net Surplus/(Deficit)	**$ (338,354)**	**$ (342,386)**	**$ (254,126)**	**$ (281,303)**	**$ (490,211)**	

20403400 Sewer Maintenance/Operations

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4320	Capital Contribution	38,100	485,918	0	0	0	0.00%
4355	Transfer-In	0	38,206	43,941	43,941	0	-100.00%
4434	Grants	0	0	1,221	0	0	0.00%
4657	Miscellaneous Revenue	521	95	0	0	0	0.00%
4659	Refunds and Reimbursements	0	278	31,557	0	0	0.00%
	Total Revenue	$ 38,621	$ 524,496	$ 76,719	$ 43,941	$ -	
5000	Salaries/Full-time	364,139	362,427	313,920	393,523	393,931	0.10%
5005	Salaries/Part-time	0	17,462	2,023	17,485	0	-100.00%
5100	Salaries/Overtime	18,708	16,217	13,074	10,000	10,000	0.00%
5105	Salaries/Leave Payout	710	20,161	18,237	0	0	0.00%
5110	Salaries/Uniform Pay	1,203	1,353	902	0	1,303	0.00%
5200	Salaries/Auto & Expense Allow	129	129	107	129	0	0.00%
5300	Public Employee Retirement Sys	49,471	47,858	43,815	56,679	52,492	-7.40%
5302	Long Term Disability Insurance	1,100	981	837	934	908	-2.80%
5303	Life Insurance Premiums	330	362	352	451	448	-0.70%
5304	Workers Compensation Insurance	37,988	35,044	33,195	33,648	22,298	-33.70%
5305	Medicare Tax- Employer's Share	5,436	6,155	5,186	6,262	6,038	-3.60%
5306	Unfunded Accrued Liability	111,363	117,084	131,276	131,276	129,945	-1.00%
5307	Deferred Comp/Part-Time	0	661	64	656	0	-100.00%
5308	Deferred Compensation/Full-tim	13,632	11,906	11,497	15,528	14,820	-4.60%
5309	Unemployment Insurance	881	891	1,232	1,072	1,321	23.20%
5310	Section 125 Benefit Allow.	97,173	100,710	104,957	120,672	139,607	15.70%
6401	Gas and Electric Utilities	36,575	42,109	32,326	38,414	38,500	0.20%
6402	Telephone/Fax Charges	4,051	3,991	3,154	3,248	3,700	13.90%
6403	Cell Phone Charges	0	0	36	769	300	-61.00%
6404	Internet Charges	0	0	324	483	500	3.50%
6405	Copier Lease/Paper Charges	0	1,335	741	1,000	1,000	0.00%
6411	Advertising/Bids and Notices	0	0	0	2,000	1,000	-50.00%
6416	Office Supplies/Expendable	1,108	1,489	1,290	2,000	2,000	0.00%
6417	Software Costs	0	0	0	530	530	0.00%
6425	Vehicle Fuel, Supplies & Maint	28,433	28,380	18,568	26,242	28,000	6.70%
6440	Contracted Services	21,646	24,960	24,139	30,000	64,050	113.50%
6444	Contracted Services/ Legal	0	0	715	0	0	0.00%
6515	Taxes and Assessments	26,210	28,085	0	0	0	0.00%
6516	Permits and Fees	0	0	25,889	35,000	31,500	-10.00%
6530	Conference/Training/Ed	4,900	8,090	1,291	12,000	4,150	-65.40%
6532	Maintenance/Other Supplies	98,734	24,977	36,036	48,950	42,200	-13.80%
6560	Liability / Property Insurance	48,513	136,020	136,661	136,661	706,546	417.00%
6562	Retiree Insurance Premiums	2,797	2,335	366	2,550	2,750	7.80%
6610	Contingency	0	0	0	0	152,800	0.00%
6900	Interfund Charge - Fac. Maint.	75,397	122,471	97,977	122,471	122,470	0.00%
6902	Interfund Charges- Central Sup	4,469	4,069	3,143	4,563	4,763	4.40%
6903	Interfund Charges - Cost Distr	141,881	112,903	92,581	115,726	115,726	0.00%
6904	Interfund Charges - Admin. Ove	70,013	70,013	56,010	70,013	82,224	17.40%
6907	Interfund Chrg/Vehicle Replcmt	115,121	127,858	162,077	202,596	206,783	2.10%
6908	Interfund Chrg/Vehicle Maint.	49,887	58,771	36,075	45,094	53,697	19.10%
6918	Interfund Charges- Comp Maint	12,171	11,916	11,254	14,068	13,532	-3.80%
6920	Interfund Charges - Computer R	3,253	5,554	2,704	3,380	4,230	25.10%
6924	Interfund Charges- Motor Renta	1,897	1,525	2,004	2,505	2,202	-12.10%
6926	Interfund Chg Risk Charges	0	6,482	11,810	14,763	128,654	771.50%
7000	Vehicles and Equipment	0	0	0	0	12,541	0.00%
8210	Transfers Out/Debt Service	17,502	20,891	20,885	20,885	20,884	0.00%
8220	Transfers Out - Insurance Rese	14,567	0	0	0	0	0.00%
	Total Expense	$ 1,481,386	$ 1,583,625	$ 1,458,730	$ 1,744,226	$ 2,620,343	
	Total Net Surplus/(Deficit)	**$ (1,442,765)**	**$ (1,059,128)**	**$ (1,382,012)**	**$ (1,700,285)**	**$ (2,620,343)**	

20403410 Wastewater Treatment Plant

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4355	Transfer-In	0	70,229	88,136	88,136	0	-100.00%
4434	Grants	0	0	1,555	0	0	0.00%
4657	Miscellaneous Revenue	7,350	22,050	0	0	0	0.00%
4659	Refunds and Reimbursements	0	87,485	386,358	386,293	0	-100.00%
	Total Revenue	$ 7,350	$ 179,764	$ 476,050	$ 474,429	$ -	
5000	Salaries/Full-time	720,441	850,820	730,638	890,543	912,730	2.50%
5100	Salaries/Overtime	82,635	79,552	65,815	60,000	60,000	0.00%
5105	Salaries/Leave Payout	1,580	1,556	2,729	0	0	0.00%
5110	Salaries/Uniform Pay	2,700	3,714	3,036	0	3,250	0.00%
5300	Public Employee Retirement Sys	76,784	97,734	86,391	111,760	104,930	-6.10%
5302	Long Term Disability Insurance	1,803	2,367	1,993	2,426	2,201	-9.30%
5303	Life Insurance Premiums	672	769	677	820	795	-3.00%
5304	Workers Compensation Insurance	72,614	75,964	72,509	74,784	54,954	-26.50%
5305	Medicare Tax- Employer's Share	11,136	13,985	12,079	14,343	15,219	6.10%
5306	Unfunded Accrued Liability	152,585	144,723	162,264	162,264	160,620	-1.00%
5308	Deferred Compensation/Full-tim	27,967	31,833	29,205	38,333	36,383	-5.10%
5309	Unemployment Insurance	1,299	1,846	2,394	1,691	2,415	42.80%
5310	Section 125 Benefit Allow.	169,010	216,468	182,673	236,312	249,322	5.50%
6401	Gas and Electric Utilities	423,687	954,017	1,928,879	2,032,883	2,000,000	-1.60%
6402	Telephone/Fax Charges	2,990	3,165	1,222	1,187	1,500	26.40%
6403	Cell Phone Charges	0	0	829	1,877	1,200	-36.10%
6404	Internet Charges	0	0	251	436	350	-19.70%
6405	Copier Lease/Paper Charges	0	2,828	1,830	2,500	500	-80.00%
6412	Advertising/Other	195	359	0	0	1,600	0.00%
6416	Office Supplies/Expendable	655	3,073	4,039	1,500	2,000	33.30%
6420	Mileage Reimbursements	184	266	0	200	0	-100.00%
6425	Vehicle Fuel, Supplies & Maint	40,028	60,947	36,696	43,379	66,000	52.10%
6440	Contracted Services	404,028	468,564	279,695	354,178	437,100	23.40%
6444	Contracted Services/ Legal	0	0	8,839	8,841	0	-100.00%
6515	Taxes and Assessments	54,310	38,252	0	0	0	0.00%
6516	Permits and Fees	0	0	50,968	51,189	73,000	42.60%
6530	Conference/Training/Ed	13,045	9,201	8,537	12,000	13,000	8.30%
6532	Maintenance/Other Supplies	222,505	714,865	463,479	616,345	1,048,415	70.10%
6536	Tuition Reimbursement	0	2,400	0	200	3,000	1400.00%
6538	Lab Services/Supplies	0	0	0	0	55,000	0.00%
6560	Liability / Property Insurance	531,849	293,107	293,072	293,072	354,638	21.00%
6610	Contingency	0	0	0	0	200,000	0.00%
6900	Interfund Charge - Fac. Maint.	187,597	312,130	249,704	312,130	312,129	0.00%
6902	Interfund Charges- Central Sup	1,803	989	1,632	1,533	1,841	20.10%
6903	Interfund Charges - Cost Distr	54,795	0	0	0	0	0.00%
6904	Interfund Charges - Admin. Ove	339,651	339,651	271,721	339,651	294,143	-13.40%
6907	Interfund Chrg/Vehicle Replcmt	80,034	90,400	125,490	156,862	0	-100.00%
6908	Interfund Chrg/Vehicle Maint.	64,940	72,854	45,582	56,978	71,507	25.50%
6918	Interfund Charges- Comp Maint	70,760	69,279	65,433	81,791	78,674	-3.80%
6920	Interfund Charges - Computer R	18,912	32,290	15,719	19,649	24,595	25.20%
6924	Interfund Charges- Motor Renta	6,199	4,828	6,350	7,938	6,839	-13.80%
6926	Interfund Chg Risk Charges	0	12,161	25,328	31,660	64,575	104.00%
7000	Vehicles and Equipment	0	0	0	0	160,000	0.00%
8210	Transfers Out/Debt Service	89,757	258,384	258,307	258,307	258,298	0.00%
8220	Transfers Out - Insurance Rese	27,330	0	0	0	0	0.00%
	Total Expense	$ 3,956,480	$ 5,265,343	$ 5,496,004	$ 6,279,562	$ 7,132,723	
	Total Net Surplus/(Deficit)	**$ (3,949,130)**	**$ (5,085,579)**	**$ (5,019,954)**	**$ (5,805,133)**	**$ (7,132,723)**	

20403420 Sewer Capital Outlay

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4320	Capital Contribution	0	7,049	0	0	0	0.00%
4355	Transfer-In	145,913	0	1,301,684	0	0	0.00%
4360	Transfer-In CIP	0	2,443,012	1,982,080	9,046,835	6,116,101	-32.40%
4434	Grants	0	0	352,938	8,500,000	8,500,000	0.00%
	Total Revenue	$ 145,913	$ 2,450,061	$ 3,636,703	$ 17,546,835	$ 14,616,101	
6804	Infrastructure Study	0	0	30,704	30,704	0	-100.00%
7030	Facilities And Improvements	352,166	339,901	2,084,436	2,237,698	3,000	-99.90%
7050	Construction/Infrastructure	2,057,026	1,922,829	26,050,871	32,604,045	18,893,806	-42.05%
	Total Expense	$ 2,409,192	$ 2,262,730	$ 28,166,011	$ 34,872,447	$ 18,896,806	
	Total Net Surplus/(Deficit)	**$ (2,263,279)**	**$ 187,331**	**$ (24,529,309)**	**$ (17,325,612)**	**$ (4,280,705)**	

20403430 Wastewater Treatment Plant Bond Administration

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4162	Interest Income	0	1,264,568	0	0	0	0.00%
4355	Transfer-In	250,000	250,000	250,000	250,000	250,000	0.00%
	Total Revenue	$ 250,000	$ 1,514,568	$ 250,000	$ 250,000	$ 250,000	
6448	Bond/Loan Admin Fees	6,870	4,320	1,100	0	0	0.00%
6904	Interfund Chg Admin OH	0	0	0	0	324	0.00%
8000	Interest Expense	1,262,620	1,435,656	-166,634	834,375	776,647	-6.90%
8001	Principal Payment	-408,395	699,500	395,000	1,695,000	1,754,000	3.50%
	Total Expense	$ 861,095	$ 2,139,476	$ 229,466	$ 2,529,375	$ 2,530,971	
	Total Net Surplus/(Deficit)	**$ (611,095)**	**$ (624,909)**	**$ 20,534**	**$ (2,279,375)**	**$ (2,280,971)**	

20410000 Sewer Rate Stabilization

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4162	Interest Income	2,807	3,441	4,462	0	0	0.00%
	Total Revenue	$ 2,807	$ 3,441	$ 4,462	$ -	$ -	
	Total Expense	$ -	$ -	$ -	$ -	$ -	
	Total Net Surplus/(Deficit)	**$ 2,807**	**$ 3,441**	**$ 4,462**	**$ -**	**$ -**	

Solid Waste

47601235 Utility Billing/Garbage

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4355	Transfer-In	0	18,513	13,219	13,219	0	-100.00%
4659	Refunds and Reimbursements	636,039	2,453	0	0	0	0.00%
	Total Revenue	$ 636,039	$ 20,966	$ 13,219	$ 13,219	$ -	
5000	Salaries/Full-time	122,914	171,286	73,251	94,326	99,463	5.40%
5005	Salaries/Part-time	975	0	0	0	0	0.00%
5100	Salaries/Overtime	576	3,633	5,386	525	2,500	376.20%
5105	Salaries/Leave Payout	2,756	585	899	0	0	0.00%
5300	Public Employee Retirement Sys	13,966	16,061	9,726	11,136	11,434	2.70%
5302	Long Term Disability Insurance	304	361	197	191	222	16.20%
5303	Life Insurance Premiums	132	127	94	101	106	5.00%
5304	Workers Compensation Insurance	12,280	14,269	7,702	8,057	5,092	-36.80%
5305	Medicare Tax- Employer's Share		2,586	1,310	1,435	1,538	7.20%
5306	Unfunded Accrued Liability	28,017	28,176	31,591	31,591	31,270	-1.00%
5307	Deferred Comp/Part-Time	14	0	0	0	0	0.00%
5308	Deferred Compensation/Full-tim	4,590	5,046	3,059	3,573	3,727	4.30%
5309	Unemployment Insurance	307	369	378	227	330	45.40%
5310	Section 125 Benefit Allow.	52,944	55,159	33,402	34,875	43,625	25.10%
6402	Telephone/Fax Charges	3,657	3,326	2,686	3,449	0	-100.00%
6403	Cell Phone Charges	0	0	102	300	0	-100.00%
6404	Internet Charges	0	0	302	487	0	-100.00%
6411	Advertising/Bids and Notices	267	0	0	0	0	0.00%
6416	Office Supplies/Expendable	653	1,278	553	1,500	1,500	0.00%
6418	Postage / Other Mailing Charge	18,762	24,521	23,963	24,400	24,400	0.00%
6423	Office Furniture	0	0	0	0	500	0.00%
6440	Contracted Services	11,916	13,668	18,810	14,350	15,910	10.90%
6451	Bank Service Charges	12,083	23,226	18,685	17,400	19,700	13.20%
6530	Conference/Training/Ed	0	498	0	748	748	0.00%
6580	OPEB Obligation Expense	0	-26,541	0	0	0	0.00%
6902	Interfund Charges- Central Sup	0	0	19	0	0	0.00%
6903	Interfund Charges - Cost Distr	12,334	0	0	0	0	0.00%
6904	Interfund Charges - Admin. Ove	18,548	18,548	14,838	18,548	28,897	55.80%
6918	Interfund Charges- Comp Maint	17,463	17,098	16,149	20,186	19,418	-3.80%
6920	Interfund Charges - Computer R	4,667	7,969	3,879	4,849	6,070	25.20%
6924	Interfund Charges- Motor Renta	358	285	374	468	409	-12.60%
6926	Interfund Chg Risk Charges	0	2,174	0	0	0	0.00%
8220	Transfers Out - Insurance Rese	4,885	0	0	0	0	0.00%
	Total Expense	$ 345,368	$ 383,710	$ 267,354	$ 292,722	$ 316,859	
	Total Net Surplus/(Deficit)	**$ 290,671**	**$ (362,744)**	**$ (254,135)**	**$ (279,503)**	**$ (316,859)**	

47603600 Solid Waste Disposal

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4162	Interest Income	13,980	58,050	114,118	30,000	120,000	300.00%
4208	Late Payment/Other Penalty	165,791	253,458	203,265	100,000	200,000	100.00%
4209	Revenue/ Disp Collection Fees	7,986,659	11,128,782	11,502,124	11,677,704	12,000,000	2.80%
4355	Transfer-In	0	5,716	7,511	7,511	0	-100.00%
4649	Admin Fees	0	153,244	0	0	0	0.00%
4682	Collection Recovery	658	644	201	0	300	0.00%
	Total Revenue	$ 8,167,089	$ 11,599,893	$ 11,827,219	$ 11,815,215	$ 12,320,300	
5000	Salaries/Full-time	70,058	76,302	66,268	80,852	80,253	-0.70%
5100	Salaries/Overtime	1,259	1,730	109	0	0	0.00%
5105	Salaries/Leave Payout	710	133	1,828	0	0	0.00%
5200	Salaries/Auto & Expense Allow	129	129	107	129	0	-100.00%
5300	Public Employee Retirement Sys		9,141	8,015	10,394	9,489	-8.70%
5302	Long Term Disability Insurance	176	200	161	204	205	0.50%
5303	Life Insurance Premiums	67	67	57	72	69	-4.20%
5304	Workers Compensation Insurance	6,516	6,295	6,983	7,047	2,546	-63.90%
5305	Medicare Tax- Employer's Share	944	1,129	993	1,179	1,181	0.20%
5306	Unfunded Accrued Liability	17,634	23,665	26,533	26,533	26,264	-1.00%
5308	Deferred Compensation/Full-tim	1,466	1,142	1,283	1,420	1,744	22.80%
5309	Unemployment Insurance	148	129	146	116	166	43.10%
5310	Section 125 Benefit Allow.	15,972	17,930	15,971	19,706	19,720	0.10%
6401	Gas and Electric Utilities	5,794	6,003	6,451	5,964	7,000	17.40%
6402	Telephone/Fax Charges	1,008	1,127	513	530	625	17.90%
6403	Cell Phone Charges	0	0	0	134	0	-100.00%
6404	Internet Charges	0	0	368	536	500	-6.70%
6405	Copier Lease/Paper Charges	0	1,335	741	1,100	900	-18.20%
6412	Advertising/Other	9,226	11,798	119	13,000	13,000	0.00%
6416	Office Supplies/Expendable	523	0	221	750	750	0.00%
6440	Contracted Services	6,764,444	7,027,194	6,380,393	7,282,000	8,070,000	10.80%
6560	Liability / Property Insurance	32,342	8,284	0	9,397	0	-100.00%
6610	Contingency	0	0	0	0	18,200	0.00%
6900	Interfund Charge - Fac. Maint.	26,339	40,823	32,658	40,823	40,823	0.00%
6903	Interfund Charges - Cost Distr	7,041	4,327	3,548	4,435	4,435	0.00%
6904	Interfund Charges - Admin. Ove	226,492	226,492	181,194	226,492	166,907	-26.30%
6918	Interfund Charges- Comp Maint	15,001	14,687	13,871	17,339	16,679	-3.80%
6920	Interfund Charges - Computer R	4,009	6,845	3,332	4,165	5,214	25.20%
6926	Interfund Chg Risk Charges	0	2,025	0	0	0	0.00%
8200	Transfer Out	770,288	572,903	572,903	572,903	582,903	1.70%
8210	Transfers Out/Debt Service	1,132	0	0	0	0	0.00%
8220	Transfers Out - Insurance Rese	4,550	0	0	0	0	0.00%
	Total Expense	$ 7,983,270	$ 8,061,835	$ 7,324,764	$ 8,327,220	$ 9,069,573	
	Total Net Surplus/(Deficit)	**$ 183,819**	**$ 3,538,058**	**$ 4,502,454**	**$ 3,487,995**	**$ 3,250,727**	

47603620 Solid Waste Recycling

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4355	Transfer-In	67,311	0	0	0	0	0.00%
	Total Revenue	$ 67,311	$ -	$ -	$ -	$ -	
6532	Maintenance/Other Supplies	0	84	0	0	0	0.00%
	Total Expense	$ -	$ 84	$ -	$ -	$ -	
	Total Net Surplus/(Deficit)	**$ 67,311**	**$ (84)**	**$ -**	**$ -**	**$ -**	

47603630 Street Cleaning

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4208	Late Payment/Other Penalty	7	2	3	0	0	0.00%
4256	Street Sweeping Fees	26,253	443,920	-828	450,000	450,000	0.00%
4355	Transfer-In	50,000	13,885	15,404	15,404	0	-100.00%
4434	Grants	0	0	7,245	0	0	0.00%
4657	Miscellaneous Revenue	240	0	0	0	0	0.00%
4659	Refunds and Reimbursements	0	0	59	0	0	0.00%
4682	Collection Recovery	45	91	0	0	0	0.00%
	Total Revenue	$ 76,544	$ 457,897	$ 21,883	$ 465,404	$ 450,000	
5000	Salaries/Full-time	202,817	217,407	183,464	222,323	214,375	-3.60%
5100	Salaries/Overtime	17,994	23,820	22,373	15,000	20,000	33.30%
5105	Salaries/Leave Payout	710	1,602	2,994	0	0	0.00%
5110	Salaries/Uniform Pay		914	686	0	735	0.00%
5300	Public Employee Retirement Sys	23,584	28,446	24,496	30,208	27,839	-7.80%
5302	Long Term Disability Insurance	534	575	481	574	558	-2.80%
5303	Life Insurance Premiums	253	240	187	218	235	7.80%
5304	Workers Compensation Insurance	18,283	20,925	18,256	18,657	10,958	-41.30%
5305	Medicare Tax- Employer's Share	2,728	3,775	3,210	3,711	3,600	-3.00%
5306	Unfunded Accrued Liability	49,964	56,361	63,192	63,192	62,552	-1.00%
5308	Deferred Compensation/Full-tim	7,582	7,694	7,178	8,762	8,231	-6.10%
5309	Unemployment Insurance	456	513	693	497	680	36.80%
5310	Section 125 Benefit Allow.	28,576	29,782	33,380	31,344	53,860	71.80%
6402	Telephone/Fax Charges	10	20	0	0	0	0.00%
6403	Cell Phone Charges	0	0	3	100	0	-100.00%
6425	Vehicle Fuel, Supplies & Maint	49,678	46,915	36,857	48,792	48,000	-1.60%
6440	Contracted Services	332	75,554	108,310	0	125,900	0.00%
6532	Maintenance/Other Supplies	9,506	19,500	4,256	45,000	25,000	-44.40%
6560	Liability / Property Insurance	8,984	0	9,397	0	15,070	0.00%
6610	Contingency	0	0	0	50,000	50,000	0.00%
6900	Interfund Charge - Fac. Maint.	0	12,144	9,715	12,144	12,144	0.00%
6903	Interfund Charges - Cost Distr	11,830	0	0	0	0	0.00%
6904	Interfund Charges - Admin. Ove	19,148	19,148	15,318	19,148	21,146	10.40%
6907	Interfund Chrg/Vehicle Replcmt	106,617	124,450	171,224	214,030	214,030	0.00%
6908	Interfund Chrg/Vehicle Maint.	73,341	86,402	55,934	69,917	78,944	12.90%
6926	Interfund Chg Risk Charges	0	2,353	812	1,015	2,744	170.30%
8220	Transfers Out - Insurance Rese	5,289	0	0	0	0	0.00%
	Total Expense	$ 638,214	$ 778,539	$ 772,416	$ 854,632	$ 996,601	
	Total Net Surplus/(Deficit)	**$ (561,670)**	**$ (320,642)**	**$ (750,532)**	**$ (389,228)**	**$ (546,601)**	

47603640 Beverage Container Recycling

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4434	Grants	21,661	0	0	16,349	0	-100.00%
	Total Revenue	$ 21,661	$ -	$ -	$ 16,349	$ -	
6412	Advertising/Other	14,915	6,840	9,516	16,349	0	-100.00%
	Total Expense	$ 14,915	$ 6,840	$ 9,516	$ 16,349	$ -	
	Total Net Surplus/(Deficit)	**$ 6,746**	**$ (6,840)**	**$ (9,516)**	**$ -**	**$ -**	

47603730 Tire Clean Up

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4355	Transfer-In	109,120	1,650	1,840	1,840	0	-100.00%
4434	Grants	87,781	0	-87,781	28,661	98,990	245.40%
	Total Revenue	$ 196,901	$ 1,650	$ (85,941)	$ 30,501	$ 98,990	
5000	Salaries/Full-time	13,539	14,326	14,527	19,178	45,227	135.80%
5100	Salaries/Overtime	216	44	73	50	50	0.00%
5105	Salaries/Leave Payout	0	0	666	0	0	0.00%
5110	Salaries/Uniform Pay	250	0	0	0	174	0.00%
5300	Public Employee Retirement Sys	1,302	1,666	1,553	2,247	5,014	123.10%
5302	Long Term Disability Insurance	28	51	51	0	106	0.00%
5303	Life Insurance Premiums	18	23	19	24	52	116.70%
5304	Workers Compensation Insurance	1,203	1,105	1,467	1,658	1,611	-2.80%
5305	Medicare Tax- Employer's Share		252	230	289	697	141.20%
5308	Deferred Compensation/Full-tim	556	636	610	859	1,850	115.40%
5309	Unemployment Insurance	63	63	108	71	155	118.30%
5310	Section 125 Benefit Allow.	2,707	1,976	3,976	5,625	11,901	111.60%
6440	Contracted Services	973	4,590	990	0	0	0.00%
6532	Maintenance/Other Supplies	2,920	0	0	500	15,000	2900.00%
6903	Interfund Charges - Cost Distr	445	0	0	0	0	0.00%
6904	Interfund Chg Admin OH	0	0	0	0	200	0.00%
6926	Interfund Chg Risk Charges	0	527	0	0	0	0.00%
8220	Transfers Out - Insurance Rese	1,184	0	0	0	0	0.00%
	Total Expense	$ 25,404	$ 25,260	$ 24,270	$ 30,501	$ 82,037	
	Total Net Surplus/(Deficit)	**$ 171,497**	**$ (23,610)**	**$ (110,211)**	**$ -**	**$ 16,953**	

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Drainage

45003040 Drainage Capital Outlay

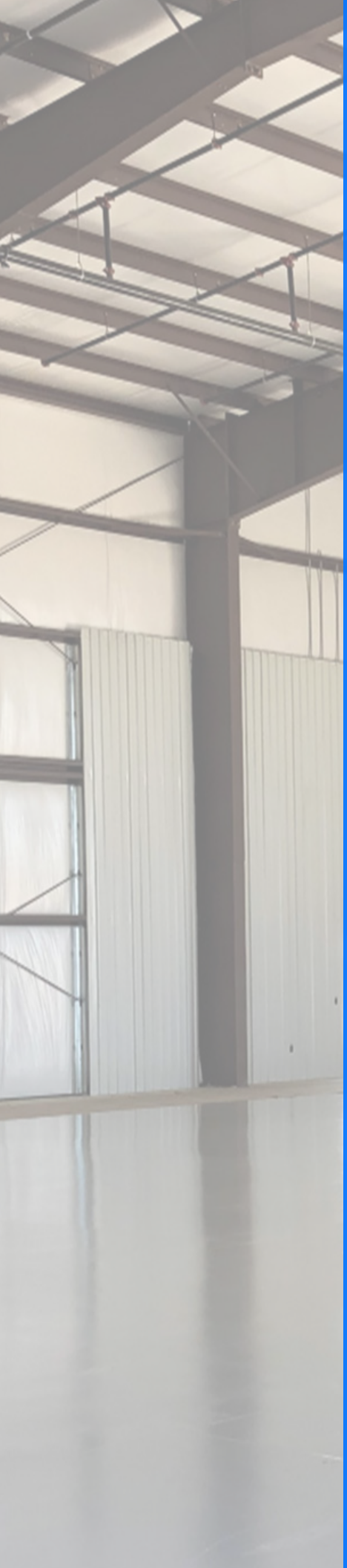
Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4320	Capital Contribution	196,180	0	0	0	0	0.00%
4900	Budgetary Carryover	0	0	0	635,174	826,750	30.20%
	Total Revenue	$ 196,180	$ -	$ -	$ 635,174	$ 826,750	
7050	Construction/Infrastructure	0	0	0	587,500	727,500	23.80%
	Total Expense	$ -	$ -	$ -	$ 587,500	$ 727,500	
	Total Net Surplus/(Deficit)	**$ 196,180**	**$ -**	**$ -**	**$ 47,674**	**$ 99,250**	

45003080 Drainage Operations

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4162	Interest Income	15,708	15,779	19,792	12,000	23,000	91.70%
4208	Late Payment/Other Penalty	13,984	15,068	11,468	10,000	12,500	25.00%
4210	Drainage User Fees	698,663	718,604	667,097	725,000	730,000	0.70%
4346	Interfund Charges/ Cost Dist	170,009	170,009	139,407	174,259	174,259	0.00%
4355	Transfer-In	0	0	40,000	40,000	40,000	0.00%
4682	Collection Recovery	52	132	0	0	0	0.00%
	Total Revenue	$ 898,416	$ 919,592	$ 877,764	$ 961,259	$ 979,759	
6425	Vehicle Fuel, Supplies & Maint	0	0	0	0	15,000	0.00%
6451	Bank Service Charges	639	789	556	0	700	0.00%
6532	Maintenance/Other Supplies	0	0	0	0	5,000	0.00%
6900	Interfund Charge - Fac. Maint.	49,750	82,710	66,168	82,710	82,710	0.00%
6904	Interfund Charges - Admin. Ove	1,935	1,935	1,548	1,935	1,347	-30.40%
8200	Transfer Out	45,000	45,000	45,000	45,000	45,000	0.00%
9171	Sale of Real and Personal Prop	0	810	0	0	0	0.00%
	Total Expense	$ 97,324	$ 131,244	$ 113,272	$ 129,645	$ 149,757	
	Total Net Surplus/(Deficit)	**$ 801,092**	**$ 788,348**	**$ 764,492**	**$ 831,614**	**$ 830,002**	

45003090 Drainage Flood Control

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4355	Transfer-In	0	35,556	35,002	35,002	0	-100.00%
4434	Grants	0	0	5,951	0	0	0.00%
4657	Miscellaneous Revenue	130	190	350	0	0	0.00%
4659	Refunds and Reimbursements	0	0	31,353	0	0	0.00%
	Total Revenue	$ 130	$ 35,746	$ 72,655	$ 35,002	$ -	
5000	Salaries/Full-time	252,218	274,169	237,704	291,378	295,864	1.50%
5005	Salaries/Part-time	20	0	0	0	0	0.00%
5100	Salaries/Overtime	19,247	26,666	23,045	15,000	20,000	33.30%
5105	Salaries/Leave Payout	631	477	2,083	0	0	0.00%
5110	Salaries/Uniform Pay	1,103	1,067	838	0	984	0.00%
5200	Salaries/Auto & Expense Allow	129	129	107	129	0	-100.00%
5300	Public Employee Retirement Sys	28,055	32,557	27,605	36,788	35,952	-2.30%
5302	Long Term Disability Insurance	583	768	616	754	704	-6.60%
5303	Life Insurance Premiums	319	343	272	334	307	-8.10%
5304	Workers Compensation Insurance	24,399	25,500	25,717	24,872	14,149	-43.10%
5305	Medicare Tax- Employer's Share	3,676	4,686	3,994	4,613	4,821	4.50%
5306	Unfunded Accrued Liability	56,301	62,779	70,388	70,388	69,675	-1.00%
5308	Deferred Compensation/Full-tim	9,201	9,635	8,509	11,431	10,609	-7.20%
5309	Unemployment Insurance	627	637	776	659	938	42.30%
5310	Section 125 Benefit Allow.	81,555	85,698	75,490	91,242	90,198	-1.10%
6401	Gas and Electric Utilities	31,937	29,808	23,103	30,968	31,000	0.10%
6403	Cell Phone Charges	0	0	0	0	600	0.00%
6425	Vehicle Fuel, Supplies & Maint	18,617	22,789	8,761	23,701	10,000	-57.80%
6440	Contracted Services	18,889	19,132	20,323	35,000	35,000	0.00%
6444	Contracted Services/ Legal	0	0	716	0	0	0.00%
6515	Taxes and Assessments	26,498	26,498	0	0	0	0.00%
6516	Permits and Fees	0	0	27,293	30,000	30,000	0.00%
6532	Maintenance/Other Supplies	28,414	20,792	24,940	35,000	35,000	0.00%
6560	Liability / Property Insurance	0	212,097	14,833	14,833	7,954	-46.40%
6610	Contingency	0	0	0	0	35,600	0.00%
6902	Interfund Charges- Central Sup	0	0	0	25	38	52.00%
6903	Interfund Charges - Cost Distr	13,280	0	0	0	0	0.00%
6904	Interfund Charges - Admin. Ove	35,534	35,534	28,427	35,534	33,698	-5.20%
6907	Interfund Chrg/Vehicle Replcmt	23,234	24,734	64,174	80,218	80,218	0.00%
6908	Interfund Chrg/Vehicle Maint.	34,844	40,201	26,024	32,530	36,730	12.90%
6918	Interfund Charges- Comp Maint	18,397	18,013	17,013	21,266	20,456	-3.80%
6920	Interfund Charges - Computer R	4,917	8,395	4,087	5,109	6,394	25.20%
6926	Interfund Chg Risk Charges	0	3,816	1,282	1,602	1,448	-9.60%
8210	Transfers Out/Debt Service	7,514	20,922	20,916	20,916	20,915	0.00%
8220	Transfers Out - Insurance Rese	8,577	0	0	0	0	0.00%
	Total Expense	$ 748,716	$ 1,007,842	$ 759,037	$ 914,290	$ 929,252	
	Total Net Surplus/(Deficit)	**$ (748,586)**	**$ (972,095)**	**$ (686,382)**	**$ (879,288)**	**$ (929,252)**	



Airport

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4002	Current Unsecured Property Tax	96,082	154,308	160,526	130,000	165,000	26.90%
4150	Rents/Admin Building	16,480	11,300	11,300	12,000	12,000	0.00%
4151	Lease/Agricultural	131,375	162,550	146,766	162,550	146,896	-9.60%
4152	Lease/Airport Land Area	145,126	134,659	80,178	85,917	85,917	0.00%
4153	Airport Hanger Rentals	135,200	173,540	162,776	180,000	180,000	0.00%
4155	Hangar Rentals	44,850	-1,350	0	0	0	0.00%
4158	Commercial Op User Fees	1,500	1,500	1,500	1,500	0	-100.00%
4161	F.B.O. Fuel Flowage Fees	14,026	2,210	26,149	2,500	20,000	700.00%
4162	Interest Income	17,918	19,586	41,906	12,000	45,000	275.00%
4164	Interest Income/Misc	0	16,238	0	0	0	0.00%
4177	Tiedown Rentals	4,356	5,058	4,976	5,058	5,200	2.80%
4240	Utility Reimbursement	120	120	120	120	100	-16.70%
4333	Interfund Chg Land Rent	0	0	51,266	64,083	64,083	0.00%
4355	Transfer-In	0	9,840	13,281	13,281	0	-100.00%
4450	Federal Aviation Airport Grant	0	0	0	184,175	184,175	0.00%
4657	Miscellaneous Revenue	30	0	0	0	0	0.00%
4659	Refunds and Reimbursements	848	10	56,388	0	0	0.00%
4676	Workers Comp Recovery - Wages	0	1,506	0	0	0	0.00%
	Total Revenue	$ 607,911	$ 691,074	$ 757,133	$ 853,184	$ 908,371	
5000	Salaries/Full-time	82,943	92,344	75,181	96,053	94,197	-1.90%
5005	Salaries/Part-time	12,130	16,983	5,301	17,485	17,835	2.00%
5100	Salaries/Overtime	25	16	53	500	200	-60.00%
5105	Salaries/Leave Payout	1,699	399	1,430	0	0	0.00%
5110	Salaries/Uniform Pay	250	286	214	0	250	0.00%
5300	Public Employee Retirement Sys	10,311	12,063	10,426	14,295	12,670	-11.40%
5302	Long Term Disability Insurance	234	247	213	264	264	0.00%
5303	Life Insurance Premiums	99	100	88	108	106	-1.90%
5304	Workers Compensation Insurance	8,412	8,682	9,250	9,800	62,440	537.10%
5305	Medicare Tax- Employer's Share	1,251	1,588	1,204	1,690	1,673	-1.00%
5306	Unfunded Accrued Liability	22,221	27,749	31,112	31,112	30,796	-1.00%
5307	Deferred Comp/Part-Time	455	637	199	656	669	2.00%
5308	Deferred Compensation/Full-tim	3,222	3,020	2,852	3,757	3,406	-9.30%
5309	Unemployment Insurance	413	390	432	353	504	42.80%
5310	Section 125 Benefit Allow.	25,777	30,430	28,726	34,397	35,222	2.40%
6401	Gas and Electric Utilities	11,516	11,444	4,701	12,451	12,451	0.00%
6402	Telephone/Fax Charges	6,815	5,341	5,647	6,000	6,500	8.30%
6403	Cell Phone Charges	0	0	1,100	0	1,200	0.00%
6405	Copier Lease/Paper Charges	0	888	667	800	450	-43.80%
6412	Advertising/Other	0	0	202	1,000	1,000	0.00%
6416	Office Supplies/Expendable	37	461	520	1,000	1,500	50.00%
6418	Postage / Other Mailing Charge	134	305	239	400	800	100.00%
6425	Vehicle Fuel, Supplies & Maint	2,332	1,826	2,550	1,889	3,000	58.80%
6440	Contracted Services	10,507	34,879	21,205	47,000	47,100	0.20%
6444	Contracted Services/ Legal	0	0	1,258	0	0	0.00%
6515	Taxes and Assessments	16,449	15,892	24,452	24,300	21,000	-13.60%
6516	Permits and Fees	0	151	488	800	6,600	725.00%
6530	Conference/Training/Ed	0	1,766	2,631	2,700	4,600	70.40%
6532	Maintenance/Other Supplies	26,348	28,647	21,567	45,500	68,750	51.10%
6536	Tuition Reimbursement	0	0	0	2,400	2,400	0.00%
6560	Liability / Property Insurance	131,165	51,175	49,135	49,242	56,153	14.00%
6610	Contingency	0	0	0	0	5,300	0.00%
6900	Interfund Charge - Fac. Maint.	21,765	36,146	28,917	36,146	36,146	0.00%
6902	Interfund Charges- Central Sup	404	885	601	549	632	15.10%
6903	Interfund Charges - Cost Distr	6,409	0	0	0	0	0.00%
6904	Interfund Charges - Admin. Ove	69,277	69,277	55,422	69,277	70,521	1.80%

20503270 Airport Operations

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
6907	Interfund Chrg/Vehicle Replcmt	17,983	22,758	37,414	46,767	34,767	-25.70%
6908	Interfund Chrg/Vehicle Maint.	23,311	27,462	17,778	22,222	25,091	12.90%
6918	Interfund Charges- Comp Maint	11,322	11,085	10,470	13,087	12,588	-3.80%
6920	Interfund Charges - Computer R	3,026	5,166	2,515	3,144	3,935	25.20%
6926	Interfund Chg Risk Charges	0	1,577	3,279	4,099	8,185	99.70%
8000	Interest Expense	634	0	0	0	0	0.00%
8001	Principal Payment	-1	0	0	0	0	0.00%
8210	Transfers Out/Debt Service	14,127	36,782	36,770	36,770	36,769	0.00%
8220	Transfers Out - Insurance Rese	3,545	0	0	0	0	0.00%
9171	Sale of Real and Personal Prop	0	22,600	0	0	0	0.00%
	Total Expense	$ 546,546	$ 581,445	$ 496,206	$ 638,013	$ 727,670	
	Total Net Surplus/(Deficit)	**$ 61,365**	**$ 109,629**	**$ 260,927**	**$ 215,171**	**$ 180,701**	

20503510 Airport Capital Projects

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4419	CalTrans Aeronautic Grant	0	47,606	0	11,250	97,425	766.00%
4450	Grant/ Capital Grant	0	1,126,921	36,260	225,000	1,948,500	766.00%
4900	Budgetary Carryover	0	0	0	38,579	177,674	360.50%
	Total Revenue	$ -	$ 1,174,527	$ 36,260	$ 274,829	$ 2,223,599	
7030	Facilities And Improvements	1,122,981	75,218	40,145	30,553	0	-100.00%
7050	Construction/Infrastructure	0	0	85,185	490,000	2,404,300	765.70%
	Total Expense	$ 1,122,981	$ 75,218	$ 125,330	$ 520,553	$ 2,404,300	
	Total Net Surplus/(Deficit)	**$ (1,122,981)**	**$ 1,099,309**	**$ (89,070)**	**$ (245,724)**	**$ (180,701)**	

Transit

21285290 Transportation - Dial-A-Ride

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4162	Interest Income	2,691	4,903	4,284	3,500	4,568	30.50%
4239	Ticket Sales	904	3,313	2,920	3,295	100,000	2934.90%
4266	Low Carbon Transit Op Prog	0	55,388	51,148	0	175,184	0.00%
4354	Interfund Salary & Bene Reimb	879	0	0	0	0	0.00%
4423	Federal Grant Sec 5307	820,405	648,187	491,077	474,422	721,605	52.10%
4424	Local Transportation Allocatio	0	268,039	112,323	168,707	298,399	76.90%
4425	State Transit Assistance - Cit	429,695	373,535	294,178	111,524	415,845	272.90%
4434	Grants	0	0	0	669,645	0	-100.00%
4657	Miscellaneous Revenue	49	0	0	0	0	0.00%
4659	Refunds and Reimbursements	0	0	1,750	0	0	0.00%
	Total Revenue	$ 1,254,623	$ 1,353,366	$ 957,680	$ 1,431,093	$ 1,715,601	
5000	Salaries/Full-time	165,135	167,213	135,302	177,900	168,333	-5.40%
5005	Salaries/Part-time	555	54	0	0	0	0.00%
5100	Salaries/Overtime	3,326	5,531	8,225	10,000	100	-99.00%
5110	Salaries/Uniform Pay	573	654	491	0	573	0.00%
5300	Public Employee Retirement Sys	19,593	20,337	17,159	23,276	20,600	-11.50%
5302	Long Term Disability Insurance	438	495	416	496	469	-5.40%
5303	Life Insurance Premiums	129	133	130	152	129	-15.10%
5304	Workers Compensation Insurance	15,075	13,425	15,031	14,939	7,671	-48.70%
5305	Medicare Tax- Employer's Share	2,319	2,562	2,108	2,815	2,518	-10.60%
5306	Unfunded Accrued Liability	39,588	29,705	33,305	33,305	32,967	-1.00%
5308	Deferred Compensation/Full-tim	6,783	6,409	5,531	7,792	6,837	-12.30%
5309	Unemployment Insurance	419	367	453	350	414	18.30%
5310	Section 125 Benefit Allow.	37,611	38,135	38,095	42,640	45,967	7.80%
6405	Copier Lease/Paper Charges	0	1,421	783	1,350	1,350	0.00%
6412	Advertising/Other	0	213	0	1,200	1,200	0.00%
6416	Office Supplies/Expendable	1,188	139	0	1,000	1,000	0.00%
6418	Postage / Other Mailing Charge	0	0	0	150	150	0.00%
6425	Vehicle Fuel, Supplies & Maint	111,762	132,211	89,573	128,327	128,327	0.00%
6440	Contracted Services	535,020	842,505	714,558	898,146	1,207,520	34.40%
6520	Ticket Purchases	0	0	0	1,500	1,500	0.00%
6530	Conference/Training/Ed	833	644	1,013	2,400	2,400	0.00%
6581	GASB 68-Pension Expense	0	27,299	0	0	0	0.00%
6610	Contingency	0	0	0	0	5,200	0.00%
6902	Interfund Charges- Central Sup	6,103	6,773	4,304	6,050	6,096	0.80%
6903	Interfund Charges - Cost Distr	191,192	7,958	0	0	0	0.00%
6904	Interfund Charges - Admin. Ove	40,208	40,208	32,166	40,208	34,988	-13.00%
6918	Interfund Charges- Comp Maint	4,812	4,711	4,450	5,562	5,350	-3.80%
6920	Interfund Charges - Computer R	1,286	2,196	1,069	1,336	1,673	25.20%
6926	Interfund Chg Risk Charges	0	1,047	2,170	2,712	3,769	39.00%
8200	Transfer Out	28,500	28,500	28,500	28,500	28,500	0.00%
8220	Transfers Out - Insurance Rese	2,352	0	0	0	0	0.00%
	Total Expense	$ 1,214,800	$ 1,380,844	$ 1,134,828	$ 1,432,106	$ 1,715,601	
	Total Net Surplus/(Deficit)	**$ 39,823**	**$ (27,478)**	**$ (177,148)**	**$ (1,013)**	**$ -**	

21285490 Dial-A-Ride Capital Outlay

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4266	Low Carbon Transit Op Prog	0	0	0	0	87,527	0.00%
	Total Revenue	$ -	$ -	$ -	$ -	$ 87,527	
7050	Construction/Infrastructure	0	0	0	0	87,527	0.00%
9171	Sale of Real and Personal Prop	0	3,300	0	0	0	0.00%
	Total Expense	$ -	$ 3,300	$ -	$ -	$ 87,527	
	Total Net Surplus/(Deficit)	**$ -**	**$ (3,300)**	**$ -**	**$ -**	**$ -**	

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4239	Ticket Sales	0	27	0	0	0	0.00%
4266	Low Carbon Transit Op Prog	0	80,300	125,528	0	351,428	0.00%
4354	Interfund Salary & Bene Reimb	879	0	0	0	0	0.00%
4423	Federal Grant Sec 5307	1,157,443	984,075	727,606	953,087	1,468,551	54.10%
4424	Local Transportation Allocatio	0	330,380	226,465	317,060	493,031	55.50%
4425	State Transit Assistance - Cit	479,515	565,083	339,656	307,089	843,283	174.60%
4434	Grants	0	0	2,249	669,646	0	-100.00%
4657	Miscellaneous Revenue	49	0	0	0	0	0.00%
4659	Refunds and Reimbursements	0	0	3,435	0	0	0.00%
	Total Revenue	$ 1,637,886	$ 1,959,865	$ 1,424,940	$ 2,246,882	$ 3,156,293	
5000	Salaries/Full-time	165,137	167,252	135,930	177,900	168,333	-5.40%
5005	Salaries/Part-time	555	54	0	0	0	0.00%
5100	Salaries/Overtime	16,863	5,532	8,223	10,000	20,000	100.00%
5110	Salaries/Uniform Pay	573	654	491	0	573	0.00%
5300	Public Employee Retirement Sys	19,674	20,343	16,531	23,279	20,602	-11.50%
5302	Long Term Disability Insurance	439	495	416	497	469	-5.60%
5303	Life Insurance Premiums	138	133	130	153	146	-4.60%
5304	Workers Compensation Insurance	16,294	13,428	15,031	14,939	7,671	-48.70%
5305	Medicare Tax- Employer's Share	2,468	2,562	2,108	2,814	2,807	-0.20%
5306	Unfunded Accrued Liability	39,774	29,705	33,305	33,305	32,968	-1.00%
5308	Deferred Compensation/Full-tim	6,806	6,411	5,531	7,792	6,838	-12.20%
5309	Unemployment Insurance	446	367	453	349	459	31.50%
5310	Section 125 Benefit Allow.	37,611	38,135	38,095	42,640	45,967	7.80%
6405	Copier Lease/Paper Charges	0	1,600	783	1,350	1,350	0.00%
6412	Advertising/Other	773	169	189	1,200	1,200	0.00%
6416	Office Supplies/Expendable	1,183	425	196	1,000	1,000	0.00%
6418	Postage / Other Mailing Charge	0	0	0	150	150	0.00%
6425	Vehicle Fuel, Supplies & Maint	133,707	190,683	125,431	156,859	156,859	0.00%
6440	Contracted Services	854,717	1,341,457	1,117,929	1,633,664	1,640,033	0.40%
6520	Ticket Purchases	0	0	0	1,500	1,500	0.00%
6530	Conference/Training/Ed	1,908	644	1,013	2,400	2,400	0.00%
6532	Maintenance/Other Supplies	50,204	40	0	0	0	0.00%
6560	Liability / Property Insurance	0	40,473	50,211	50,211	41,394	-17.60%
6581	GASB 68-Pension Expense	0	27,422	0	0	0	0.00%
6610	Contingency	0	0	0	0	5,200	0.00%
6902	Interfund Charges- Central Sup	7,800	6,377	6,821	6,923	6,454	-6.80%
6903	Interfund Charges - Cost Distr	192,135	7,958	0	0	0	0.00%
6904	Interfund Charges - Admin. Ove	48,511	48,511	38,809	48,511	45,113	-7.00%
6918	Interfund Charges- Comp Maint	4,812	4,711	4,450	5,562	5,350	-3.80%
6920	Interfund Charges - Computer R	1,286	2,196	1,069	1,336	1,673	25.20%
6926	Interfund Chg Risk Charges	0	1,047	2,170	2,712	3,769	39.00%
8200	Transfer Out	28,500	28,500	28,500	28,500	28,500	0.00%
8220	Transfers Out - Insurance Rese	2,352	0	0	0	0	0.00%
	Total Expense	$ 1,634,668	$ 1,987,287	$ 1,633,813	$ 2,255,546	$ 2,248,778	
	Total Net Surplus/(Deficit)	**$ 3,218**	**$ (27,422)**	**$ (208,873)**	**$ (8,664)**	**$ 907,515**	

21295425 SB1 - State of Good Repair

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4265	State of Good Repair	26,982	0	6,136	635,499	741,053	16.61%
4434	Grants	0	0	0	124,630	0	-100.00%
	Total Revenue	$ 26,982	$ -	$ 6,136	$ 760,129	$ 741,053	
7000	Vehicles and Equipment	0	0	0	124,630	0	-100.00%
7030	Facilities And Improvements	26,982	0	6,136	635,499	741,053	16.61%
	Total Expense	$ 26,982	$ -	$ 6,136	$ 760,129	$ 741,053	
	Total Net Surplus/(Deficit)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

21295491 Low Carbon Transit Operation

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4266	Low Carbon Transit Op Prog	0	0	0	300,000	87,527	-70.82%
	Total Revenue	$ -	$ -	$ -	$ 300,000	$ 87,527	
7050	Construction/Infrastructure	0	0	0	300,000	87,527	-70.82%
	Total Expense	$ -	$ -	$ -	$ 300,000	$ 87,527	
	Total Net Surplus/(Deficit)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

21295500 Fixed Route Capital Outlay

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4320	Capital Contribution	13,819	105,132	0	0	0	0.00%
4421	Grant/FTA Section 5339	66,623	0	0	0	397,483	0.00%
4423	Federal Grant Sec 5307	0	389,749	-932	0	203,978	0.00%
	Total Revenue	$ 80,442	$ 494,881	$ (932)	$ -	$ 601,461	
7000	Vehicles and Equipment	66,623	389,749	0	0	0	0.00%
7030	Facilities And Improvements	0	0	33,200	33,200	601,461	1711.60%
9171	Sale of Real and Personal Prop	0	10,161	0	0	0	0.00%
	Total Expense	$ 66,623	$ 399,910	$ 33,200	$ 33,200	$ 601,461	
	Total Net Surplus/(Deficit)	**$ 13,819**	**$ 94,971**	**$ (34,132)**	**$ (33,200)**	**$ -**	

21295590 Prop 1B PTMISEA

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4424	Local Transportation Allocatio	0	1,008	0	0	0	0.00%
4425	State Transit Assistance - Cit	1,031	67,405	0	0	0	0.00%
4490	Proposition 1B PTMISEA	571,930	290,759	13,124	152,644	33,531	-78.00%
	Total Revenue	$ 572,961	$ 359,172	$ 13,124	$ 152,644	$ 33,531	
7000	Vehicles and Equipment	523,649	5,719	0	0	0	0.00%
7030	Facilities And Improvements	41,733	358,592	83,038	240,870	0	-100.00%
	Total Expense	$ 565,382	$ 364,311	$ 83,038	$ 240,870	$ -	
	Total Net Surplus/(Deficit)	**$ 7,579**	**$ (5,139)**	**$ (69,914)**	**$ (88,226)**	**$ 33,531**	

Golf

20606295 Golf Course Capital

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4320	Capital Contribution	0	50,000	50,000	50,000	50,000	0.00%
4355	Transfer-In	0	25,000	0	0	0	0.00%
4900	Budgetary Carryover	0	0	0	0	633	0.00%
	Total Revenue	$ -	$ 75,000	$ 50,000	$ 50,000	$ 50,633	
7040	Parks/Facilities Equipment	0	48,945	118,207	142,207	126,152	-11.30%
	Total Expense	$ -	$ 48,945	$ 118,207	$ 142,207	$ 126,152	
	Total Net Surplus/(Deficit)	**$ -**	**$ 26,055**	**$ (68,207)**	**$ (92,207)**	**$ (75,519)**	

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
American Rescue Plan Act
Local Transportation
Landscape Maintenance Districts
Law Enforcement Grants
Intermodal
Community Development Block Grant
Economic Development
Residential Rehab Housing
Low-Moderate Income Housing
Community Facilities Districts (CFD)
SB-1186

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 Funds 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 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, enhance street maintenance, provide environmental enhancement through transportation projects, implement 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:

- ***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 park construction in the FY 2025/26 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 2025/26 Proposed Budget

- ***MUSD Afterschool Program***
  The Madera Unified School District is partnering with the City to provide after school 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 2025/26 Proposed Budget.

- ***MUSD Agreements Program***
  The Madera Unified School District is partnering with the City to provide 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.

- ***MCDPH Agreements Program***
  The Madera County Department of Public Health is partnering with the City to provide programming. The funds will be used to pay the salary and benefits of several part-time Parks employees, as well as supplies for the program.

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 is for city services and CFD 2006-1 Special Tax is 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 tracks. 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 were fully encumbered by 12/31/2024, and must be 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.

HOME Project Jurisdiction (HOME PJ)

Grant money to assist with the affordability of housing. Potential uses include rehabbing or reconstructing homes, building affordable housing and rental units, funding a down payment assistance program, and funding a renter's security deposit program.

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.

SB-1186

Paid along with the business license tax at the time of the business license renewal or establishment, SB-1186 monies are to be used for ADA training and compliance. For the FY 2025/26 budget, the monies will be used for training of Building staff in ADA best practices.

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 2025/26 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.

- ***Opioid Settlement***
  The City is receiving payments from several opioid manufacturers and distributors as part of a settlement between these companies and the Federal Government. The funds are to be used for opioid abuse mitigation and prevention programs. Police will use these funds to partially fund two officers.

- ***Schools Policing***
  Funding for School Resource Officers paid by the Madera Unified School District.

- ***Housing Authority***
  Funding for Police staff to provide security at Madera Housing Authority properties

Expense Summaries

Org Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
Development Impact Fees Org List						
40800000-Water Develop Impact Fee	0	0	0	267	2,909	989.51%
40810000-Water Pipe Dev Impact Fee	36,281	0	0	219,000	609,394	178.26%
40820000-Water Well Impact Fee	10,272	15,057	0	674,393	917,868	36.10%
40830000-Waste Water Dev Impact Fee	250,000	253,844	250,000	728,551	2,041,685	180.24%
40840000-Westberry Ellis Dev Impact Fee	-3,457	-12,000	0	5,808	67,789	1067.17%
40850000-Rd 28 Sewer Int Dev Impact Fee	4,062	3,468	0	342	1,345	293.27%
40860000-Develop Impact Fee/Fire	0	0	0	56,989	519,787	812.08%
40870000-Develop Impact Fee/Police	128,814	128,771	128,771	128,771	128,821	0.04%
40880000-Develop Impact Fee/Parks	627,305	0	0	1,016,340	4,909,396	383.05%
40890000-Develop Imp Fee/Public Works	91	0	0	100,253	1,079,253	976.53%
40920000-General Government Impact Fee	243	0	0	42,444	1,331,541	3037.17%
40930000-Transportation Impact Fee	557,468	316,541	276,740	490,738	3,346,135	581.86%
40940000-Administrative Services	15,390	15,000	15,000	15,000	40,581	170.54%
40950000-Median Island Impact Fee	60,151	99,481	0	59,859	317,942	431.15%
40960000-Arterial/Collector Impact Fee	696,270	519,236	0	230,875	2,110,202	814.00%
40970000-Traffic Signal Impact Fee	56,350	-34,661	0	172,938	265,420	53.48%
40980000-Traffic Special Impact Fee	52	0	0	2,314	200,622	8569.92%
40990000-Sewer New Req	0	73,202	23,026	22,977	3,528	-84.65%
41000000-Sewer NW Quad	7,027	0	0	151	1,620	972.85%
41010000-Sewer NE Quad	0	0	0	43,000	48,249	12.21%
41020000-Sewer SW Quad	111	460,112	2,230	11,288	23,059	104.28%
41030000-Sewer SE Quad	2,480	242,357	0	261	0	-100.00%
41040000-Drainage Dev Imp Fee	99,723	0	441,447	980,472	1,725,084	75.94%
41050000-Storm Drain NW Quad	45	536,569	13,300	103,300	808,626	682.79%
41060000-Storm Drain NE Quad	0	0	13,300	193,300	428,489	121.67%
41070000-Storm Drain SW Quad	0	145,377	0	25,137	56,793	125.93%
41080000-Storm Drain SE Quad	270,021	0	6,519	6,519	165	-97.47%
Total Development Impact Fees	**$ 2,818,698**	**$ 2,762,353**	**$ 1,170,333**	**$ 5,331,287**	**$ 20,986,303**	
State Gas Tax Org List						
41303310-Gas Tax - Street Maintenance	1,075,042	2,235,382	6,381,008	6,798,831	1,811,262	-73.36%
41305424-SB1-LPP (Local Partnership Program)	0	0	0	334,000	334,000	0.00%
41315320-RSTP - Fed Exchange	25,360	273,452	2,274,884	4,137,106	2,197,930	-46.87%
41320000-RMRA	0	0	495,232	5,917,461	5,530,479	-6.54%
Total State Gas Tax	**$ 1,100,402**	**$ 2,508,834**	**$ 9,151,124**	**$ 17,187,398**	**$ 9,873,671**	
Measure T Org List						
41514470-Measure T - RTP - Rehab/Recons	119,751	65,793	56,101	2,436,757	2,458,208	0.88%
41520000-Measure T - LTP Street Maint	536,421	860,000	860,000	2,271,068	1,914,131	-15.72%
41530000-Measure T - LTP Suppl Sts. Maint	361,053	0	101,725	1,700,000	2,000,000	17.65%
41540000-Measure T - LTP ADA Compliance	11,915	0	6,477	152,150	246,150	61.78%
41550000-Measure T - Transit Enhancement	2,576	2,046	14,099	400,000	380,175	-4.96%
41560000-Measure T - Transit Enh/ADA/Sr.	630	0	0	0	0	0.00%
41570000-Measure T - Enviro Enhan/Bike/Pe	86,355	295,094	85,274	204,978	168,140	-17.97%
41580000-Measure T - LTP - Flexible	0	0	0	0	60,000	0.00%
Total Measure T	**$ 1,118,700**	**$ 1,222,933**	**$ 1,123,675**	**$ 7,164,953**	**$ 7,226,804**	
Business Improvement District Org List						
41600000-Madera Downtown BID	18,594	13,537	16,884	18,217	18,398	0.99%
Total Business Improvement District	**$ 18,594**	**$ 13,537**	**$ 16,884**	**$ 18,217**	**$ 18,398**	
Park Development Org List						
41096132-OLRP GRANT	0	0	0	1,319,280	1,521,417	15.32%
41096355-CalTrans Grant	0	100,000	-7	433	0	-100.00%
41096356-Prop 68 Grant	6,034	235,989	144,523	1,938,815	1,794,029	-7.47%
41096357-CCLP Grant	0	509,906	234	5,711	0	-100.00%
41096358-MUSD After School Program	0	183,081	0	137,146	0	-100.00%

Org Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
Park Development Org List (cont.)						
41096359-Special Legislative Grant	0	94,610	82,581	1,505,594	1,422,809	-5.50%
41096360-MUSD Agreements	0	0	23,294	63,204	47,744	-24.46%
41096361-MCDPH Agreements	0	0	16,816	45,000	11,204	-75.10%
41096362-FMAAA Agreements	0	0	5,251	56,000	0	-100.00%
41096363-Dicks Sporting Goods Grant	0	0	0	0	96,000	0.00%
Total Park Development	**$ 6,034**	**$ 1,123,586**	**$ 272,692**	**$ 5,071,183**	**$ 4,893,203**	
Parking District Org List						
41400000-Parking Dist Operations	25,900	29,383	24,104	36,132	40,153	11.13%
Total Parking District	**$ 25,900**	**$ 29,383**	**$ 24,104**	**$ 36,132**	**$ 40,153**	
Federal Aid Urban Grant Org List						
41705070-FAU CMAQ	207,511	716,906	55,262	3,116,504	2,808,736	-9.88%
41705075-Carbon Reduction Program	0	0	0	83,000	149,000	79.52%
41705080-Highway Safety Improv Program	0	0	0	113,760	61,560	-45.89%
41705087-Safe Streets & Roads For All	0	0	0	338,520	0	-100.00%
41705100-CRRSSA fund	0	0	0	303,000	303,000	0.00%
41705730-Bridge Preventative Maint. Program	938	39,601	1,300	350,539	350,539	0.00%
41705735-Highway Bridge Program	0	0	1,212	74,365	0	-100.00%
Total Federal Aid Urban Grant	**$ 208,449**	**$ 756,507**	**$ 57,775**	**$ 4,379,688**	**$ 3,672,835**	
ARPA Funds Org List						
48250000-ARPA FUNDS	205,058	6,599,647	3,915,928	9,046,835	6,116,101	-32.40%
Total ARPA Funds	**$ 205,058**	**$ 6,599,647**	**$ 3,915,928**	**$ 9,046,835**	**$ 6,116,101**	
Local Transportation Org List						
42005330-Local Transportation- Streets	803,026	493,416	1,572,304	4,267,207	6,071,858	42.29%
42005410-Local Transportation- Parks	365	211	376	130,000	170,000	30.77%
42005493-Local Transportation- Transit	121,609	115,925	0	115,926	115,926	0.00%
Total Local Transportation	**$ 925,001**	**$ 609,552**	**$ 1,572,679**	**$ 4,513,133**	**$ 6,357,784**	
Landscape Maintenance District Org List						
LMD	390,601	423,296	391,637	803,519	635,621	-20.90%
Total Landscape Maintenance District	**$ 390,601**	**$ 423,296**	**$ 391,637**	**$ 803,519**	**$ 635,621**	
PD Grants Org List						
47700000-Supplemental Law Enforcement	70,527	55,627	132,458	182,720	153,791	-15.83%
47810000-JAG Grant	0	32,522	25,823	46,337	45,991	-0.75%
47810110-Health and Wellness	0	19,547	13,411	21,424	7,896	-63.14%
47810310-Prop 64 Health & Public Safety	0	83,394	88,146	126,762	92,800	-26.79%
47810410-PD Special Investigation Unit	0	292,422	290,977	304,908	320,656	5.16%
47811100-PD Opioid Settlement Funds	0	0	7,209	114,497	261,465	128.36%
47812030-PD Schools Policing	0	0	321,015	444,456	463,340	4.25%
47812040-PD Housing Authority	0	0	122,864	153,752	177,441	15.41%
47812050-COPS Hiring Grant	0	253,176	353,502	381,981	392,349	2.71%
47813010-PD Central Command Center	0	0	300,000	300,000	0	-100.00%
47813011-PD Parking Lot Resurfacing	0	317,288	7,132	166,997	0	-100.00%
47813012-PD Safe & Clean	0	0	300,000	300,000	0	-100.00%
47813013-PD Tire Amnesty Grant	0	880	39,240	92,326	76,670	-16.96%
47813015-PD Abandoned Vehicle Abatement	0	0	50,333	102,305	59,604	-41.74%
47900000-DUI Enforcement & Awareness Grant	59,643	110,322	103,401	223,470	51,933	-76.76%
47910000-Tobacco Law Enforcement Grant	94,196	70,053	10,133	13,800	20,143	45.96%
47930000-OTS/STEP DUI Grant	2,741	0	0	0	0	0.00%
48301100-Opioid Settlement Fund	0	0	70,000	70,000	261,465	273.52%
76102657-PD Community Outreach	0	230,855	0	3,300	0	-100.00%
Total PD Grants	**$ 227,107**	**$ 1,466,086**	**$ 2,235,644**	**$ 3,049,035**	**$ 2,385,544**	

Org Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
Intermodal Org List						
41100000-Madera Transit Center	27,268	7,339	0	13,000	2,546	-80.42%
41108060-Intermodal Building	93,782	145,609	118,392	135,741	148,138	9.13%
Total Intermodal	**$ 121,050**	**$ 152,949**	**$ 118,392**	**$ 148,741**	**$ 150,684**	
Community Development Block Grant Org List						
10211300-General/Grant Oversight	618,822	60,399	0	0	0	0.00%
10218000-CDBG Admin	268,753	142,107	124,352	206,680	197,899	-4.25%
10218010-CDBG Public Services	334,789	163,872	173,941	675,281	442,168	-34.52%
10218020-CDBG Public Improvements	616,018	1,084,389	1,007,865	2,076,123	1,873,655	-9.75%
10218030-CDBG Revolving Loan Fund	0	190	0	0	75,000	0.00%
Total Community Development Block Grant	**$ 1,838,383**	**$ 1,450,956**	**$ 1,306,158**	**$ 2,958,084**	**$ 2,588,722**	
Economic Development Org List						
42500000-Economic Development Fund	2,523	2,000	0	159,000	159,100	0.06%
Total Economic Development	**$ 2,523**	**$ 2,000**	**$ -**	**$ 159,000**	**$ 159,100**	
Residential Rehab Housing Org List						
43800000-Home DAP	7,270	0	354	15,000	15,000	0.00%
44000000-Housing Program Fund	0	0	0	0	275	0.00%
44004430-DAP Program Income	19,685	22,835	18,517	26,309	27,947	6.23%
44004432-CalHome Mobile Home Rehab	32,295	1	1	0	0	0.00%
44004440-HOME PJ	0	0	0	500,000	853,557	70.71%
44004460-HOME Program	58,698	50,562	42,536	268,913	266,480	-0.90%
44004620-CalHOME OOR	0	206	0	0	0	0.00%
44004630-CalHOME Program Income	44	41	32	0	300	0.00%
44004640-Permanent Local Housing Allocation	0	27,895	116,412	422,319	295,017	-30.14%
44900000-Residential Rehab	0	0	0	45,780	24,680	-46.09%
Total Residential Rehab Housing	**$ 117,993**	**$ 101,539**	**$ 177,853**	**$ 1,278,321**	**$ 1,483,256**	
Low/Moderate Income Housing Org List						
40200000-Low/Mod Housing Fund	801	694	0	0	0	0.00%
40210000-Affordable Housing	576,111	120,320	2,262,185	2,276,236	61,964	-97.28%
Total Low/Moderate Income Housing	**$ 576,912**	**$ 121,014**	**$ 2,262,185**	**$ 2,276,236**	**$ 61,964**	
CFD Special Revenue Org List						
48000000-CFD 2005-1 City Wide Services	305,359	308,395	308,767	309,403	310,960	0.50%
48010000-CFD 2006-1 KB Homes	173,259	184,191	189,662	190,190	192,177	1.04%
48030000-CFD 2012-1 Public Service	9,750	9,750	9,750	9,750	9,750	0.00%
48040000-CFD 2013-1 Madera Family Apts	6,690	42,071	6,690	6,690	6,690	0.00%
48500000-CFD 2006 Bond Debt	87,091	179,155	158,660	185,133	190,703	3.01%
Total CFD Special Revenue	**$ 582,149**	**$ 723,562**	**$ 673,529**	**$ 701,166**	**$ 710,280**	
SB-1186 Org List						
48404200-SB-1186 Proceeds	0	0	20	8,000	14,300	78.75%
Total SB-1186	**$ -**	**$ -**	**$ 20**	**$ 8,000**	**$ 14,300**	

Expenditures by Organizational Code

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
40800000 - Water Develop Impact Fee Fund							
6800	Developer Reimbursement	0	0	0	267	2,909	989.50%
Total Expense		**$ -**	**$ -**	**$ -**	**$ 267**	**$ 2,909**	
40810000 - Water Pipe Impact Fee Fund							
6800	Developer Reimbursement	36,172	0	0	0	390,369	0.00%
6904	Interfund Chg Admin OH	0	0	0	0	25	0.00%
7030	Facilities And Improvements	0	0	0	219,000	219,000	0.00%
7050	Construction/Infrastructure	109	0	0	0	0	0.00%
Total Expense		**$ 36,281**	**$ -**	**$ -**	**$ 219,000**	**$ 609,394**	
40820000 - Water Well Impact Fee Fund							
6800	Developer Reimbursement	0	0	0	0	243,475	0.00%
7030	Facilities And Improvements	10,272	0	0	674,393	674,393	0.00%
7050	Construction/Infrastructure	0	15,057	0	0	0	0.00%
Total Expense		**$ 10,272**	**$ 15,057**	**$ -**	**$ 674,393**	**$ 917,868**	
40830000 - Waste Water Impact Fee Fund							
6800	Developer Reimbursement	0	0	0	420,218	1,733,352	312.49%
7030	Facilities And Improvements	0	3,844	0	58,333	58,333	0.00%
8200	Transfer Out	250,000	250,000	250,000	250,000	250,000	0.00%
Total Expense		**$ 250,000**	**$ 253,844**	**$ 250,000**	**$ 728,551**	**$ 2,041,685**	
40840000 - Waste Water Impact Fee Fund							
6440	Contracted Services	-3,457	-12,000	0	0	0	0.00%
6800	Developer Reimbursement	0	0	0	5,808	67,689	1065.44%
6904	Interfund Chg Admin OH	0	0	0	0	100	0.00%
Total Expense		**$ (3,457)**	**$ (12,000)**	**$ -**	**$ 5,808**	**$ 67,789**	
40850000 - Road 28 Sewer Impact Fee Fund							
6440	Contracted Services	62	0	0	0	0	0.00%
6904	Interfund Chg Admin OH	0	0	0	0	50	0.00%
7030	Facilities And Improvements	0	0	0	342	1,295	278.65%
8200	Transfer Out	4,000	3,468	0	0	0	0.00%
Total Expense		**$ 4,062**	**$ 3,468**	**$ -**	**$ 342**	**$ 1,345**	
40860000 - Fire Impact Fee Fund							
6800	Developer Reimbursement	0	0	0	56,989	519,787	812.08%
Total Expense		**$ -**	**$ -**	**$ -**	**$ 56,989**	**$ 519,787**	
40870000 - Police Impact Fee Fund							
6440	Contracted Services	43	0	0	0	0	0.00%
6904	Interfund Chg Admin OH	0	0	0	0	50	0.00%
8200	Transfer Out	128,771	128,771	128,771	128,771	128,771	0.00%
Total Expense		**$ 128,814**	**$ 128,771**	**$ 128,771**	**$ 128,771**	**$ 128,821**	
40880000 - Parks Impact Fee Fund							
6440	Contracted Services	116	0	0	0	0	0.00%
6800	Developer Reimbursement	522,558	0	0	356,700	3,160,401	786.01%
6904	Interfund Chg Admin OH	0	0	0	0	75	0.00%
7050	Construction/Infrastructure	104,631	0	0	0	1,089,280	0.00%
8200	Transfer Out	0	0	0	659,640	659,640	0.00%
Total Expense		**$ 627,305**	**$ -**	**$ -**	**$ 1,016,340**	**$ 4,909,396**	
40890000 - Public Works Impact Fee Fund							
6440	Contracted Services	91	0	0	0	0	0.00%
6800	Developer Reimbursement	0	0	0	100,253	1,079,203	976.48%
6904	Interfund Chg Admin OH	0	0	0	0	50	0.00%
Total Expense		**$ 91**	**$ -**	**$ -**	**$ 100,253**	**$ 1,079,253**	

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
40920000 - General Government Impact Fee Fund							
6440	Contracted Services	243	0	0	0	0	0.00%
6800	Developer Reimbursement	0	0	0	42,444	1,331,491	3037.05%
6904	Interfund Chg Admin OH	0	0	0	0	50	0.00%
Total Expense		**$ 243**	**$ -**	**$ -**	**$ 42,444**	**$ 1,331,541**	
40930000 - Transportation Impact Fee Fund							
6440	Contracted Services	418	0	0	0	0	0.00%
6800	Developer Reimbursement	0	0	0	0	2,956,085	0.00%
6904	Interfund Chg Admin OH	0	0	0	0	50	0.00%
7030	Facilities And Improvements	0	0	0	145,000	0	-100.00%
7050	Construction/Infrastructure	557,051	316,541	276,740	345,738	390,000	12.80%
Total Expense		**$ 557,468**	**$ 316,541**	**$ 276,740**	**$ 490,738**	**$ 3,346,135**	
40940000 - Admin Services Impact Fee Fund							
6440	Contracted Services	390	0	0	0	0	0.00%
6800	Developer Reimbursement	0	0	0	0	25,531	0.00%
6904	Interfund Chg Admin OH	0	0	0	0	50	0.00%
8200	Transfer Out	15,000	15,000	15,000	15,000	15,000	0.00%
Total Expense		**$ 15,390**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 40,581**	
40950000 - Median Island Impact Fee Fund							
6800	Developer Reimbursement	60,151	99,481	0	59,859	317,842	430.98%
6904	Interfund Chg Admin OH	0	0	0	0	100	0.00%
Total Expense		**$ 60,151**	**$ 99,481**	**$ -**	**$ 59,859**	**$ 317,942**	
40960000 - Arterial/Collector Impact Fee Fund							
6440	Contracted Services	73	0	0	0	0	0.00%
6800	Developer Reimbursement	696,197	519,236	0	230,875	2,000,027	766.28%
6904	Interfund Chg Admin OH	0	0	0	0	175	0.00%
7050	Construction/Infrastructure	0	0	0	0	110,000	0.00%
Total Expense		**$ 696,270**	**$ 519,236**	**$ -**	**$ 230,875**	**$ 2,110,202**	
40970000 - Traffic Signal Impact Fee Fund							
6800	Developer Reimbursement	56,350	0	0	0	96,027	0.00%
6904	Interfund Chg Admin OH	0	0	0	0	25	0.00%
7030	Facilities And Improvements	0	0	0	172,938	0	-100.00%
7050	Construction/Infrastructure	0	-34,661	0	0	169,368	0.00%
Total Expense		**$ 56,350**	**$ (34,661)**	**$ -**	**$ 172,938**	**$ 265,420**	
40980000 - Traffic Special Impact Fee Fund							
6440	Contracted Services	52	0	0	0	0	0.00%
6800	Developer Reimbursement	0	0	0	2,314	200,572	8567.76%
6904	Interfund Chg Admin OH	0	0	0	0	50	0.00%
Total Expense		**$ 52**	**$ -**	**$ -**	**$ 2,314**	**$ 200,622**	
40990000 - New Sewer Impact Fee Fund							
6800	Developer Reimbursement	0	73,202	22,977	22,977	3,503	-84.80%
6904	Interfund Chg Admin OH	0	0	0	0	25	0.00%
7030	Facilities And Improvements	0	0	49	0	0	0.00%
Total Expense		**$ -**	**$ 73,202**	**$ 23,026**	**$ 22,977**	**$ 3,528**	
41000000 - Sewer N/W Quad Impact Fee Fund							
6440	Contracted Services	27	0	0	0	0	0.00%
6800	Developer Reimbursement	7,000	0	0	151	1,520	906.62%
6904	Interfund Chg Admin OH	0	0	0	0	100	0.00%
Total Expense		**$ 7,027**	**$ -**	**$ -**	**$ 151**	**$ 1,620**	
41010000 - Sewer N/E Quad Impact Fee Fund							
6800	Developer Reimbursement	0	0	0	0	5,249	0.00%
7030	Facilities And Improvements	0	0	0	43,000	43,000	0.00%
Total Expense		**$ -**	**$ -**	**$ -**	**$ 43,000**	**$ 48,249**	

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
41020000 - Sewer S/W Quad Impact Fee Fund							
6440	Contracted Services	111	0	0	0	0	0.00%
6800	Developer Reimbursement	0	459,007	2,230	11,288	0	-100.00%
6904	Interfund Chg Admin OH	0	0	0	0	100	0.00%
7050	Construction/Infrastructure	0	1,105	0	0	22,959	0.00%
Total Expense		**$ 111**	**$ 460,112**	**$ 2,230**	**$ 11,288**	**$ 23,059**	
41030000 - Sewer S/E Quad Impact Fee Fund							
6440	Contracted Services	53	0	0	0	0	0.00%
6800	Developer Reimbursement	0	240,256	0	261	0	-100.00%
7050	Construction/Infrastructure	2,427	2,101	0	0	0	0.00%
Total Expense		**$ 2,480**	**$ 242,357**	**$ -**	**$ 261**	**$ -**	
41040000 - Drainage Impact Fee Fund							
6440	Contracted Services	169	0	0	0	0	0.00%
6800	Developer Reimbursement	99,554	0	428,047	837,072	1,621,609	93.72%
6904	Interfund Chg Admin OH	0	0	0	0	75	0.00%
7030	Facilities And Improvements	0	0	0	130,000	90,000	-30.77%
8200	Transfer Out	0	0	13,400	13,400	13,400	0.00%
Total Expense		**$ 99,723**	**$ -**	**$ 441,447**	**$ 980,472**	**$ 1,725,084**	
41050000 - Storm Drain N/W Quad Impact Fee Fund							
6440	Contracted Services	45	0	0	0	0	0.00%
6800	Developer Reimbursement	0	536,569	0	0	705,251	0.00%
6904	Interfund Chg Admin OH	0	0	0	0	75	0.00%
7030	Facilities And Improvements	0	0	0	90,000	90,000	0.00%
8200	Transfer Out	0	0	13,300	13,300	13,300	0.00%
Total Expense		**$ 45**	**$ 536,569**	**$ 13,300**	**$ 103,300**	**$ 808,626**	
41060000 - Storm Drain N/E Quad Impact Fee Fund							
6800	Developer Reimbursement	0	0	0	0	325,189	0.00%
7030	Facilities And Improvements	0	0	0	180,000	0	-100.00%
7050	Construction/Infrastructure	0	0	0	0	90,000	0.00%
8200	Transfer Out	0	0	13,300	13,300	13,300	0.00%
Total Expense		**$ -**	**$ -**	**$ 13,300**	**$ 193,300**	**$ 428,489**	
41070000 - Storm Drain S/W Quad Impact Fee Fund							
6800	Developer Reimbursement	0	145,377	0	5,137	0	-100.00%
6904	Interfund Chg Admin OH	0	0	0	0	25	0.00%
7030	Facilities And Improvements	0	0	0	20,000	0	-100.00%
7050	Construction/Infrastructure	0	0	0	0	56,768	0.00%
Total Expense		**$ -**	**$ 145,377**	**$ -**	**$ 25,137**	**$ 56,793**	
41080000 - Storm Drain S/E Quad Impact Fee Fund							
6440	Contracted Services	21	0	0	0	0	0.00%
6800	Developer Reimbursement	270,000	0	6,519	6,519	90	-98.62%
6904	Interfund Chg Admin OH	0	0	0	0	75	0.00%
Total Expense		**$ 270,021**	**$ -**	**$ 6,519**	**$ 6,519**	**$ 165**	
41303310 - Gas Tax Streets Fund							
6900	Interfund Charge - Fac. Maint.	0	419,504	335,603	419,504	0	-100.00%
7050	Construction/Infrastructure	10,035	7,466	78	334,000	0	-100.00%
8200	Transfer Out	1,060,684	1,808,412	6,045,327	6,045,327	1,811,262	-70.04%
8260	Transfer-Out CIP	4,323	0	0	0	0	0.00%
Total Expense		**$ 1,075,042**	**$ 2,235,382**	**$ 6,381,008**	**$ 6,798,831**	**$ 1,811,262**	
41305424 - SB1 Fund							
7050	Construction/Infrastructure	0	0	0	334,000	334,000	0.00%
Total Expense		**$ -**	**$ -**	**$ -**	**$ 334,000**	**$ 334,000**	
41315320 - RSTP - Fed Exchange Fund							
7050	Construction/Infrastructure	25,360	273,452	2,274,884	4,137,106	2,197,930	-46.87%
Total Expense		**$ 25,360**	**$ 273,452**	**$ 2,274,884**	**$ 4,137,106**	**$ 2,197,930**	

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
41320000 - RMRA							
7050	Construction/Infrastructure	0	0	495,232	5,917,461	5,530,479	-6.54%
Total Expense		**$ -**	**$ -**	**$ 495,232**	**$ 5,917,461**	**$ 5,530,479**	
41514470 - Measure T - RTP Fund							
6440	Contracted Services	0	0	27,568	30,000	30,000	0.00%
7050	Construction/Infrastructure	119,751	65,793	28,533	2,406,757	2,428,208	0.89%
Total Expense		**$ 119,751**	**$ 65,793**	**$ 56,101**	**$ 2,436,757**	**$ 2,458,208**	
41520000 - Measure T - LTP Street Maint. Fund							
7050	Construction/Infrastructure	0	0	0	1,411,068	1,054,131	-25.30%
8200	Transfer Out	536,421	860,000	860,000	860,000	860,000	0.00%
Total Expense		**$ 536,421**	**$ 860,000**	**$ 860,000**	**$ 2,271,068**	**$ 1,914,131**	
41530000 - Measure T - LTP Suppl. Street Maint. Fund							
7050	Construction/Infrastructure	0	0	101,725	1,700,000	1,700,000	0.00%
8200	Transfer Out	361,053	0	0	0	300,000	0.00%
Total Expense		**$ 361,053**	**$ -**	**$ 101,725**	**$ 1,700,000**	**$ 2,000,000**	
41540000 - Measure T - LTP ADA Fund							
7050	Construction/Infrastructure	11,915	0	6,477	152,150	144,150	-5.26%
8200	Transfer Out	0	0	0	0	102,000	0.00%
Total Expense		**$ 11,915**	**$ -**	**$ 6,477**	**$ 152,150**	**$ 246,150**	
41550000 - Measure T - Transit Enhancement Fund							
6440	Contracted Services	2,576	0	0	0	0	0.00%
6904	Interfund Chg Admin OH	0	0	0	0	175	0.00%
7030	Facilities And Improvements	0	2,046	0	0	0	0.00%
7050	Construction/Infrastructure	0	0	14,099	400,000	380,000	-5.00%
Total Expense		**$ 2,576**	**$ 2,046**	**$ 14,099**	**$ 400,000**	**$ 380,175**	
41560000 - Measure T - Transit Enhancement/ADA Fund							
7030	Facilities And Improvements	630	0	0	0	0	0.00%
Total Expense		**$ 630**	**$ -**	**$ -**	**$ -**	**$ -**	
41570000 - Measure T - Environmental Enhance Fund							
7050	Construction/Infrastructure	86,355	295,094	85,274	204,978	168,140	-17.97%
Total Expense		**$ 86,355**	**$ 295,094**	**$ 85,274**	**$ 204,978**	**$ 168,140**	
41580000 - Measure T - Flex Category Fund							
7050	Construction/Infrastructure	0	0	0	0	60,000	0.00%
Total Expense		**$ -**	**$ -**	**$ -**	**$ -**	**$ 60,000**	
41600000 - Madera Downtown BID Category Fund							
6440	Contracted Services	13	13	9	100	100	0.00%
6470	Funding to Outside Agencies	17,291	12,235	15,843	16,827	17,100	1.62%
6904	Interfund Charges - Admin. Ove	1,290	1,290	1,032	1,290	1,198	-7.13%
Total Expense		**$ 18,594**	**$ 13,537**	**$ 16,884**	**$ 18,217**	**$ 18,398**	
41096132 - OLRP GRANT							
7030	Facilities And Improvements	0	0	0	1,319,280	1,521,417	0.00%
Total Expense		**$ -**	**$ -**	**$ -**	**$ 1,319,280**	**$ 1,521,417**	
41096355 - CalTrans Grant							
6440	Contracted Services	0	48,250	0	0	0	0.00%
6518	Other Supplies	0	51,750	-7	433	0	-100.00%
Total Expense		**$ -**	**$ 100,000**	**$ (7)**	**$ 433**	**$ -**	
41096356 - Prop 68 Grant							
6904	Interfund Chg Admin OH	0	0	0	0	16,711	0.00%
7030	Facilities And Improvements	6,034	154,342	22,131	25,086	1,479	-94.10%
7050	Construction/Infrastructure	0	81,646	122,393	1,913,729	1,775,839	-7.21%
Total Expense		**$ 6,034**	**$ 235,989**	**$ 144,523**	**$ 1,938,815**	**$ 1,794,029**	

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
41096357 - CCLP Grant							
6440	Contracted Services	0	6,786	0	0	0	0.00%
7040	Parks/Facilities Equipment	0	503,103	234	5,711	0	-100.00%
7050	Construction/Infrastructure	0	17	0	0	0	0.00%
Total Expense		**$ -**	**$ 509,906**	**$ 234**	**$ 5,711**	**$ -**	
41096358 - MUSD After School Program							
5005	Salaries/Part-time	0	115,967	0	0	0	0.00%
5100	Salaries/Overtime	0	214	0	0	0	0.00%
5300	Public Employee Retirement Sys	0	12	0	0	0	0.00%
5304	Workers Compensation Insurance	0	8,118	0	0	0	0.00%
5305	Medicare Tax- Employer's Share	0	1,689	0	0	0	0.00%
5307	Deferred Comp/Part-Time	0	4,207	0	0	0	0.00%
5309	Unemployment Insurance	0	2,113	0	0	0	0.00%
6410	Advertising/Job Announcements	0	450	0	0	0	0.00%
6460	Pre-Employment Costs	0	4,517	0	0	0	0.00%
6518	Other Supplies	0	45,795	0	0	0	0.00%
6561	Miscellaneous Expenses	0	0	0	137,146	0	-100.00%
Total Expense		**$ -**	**$ 183,081**	**$ -**	**$ 137,146**	**$ -**	
41096359 - Special Legislative Grant							
7050	Construction/Infrastructure	0	94,610	82,581	1,505,594	1,422,809	-5.50%
Total Expense		**$ -**	**$ 94,610**	**$ 82,581**	**$ 1,505,594**	**$ 1,422,809**	
41096360 - MUSD Agreements							
5005	Salaries / Part-time	0	0	17,972	38,313	20,822	-45.65%
5304	Workers Compensation Insurance	0	0	1,221	1,224	1,321	7.92%
5305	Medicare Tax- Employer's Share	0	0	232	207	313	51.21%
5307	Deferred Comp/Part-Time	0	0	579	516	781	51.36%
5309	Unemployment Insurance	0	0	232	194	279	43.81%
6480	Program Expense	0	0	3,058	22,750	13,227	-41.86%
6904	Interfund Chg Admin OH	0	0	0	0	11,001	0.00%
Total Expense		**$ -**	**$ -**	**$ 23,294**	**$ 63,204**	**$ 47,744**	
41096361 - MCDPH Agreements							
5005	Salaries / Part-time	0	0	6,768	15,093	5,841	-61.30%
5304	Workers Compensation Insurance	0	0	511	512	548	7.03%
5305	Medicare Tax- Employer's Share	0	0	101	87	88	1.15%
5307	Deferred Comp/Part-Time	0	0	251	216	219	1.39%
5309	Unemployment Insurance	0	0	96	121	175	44.63%
6480	Program Expense	0	0	9,089	28,971	4,333	-85.04%
Total Expense		**$ -**	**$ -**	**$ 16,816**	**$ 45,000**	**$ 11,204**	
41096362 - FMAAA Agreements							
5005	Salaries / Part-time	0	0	5,251	56,000	0	-100.00%
Total Expense		**$ -**	**$ -**	**$ 5,251**	**$ 56,000**	**$ -**	
41096363 - Dicks Sporting Goods Grant							
7040	Parks/Facilities Equipment	0	0	0	0	96,000	0.00%
Total Expense		**$ -**	**$ -**	**$ -**	**$ -**	**$ 96,000**	
41400000 - Parking District Operations							
5005	Salaries/Part-time	1,829	9,876	7,210	16,000	16,474	2.96%
5100	Salaries/Overtime	6	0	0	0	0	0.00%
5304	Workers Compensation Insurance	165	713	1,344	1,423	1,547	8.71%
5305	Medicare Tax- Employer's Share	28	149	108	241	248	2.90%
5307	Deferred Comp/Part-Time	69	370	270	600	618	3.00%
5309	Unemployment Insurance	33	192	8	147	210	42.86%
6401	Gas and Electric Utilities	3,449	1,198	1,215	1,123	1,500	33.57%
6440	Contracted Services	9,036	11,407	9,776	11,658	11,500	-1.36%
6441	Contracted Services/ Citations	64	921	119	500	500	0.00%
6444	Contracted Services/ Legal	0	0	76	0	0	0.00%

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
41400000 - Parking District Operations (cont.)							
6902	Interfund Charges- Central Sup	0	0	0	25	38	52.00%
6904	Interfund Charges - Admin. Ove	2,192	2,192	1,754	2,192	5,295	141.56%
6926	Interfund Chg Risk Charges	0	141	0	0	0	0.00%
8200	Transfer Out	7,709	0	0	0	0	0.00%
8210	Transfers Out/Debt Service	1,004	2,224	2,223	2,223	2,223	0.00%
8220	Transfers Out - Insurance Rese	317	0	0	0	0	0.00%
Total Expense		**$ 25,900**	**$ 29,383**	**$ 24,104**	**$ 36,132**	**$ 40,153**	
41705070 - FAU CMAQ							
7030	Facilities And Improvements	6,461	0	0	0	0	0.00%
7050	Construction/Infrastructure	201,050	716,906	55,262	3,116,504	2,808,736	-9.88%
Total Expense		**$ 201,050**	**$ 716,906**	**$ 55,262**	**$ 3,116,504**	**$ 2,808,736**	
41705075 - FAU Carbon Reduction Program							
7050	Construction/Infrastructure	0	0	0	83,000	149,000	79.52%
Total Expense		**$ -**	**$ -**	**$ -**	**$ 83,000**	**$ 149,000**	
41705080 - FAU Highway Safety Improv Program							
7050	Construction/Infrastructure	0	0	0	113,760	61,560	-45.89%
Total Expense		**$ -**	**$ -**	**$ -**	**$ 113,760**	**$ 61,560**	
41705087 - Safe Streets and Roads for All							
7050	Construction/Infrastructure	0	0	0	338,520	0	-100.00%
Total Expense		**$ -**	**$ -**	**$ -**	**$ 338,520**	**$ -**	
41705100 - CRSSA Program							
7050	Construction/Infrastructure	0	0	0	303,000	303,000	0.00%
Total Expense		**$ -**	**$ -**	**$ -**	**$ 303,000**	**$ 303,000**	
41705730 - Bridge Preventative Maint. Program							
7050	Construction/Infrastructure	938	39,601	1,300	350,539	350,539	0.00%
Total Expense		**$ 938**	**$ 39,601**	**$ 1,300**	**$ 350,539**	**$ 350,539**	
41705735 - Highway Bridge Program							
7050	Construction/Infrastructure	0	0	1,212	74,365	0	-100.00%
Total Expense		**$ -**	**$ -**	**$ 1,212**	**$ 74,365**	**$ -**	
48250000 - ARPA FUNDS							
8200	Transfer Out	205,058	0	1,652,136	0	0	0.00%
8260	Transfer-Out CIP	0	6,599,647	2,263,792	9,046,835	6,116,101	-32.40%
Total Expense		**$ 205,058**	**$ 6,599,647**	**$ 3,915,928**	**$ 9,046,835**	**$ 6,116,101**	
42005330 - LTP Streets Program							
6440	Contracted Services	0	0	27,568	30,000	0	-100.00%
6800	Developer Reimbursement	0	8,555	0	0	0	0.00%
6904	Interfund Charges - Admin. Ove	0	0	0	0	324	0.00%
7050	Construction/Infrastructure	291,026	-96,499	945,936	3,638,407	5,460,534	50.08%
8200	Transfer Out	512,000	581,360	598,800	598,800	611,000	2.04%
Total Expense		**$ 803,026**	**$ 493,416**	**$ 1,572,304**	**$ 4,267,207**	**$ 6,071,858**	
42005410 - LTP Parks Program							
7030	Facilities And Improvements	0	211	376	130,000	170,000	30.77%
7050	Construction/Infrastructure	365	0	0	0	0	0.00%
Total Expense		**$ 365**	**$ 211**	**$ 376**	**$ 130,000**	**$ 170,000**	
42005493 - LTP Transit Program							
6440	Contracted Services	110,873	19,637	0	115,926	0	-100.00%
6904	Interfund Chg Admin OH	0	0	0	0	125	0.00%
7000	Vehicles and Equipment	10,736	96,272	0	0	0	0.00%
7030	Facilities And Improvements	0	17	0	0	115,801	0.00%
Total Expense		**$ 121,609**	**$ 115,925**	**$ -**	**$ 115,926**	**$ 115,926**	

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
Landscape Maintenance District Funds							
6401	Gas and Electric Utilities	3,070	3,203	4,725	36,173	37,264	3.02%
6424	Equipment Use Charge	0	0	0	22,535	23,662	5.00%
6426	Equipment Fuel/Supplies/Mtnc	0	0	0	6,734	7,067	4.95%
6440	Contracted Services	0	0	0	248,719	56,812	-77.16%
6516	Permits and Fees	0	0	0	5,719	5,720	0.02%
6901	Interfund Charges - Parks Main	271,297	287,433	343,198	428,998	450,449	5.00%
6904	Interfund Charges - Admin. Ove	50,089	53,062	15,747	19,684	19,684	0.00%
6910	Interfund Charges - Legal Fees	4,207	4,422	3,361	4,201	4,201	0.00%
6911	Interfund Charges - Park Admin	60,516	64,120	22,270	27,838	27,840	0.01%
6919	Interfund Charges - Finance	0	11,056	2,334	2,918	2,922	0.14%
8210	Transfers Out/Debt Service	1,421	0	0	0	0	0.00%
Total Expense		**$ 390,601**	**$ 423,296**	**$ 391,637**	**$ 803,519**	**$ 635,621**	
47700000 - Supplemental Law Enforcement							
6416	Office Supplies/Expendable	0	20	0	0	0	0.00%
6417	Software Costs	0	0	0	0	20,000	0.00%
6530	Conference/Training/Ed	3,004	0	0	0	0	0.00%
6532	Maintenance/Other Supplies	67,523	55,608	38,719	36,506	31,850	-12.76%
7000	Vehicles and Equipment	0	0	93,739	146,213	101,941	-30.28%
Total Expense		**$ 70,527**	**$ 55,627**	**$ 132,458**	**$ 182,720**	**$ 153,791**	
47810000 - JAG Grant							
6610	Contingency	0	0	0	0	25,500	0.00%
7000	Vehicles and Equipment	0	32,522	25,823	46,337	20,491	-55.78%
Total Expense		**$ -**	**$ 32,522**	**$ 25,823**	**$ 46,337**	**$ 45,991**	
47810110 - Health and Wellness Category							
6532	Maintenance/Other Supplies	0	19,547	13,411	21,424	7,896	-63.14%
Total Expense		**$ -**	**$ 19,547**	**$ 13,411**	**$ 21,424**	**$ 7,896**	
47810310 - Prop 64 Health & Public Safety							
5000	Salaries/Full-time	0	46,432	56,679	66,689	69,536	4.27%
5100	Salaries/Overtime	0	-3	186	0	0	0.00%
5105	Salaries/Leave Payout	0	0	-101	0	0	0.00%
5110	Salaries/Uniform Pay	0	749	503	1,017	0	-100.00%
5300	Public Employee Retirement Sys	0	6,114	7,800	10,409	9,728	-6.54%
5302	Long Term Disability Insurance	0	577	702	830	830	0.00%
5303	Life Insurance Premiums	0	47	50	71	46	-35.21%
5304	Workers Compensation Insurance	0	3,412	5,299	5,658	3,223	-43.04%
5305	Medicare Tax- Employer's Share	0	714	828	992	664	-33.06%
5306	Unfunded Accrued Liability	0	0	256	0	0	0.00%
5309	Unemployment Insurance	0	146	200	147	202	37.41%
5310	Section 125 Benefit Allow.	0	23,727	15,744	32,449	0	-100.00%
6518	Other Supplies	0	1,479	0	6,000	6,021	0.35%
6530	Conference/Training/Ed	0	0	0	2,500	2,500	0.00%
6904	Interfund Chg Admin OH	0	0	0	0	50	0.00%
Total Expense		**$ -**	**$ 83,394**	**$ 88,146**	**$ 126,762**	**$ 92,800**	
47810410 - PD Special Investigation Unit							
5000	Salaries/Full-time	0	186,138	177,060	202,234	215,345	6.48%
5100	Salaries / Overtime	0	2,482	13,175	6,700	15,000	123.88%
5105	Salaries / Leave Payout	0	6,683	16,006	0	0	0.00%
5110	Salaries/Uniform Pay	0	2,967	1,784	2,034	2,534	24.58%
5300	Public Employee Retirement Sys	0	36,160	24,248	29,059	29,774	2.46%
5302	Long Term Disability Insurance	0	491	427	492	492	0.00%
5303	Life Insurance Premiums	0	108	100	121	124	2.48%
5304	Workers Compensation Insurance	0	14,201	15,172	16,221	6,446	-60.26%
5305	Medicare Tax- Employer's Share	0	2,102	2,997	3,029	3,328	9.87%
5306	Unfunded Accrued Liability	0	0	786	0	0	0.00%
5309	Unemployment Insurance	0	201	394	294	431	46.60%
5310	Section 125 Benefit Allow.	0	40,891	38,829	44,724	47,182	5.50%
Total Expense		**$ -**	**$ 292,422**	**$ 290,977**	**$ 304,908**	**$ 320,656**	

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
47811100 - PD Opioid Settlement Funds							
5000	Salaries / Full-Time	0	0	0	82,764	186,610	125.47%
5110	Salaries / Uniform Pay	0	0	0	0	2,034	0.00%
5300	Public Employees Retirement Sy	0	0	0	12,621	26,107	106.85%
5302	Long Term Disability Insurance	0	0	0	262	524	100.00%
5303	Life Insurance Premiums	0	0	0	52	142	173.08%
5304	Workers Compensation Insurance	0	0	7,209	7,229	3,223	-55.42%
5305	Medicare Tax- Employer's Share	0	0	0	981	2,783	183.69%
5309	Unemployment Insurance	0	0	0	132	420	218.18%
5310	Section 125 Benefit Allow.	0	0	0	10,456	39,622	278.94%
Total Expense		**$ -**	**$ -**	**$ 7,209**	**$ 114,497**	**$ 261,465**	
47812030 - PD Schools Policing							
5000	Salaries/Full-time	0	0	188,308	220,559	224,943	1.99%
5100	Salaries/Overtime	0	0	19,541	45,000	45,000	0.00%
5105	Salaries/Leave Payout	0	0	11,859	0	0	0.00%
5110	Salaries/Uniform Pay	0	0	3,081	0	3,051	0.00%
5300	Public Employee Retirement Sys	0	0	34,443	49,026	31,470	-35.81%
5302	Long Term Disability Insurance	0	0	509	657	539	-17.96%
5303	Life Insurance Premiums	0	0	147	159	176	10.69%
5304	Workers Compensation Insurance	0	0	18,634	19,220	9,669	-49.69%
5305	Medicare Tax- Employer's Share	0	0	3,221	3,303	3,888	17.71%
5306	Unfunded Accrued Liability	0	0	0	85,350	97,485	14.22%
5309	Unemployment Insurance	0	0	614	429	653	52.21%
5310	Section 125 Benefit Allow.	0	0	40,657	20,753	46,466	123.90%
Total Expense		**$ -**	**$ -**	**$ 321,015**	**$ 444,456**	**$ 463,340**	
47812040 - PD Housing Authority							
5000	Salaries/Full-time	0	0	76,960	82,764	92,941	12.30%
5105	Salaries/Leave Payout	0	0	901	0	0	0.00%
5110	Salaries/Uniform Pay	0	0	704	0	1,017	0.00%
5300	Public Employee Retirement Sys	0	0	25,101	27,562	30,424	10.38%
5302	Long Term Disability Insurance	0	0	227	262	262	0.00%
5303	Life Insurance Premiums	0	0	41	41	50	21.95%
5304	Workers Compensation Insurance	0	0	6,925	7,229	3,223	-55.42%
5305	Medicare Tax- Employer's Share	0	0	1,148	1,114	1,368	22.80%
5306	Unfunded Accrued Liability	0	0	0	30,631	34,986	14.22%
5309	Unemployment Insurance	0	0	200	133	210	57.89%
5310	Section 125 Benefit Allow.	0	0	10,656	4,016	12,960	222.71%
Total Expense		**$ -**	**$ -**	**$ 122,864**	**$ 153,752**	**$ 177,441**	
47812050 - COPS Hiring Grant							
5000	Salaries/Full-time	0	165,624	218,150	254,161	271,402	6.78%
5100	Salaries/Overtime	0	442	7,532	0	0	0.00%
5105	Salaries/Leave Payout	0	59	26,957	0	0	0.00%
5110	Salaries/Uniform Pay	0	2,302	3,302	4,068	4,068	0.00%
5300	Public Employee Retirement Sys	0	18,904	29,604	36,116	37,968	5.13%
5302	Long Term Disability Insurance	0	453	507	687	546	-20.52%
5303	Life Insurance Premiums	0	183	187	263	221	-15.97%
5304	Workers Compensation Insurance	0	13,570	22,584	21,779	12,892	-40.81%
5305	Medicare Tax- Employer's Share	0	2,610	3,780	3,863	4,120	6.65%
5308	Deferred Compensation/Full-tim	0	4,598	0	0	0	0.00%
5309	Unemployment Insurance	0	614	756	588	840	42.86%
5310	Section 125 Benefit Allow.	0	38,102	40,142	51,756	55,092	6.45%
6518	Other Supplies	0	5,715	0	8,700	5,050	-41.95%
6904	Interfund Chg Admin OH	0	0	0	0	150	0.00%
Total Expense		**$ -**	**$ 253,176**	**$ 353,502**	**$ 381,981**	**$ 392,349**	
47813010 - PD Central Command Center							
7000	Vehicles and Equipment	0	0	300,000	300,000	0	-100.00%
Total Expense		**$ -**	**$ -**	**$ 300,000**	**$ 300,000**	**$ -**	

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
47813011 - PD Parking Lot Resurfacing							
7030	Facilities And Improvements	0	317,288	7,132	166,997	0	-100.00%
Total Expense		**$ -**	**$ 317,288**	**$ 7,132**	**$ 166,997**	**$ -**	
47813012 - PD Safe & Clean							
8200	Transfer Out	0	0	300,000	300,000	0	-100.00%
Total Expense		**$ -**	**$ -**	**$ 300,000**	**$ 300,000**	**$ -**	
47813013 - PD Tire Amnesty Grant							
5000	Salaries / Full-Time	0	0	19,936	22,842	23,729	3.88%
5100	Salaries / Overtime	0	0	256	1,080	0	-100.00%
5105	Salaries / Leave Payout	0	0	133	0	0	0.00%
5110	Salaries / Uniform Pay	0	0	55	0	56	0.00%
5300	Public Employees Retirement Sy	0	0	2,257	3,493	3,360	-3.81%
5302	Long Term Disability Insurance	0	0	44	63	63	0.00%
5303	Life Insurance Premiums	0	0	16	23	23	0.00%
5304	Workers Compensation Insurance	0	0	1,954	1,959	1,031	-47.37%
5305	Medicare Tax- Employer's Share	0	0	229	358	350	-2.23%
5308	Deferred Compensation/Full-tim	0	0	634	1,023	983	-3.91%
5309	Unemployment Insurance	0	0	64	48	67	39.58%
5310	Section 125 Benefit Allow.	0	0	6,096	6,922	7,288	5.29%
6412	Advertising/Other	0	0	0	3,020	0	-100.00%
6418	Postage / Other Mailing Charge	0	0	0	3,000	0	-100.00%
6440	Contracted Services	0	880	7,000	34,625	38,320	10.67%
6470	Funding to Outside Agencies	0	0	0	11,455	0	-100.00%
6518	Other Supplies	0	0	568	2,415	1,375	-43.06%
6904	Interfund Chg Admin OH	0	0	0	0	25	0.00%
Total Expense		**$ -**	**$ 880**	**$ 39,240**	**$ 92,326**	**$ 76,670**	
47813015 - PD Abandoned Vehicle Abatement							
5000	Salaries / Full-Time	0	0	17,224	18,937	19,290	1.86%
5005	Salaries / Part-time	0	0	18,061	23,000	22,963	-0.16%
5100	Salaries / Overtime	0	0	444	1,875	1,500	-20.00%
5110	Salaries / Uniform Pay	0	0	63	0	63	0.00%
5300	Public Employees Retirement Sy	0	0	2,186	3,138	2,908	-7.33%
5302	Long Term Disability Insurance	0	0	39	52	52	0.00%
5303	Life Insurance Premiums	0	0	14	19	20	5.26%
5304	Workers Compensation Insurance	0	0	3,647	3,657	2,353	-35.66%
5305	Medicare Tax- Employer's Share	0	0	442	651	651	0.00%
5307	Deferred Comp/Part-Time	0	0	571	862	917	6.38%
5308	Deferred Compensation/Full-tim	0	0	585	857	791	-7.70%
5309	Unemployment Insurance	0	0	263	183	263	43.72%
5310	Section 125 Benefit Allow.	0	0	6,796	7,428	7,833	5.45%
6440	Contracted Services	0	0	0	41,646	0	-100.00%
Total Expense		**$ -**	**$ -**	**$ 50,333**	**$ 102,305**	**$ 59,604**	
47900000 - DUI Enforcement & Awareness Grant							
5100	Salaries / Overtime	0	0	0	132,085	21,100	-84.03%
5100	Salaries/Overtime	50,994	89,198	91,875	48,000	0	-100.00%
5303	Life Insurance Premiums	27	0	46	20	2	-90.00%
5304	Workers Compensation Insurance	4,589	0	-415	0	0	0.00%
5305	Medicare Tax- Employer's Share	620	0	1,108	2,092	297	-85.80%
5309	Unemployment Insurance	38	0	248	45	10	-77.78%
6518	Other Supplies	49	0	3,641	3,928	2,100	-46.54%
6530	Conference/Training/Ed	0	1,123	0	5,400	3,000	-44.44%
6904	Interfund Chg Admin OH	0	0	0	0	424	0.00%
7000	Vehicles and Equipment	3,326	20,000	6,900	31,900	25,000	-21.63%
Total Expense		**$ 59,643**	**$ 110,322**	**$ 103,401**	**$ 223,470**	**$ 51,933**	
47910000 - Tobacco Law Enforcement Grant							
5000	Salaries/Full-time	47,966	45,822	2,850	0	0	0.00%
5100	Salaries / Overtime	0	0	0	0	16,239	0.00%
5100	Salaries/Overtime	2,998	1,271	6,348	11,739	0	-100.00%

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
47910000 - Tobacco Law Enforcement Grant (cont.)							
5110	Salaries/Uniform Pay	250	536	214	0	0	0.00%
5300	Public Employee Retirement Sys	4,575	4,881	333	0	0	0.00%
5302	Long Term Disability Insurance	153	124	19	0	0	0.00%
5303	Life Insurance Premiums	63	64	11	4	6	50.00%
5304	Workers Compensation Insurance	6,916	3,873	-304	0	0	0.00%
5305	Medicare Tax- Employer's Share	720	766	138	145	201	38.62%
5308	Deferred Compensation/Full-tim	1,916	1,851	131	0	0	0.00%
5309	Unemployment Insurance	126	242	0	12	22	83.33%
5310	Section 125 Benefit Allow.	27,379	10,622	392	0	0	0.00%
6518	Other Supplies	1,132	0	0	1,900	3,600	89.47%
6904	Interfund Chg Admin OH	0	0	0	0	75	0.00%
Total Expense		**$ 94,196**	**$ 70,053**	**$ 10,133**	**$ 13,800**	**$ 20,143**	
47930000 - OTS/STEP DUI Grant							
5100	Salaries/Overtime	2,481	0	0	0	0	0.00%
5303	Life Insurance Premiums	2	0	0	0	0	0.00%
5304	Workers Compensation Insurance	223	0	0	0	0	0.00%
5305	Medicare Tax- Employer's Share	34	0	0	0	0	0.00%
5309	Unemployment Insurance	2	0	0	0	0	0.00%
Total Expense		**$ 2,741**	**$ -**	**$ -**	**$ -**	**$ -**	
48301100 - Opioid Settlement Fund							
8200	Transfer Out	0	0	70,000	70,000	261,465	273.52%
Total Expense		**$ -**	**$ -**	**$ 70,000**	**$ 70,000**	**$ 261,465**	
76102657 - PD Community Outreach							
6561	Miscellaneous Expenses	0	230,855	0	3,300	0	-100.00%
Total Expense		**$ -**	**$ 230,855**	**$ -**	**$ 3,300**	**$ -**	
41100000 - Madera Transit Center							
6440	Contracted Services	27,268	7,339	0	13,000	0	-100.00%
6904	Interfund Chg Admin OH	0	0	0	0	2,546	0.00%
Total Expense		**$ 27,268**	**$ 7,339**	**$ -**	**$ 13,000**	**$ 2,546**	
41108060 - Intermodal Building							
5005	Salaries/Part-time	7,497	2,713	0	0	0	0.00%
5300	Public Employee Retirement Sys	744	315	0	0	0	0.00%
5304	Workers Compensation Insurance	675	200	0	0	0	0.00%
5305	Medicare Tax- Employer's Share	109	39	0	0	0	0.00%
5306	Unfunded Accrued Liability	1,204	1,217	1,365	1,365	1,351	-1.03%
5309	Unemployment Insurance	60	45	0	0	0	0.00%
6401	Gas and Electric Utilities	19,543	18,073	15,711	15,620	18,100	15.88%
6440	Contracted Services	14,345	22,348	20,769	24,500	24,500	0.00%
6444	Contracted Services/ Legal	0	0	424	0	0	0.00%
6532	Maintenance/Other Supplies	2,328	638	472	0	0	0.00%
6560	Liability / Property Insurance	3,594	15,459	8,855	8,855	10,507	18.66%
6900	Interfund Charge - Fac. Maint.	30,748	64,453	51,562	64,453	64,453	0.00%
6904	Interfund Charges - Admin. Ove	8,610	7,610	6,088	7,610	14,934	96.24%
6926	Interfund Chg Risk Charges	0	113	766	957	1,913	99.90%
8210	Transfers Out/Debt Service	4,072	12,385	12,381	12,381	12,380	-0.01%
8220	Transfers Out - Insurance Rese	254	0	0	0	0	0.00%
Total Expense		**$ 93,782**	**$ 145,609**	**$ 118,392**	**$ 135,741**	**$ 148,138**	
10211300 - General/Grant Oversight							
5000	Salaries/Full-time	15,116	10,671	0	0	0	0.00%
5100	Salaries/Overtime	13	0	0	0	0	0.00%
5300	Public Employee Retirement Sys	1,483	1,235	0	0	0	0.00%
5302	Long Term Disability Insurance	6	31	0	0	0	0.00%
5303	Life Insurance Premiums	10	7	0	0	0	0.00%
5304	Workers Compensation Insurance	1,348	777	0	0	0	0.00%
5305	Medicare Tax- Employer's Share	207	154	0	0	0	0.00%

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
10211300 - General/Grant Oversight (cont.)							
5306	Unfunded Accrued Liability	2,548	1,519	0	0	0	0.00%
5308	Deferred Compensation/Full-tim	598	406	0	0	0	0.00%
5309	Unemployment Insurance	50	22	0	0	0	0.00%
5310	Section 125 Benefit Allow.	3,368	3,339	0	0	0	0.00%
6402	Telephone/Fax Charges	3,359	3,381	0	0	0	0.00%
6416	Office Supplies/Expendable	513	248	0	0	0	0.00%
6440	Contracted Services	6,210	291	0	0	0	0.00%
6470	Funding to Outside Agencies	526,918	0	0	0	0	0.00%
6900	Interfund Charge - Fac. Maint.	4,679	4,251	0	0	0	0.00%
6902	Interfund Charges- Central Sup	152	159	0	0	0	0.00%
6903	Interfund Charges - Cost Distr	21,783	0	0	0	0	0.00%
6918	Interfund Charges- Comp Maint	22,643	22,169	0	0	0	0.00%
6920	Interfund Charges - Computer R	6,052	10,333	0	0	0	0.00%
6924	Interfund Charges- Motor Renta	1,767	1,406	0	0	0	0.00%
Total Expense		**$ 618,822**	**$ 60,399**	**$ -**	**$ -**	**$ -**	
10218000 - CDBG Admin							
5000	Salaries/Full-time	73,526	89,898	73,371	99,602	102,463	2.87%
5005	Salaries/Part-time	1,089	0	0	0	0	0.00%
5100	Salaries/Overtime	26	0	0	0	0	0.00%
5105	Salaries/Leave Payout	0	779	0	0	0	0.00%
5300	Public Employee Retirement Sys	7,161	9,711	7,865	11,169	10,708	-4.13%
5302	Long Term Disability Insurance	184	224	183	222	212	-4.50%
5303	Life Insurance Premiums	58	63	57	70	65	-7.14%
5304	Workers Compensation Insurance	6,549	6,605	7,881	8,223	4,190	-49.05%
5305	Medicare Tax- Employer's Share	1,074	1,287	1,038	1,436	1,469	2.30%
5308	Deferred Compensation/Full-tim	2,870	3,499	2,918	4,251	4,090	-3.79%
5309	Unemployment Insurance	348	198	252	191	253	32.46%
5310	Section 125 Benefit Allow.	15,468	20,127	17,050	21,002	20,867	-0.64%
6411	Advertising/Bids and Notices	1,841	1,986	2,222	2,000	2,000	0.00%
6416	Office Supplies/Expendable	322	230	382	600	600	0.00%
6417	Software Costs	3,750	7,500	9,300	8,000	0	-100.00%
6440	Contracted Services	3,750	0	1,128	27,914	27,432	-1.73%
6470	Funding to Outside Agencies	0	0	0	20,000	20,000	0.00%
6530	Conference/Training/Ed	738	0	705	2,000	2,000	0.00%
6610	Contingency	0	0	0	0	1,550	0.00%
6922	Interfund Charges - Grants	150,000	0	0	0	0	0.00%
Total Expense		**$ 268,753**	**$ 142,107**	**$ 124,352**	**$ 206,680**	**$ 197,899**	
10218010 - CDBG Public Services							
6419	Food	0	49,672	2,662	30,000	5	-99.98%
6419	Food/Meals	0	0	43,690	65,000	61,817	-4.90%
6470	Funding to Outside Agencies	313,387	95,034	127,232	580,281	380,346	-34.45%
6518	Other Supplies	0	19,165	357	0	0	0.00%
8200	Transfer Out	21,402	0	0	0	0	0.00%
Total Expense		**$ 334,789**	**$ 163,872**	**$ 173,941**	**$ 675,281**	**$ 442,168**	
10218020 - CDBG Public Improvements							
5000	Salaries / Full-Time	0	76,649	166	65,000	0	-100.00%
5005	Salaries / Part-time	0	6,342	0	0	0	0.00%
5300	Public Employees Retirement Sy	0	1,789	0	0	0	0.00%
5302	Long Term Disability Insurance	0	45	0	0	0	0.00%
5303	Life Insurance Premiums	0	21	0	0	0	0.00%
5304	Workers Compensation Insurance	0	978	0	0	0	0.00%
5305	Medicare Tax- Employer's Share	0	183	0	0	0	0.00%
5308	Deferred Compensation/Full-tim	0	569	0	0	0	0.00%
5309	Unemployment Insurance	0	35	0	0	0	0.00%
5310	Section 125 Benefit Allow.	0	31,828	0	0	0	0.00%
6428	Repairs	0	12,500	0	4,839	0	-100.00%
7030	Facilities And Improvements	62	243,976	165,327	612,051	12,738	-97.92%
7040	Parks/Facilities Equipment	0	607,073	857	41,976	413,125	884.19%

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
10218020 - CDBG Public Improvements (cont.)							
7050	Construction/Infrastructure	6,649	102,400	841,515	1,352,257	1,447,792	7.06%
8260	Transfer-Out CIP	609,307	0	0	0	0	0.00%
Total Expense		**$ 616,018**	**$ 1,084,389**	**$ 1,007,865**	**$ 2,076,123**	**$ 1,873,655**	
10218030 - CDBG Revolving Loan Fund							
6561	Miscellaneous Expenses	0	190	0	0	75,000	0.00%
Total Expense		**$ -**	**$ 190**	**$ -**	**$ -**	**$ 75,000**	
42500000 - Economic Development Fund							
6515	Taxes and Assessments	2,523	2,000	0	2,500	2,500	0.00%
6904	Interfund Chg Admin OH	0	0	0	0	100	0.00%
7050	Construction/Infrastructure	0	0	0	156,500	156,500	0.00%
Total Expense		**$ 2,523**	**$ 2,000**	**$ -**	**$ 159,000**	**$ 159,100**	
43800000 - Home DAP							
6440	Contracted Services	7,270	0	354	15,000	14,426	-3.83%
6904	Interfund Chg Admin OH	0	0	0	0	574	0.00%
Total Expense		**$ 7,270**	**$ -**	**$ 354**	**$ 15,000**	**$ 15,000**	
44000000 - Housing Program Fund							
6610	Contingency	0	0	0	0	275	0.00%
Total Expense		**$ -**	**$ -**	**$ -**	**$ -**	**$ 275**	
44004430 - DAP Program Income							
5000	Salaries/Full-time	12,246	14,637	11,196	17,035	19,209	12.76%
5300	Public Employee Retirement Sys	1,182	1,587	1,197	1,965	2,007	2.14%
5302	Long Term Disability Insurance	0	45	37	44	44	0.00%
5303	Life Insurance Premiums	8	10	9	11	12	9.09%
5304	Workers Compensation Insurance	1,082	1,066	1,431	1,386	483	-65.15%
5305	Medicare Tax- Employer's Share	185	211	158	249	278	11.65%
5308	Deferred Compensation/Full-tim	464	558	431	730	750	2.74%
5309	Unemployment Insurance	19	22	32	22	31	40.91%
5310	Section 125 Benefit Allow.	4,499	4,700	4,027	4,867	5,133	5.47%
Total Expense		**$ 19,685**	**$ 22,835**	**$ 18,517**	**$ 26,309**	**$ 27,947**	
44004432 - CalHome Mobile Home Rehab							
6416	Office Supplies/Expendable	194	1	1	0	0	0.00%
6903	Interfund Charges - Cost Distr	32,101	0	0	0	0	0.00%
Total Expense		**$ 32,295**	**$ 1**	**$ 1**	**$ -**	**$ -**	
44004440 - HOME PJ							
6440	Contracted Services	0	0	0	500,000	853,557	0.00%
Total Expense		**$ -**	**$ -**	**$ -**	**$ 500,000**	**$ 853,557**	
44004460 - HOME Program							
5000	Salaries/Full-time	6,368	4,897	1,981	12,608	0	-100.00%
5100	Salaries/Overtime	64	0	0	0	0	0.00%
5300	Public Employee Retirement Sys	626	498	212	1,415	0	-100.00%
5302	Long Term Disability Insurance	21	10	3	24	0	-100.00%
5303	Life Insurance Premiums	7	5	2	12	0	-100.00%
5304	Workers Compensation Insurance	579	354	938	1,018	806	-20.83%
5305	Medicare Tax- Employer's Share	92	74	30	192	0	-100.00%
5308	Deferred Compensation/Full-tim	250	179	78	538	0	-100.00%
5309	Unemployment Insurance	53	37	0	37	0	-100.00%
5310	Section 125 Benefit Allow.	1,840	1,143	420	3,069	0	-100.00%
6440	Contracted Services	13,655	3,641	8,422	32,580	15,000	-53.96%
6503	Down Payment Assistance	0	39,727	30,450	217,420	250,000	14.98%
6903	Interfund Charges - Cost Distr	35,144	0	0	0	0	0.00%
6904	Interfund Chg Admin OH	0	0	0	0	674	0.00%
Total Expense		**$ 58,698**	**$ 50,562**	**$ 42,536**	**$ 268,913**	**$ 266,480**	

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
44004620 - CalHOME OOR							
6416	Office Supplies/Expendable	0	206	0	0	0	0.00%
Total Expense		**$ -**	**$ 206**	**$ -**	**$ -**	**$ -**	
44004630 - CalHOME Program Income							
6440	Contracted Services	44	41	32	0	200	0.00%
6904	Interfund Chg Admin OH	0	0	0	0	100	0.00%
Total Expense		**$ 44**	**$ 41**	**$ 32**	**$ -**	**$ 300**	
44004640 - Permanent Local Housing Allocation							
6481	Grant Expense	0	27,895	116,412	422,319	294,468	-30.27%
6904	Interfund Chg Admin OH	0	0	0	0	549	0.00%
Total Expense		**$ -**	**$ 27,895**	**$ 116,412**	**$ 422,319**	**$ 295,017**	
44900000 - Residential Rehab							
6440	Contracted Services	0	0	0	45,780	24,680	-46.09%
Total Expense		**$ -**	**$ -**	**$ -**	**$ 45,780**	**$ 24,680**	
40200000 - Low/Mod Housing Fund							
6562	Retiree Insurance Premiums	801	694	0	0	0	0.00%
Total Expense		**$ 801**	**$ 694**	**$ -**	**$ -**	**$ -**	
40210000 - Affordable Housing							
6440	Contracted Services	24,111	0	12,000	12,000	12,000	0.00%
6904	Interfund Chg Admin OH	0	0	0	0	849	0.00%
7050	Construction/Infrastructure	552,001	120,320	2,250,185	2,264,236	49,115	-97.83%
Total Expense		**$ 576,111**	**$ 120,320**	**$ 2,262,185**	**$ 2,276,236**	**$ 61,964**	
48000000 - CFD 2005-1 City Wide Services							
6440	Contracted Services	5,056	8,092	8,524	9,100	10,500	15.38%
6904	Interfund Charges - Admin. Ove	303	303	242	303	460	51.82%
8200	Transfer Out	300,000	300,000	300,000	300,000	300,000	0.00%
Total Expense		**$ 305,359**	**$ 308,395**	**$ 308,767**	**$ 309,403**	**$ 310,960**	
48010000 - CFD 2006-1 KB Homes							
6440	Contracted Services	3,246	4,200	4,243	4,700	5,500	17.02%
6904	Interfund Charges - Admin. Ove	357	357	286	357	523	46.50%
8200	Transfer Out	169,656	0	0	0	0	0.00%
8210	Transfers Out/Debt Service	0	179,634	185,133	185,133	186,154	0.55%
Total Expense		**$ 173,259**	**$ 184,191**	**$ 189,662**	**$ 190,190**	**$ 192,177**	
48030000 - CFD 2012-1 Public Service							
8200	Transfer Out	9,750	9,750	9,750	9,750	9,750	0.00%
Total Expense		**$ 9,750**	**$ 9,750**	**$ 9,750**	**$ 9,750**	**$ 9,750**	
48040000 - CFD 2013-1 Madera Family Apts							
8200	Transfer Out	6,690	42,071	6,690	6,690	6,690	0.00%
Total Expense		**$ 6,690**	**$ 42,071**	**$ 6,690**	**$ 6,690**	**$ 6,690**	
48500000 - CFD 2006 Bond Debt							
6448	Bond/Loan Admin Fees	6,175	3,522	2,678	4,000	4,000	0.00%
6904	Interfund Chg Admin OH	0	0	0	0	549	0.00%
8000	Interest Expense	80,916	77,334	48,238	73,389	69,084	-5.87%
8001	Principal Payment	0	98,299	107,744	107,744	117,070	8.66%
Total Expense		**$ 87,091**	**$ 179,155**	**$ 158,660**	**$ 185,133**	**$ 190,703**	
48404200 - SB-1186 Proceeds							
6415	Publications/Subscriptions	0	0	0	1,700	3,600	111.76%
6440	Contracted Services	0	0	20	3,370	7,120	111.28%
6530	Conference/Training/Ed	0	0	0	2,930	3,580	22.18%
Total Expense		**$ -**	**$ -**	**$ 20**	**$ 8,000**	**$ 14,300**	

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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:

- Fleet
- Facilities
- Information Technology

Each department in the organization is charged for the services provided by the Internal Service Funds through interfund transfers.

The following is a summary of each:

Fleet:

The Fleet Division maintains a diverse fleet of vehicles used by City staff. 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, as well as useful life estimates for replacement. Motor pool charges, on the other hand, are based on the prior year's usage.

Notably, fire engines are covered under the City's Fire Engine Replacement program, which was implemented in FY 2019/20. Funds for this program are allocated from Measure K.

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 it offers. Allocations are based on the square footage of the area occupied by the department and a time study of facility personnel.

Information Technology:

Computer services provided by the City's Information Technology Department are charged based on the number of 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 Acquisition funds, where the department sets aside money so that funds are available for the replacement of vehicles and computers that have reached the end of their useful life. Some years will experience greater revenues than expenses, and vice versa, which largely depends on the number of vehicles and computers slated for replacement during that period. Each fund tracks the balances available by the department and determines when equipment should be replaced.

Expense Summaries

Fleet Org List	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
30650000-Fleet Acquisition	0	134	3,193,360	3,628,676	943,053	-74.01%
30701240-Fleet Maintenance	1,005,989	940,104	4,409,432	4,661,043	1,127,497	-75.81%
30701250-Fleet Acquisition	287,395	1,388,764	0	0	0	0.00%
30701260-Fleet Motor Pool	35,086	28,356	40,548	51,172	53,045	3.66%
Total Fleet	$ 1,328,470	$ 2,357,357	$ 7,643,340	$ 8,340,891	$ 2,123,595	
Facilities Org List						
30710000-Facilities Maintenance	2,056,632	2,562,102	2,446,235	2,925,966	2,941,763	0.54%
30750000-Deferred Maintenance	0	0	71,669	396,000	450,000	13.64%
Total Facilities	$ 2,056,632	$ 2,562,102	$ 2,517,904	$ 3,321,966	$ 3,391,763	
Information Technology Org List						
30720000-Computer Maintenance	1,320,447	1,553,446	2,086,153	2,187,125	810,291	-62.95%
30730000-Computer Acquisition	0	0	873,126	1,173,345	923,852	-21.26%
Total Information Technology	$ 1,320,447	$ 1,553,446	$ 2,959,279	$ 3,360,470	$ 1,734,143	
Total Internal Service Funds	**$ 4,705,548**	**$ 6,472,905**	**$ 13,120,522**	**$ 15,023,327**	**$ 7,249,501**	

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Fleet

Division 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, including tractors, graders, backhoes, portable air compressors, and generators, among others.

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 pieces of equipment, with a replacement value exceeding $8 million, necessary to fulfill the City's mission of delivering quality and efficient services. Fleet funds labor, parts, services, fuel, and oil required 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 the 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 piece of equipment in service, determined by the 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 to improve equipment and efficiencies as technology advances and evolves. Air quality regulations require annual reporting, as well as clean air goals that must be met. New regulations are being introduced, while existing ones are 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 equipment to high standards and achieving maximum uptime, ensuring 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 prorated amount over the equipment's life to ensure funds are available when it reaches its life expectancy and a replacement is purchased. As funds are collected through Fleet, the department incurs a consistent annual charge, and purchases are made with these funds.

Disposal of equipment occurs when it has reached the end of its useful life. This is done through a public online auction site.

Key Accomplishments

Overview of accomplishments in FY 2024/2025:

- Completed 1,295 work orders for the fiscal year.
- Completed installation of new shop roll-up doors.
- Procured and put into service the City's first all-electric utility truck.
- Trained five Fleet staff on all-electric vehicle theory, use, and safety.
- Surplus and auctioned 31 vehicles and other equipment.
- Assisted in ensuring all mechanic staff were current with ASE certifications.

Goals & Performance Measures

- Work on obtaining ASE Blue Seal Certification for the Fleet shop.
- Assist new Mechanic I with training and resources to work toward obtaining ASE certifications and Mechanic II qualifications.
- Work with departments to develop a daily equipment inspection log.
- Develop a plan to comply with California Air Resources Board Advanced Clean Fleet regulations.

Changes/Additions to Budget

- $177k for fleet management software implementation. Staff will issue a Request for Proposals for a fleet management software package for purchase and possible implementation during the fiscal year. The proposed funding is anticipated to cover the acquisition cost for the software, plus the first-year maintenance fee.
- Vehicles planned for purchase in Fiscal Year 2025/26 include an electric pickup ($195k), a tractor for Parks ($60k), and three Police interceptor replacement vehicles ($300k). All vehicles proposed for purchase in FY 2025/26 are replacement vehicles. There are no additions to the City's fleet proposed for acquisition in FY 2025/26

Department Staffing & Structure

Fleet has six budgeted positions: the Manager and five mechanics.

The mechanics are divided by service area. These consist of one light-duty mechanic, one heavy-duty mechanic, one Police services mechanic, and two Transit services mechanics.

30650000 Fleet Acquisition

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4351	Interfund Charges/ Veh Replace	0	0	1,376,270	1,720,338	2,163,750	25.77%
4355	Transfer In	0	0	3,840,793	3,874,669	0	-100.00%
	Total Revenue	$ -	$ -	$ 5,217,063	$ 5,595,007	$ 2,163,750	
5000	Salaries / Full-Time	0	0	6,866	15,164	15,170	0.04%
5300	Public Employees Retirement Sy	0	0	607	2,529	2,287	-9.57%
5302	Long Term Disability Insurance	0	0	13	46	46	0.00%
5303	Life Insurance Premiums	0	0	4	11	11	0.00%
5304	Workers Compensation Insurance	0	0	1,325	1,329	483	-63.66%
5305	Medicare Tax- Employer's Share	0	0	82	231	232	0.43%
5308	Deferred Compensation/Full-tim	0	0	166	703	637	-9.39%
5309	Unemployment Insurance	0	0	7	22	31	40.91%
5310	Section 125 Benefit Allow.	0	0	4,220	4,867	5,133	5.47%
7000	Vehicles and Equipment	0	134	3,180,046	3,603,774	919,000	-74.50%
5110	Salaries / Uniform Pay	0	0	23	0	23	0.00%
	Total Expense	$ -	$ 134	$ 3,193,360	$ 3,628,676	$ 943,053	
	Total Net Surplus/(Deficit)	**$ -**	**$ (134)**	**$ 2,023,704**	**$ 1,966,331**	**$ 1,220,697**	

30701240 Fleet Maintenance

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4351	Interfund Charges/ Veh Repairs	866,127	997,436	643,200	804,000	941,617	17.12%
4354	Interfund Salary & Bene Reimb	2,300	0	0	0	0	0.00%
4355	Transfer-In	57,000	70,894	75,684	75,684	57,000	-24.69%
4657	Miscellaneous Revenue	5,984	4,452	4,862	5,000	5,000	0.00%
4659	Refunds and Reimbursements	16,284	117,484	22,696	120,000	50,170	-58.19%
4900	Budgetary Carryover	0	0	0	3,446,734	0	-100.00%
	Total Revenue	$ 947,695	$ 1,190,266	$ 746,442	$ 4,451,418	$ 1,053,787	
5000	Salaries/Full-time	236,110	229,226	203,402	237,952	245,509	3.18%
5100	Salaries/Overtime	3,650	6,123	4,050	6,650	5,083	-23.56%
5105	Salaries/Leave Payout	0	825	0	0	0	0.00%
5110	Salaries/Uniform Pay	2,655	2,811	2,292	0	1,644	0.00%
5300	Public Employee Retirement Sys	33,756	32,806	29,185	34,579	33,891	-1.99%
5302	Long Term Disability Insurance	764	687	624	702	702	0.00%
5303	Life Insurance Premiums	232	216	227	260	259	-0.38%
5304	Workers Compensation Insurance	20,978	19,966	21,192	20,521	11,912	-41.95%
5305	Medicare Tax- Employer's Share	3,158	3,763	3,303	3,843	3,958	2.99%
5306	Unfunded Accrued Liability	78,148	76,234	85,474	85,474	84,608	-1.01%
5308	Deferred Compensation/Full-tim	9,676	9,022	8,082	9,802	9,465	-3.44%
5309	Unemployment Insurance	451	618	763	508	725	42.72%
5310	Section 125 Benefit Allow.	44,410	33,563	39,972	41,392	53,269	28.69%
6402	Telephone/Fax Charges	1,053	1,135	173	280	200	-28.57%
6403	Cell Phone Charges	0	0	511	616	620	0.65%
6404	Internet Charges	0	0	228	292	292	0.00%
6412	Advertising/Other	0	0	0	150	0	-100.00%
6415	Publications/Subscriptions	3,956	4,211	4,992	4,200	4,350	3.57%
6416	Office Supplies/Expendable	928	526	884	300	800	166.67%
6425	Vehicle Fuel, Supplies & Maint	156,793	6,261	2,532	6,338	5,000	-21.11%
6427	Major Repair Parts/Supplies	16,754	43,661	57,991	60,000	60,000	0.00%
6428	Repairs	0	169,157	146,254	190,000	190,000	0.00%
6440	Contracted Services	13,525	12,997	9,102	57,000	11,000	-80.70%
6530	Conference/Training/Ed	193	2,711	441	2,750	13,250	381.82%
6532	Maintenance/Other Supplies	10,127	7,684	9,026	9,000	9,000	0.00%
6551	Expense/ Damaged Vehicle Ins	104,040	32,645	15,092	100,508	0	-100.00%
6560	Liability / Property Insurance	48,513	7,385	15,212	15,212	18,069	18.78%
6610	Contingency	0	0	0	0	12,692	0.00%
6900	Interfund Charge - Fac. Maint.	10,364	38,757	31,006	38,757	38,757	0.00%
6902	Interfund Charges- Central Sup	15,917	27,300	23,343	12,825	11,221	-12.51%
6904	Interfund Charges - Admin. Ove	61,637	57,229	45,783	57,229	69,949	22.23%
6907	Interfund Chrg/Vehicle Replcmt	4,107	5,440	5,322	6,653	6,653	0.00%
6908	Interfund Chrg/Vehicle Maint.	6,804	0	0	0	0	0.00%
6918	Interfund Charges- Comp Maint	26,606	26,049	24,602	30,753	29,582	-3.81%
6920	Interfund Charges - Computer R	7,111	12,140	5,910	7,387	9,247	25.18%
6926	Interfund Chg Risk Charges	0	3,576	1,314	1,643	3,290	100.24%
7000	Vehicles and Equipment	25,538	65,131	172,398	178,467	5,500	-96.92%
7025	Software Cost	0	0	0	0	177,000	0.00%
8200	Transfer Out	50,000	0	3,439,000	3,439,000	0	-100.00%
8220	Transfers Out - Insurance Rese	8,036	0	0	0	0	0.00%
9171	Sale of Real and Personal Prop	0	250	-250	0	0	0.00%
	Total Expense	$ 1,005,989	$ 940,104	$ 4,409,432	$ 4,661,043	$ 1,127,497	
	Total Net Surplus/(Deficit)	**$ (58,294)**	**$ 250,162**	**$ (3,662,990)**	**$ (209,625)**	**$ (73,710)**	

30701250 Fleet Acquisition

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4351	Interfund Charges/ Veh Replace	1,072,502	1,226,130	0	0	0	0.00%
4355	Transfer-In	0	749,500	0	0	0	0.00%
4659	Refunds and Reimbursements	26,051	0	0	0	0	0.00%
	Total Revenue	$ 1,098,553	$ 1,975,630	$ -	$ -	$ -	
7000	Vehicles and Equipment	287,395	1,388,764	0	0	0	0.00%
	Total Expense	$ 287,395	$ 1,388,764	$ -	$ -	$ -	
	Total Net Surplus/(Deficit)	**$ 811,158**	**$ 586,866**	**$ -**	**$ -**	**$ -**	

30701260 Fleet Motor Pool

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4352	Interfund Charges Revenue - Ve	39,141	29,918	40,898	51,122	43,604	-14.71%
4355	Transfer-In	0	0	1,204	1,204	0	-100.00%
	Total Revenue	$ 39,141	$ 29,918	$ 42,102	$ 52,326	$ 43,604	
5000	Salaries / Full-Time	0	0	11,108	14,111	14,444	2.36%
5100	Salaries / Overtime	0	0	174	350	268	-23.43%
5110	Salaries / Uniform Pay	0	0	90	0	92	0.00%
5300	Public Employees Retirement Sy	0	0	1,151	2,127	2,053	-3.48%
5302	Long Term Disability Insurance	0	0	24	43	42	-2.33%
5303	Life Insurance Premiums	0	0	9	13	14	7.69%
5304	Workers Compensation Insurance	0	0	1,216	1,219	645	-47.09%
5305	Medicare Tax- Employer's Share	0	0	137	227	233	2.64%
5308	Deferred Compensation/Full-tim	0	0	334	626	598	-4.47%
5309	Unemployment Insurance	0	0	34	28	40	42.86%
5310	Section 125 Benefit Allow.	0	0	2,857	2,777	3,434	23.66%
6425	Vehicle Fuel, Supplies & Maint	2,088	2,737	1,412	2,846	2,800	-1.62%
6532	Maintenance/Other Supplies	79	0	15	300	300	0.00%
6560	Liability / Property Insurance	0	3,451	3,915	3,915	4,704	20.15%
6904	Interfund Charges - Admin. Ove	0	0	0	0	2,321	0.00%
6907	Interfund Chrg/Vehicle Replcmt	17,547	22,167	17,734	22,167	20,200	-8.87%
6908	Interfund Chrg/Vehicle Maint.	15,372	0	0	0	0	0.00%
6926	Interfund Chg Risk Charges	0	0	338	423	857	102.60%
	Total Expense	$ 35,086	$ 28,356	$ 40,548	$ 51,172	$ 53,045	
	Total Net Surplus/(Deficit)	**$ 4,055**	**$ 1,562**	**$ 1,554**	**$ 1,154**	**$ (9,441)**	

Facilities

Department Summary

The Facilities and Electrical Division (Facilities) is within the organizational structure of the Public Works Department. Facilities ensures that the City's buildings, equipment, and facilities are maintained. The team manages complex repairs and renovations to minor repairs, such as repairing light fixtures. The team also excels in problem-solving skills as they maintain all critical components within the City's infrastructure.

Responsibilities

Facilities staff maintain or repair the City's:

- 12 solar array systems
- Plumbing systems
- Electrical systems including lights, switches, and receptacles
- Heating and ventilation (HVAC) systems
- Various pumps and water well control systems
- Sports field lighting

- Roofs
- Painting
- Fire alarm systems
- Sewer lift stations
- Storm drain lift stations
- Streetlights
- Traffic signals, HAWK with their controller cabinets and programming
- Irrigation Booster pumping stations

Another significant responsibility is the Wastewater Treatment Plant. This is the City's single most expensive asset and is a complex system that requires maintenance, diagnosing, and fine-tuning assets such as the SCADA instrumentation and PLC-based process control systems, variable frequency drives for a host of electrical motors, influent and effluent pumps, mixers, oxidization ditch mixing pumps, secondary clarifier equipment, and large centrifuges.

Whether coordinating a large-scale project or handling daily maintenance, the Facilities and Electrical division thrives in a cross-functional environment that changes daily.

Deferred Maintenance Program

It is worth noting that as part of FY 2024/25 Budget, the City launched a deferred maintenance program. Funds from this program will be used for repairs or replacement of capital items at City facilities, such as HVAC units, flooring, roofs, etc. In the current FY, Council designed $396k for the following projects:

- $80k for door replacement at the Pan Am Center
- $30k for HVAC replacement at Police Headquarters
- $30k for HVAC replacement at Fire Station 57
- $20k for City Hall exterior enhancements
- $200k for a roof replacement at the Corporation Yard in Year 5; preliminary estimates are $1M

This budget includes $650k in deferred maintenance projects, which continues to add $200k for the roof at the Corporation Yard, scheduled for in FY 2028/29.

Key Accomplishments

Some of the notable accomplishments of the division within the past fiscal year include:

- Conducted 932 repairs, replacements, and maintenance tasks related to streetlights, traffic signals, plumbing leaks, and HVAC issues.
- Ensured the safe operation and programming of 42 signalized traffic signals.
- Coordinated the safe electrical operation of 18 operational water wells, 5 sewer lift stations, 22 storm drain lift stations, and 2 complex irrigation booster pumping stations.
- Maintained over 3,500 conventional streetlights and 196 solar-powered streetlights, pedestrian HAWK system with various RRFB digital crosswalks.
- Modified 2 RRFB school crosswalks from inground to pole mounted, due to high failure rate and the safety of the students.
- Preformed over 1,800 USA's ticket requests
- As part of the Deferred Maintenance program launched in FY 2024/25, staff completed the following facility improvements:
    - Pan American Center: Replaced front exterior doors with lighter-weight, ADA compliant doors including push-button operation. Cost: $42k
    - Police Department: Replaced 3 of the 16 HVAC units at Police Headquarters. Cost: $29k
    - Fire Station 57: Replaced 1 of the 2 HVAC units. Cost: $12k
    - City Hall: Painted the lobby, public hallways, and exterior trim. Cost: $17k
    - Unused funds from the projects above will remain in the fund balance and will be used to complete projects as scheduled. The fund balance as of May 31, 2025 was $324,331.

Goals & Performance Measures

- Strive to make the most efficient use of all building systems in an aging environment while simultaneously reducing operating costs where possible.
- Increase the technological abilities of the various monitoring systems to allow workers to focus more

on preventative maintenance and systems refinements.

- Continue to uphold the high safety standards involved in being on roofs, in underground confined spaces, and around high-voltage electrical panels in the environment.

- Promote the City's transition to green energy and increase the efficiency of the City's various lighting, heating, cooling, and plumbing systems.

- Refine the City's Facility Maintenance Program by using data collected in-house from the last couple years to ensure that all buildings are scheduled for on-going maintenance, including roof repairs, flooring, painting, HVAC systems, and doors.

- In partnership with Madera Unified School District, install RRFB crosswalk for safety crossing at Country Club and Tanforan Drive for Torres High Students

- Upgrade Country Club Drive and Ellis Street signal with split phasing (protected left turns east & west bound)

Changes/Additions to Budget

To sustain the progress achieved in FY 2024/25, staff recommends continuing the Deferred Maintenance Program in the upcoming fiscal year. Specifically, staff recommends allocating $690k, an increase from the $396k allocated in the current fiscal year.

Projects appropriated in the Deferred Maintenance Fund and other budgets include:

- Police Department:
  - $35k for roof restoration
  - $30k for HVAC replacement
- John Wells Youth Center:
  - $30k for roof restoration
  - $20k for replacing and updating the roof solar inverters
  - $60k for sealing the exterior gym wall for longevity and beautification
- City Hall:
  - $15k for replacing and upgrading the Finance Department's front doors with lighter-weight, easier-opening doors.
  - $50k for the Finance Department remodel
- Corporation Yard: $200k for a roof replacement at the Corporation Yard in Year 5; estimated costs are $1M
- Citywide: $10k for upgrading door/lock replacements.
- Other: For additional improvements, please see the Parks Department and Police Department

Department Fund Summary

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 proportionally throughout each department in the City.

Department Staffing & Structure

The Facilities and Electrical division has eight budgeted positions: one manager, four electricians, and three facilities maintenance technicians.

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4162	Interest Income	0	21,305	26,933	10,000	25,352	153.50%
4332	Interfund Chg Facility Maint.	0	0	1,729,116	2,161,395	1,741,891	-19.41%
4346	Interfund Charges/ Cost Dist	1,100,001	0	0	0	0	0.00%
4348	Interfund Charges/ Admin OH	1,026,457	2,161,395	0	0	0	0.00%
4355	Transfer-In	0	75,778	85,006	85,006	0	-100.00%
4657	Miscellaneous Revenue	316	0	0	0	0	0.00%
4659	Refunds and Reimbursements	-7,620	25,550	407,103	0	25,000	0.00%
4900	Budgetary Carryover	0	0	0	669,565	1,149,520	71.68%
	Total Revenue	$ 2,119,154	$ 2,284,028	$ 2,248,158	$ 2,925,966	$ 2,941,763	
5000	Salaries/Full-time	618,626	622,182	397,199	627,272	587,111	-6.40%
5100	Salaries/Overtime	7,115	10,087	14,437	10,000	10,000	0.00%
5105	Salaries/Leave Payout	215	0	24,049	0	0	0.00%
5110	Salaries/Uniform Pay	1,900	2,171	2,129	0	1,900	0.00%
5300	Public Employee Retirement Sys	72,286	82,883	51,884	93,278	69,224	-25.80%
5302	Long Term Disability Insurance	1,791	1,964	1,247	1,949	1,190	-38.90%
5303	Life Insurance Premiums	604	600	390	612	563	-8.00%
5304	Workers Compensation Insurance	52,594	53,582	56,425	56,181	27,129	-51.70%
5305	Medicare Tax- Employer's Share	7,596	9,422	6,448	9,899	9,046	-8.60%
5306	Unfunded Accrued Liability	151,441	150,951	169,247	169,247	167,532	-1.00%
5308	Deferred Compensation/Full-tim	24,436	24,954	16,284	29,435	24,015	-18.40%
5309	Unemployment Insurance	1,039	1,198	1,473	1,198	1,711	42.80%
5310	Section 125 Benefit Allow.	216,627	217,828	144,975	225,370	183,112	-18.80%
6401	Gas and Electric Utilities	450,932	556,273	456,122	528,058	530,000	0.40%
6402	Telephone/Fax Charges	12,405	11,290	384	383	500	30.50%
6403	Cell Phone Charges	0	0	8,865	9,246	5,200	-43.80%
6404	Internet Charges	0	0	279	391	400	2.30%
6416	Office Supplies/Expendable	1,268	1,337	1,426	1,500	1,500	0.00%
6423	Office Furniture	0	0	4,436	4,000	2,000	-50.00%
6425	Vehicle Fuel, Supplies & Maint	8,187	7,115	7,021	7,400	9,000	21.60%
6440	Contracted Services	34,793	56,549	56,932	66,000	73,600	11.50%
6444	Contracted Services/ Legal	0	0	9,169	0	0	0.00%
6516	Permits and Fees	0	0	318	5,000	1,500	-70.00%
6530	Conference/Training/Ed	2,220	6,987	6,120	7,000	21,000	200.00%
6532	Maintenance/Other Supplies	8,250	20,570	16,930	21,000	25,000	19.00%
6533	Street Signs/Lights	68,966	98,427	114,051	115,000	145,000	26.10%
6560	Liability / Property Insurance	0	9,479	9,625	9,625	14,836	54.10%
6580	OPEB Obligation Expense	0	16,564	0	0	0	0.00%
6581	GASB 68-Pension Expense	0	103,199	0	0	0	0.00%
6610	Contingency	0	0	0	0	447,500	0.00%
6902	Interfund Charges- Central Sup	7,782	6,418	6,287	5,031	5,881	16.90%
6903	Interfund Charges - Cost Distr	0	22	0	0	0	0.00%
6904	Interfund Charges - Admin. Ove	83,682	77,697	62,158	77,697	102,852	32.40%
6907	Interfund Chrg/Vehicle Replcmt	18,994	24,202	49,615	62,019	88,202	42.20%
6908	Interfund Chrg/Vehicle Maint.	31,509	37,120	24,030	30,037	36,720	22.20%
6918	Interfund Charges- Comp Maint	51,796	50,712	47,896	59,870	57,589	-3.80%
6920	Interfund Charges - Computer R	13,843	23,636	11,506	14,383	18,003	25.20%
6924	Interfund Charges- Motor Renta	1,992	1,601	2,104	2,630	2,312	-12.10%
6926	Interfund Chg Risk Charges	0	7,060	832	1,040	2,702	159.80%
8200	Transfer Out	0	0	396,000	406,273	0	-100.00%
8210	Transfers Out/Debt Service	87,877	268,022	267,942	267,942	267,933	0.00%
8220	Transfers Out - Insurance Rese	15,865	0	0	0	0	0.00%
	Total Expense	$ 2,056,632	$ 2,562,102	$ 2,446,235	$ 2,925,966	$ 2,941,763	
	Total Net Surplus/(Deficit)	**$ 62,522**	**$ (278,074)**	**$ (198,076)**	**$ -**	**$ -**	

30750000 Deferred Maintenance

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4355	Transfer In	0	0	396,000	396,000	650,000	64.10%
	Total Revenue	$ -	$ -	$ 396,000	$ 396,000	$ 650,000	
7050	Construction/Infrastructure	0	0	71,669	396,000	450,000	13.60%
	Total Expense	$ -	$ -	$ 71,669	$ 396,000	$ 450,000	
	Total Net Surplus/(Deficit)	**$ -**	**$ -**	**$ 324,331**	**$ -**	**$ 200,000**	

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Information Technology Department

Department Summary

The Information Technology (IT) Department operates under the leadership of the Director of Information Technology. The department centrally manages the City's Information and Technology assets, planning, supporting, and aligning 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 staff have 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 IT:

- 80 Servers/Virtual Servers
- 50 Managed Network Switches
- 20 Telecommunications Switches
- 28 Battery Backups
- 4 Firewalls
- 200+ Mobile Devices
- 100+ Notebooks
- 150+ Desktops

- 4 Large Data Storage Clusters
- 350+ Cloud Based Desk VoIP Phones
- 30 Wireless Access Points
- 90+ Security Cameras

Software maintained by the IT 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
- VPN Remote Access System

Key Accomplishments

Overview of accomplishments in FY 2024/25:

- Completed phase 1 of refreshing the first half of all the City's servers and kicked off phase 2 to complete the remaining servers. Phase 2 will be completed this summer. Once this project is complete, the staff will begin to implement a 5-year replacement plan.
- Completed the first phase of expanding the City's Storage Area Network (SAN). Phase 2 will begin in July of 2025. This will increase the data storage capacity for the City and improve data security and disaster recovery capabilities.
- Optimized the City's state-of-the-art Palo Alto Networks firewalls and Global Protect VPN system, to further increase the security and efficiency of the data network.
- Performed several tests with outside security agencies to fortify the cybersecurity status and optimized protection settings to improve the security of all networks.
- Optimized the City's Anti-Phishing platform to further protect users from phishing campaigns.
- Updated and reconfigured the monitoring program that alerts staff to server failures, overheating environments, and disrupted phone lines within the dispatch network, ensuring optimal operational efficiency and swift problem resolution.
- Upgraded Building Inspectors field devices to Surface Tablets with LTE connectivity to improve their ability to do their job functions while out on the jobsites.
- Created up-to-date, accurate network diagrams of all City networks.
- Updated 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 2025/26). They either enable better service delivery citywide, mitigate a potentially critical issue, or create the potential for significant citywide savings.

- Develop and implement a centralized City-wide printer network that will allow departments to have a convenient and reliable way to print, copy, scan and fax data, while saving money for the City.
- Continue to develop a scalable Storage Area Network to handle the data storage needs of all City departments. This will give the City the capacity to securely store any type of data and be able to retrieve, analyze and use their data in the most efficient manner.

- Devise and execute a robust and scalable long-term data storage strategy for the City, focusing mainly on video storage for the Police Department, in support of their goals to create a Realtime Crime Center.
- Replace aging IT infrastructure and build a life-cycle management plan for future upgrades to critical system components.
- Kicked off a project to enhance the efficiency and functionality of computers and systems within Police vehicles, ensuring optimized mobile computing capabilities and seamless connectivity to support operational needs.
- Continue end user cyber security awareness training.
- Ensure 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.

Changes/Additions to Budget

- The IT Equipment Fund's Proposed budget includes $120k for the purchase of Network Attached Storage (NAS) to provide additional storage capacity for data and video files.
- $66k in included in the IT Equipment Fund's Proposed budget for computer replacements.
- $20k is included in the IT Equipment Fund's Proposed budget for Universal Power Supply battery backup systems.

Department Fund Summary

The Information Technology 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 Technology Computer and Equipment Replacement budget is a fully funded internal service fund. All current IT 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 IT 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 IT Department is staffed with four full-time positions (Two Network Administrators and two Computer Technicians). The Director of Information Technology reports to the City Manager and has overall responsibility for the department.

30720000 IT Maintenance

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4162	Interest Income	0	16,319	10,051	9,024	12,500	38.50%
4350	Interfund Charges/Computer Mai	1,372,691	1,550,752	999,024	1,248,780	1,298,151	4.00%
4355	Transfer-In	0	27,399	18,716	18,716	0	-100.00%
4657	Miscellaneous Revenue	218	0	0	0	0	0.00%
4900	Budgetary Carryover	0	0	0	885,500	0	-100.00%
	Total Revenue	$ 1,372,909	$ 1,594,470	$ 1,027,791	$ 2,162,020	$ 1,310,651	
5000	Salaries/Full-time	315,149	267,116	382,819	464,557	482,501	3.90%
5005	Salaries/Part-time	0	12,300	17,406	18,000	0	-100.00%
5100	Salaries/Overtime	6,902	1,890	1,839	3,000	3,000	0.00%
5105	Salaries/Leave Payout	24,592	21,995	2,130	0	0	0.00%
5200	Salaries/Auto & Expense Allow	738	0	0	0	0	0.00%
5300	Public Employee Retirement Sys	41,693	33,416	41,227	52,888	53,624	1.40%
5302	Long Term Disability Insurance	1,035	707	916	1,171	982	-16.10%
5303	Life Insurance Premiums	250	196	284	349	352	0.90%
5304	Workers Compensation Insurance	31,744	24,481	42,991	41,515	17,662	-57.50%
5305	Medicare Tax- Employer's Share	4,647	4,676	5,982	7,509	7,558	0.70%
5306	Unfunded Accrued Liability	90,628	70,297	78,817	78,817	78,019	-1.00%
5307	Deferred Comp/Part-Time	0	464	654	675	0	-100.00%
5308	Deferred Compensation/Full-tim	9,112	7,701	9,577	13,338	13,559	1.70%
5309	Unemployment Insurance	504	962	1,252	877	1,050	19.70%
5310	Section 125 Benefit Allow.	82,029	32,454	25,146	30,275	33,468	10.50%
6402	Telephone/Fax Charges	11,795	12,513	1,858	1,281	0	-100.00%
6403	Cell Phone Charges	0	0	7,803	6,185	4,200	-32.10%
6404	Internet Charges	0	0	1,213	1,036	1,300	25.50%
6405	Copier Lease/Paper Charges	0	0	0	0	1,300	0.00%
6416	Office Supplies/Expendable	1,155	1,407	749	1,250	1,500	20.00%
6420	Mileage Reimbursements	0	0	0	200	200	0.00%
6423	Office Furniture	0	0	41,725	41,725	0	-100.00%
6425	Vehicle Fuel, Supplies & Maint	88	92	91	96	200	108.30%
6440	Contracted Services	330,568	301,939	88,251	109,650	1,120	-99.00%
6518	Other Supplies	0	70	0	0	0	0.00%
6530	Conference/Training/Ed	1,099	5,995	1,021	10,496	6,000	-42.80%
6532	Maintenance/Other Supplies	3,735	8,605	15,415	500	1,000	100.00%
6560	Liability / Property Insurance	0	311	472	472	568	20.30%
6580	OPEB Obligation Expense	0	8,280	0	0	0	0.00%
6581	GASB 68-Pension Expense	0	61,036	0	0	0	0.00%
6610	Contingency	0	0	0	0	10,400	0.00%
6900	Interfund Charge - Fac. Maint.	14,510	24,239	19,391	24,239	25,245	4.20%
6902	Interfund Charges- Central Sup	0	0	4	0	0	0.00%
6904	Interfund Charges - Admin. Ove	64,485	59,873	47,898	59,873	60,608	1.20%
6907	Interfund Chrg/Vehicle Replcmt	1,867	2,467	1,974	2,467	2,467	0.00%
6908	Interfund Chrg/Vehicle Maint.	1,992	2,346	1,519	1,899	2,144	12.90%
6924	Interfund Charges- Motor Renta	141	112	147	184	161	-12.50%
6926	Interfund Chg Risk Charges	0	4,583	41	51	103	102.00%
7000	Vehicles and Equipment	182,153	472,882	6,724	105	0	-100.00%
7025	Software Cost	87,537	-92,523	26,372	0	0	0.00%
8000	Interest Expense	0	8,099	0	0	0	0.00%
8200	Transfer Out	0	0	1,212,445	1,212,445	0	-100.00%
8220	Transfers Out - Insurance Rese	10,299	0	0	0	0	0.00%
	Total Expense	$ 1,320,447	$ 1,360,983	$ 2,086,153	$ 2,187,125	$ 810,291	
	Total Net Surplus/(Deficit)	**$ 52,463**	**$ 233,487**	**$ (1,058,362)**	**$ (25,105)**	**$ 500,360**	

30730000 IT Acquisition

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4162	Interest Income	0	0	8,690	0	11,359	0.00%
4350	Interfund Charges/Computer Mai	0	0	240,000	300,000	375,508	25.20%
4355	Transfer-In	0	0	1,212,445	1,212,445	0	-100.00%
4900	Budgetary Carryover	0	0	0	0	536,985	0.00%
	Total Revenue	$ -	$ -	$ 1,461,135	$ 1,512,445	$ 923,852	
6532	Maintenance/Other Supplies	0	0	0	0	10,000	0.00%
7000	Vehicles and Equipment	0	0	444,463	735,000	237,000	-67.80%
7025	Software Cost	0	0	428,663	438,345	676,852	54.40%
	Total Expense	$ -	$ -	$ 873,126	$ 1,173,345	$ 923,852	
	Total Net Surplus/(Deficit)	**$ -**	**$ -**	**$ 588,009**	**$ 339,100**	**$ -**	

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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.

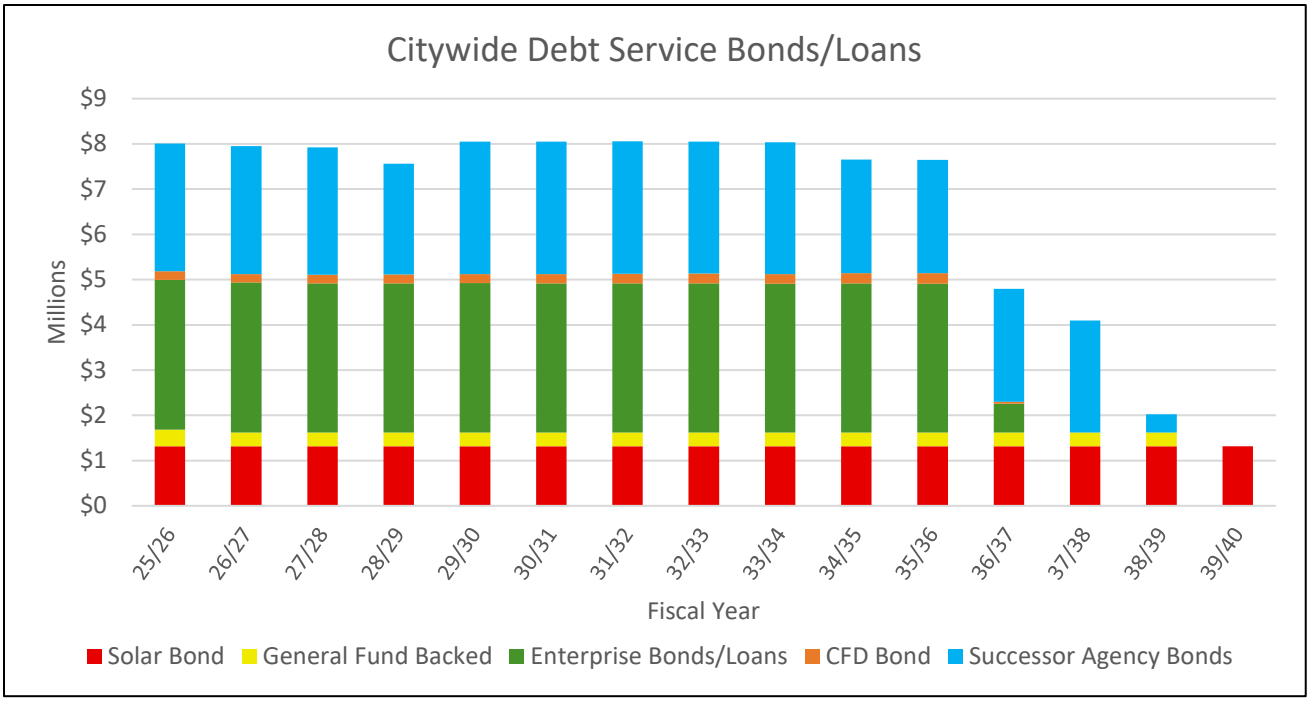
A summary of the City's debt service obligations due during the Fiscal Year 2025/26 and included in this budget is presented Schedule A below. A detailed discussion of each of the related debt obligations are presented in the City's audited Annual Comprehensive Financial Report. A copy can be viewed 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 2025/26 (Schedule A)				
Fund	Issuance	Principal	Interest	Total
General Fund	2019 Solar Energy Lease	$880,000	$435,029	$1,315,029
General Fund	2018 Police Facility Loan	$61,600	$850	$62,450
General Fund	2019 LRBs (Fire Station)	$165,000	$140,100	$305,100
Total General Fund		**$1,106,600**	**$575,979**	**$1,682,579**
Water Enterprise	2015 Water/Wastewater Refunding Revenue Bonds	$100,000	$47,915	$147,915
Water Enterprise	2019 Water Refunding Revenue Bonds	$467,850	$167,834	$635,684
Total Water Fund		**$567,850**	**$215,749**	**$783,599**
Sewer Enterprise	2021 BBVA Loan	$404,000	$114,162	$518,162
Sewer Enterprise	2015 Water/Wastewater Refunding Revenue Bonds	$1,350,000	$662,485	$2,012,485
Total Sewer Fund		**$1,754,000**	**$776,647**	**$2,578,747**
CFD 2006 Fund	2018 KB Home Bond	$117,070	$69,083	$186,153
Successor Agency	2018 Tax Allocation Bonds	$1,630,000	$1,197,645	$2,827,645
Total Miscellaneous Funds		**$1,747,070**	**$1,266,728**	**$3,013,798**
Total Debt Service		**$5,175,520**	**$2,835,103**	**$8,010,623**

The City issued special tax and assessment bonds on behalf of property owners, pursuant to the Improvement Bond Act of 1915 and the Mello-Roos Community Facilities Act of 1982, to finance the acquisition and construction of certain infrastructure improvements within the assessment districts and community facilities districts.

The City acts solely as an agent for those paying special tax and assessments and remits the amounts collected to the bondholders. The City is acting as an agent and is in no way liable for the special assessment debt and, accordingly, the debt is not recorded in the financial statements.

CFD 2006-1 Special Tax Refunding Bond			
Year	*Principal*	*Interest*	*Total*
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	226,531
2036	224,352	5,947	230,299
2037	43,098	825	43,923
Total	**$1,862,277**	**$448,179**	**$2,310,456**



The figure above summarizes the City's debt service payments from Fiscal Year 2025/26 to maturity.

Capital Funds & Projects

70104300 General Capital Projects

Object	Object Description	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 24/25 BUDGET	FY 25/26 PROPOSED	PCT CHANGE
4355	Transfer-In	505,223	1,315,465	1,345,717	1,345,717	1,315,029	-2.30%
4659	Refunds and Reimbursements	0	0	0	0	0	0.00%
	Total Revenue	$ 505,223	$ 1,315,465	$ 1,345,717	$ 1,345,717	$ 1,315,029	
7030	Facilities And Improvements	0	0	654,538	685,182	0	-100.00%
8000	Interest Expense	505,220	482,465	459,072	459,073	435,029	-5.20%
8001	Principal Payment	810,000	833,000	856,000	856,000	880,000	2.80%
	Total Expense	$ 1,315,220	$ 1,315,465	$ 1,969,611	$ 2,000,255	$ 1,315,029	
	Total Net Surplus/(Deficit)	**$ (809,998)**	**$ 0**	**$ (623,894)**	**$ (654,538)**	**$ -**	

'25/'26 through '29/'30

Capital Improvement Plan

Madera, CA

Projects By Department

Department	Project #	Priority	'25/'26	'26/'27	'27/'28	'28/'29	'29/'30	Total
Airport								
AIR-0001 - T-Hangar Development Phase 1	*AIR-0001*	3					1,071,000	**1,071,000**
AIR-0004 - Runway 12-30 Mill & Fill	*AIR-0004*	3		140,000	5,683,000			**5,823,000**
AIR-0005 - Taxiway Mill & Fill	*AIR-0005*	3				69,500	744,000	**813,500**
AIR-0006 - Airport Layout Plan & GIS Survey	*AIR-0006*	3	363,400					**363,400**
AIR-0008 - Apron A2 & Taxilane Rehab	*AIR-0008*	2	1,374,680					**1,374,680**
AIR-0009 - Reconstruct Hanger Rows 1 & 2	*AIR-0009*	3		387,428	1,837,000			**2,224,428**
	Airport Total		**1,738,080**	**527,428**	**7,520,000**	**69,500**	**1,815,000**	**11,670,008**
Community Development								
CD-00001 - City Hall Relocation & Expansion	*CD-00001*	1					500,000	**500,000**
	Community Development Total		**0**	**0**	**0**	**0**	**500,000**	**500,000**
Engineering								
R-000108 - RMRA Seals/Overlays 2025-26		3		132,671	1,670,000			**1,802,671**
ALY-0004 - Alley Paving 2024 - Northwest	*ALY-0004*	2	111,000	614,000				**725,000**
ALY-0005 - Alley Paving 2024 - Southwest	*ALY-0005*	2	111,000	614,000				**725,000**
ALY-0006 - Alley Paving 2024 - Northeast	*ALY-0006*	2	140,000	800,000				**940,000**
B-000002 - Westberry Bridge Construction	*B-000002*	3	15,000			16,600,000		**16,615,000**
B-000004 - Rehab/Repair of 3 Bridges	*B-000004*	1	385,000					**385,000**
B-000005 - Granada Pedestrian Bridge	*B-000005*		410,000	2,090,000				**2,500,000**
B-000006 - Clark Street Bridge Replacement	*B-000006*	2	394,000	700,000				**1,094,000**
ENG-000C - Traffic Warrants	*ENG-000C*	1	25,000	25,000	25,000	25,000	25,000	**125,000**
ENG-000G - Pavement Management Program (PMP)	*ENG-000G*	1		100,000				**100,000**
ENG F - CIP Engineering	*ENG F*	1	611,000	629,000	648,000	668,000	670,000	**3,226,000**
Eng S - LTF Fair Share Ave 17 Vicinity Sr99	*ENG S*					524,296		**524,296**
MUP-UDII - Master Utility Plan Update, II	*MUP-UDII*	1	973,333					**973,333**
PK-00048 - Tulare/Cleveland/Raymond Bike Path	*PK-00048*	1	30,000	315,000				**345,000**
PK-00056 - Bike/Ped Path, FRT-Cleveland Ave	*PK-00056*	1			45,000		339,000	**384,000**
PK-00058 - FRT-Granada to MID, North Bank	*PK-00058*	1		21,000	40,000		135,000	**196,000**
PK-00081 - Parks & Rec Facilities	*PK-00081*		602,172					**602,172**

Department	Project #	Priority	'25/'26	'26/'27	'27/'28	'28/'29	'29/'30	Total
R-000010 - Olive Ave Widening-Gateway to Knox	*R-000010*	1	920,000	1,080,000	6,445,000			**8,445,000**
R-000031 - Misc. Transportation Projects/Planning	*R-000031*	1	187,000	193,000	199,000	205,000	220,000	**1,004,000**
R-000032 - UPPR Crossing/Street Approaches	*R-000032*	1	80,000	80,000	80,000	80,000	80,000	**400,000**
R-000037 - Raymond Rd Shoulder-n/o Cleveland	*R-000037*	1	415,150					**415,150**
R-000041 - Concrete Projects - Share Program	*R-000041*	1	20,000	20,000	20,000	20,000	20,000	**100,000**
R-000046 - Lake St Widening-Fourth to Cleveland	*R-000046*	1		400,000	400,000	7,200,000		**8,000,000**
R-000050 - Pine St Reconstr-Howard to Fourth St	*R-000050*	1	50,000	540,000				**590,000**
R-000054 - Cleveland Ave Widen-Schnoor to SR99	*R-000054*	1	60,000	300,000		4,000,000		**4,360,000**
R-000057 - Lake-Fourth-Central Intersection	*R-000057*	1	566,000	3,430,000				**3,996,000**
R-000058 - Schnoor Ave Sidewalk-Sunset to River	*R-000058*	1	549,000					**549,000**
R-000060 - Storey Rd Shoulder Paving	*R-000060*	1	470,500					**470,500**
R-000064 - ADA Walkability Sidewalks Program	*R-000064*	1	80,000					**80,000**
R-000067 - Pecan Ave Shoulder Paving	*R-000067*	1	560,000					**560,000**
R-000079 - RMRA Seals/Overlays 2021-22	*R-000079*	2	1,764,768					**1,764,768**
R-000080 - RMRA Seals/Overlays 2022-23	*R-000080*	2	2,050,000					**2,050,000**
R-000081 - 2022-23 City Streets 3R & ADA Project	*R-000081*	2	1,387,000					**1,387,000**
R-000082 - Almond Ave Extension - Pine to Stadium	*R-000082*	1	605,000	200,000	6,100,000			**6,905,000**
R-000087 - Almond/Pine/Stadium Traffic Study	*R-000087*	3	78,450					**78,450**
R-000093 - Washington School Sidewalks CMAQ	*R-000093*	2	703,400					**703,400**
R-000094 - Sidewalk Improvements Var Locations	*R-000094*	3	1,029,062					**1,029,062**
R-000096 - Caltrans Downtown Madera CAPM Project	*R-000096*	3	2,448,698					**2,448,698**
R-000097 - Clinton Ave Sewer & Water Improvements	*R-000097*	1	50,000					**50,000**
R-000098 - RMRA Seals/Overlays 2023-24	*R-000098*	3	1,595,479					**1,595,479**
R-000099 - FY24 Street Rehab And Recon Project	*R-000099*		2,400,000					**2,400,000**
R-000100 - Clinton Street Ped Facilities	*R-000100*		30,000	170,000				**200,000**
R-000101 - D St / Clark St Ped Facilities	*R-000101*		35,000	195,000				**230,000**
R-000102 - Howard & Granada Ped Facilities	*R-000102*		39,000	221,000				**260,000**
R-000103 - Local Roadway Safety Plan Development	*R-000103*		423,150					**423,150**
R-000104 - RMRA Seals/Overlays 2024-25	*R-000104*	3	1,700,000					**1,700,000**
R-000105 - ATP Safe Routes to Schools Project	*R-000105*	3	310,000	980,000	6,466,000			**7,756,000**

Department	Project #	Priority	'25/'26	'26/'27	'27/'28	'28/'29	'29/'30	Total
R-000107 - RCE Grade Seperation Study	*R-000107*	2	1,800,000	200,000				**2,000,000**
S-000012 - Schnoor Ave Trunk Sewer Rehab	*S-000012*	1	1,080,000	130,000				**1,210,000**
S-000995 - Road 28 Sewer Loan Repayment	*S-000995*	3	4,000	4,000	4,000	4,000	344,783	**360,783**
S-000996 - Southeast Quad Sewer Improvement	*S-000996*	4					455,000	**455,000**
S-000997 - Northeast Quad Sewer Improvement	*S-000997*	4					208,602	**208,602**
S-000998 - Northwest Quad Sewer Improvement	*S-000998*	4					352,000	**352,000**
SD-00017 - G St Storm Drain Improvements	*SD-00017*	2		170,000		1,361,500		**1,531,500**
SD-00018 - Sunset Avenue Pipeline	*SD-00018*	3	287,500		3,162,800			**3,450,300**
SD-00019 - Lake Street Pipeline Clark to Wessmith	*SD-00019*	4		40,000	210,000			**250,000**
SD-00020 - Lake St Pipeline	*SD-00020*			30,000	150,000			**180,000**
SD-00021 - Howard Road Storm Drain Pipe	*SD-00021*	3	568,276	140,000	7,119,250			**7,827,526**
SD-000997 - NW Quad Storm Drain Improvement	*SD-000997*	4					7,400,000	**7,400,000**
SD-000998 - SE Quad Storm Drain Improvements	*SD-000998*	4					17,500,000	**17,500,000**
SD-13-PX - Retention Basin Land Acquisition	*SD-13-PX*	1	40,000	70,000	40,000	40,000		**190,000**
SD-14-P11 - Granada Dr/Ave 12.5 Retention Basin	*SD-14-P11*	1		100,000				**100,000**
SD-15-P7 - Ellis St/Krohn St Retention Basin	*SD-15-P7*	1	100,000					**100,000**
SS-00000 - Engineering Support for Sewer Projects	*SS-00000*		25,000	25,000	25,000	25,000	25,000	**125,000**
SS-00006 - Fairgrounds Lift Station-VFD	*SS-00006*		140,000					**140,000**
SS-00008 - 2018 Sewer Manhole Project	*SS-00008*	1	130,000					**130,000**
SS-00009 - 2018 Sewer Repairs	*SS-00009*		3,906,200					**3,906,200**
SS-00010 - Airport Lift Station Pumps Replacement	*SS-00010*	2	170,000					**170,000**
SS-00011 - Mainberry Sewer, Howard to Sunset	*SS-00011*	2	105,000	640,000				**745,000**
SS-00012 - Doubletree Sewer, Westberry to Liberty	*SS-00012*	2	175,000					**175,000**
SS-00013 - Pecan Ave Parallel Sewer Main	*SS-00013*			2,046,700				**2,046,700**
SS-00014 - Ave 13 Sewer Trunk Main Rehab	*SS-00014*	2	1,000,000	11,241,000				**12,241,000**
SS-00015 - Sewer Lift Station R&R	*SS-00015*	3		200,000				**200,000**
S-STDY-1 - Sewer System Assess/Rehab Phase 2	*S-STDY-1*	1	140,563					**140,563**
S-STDY-2 - Sewer Asset Mgmt Software	*S-STDY-2*	1	75,000					**75,000**
S-VI-002 - Sewer Main Video Inspection Phase 2	*S-VI-002*	1	695,000	150,000	150,000	150,000	150,000	**1,295,000**
TS-00022 - 4th St Traffic Signal Interconnect	*TS-00022*	1		13,300				**13,300**
TS-00023 - HOPYQ Intersection Traffic Signals	*TS-00023*	1	259,000	38,000				**297,000**
TS-00024 - Cleveland/Granada Dr Traffic Signal	*TS-00024*	1	491,000	58,000				**549,000**

Department	Project #	Priority	'25/'26	'26/'27	'27/'28	'28/'29	'29/'30	Total
TS-00030 - Miscellaneous Traffic Safety Items	*TS-00030*	2	20,000	20,000	20,000	20,000	20,000	**100,000**
TS-00032 - D St/South St Traffic Signal	*TS-00032*	2	553,250	60,000				**613,250**
TS-00034 - Granada Dr Pedestrian Improvements	*TS-00034*	2	30,000					**30,000**
TS-00035 - Lake & Sherwood Traffic Signal	*TS-00035*	3	33,000					**33,000**
TS-00036 - Ellis & Country Club Improvements	*TS-00036*	2	68,400	411,300				**479,700**
W-000000 - Engineering Support for Water Projects	*W-000000*		25,000	25,000	25,000	25,000	25,000	**125,000**
W-000004 - Water Main Upgrades - Locations 13-23	*W-000004*	1	2,320,000					**2,320,000**
W-000006 - H St-Water Main Upgrades	*W-000006*	1	50,000	650,000				**700,000**
W-000008 - 10th St-Water Main Upgrades	*W-000008*	1	50,000	1,600,000				**1,650,000**
W-000009 - Gateway-Riverside River Crossing	*W-000009*	1	460,000					**460,000**
W-000026 - Frank Bergon Water Tower	*W-000026*	1	10,000	710,000				**720,000**
W-000032 - 2018-19 New Water Meter Installations	*W-000032*	2	1,590,000					**1,590,000**
W-000033 - Residential AMR Wtr Meter Replacements	*W-000033*	1	604,000	1,040,000	1,040,000	575,000		**3,259,000**
W-000038 - Well 27 Rehabilitation	*W-000038*	3	165,000	1,810,000				**1,975,000**
W-000039 - 2022 Year 2 Pipeline Replacements	*W-000039*	3	2,882,000					**2,882,000**
W-000040 - 2021 Year 1 Pipeline Replacements	*W-000040*	3	2,460,000					**2,460,000**
W-000041 - 2021 Leak Detection CIP	*W-000041*	2	248,000					**248,000**
W-000043 - SR145 Water Main Replacements	*W-000043*	3	5,700,000					**5,700,000**
W-GW-001 - Water Well 37-Install Pump	*W-GW-001*	3	2,770,000					**2,770,000**
W-GW-002 - Water Well 35-Ellis w/o Chapin	*W-GW-002*	4					3,000,000	**3,000,000**
W-GW-003 - Sienna Estates Water Well	*W-GW-003*	4	550,000	2,550,000				**3,100,000**
W-PSW-45 - Almond Ave Water Main, Pine-Stadium	*W-PSW-45*	3	88,000	188,000				**276,000**
W-STDY-2 - Water System Condition Assess/Rehab	*W-STDY-2*	1	296,000					**296,000**
W-STDY-3 - Water Asset Mgmt Software	*W-STDY-3*	1	150,000					**150,000**
W-T-0001 - Water Storage Tank Installation	*W-T-0001*	2	255,000	28,400,000	200,000			**28,855,000**
	Engineering Total		**57,058,351**	**67,085,971**	**34,284,050**	**31,522,796**	**30,969,385**	**220,920,553**

Parks & Community Services

PK-00001 - Ped/Bike Facilities	*PK-00001*	1	140,000	50,000		100,000	25,000	**315,000**
PK-00067 - James Taubert Park	*PK-00067*	3	1,812,887					**1,812,887**
PK-00071 - Town & Country Connectivity Project	*PK-00071*	3	1,481,547					**1,481,547**
PK-00082 - Tozer Park	*PK-00082*	2	1,314,280					**1,314,280**
	Parks & Community Services Total		**4,748,714**	**50,000**	**0**	**100,000**	**25,000**	**4,923,714**

Department	Project #	Priority	'25/'26	'26/'27	'27/'28	'28/'29	'29/'30	Total
Public Works								
RM-00001 - Rtne Maint City Bridges Fresno RVR	*RM-00001*	1	80,000	80,000	80,000	80,000	80,000	**400,000**
W-000029 - Downtown Valve Replacement	*W-000029*	1	390,000					**390,000**
W-000036 - 4th/Gateway Line and Valve	*W-000036*	1	80,000	990,000				**1,070,000**
W-000042 - Chlorine Analyzers & Generators	*W-000042*	3	656,000					**656,000**
W-000044 - Well 16 Demolition	*W-000044*		95,000					**95,000**
WWTP23-01 - WWTP Centrifuge Units	*WWTP23-01*	2			226,000	1,040,000		**1,266,000**
WWTP23-02 - Headworks & Pipeline CIPP Lining	*WWTP23-02*	2	1,198,000					**1,198,000**
WWTP23-03 - Sludge Belt Thickener	*WWTP23-03*	2	137,000	640,000				**777,000**
WWTP23-04 - WWTP Perimeter Fencing	*WWTP23-04*	4					348,000	**348,000**
WWTP23-05 - WWTP Waste Gas Flare Unit (Digestor)	*WWTP23-05*	2	115,000	548,000				**663,000**
WWTP24-01 - 2024 Improvement Project	*WWTP24-01*	3	270,000					**270,000**
	Public Works Total		**3,021,000**	**2,258,000**	**306,000**	**1,120,000**	**428,000**	**7,133,000**
RDA Successor Agency								
RDA-16-01 - Adell St Utility Project	*RDA-16-01*	1	50,000	1,735,000				**1,785,000**
RDA-16-07 - Adelaide Subdivision	*RDA-16-07*	2			1,598,478			**1,598,478**
RDA-17-02 - Yosemite Lot Development	*RDA-17-02*	1		550,970				**550,970**
RDA-18-02 - Adell St Interconnect, Kennedy & Adell	*RDA-18-02*	1		265,000				**265,000**
	RDA Successor Agency Total		**50,000**	**2,550,970**	**1,598,478**	**0**	**0**	**4,199,448**
Transit Program								
TRANS-01 - Madera Transit Center	*Trans-01*	3	111,597					**111,597**
Trans-10 - AHSC Transit Developments	*Trans-10*	3	1,409,973					**1,409,973**
TRANS-11 - Transit Center Charging Station Project	*TRANS-11*	4		60,000	526,000			**586,000**
TRANS-12 - Bus Shelter Relocation	*TRANS-12*	3	400,000					**400,000**
	Transit Program Total		**1,921,570**	**60,000**	**526,000**	**0**	**0**	**2,507,570**
	GRAND TOTAL		**68,537,715**	**72,532,369**	**44,234,528**	**32,812,296**	**33,737,385**	**251,854,293**

Transfer Schedule
FY 25-26 Budget

From			To			Purpose
Fund	*Department*	*Amount*	*Fund*	*Department*	*Amount*	
Dial A Ride Fund	Finance - Transit	$ 28,500	Equipment Fund	Finance - Fleet	$ 57,000	To cover maintenance costs on Transit vehicles.
Fixed Route Fund	Finance - Transit	28,500				
General Fund	Central Admin	$ 11,524	General Capital Projects	Engineering	$ 1,315,029	Solar Lease Payment
General Fund	Police	40,610				
General Fund	Fire	25,069				
General Fund	Parks Admin	32,683				
General Fund	Recreation	274				
General Fund	Sr. Citizen Com. Service	699				
General Fund	Aquatics Program	7,113				
General Fund	Comm & Rec Centers	53,115				
Measure K - Police	Police	6,786				
Faciliites	Public Works	267,933				
Madera Transit Center	Transit	12,380				
Parking	Grants	2,223				
Drainage System	Public Works	20,915				
Sewer Maintenance	Public Works	20,884				
Waste Water Treatment Plant	Public Works	258,298				
General Fund	Engineering	4,302				
Water Operations	Public Works	513,452				
Airport	Public Works	36,769				
Non-Housing Tax Increment	Successor Agency	$ 2,849,765	Successor Agency Debt Service F	Successor Agency	$ 2,849,765	To cover Successor Agency annual debt service.
CFD 2006-1, KB Homes	Finance	$ 186,154	CFD Debt Fund - 2006 Bonds	Finance	$ 186,154	Annual Debt Service Payment
General Fund	Finance	$ 1,007	Zone 1 Activities	Landscape Maintenance Zones	$ 839	General Fund Subsidy to Cover FY 25/26 Expenditures
			Zone 30 Activities	Landscape Maintenance Zones	168	
CFD 2005-1, City Wide Services	Finance	$ 300,000	General Fund	Finance	$ 316,440	Payment for City Services Provided Within CFDs
CFD 2012-1, Public Service	Finance	9,750				
CFD 2013-1 Madera Family Apts	Finance	6,690				
Opioid Settlement Fund	Central Admin	$ 261,465	Police Grants Fund	Police	$ 261,465	Use of Opioid Settlement Funds for officer salary
Non-Housing Tax Increment	Successor Agency	$ 15,000	Successor Agency Admin	Successor Agency	$ 15,000	To cover administrative costs for the Successor Agency
General Fund	Unassigned	$ 650,000	Deferred Maintenance	Public Works	$ 650,000	To fund anticipated and future projects in Deferred Maintenance Fund
Waste Water Development Impact Fee Fund	Engineering	$ 250,000	Sewer Operating	Public Works - Sewer	$ 250,000	Transfer to cover new development's portion of Waste Water Bond
Development Impact Fee - Police Fund	Engineering	$ 128,771	General Fund	Police	$ 128,771	Transfer to cover new development's portion of additional Police costs
Admin Services Development Impact Fee Fund	Engineering	$ 15,000	General Fund	Engineering	$ 15,000	Transfer to cover engineering services proved to development impact fee funds
Development Impact Fee - Drainage Existing Area	Engineering	$ 13,400	Drainage Operating Fund	Public Works	$ 40,000	To cover the cost of retention basin land acquisition
Development Impact Fee - Drainage NE Quadrant	Engineering	13,300				
Development Impact Fee - Drainage NW Quadrant	Engineering	13,300				
Measure K - Police	Police	$ 180,158	Police Grants Fund	Police	$ 180,158	Grant match payment
Drainage Fund	Public Works	$ 45,000	General Fund	Engineering	$ 45,000	To cover cost of drainage engineering services
ARPA	Finance	$ 6,116,101	Sewer Fund	Public Works	$ 6,116,101	ARPA Funded Projects
Measure K - Police	Police	$ 112,000	General Fund	Finance	$ 112,000	Annual repayment amount on loan made by General Fund in 2018
Local Transportation Fund	Engineering	$ 611,000	General Fund	Engineering	$ 611,000	Transfer to cover engineering services provided to transportation projects.
Solid Waste Operations Fund	Public Works	$ 400,000	General Fund	Public Works - Streets	$ 400,000	To cover alley paving contract costs.

Solid Waste Operations Fund	Public Works	$ 44,000	General Fund	Police - Graffiti Abatement	$ 44,000	To cover cost of graffiti abatement.
Solid Waste Operations Fund	Public Works	$ 18,903	General Fund	Police - Code Enforcement	$ 18,903	Transfer to cover Code Enforcement activity related to solid waste issues
Solid Waste Operations Fund	Public Works	$ 120,000	General Fund	Parks	$ 120,000	To cover the cost of garbage collection services provided by Parks employees.
Measure T Street Maintenance	Engineering	$ 860,000	General Fund	Public Works-Streets	$ 860,000	Transfer from Measure T for Operational Costs
Water Operations Fund	Public Works	$ 60,000	General Fund	Parks	$ 60,000	To cover cost of ponding basins on Parks property.
Gas Tax - Street Maintenance	Public Works	$ 74,682	General Fund	Public Works- Streets	$ 74,682	Loan Repayment to General Fund
Gas Tax - Street Maintenance	Public Works	$ 1,736,580	General Fund General Fund General Fund	Public Works - Streets Police - Graffiti Abatement Parks - Median Landscaping	$ 1,500,000 39,122 197,458	Transfer Gas Tax For Operational Costs
Measure T Suppl. Street Maintenance	Engineering	$ 300,000	General Fund	Public Works - Streets	$ 300,000	To fund 10' x 10' Patching Program
Parks Development Impact Fee Fund	Engineering	$ 659,640	Parks Grants Fund	Parks	$ 659,640	To fund grant match on ORLP Grant
General Grants Fund	Finance	$ 202,137	Parks Grants Fund	Parks	$ 202,137	To fund Tozer Park project with unspent CDBG revolving loan monies
General Fund	Parks	$ 96,000	Parks Grants Fund	Parks	$ 96,000	To fund batting cage construction at Lions Town & County Park
Measure T - ADA Compliance	Engineering	$ 102,000	General Fund	Public Works - Streets	$ 102,000	To fund FY 25/26 Sidewalks Project
Total		**$ 17,823,832**			**$ 17,823,832**	

RESOLUTION NO. 25-_____

A RESOLUTION OF THE COUNCIL OF THE CITY OF MADERA ADOPTING THE APPROPRIATIONS LIMIT FOR THE 2025/2026 FISCAL YEAR

WHEREAS, Section 7910 of the California Government Code of the State of California provides that each year the governing body of each local jurisdiction shall, by resolution, establish its Appropriations Limit for the following fiscal year pursuant to Article XIIIB of the Constitution; and

WHEREAS, the City Council has received evidence regarding the Appropriations Limit to be established for the City of Madera.

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

1. The above recitals are true and correct.

2. The Appropriations Limit for the City of Madera for the 2025/2026 fiscal year, as described in Article XIII B of the Constitution of the State of California and as determined pursuant to Sections 7900 to 7913 of the California Government Code is in the amount of Sixty-two million, seven hundred and eighty-eight thousand, one hundred and seventy-eight dollars ($62,788,178).

3. The Council declares that the percentage change in California per capita personal income and the City of Madera annual percent change in population were used in calculating this Appropriations Limit.

4. This resolution is effective immediately upon adoption.

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ATTACHMENT 1

CITY OF MADERA
ARTICLE XIIIB APPROPRIATIONS LIMIT CALCULATION
WORKSHEET #1
FOR THE 2025/2026 FISCAL YEAR

Proceeds of Taxes:	$ 30,255,317	Reference Document
Exclusions:	$1,682,578	General Fund Debt Service
Appropriations Subject to Limit:	$ 28,572,739	Worksheet #2
Current Limit:	$62,788,178	Worksheet #3
Amount Over (Under) Limit:	$ (34,215,439)	

ATTACHMENT 2

CITY OF MADERA
ARTICLE XIIIB APPROPRIATIONS LIMIT CALCULATION
WORKSHEET #2
FOR THE 2025/2026 FISCAL YEAR
Summary of Tax Proceeds Revenue & Interest Allocation

	Non-Interest Revenues	Percent of Total	Interest Income Allocation	Total Tax Proceeds
General Fund				
Tax Proceeds Budgeted	$ 29,251,532	66.92%	$ 1,003,785	$ 30,255,317
Non Tax Proceeds Budgeted	$ 14,460,338	33.08%	$ 496,215	
Total Revenue Budgeted	$ 43,711,870	100.00%		
Total Interest Income Budgeted			$ 1,500,000	

Total Tax Proceeds Budgeted:	$ 30,255,317

ATTACHMENT 3

CITY OF MADERA
ARTICLE XIIIB APPROPRIATIONS LIMIT CALCULATION
WORKSHEET #3
FOR THE 2025/2026 FISCAL YEAR

A.	Last Year's Appropriations Limit (Unadjusted)				$59,494,976
B.	Adjustment Factors	% of Change	Factor	Source	
	1. Growth in City Population	-0.85	0.9915	State Calculation	
	2. California per Capita Personal Income Growth	6.44	1.0644	State Calculation	
	3. Calculation of Factor: (B1 x B2)				1.0554
C.	Annual Adjustment Dollars: (A x B3) - A				$3,293,202
D.	2025/2026 Projected Appropriations Limit: (A + C)				$62,788,178

Price and Population Letter

May 2025

Attachment A

A. **Price Factor**: Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2025-26 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2025-26	6.44

B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2025-26 appropriation limit.

2025-26:

Per Capita Cost of Living Change = 6.44 percent
Population Change = 0.28 percent

Per Capita Cost of Living converted to a ratio: $\frac{6.44 + 100}{100} = 1.0644$

Population converted to a ratio: $\frac{0.28 + 100}{100} = 1.0028$

Calculation of factor for FY 2025-26: $1.0644 \times 1.0028 = 1.0674$

FISCAL YEAR 2025-26
Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2024 to January 1, 2025 and Total Population January 1, 2025

City	County	Percent Change 24-25	Population Minus Exclusions 1-1-24	Population Minus Exclusions 1-1-25	Total Population 1-1-25
Chowchilla City	Madera	-1.64	13,729	13,504	18,742
Madera City	Madera	-0.85	67,013	66,443	66,443
Balance of County	Madera	2.24	75,718	77,414	77,414
Incorporated	Madera	-0.98	80,742	79,947	85,185
County Total	Madera	0.58	156,460	157,361	162,599