

## REPORT TO CITY COUNCIL

**Approved by:**

*Michael Lima*

Michael Lima, Director of Financial Services

*Arnoldo Rodriguez*

Arnoldo Rodriguez, City Manager

**Council Meeting of:** August 21, 2024

**Agenda Number:** D-1

**SUBJECT:**

Presentation and Adoption of the Fiscal Year 2024/25 Proposed Budget

**RECOMMENDATION:**

1. Conduct a Public Hearing and Adopt the Resolution approving the Operating, Capital, and Debt Budgets for Fiscal Year 2024/25
2. Adopt a Resolution establishing an Appropriations Limit for Fiscal Year 2024/25 in the amount of \$59,494,976

**DISCUSSION:**

The Fiscal Year (FY) 2024/25 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:

- March 20, 2024: FY 2023/24 year-to-date results and FY 2023/24 year-end projections.
- June 5, 2024: FY 2024/25 estimated revenues and underlying assumptions behind the revenue figures
- July 3, 2024: FY 2024/25 Capital Improvement Plan (CIP)
- August 7, 2024: FY 2023/24 year-end expenses and FY 2024/25 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 2024/25, and the related revenue sources and expenditures by fund and department that collectively comprise the City's Budget.

**SUMMARY OF PROPOSED BUDGET:**

The FY 2024/25 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
- Plan Check Fees
- Transient Occupancy Tax
- Business License Tax
- Electric Utility Franchise Tax
- Engineering Fees
- Building Permits
- Interest

*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.

<b>Table 1: General Fund for FY 2024/25 (not including Measure K)</b>			
<i>Fund</i>	<i>Projected Revenues</i>	<i>Proposed Expenditures</i>	<i>Projected surplus</i>
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 two years ago. Table 2 provides a summary of the enterprise funds’ projected revenues and expenses for Fiscal Year 2024/25.

<b>Table 2: Enterprise Funds for FY 2024/25</b>			
<i>Fund</i>	<i>Projected Revenues</i>	<i>Proposed Expenditures</i>	<i>Operating Surplus/(Deficit)</i>
Water	\$30,346,481	\$30,346,481	\$0
Sewer	\$43,581,735	\$43,581,735	\$0
Airport	\$1,128,013	\$1,128,013	\$0
Golf Course	\$200,250	\$200,250	\$0
Dial-A-Ride	\$1,431,093	\$1,431,093	\$0
Fixed Route (Madera Metro)	\$3,459,655	\$3,459,655	\$0
Drainage	\$1,631,435	\$1,631,435	\$0
Solid Waste	\$12,340,688	\$9,521,424	\$2,819,264

Funds with an Operating Surplus have projected revenues greater than proposed appropriations. Council may choose to appropriate these monies as part of the FY 2024/25 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 2024/25 are approximately \$216.1 million. Projected citywide revenues are approximately \$226.8 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 2024/25 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 Transient Occupancy Tax, continue to show declines or (at best) stagnation. Offsetting these consumer-driven revenues are significant growth in Interest Earnings, driven by interest rates which are higher than they’ve been for several years. Federal Reserve actions and political instability on both the domestic and international scenes could have a material impact on revenues. 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).
- Property tax projections include the basic 2 percent adjustment per Proposition 13.
- 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: \$12.9 million
  - Measure K: \$7.0 million
  - Transient Occupancy Tax (hotel tax): \$900k
  - Property tax in-lieu: \$8.5 million
  - Property tax: \$5.3 million
  - Business License revenue: \$600k
  - Interest Income: \$1.0 million

## 3. Expenditures/Expenses

- Utility and fuel costs were budgeted at 4 percent above FY 2023/24 actual expenditures.
- Projected salaries and benefits include all anticipated pay and benefits in compliance with negotiated Memorandums of Understanding with the City's bargaining units, as well as anticipated merit increases and promotions within class series.
- The increase in healthcare premiums to be effective January 1, 2025, and employee lump sum payments made in July 2024 are funded in the proposed budget by General Fund reserves as directed by Council. Total amount of these costs funded by the reserves is \$848,472.
- Retirement costs estimates, including unfunded liability, are based on CalPERS actuarial report for the City dated June 30, 2022

## 4. Balancing the Budget: General Fund

The FY 2024/25 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:

The City Manager has reviewed current positions and all previously budgeted positions have been included in the FY 2024/25 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. 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 2024/25 Proposed Budget has a total of 301 Full Time Equivalent (FTE) compared to 319 FTE in FY 2023/24. 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 2023/24 and FY 2024/25 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 2024/25 Proposed Budget, vacant full-time positions were budgeted at the expectation of employee-only health coverage in the Anthem plan and the Public Employee Pension Reform Act (PEPRA) tier for the CalPERS pension.

7. Planned Promotions

Planned promotions have also been captured in the budget. These promotions are for class series where classification is determined by certification and/or time in the position (i.e., Police Officer I to Police Officer II). Another example is movement within the Wastewater Treatment Plant Operator series upon higher level certification after passing exams from the California State Water Resources Control Board. These promotions will only be effectuated upon satisfactory job performance at the current classification level documented in a written performance evaluation and subject to approval by the City Manager.

8. Employee Compensation

The FY 2024/25 Proposed Budget includes all salary and benefit adjustments as approved

by the City Council. This includes the 2 percent cost-of-living adjustment (COLA) and \$1,500 lump sum payments for applicable positions effective the first paycheck of July 2024, the 2 percent COLA to be effective the first paycheck of January 2025, and the adjustment to the City’s contribution towards health insurance to be effective January 2025.

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 \$53.4 million as of June 30, 2024. The Proposed FY 2024/25 Budget includes appropriations for the related debt service payments totaling \$8,037,820 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:

<b>Table 3: Measure K Revenue and Expenditures FY 2024/25</b>			
<i>Department</i>	<i>Projected Revenues</i>	<i>Proposed Expenditures</i>	<i>Difference</i>
Police	\$3,657,329	\$3,156,730	\$500,599
Fire	\$3,634,000	\$3,137,927	\$496,073

- Measure K Stabilization Fund

The Council approved the establishment of a Measure K stabilization reserve with an allocation of \$130,000 of Measure K revenue for both Police and Fire each year until the reserve amount reaches the equivalent of 30 percent of Measure K expenditures. As of June 30, 2023, both Police and Fire have a stabilization reserve fund balance of \$780,000. By June 30, 2024, both Police and Fire will have stabilization reserve fund balances of \$910,000. Both reserves are short of the 30 percent of Measure K expenditures and will need further contributions in future fiscal years.

<b>Table 4: Measure K Reserve Account</b>		
<i>Fiscal Year</i>	<i>Police</i>	<i>Fire</i>
2017/2018 <sup>(1)</sup>	\$130,000	\$130,000
2018/2019	\$130,000	\$130,000
2019/2020	\$130,000	\$130,000

2020/2021	\$130,000	\$130,000
2021/2022	\$130,000	\$130,000
2022/2023	\$130,000	\$130,000
2023/2024	\$130,000	\$130,000
2024/2025	\$130,000	\$130,000
<b>Total</b>	<b>\$1,040,000</b>	<b>\$1,040,000</b>
<i>(1) The Reserve account was created in FY 2018/2019; however, revenue exceeded projections in FY 2017/2018 and funds were retroactively adjusted.</i>		

- Fire Engine Replacement Fund

Additionally, the Council approved a fire engine replacement fund with annual allocation of \$200,000 beginning in FY 2017/18. This was increased to \$490,000 per year in FY 2022/23. As of June 30, 2024, the reserve fund has a balance of \$1,228,540. Table 5 provides a summary.

<b>Table 5: Fire Engine Replacement Program <sup>(1)</sup></b>			
<i>Fiscal Year</i>	<i>Allocation</i>	<i>Expenses</i>	<i>Running Total</i>
2017/2018 <sup>(1)</sup>	\$200,000	\$0	\$200,000
2018/2019	\$200,000	\$0	\$400,000
2019/2020	\$200,000	\$0	\$600,000
2020/2021	\$200,000	\$0	\$800,000
2021/2022	\$200,000	\$751,460 <sup>(2)</sup>	\$248,540
2022/2023	\$490,000	\$158,763 <sup>(3)</sup>	\$579,777
2023/2024	\$490,000	\$57,022 <sup>(4)</sup>	\$1,012,755
2024/2025	\$490,000	\$110,000 <sup>(5)</sup>	\$1,392,755
<p>(1) The program was created in FY 2018/2019; however, revenue exceeded projections in FY 2017/2018 and funds were retroactively adjusted.</p> <p>(2) Council authorized the purchase of a new Type 1 Engine.</p> <p>(3) Equipment for new Type 1 Engine.</p> <p>(4) Purchase of a skid steer and radios for new Type 1 engine.</p> <p>(5) Proposed purchase of a tractor for the Safe and Clean Team</p>			

**Financial Structure Changes**

In an effort to improve monitoring of costs and transparency, staff is proposing several financial organizational structure changes in this year’s budget. They include:

- Property Damage Org: Previously, any City property which was damaged and reimbursed by insurance was initially expensed to the department with managerial

authority over the property. After insurance reimbursement was received, the expense was reduced by the amount of the reimbursement. This approach made it difficult to both determine what a department's true expenses were and how much insurance reimbursement the City was receiving. The Proposed Budget includes a new organizational unit in the Insurance Reserve Fund which will be dedicated to tracking damage related expenses and reimbursements for the whole City.

- Deferred Maintenance Fund: In order to provide a dedicated source of funding for addressing deferred maintenance issues and/or expensive equipment repairs, the Proposed Budget includes a Deferred Maintenance Fund. Monies deposited each fiscal year in this fund will accrue so that there are enough resources to pay for deferred maintenance projects. A list of such projects and when they will need to be completed is being maintained by the Facilities Manager. Staff anticipates expenditures from this fund each fiscal year for the foreseeable future.
- Cell phone/Internet Accounts: Costs that were all accumulated in the Telephone/Fax account have been broken out between Telephone/Fax, Cell Phone, and Internet Charge accounts. The segregation of these costs will allow for better managerial information regarding usage of this equipment and services.
- Grants Administration Org: Grants Administration costs have been billed to the General Grants Fund, which also is used to track expenditure of Community Development Block Grant (CDBG) monies. As a result of this structure, it became difficult to determine which costs were CDBG eligible. To address this issue, the Proposed Budget including a new Grants Administration Org in the General Fund. This org will track non-eligible grant costs. This new org will make it easier to track both CDBG and grant-ineligible costs.
- 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 result 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 \$150,000 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 Parks Department (General Fund), \$30,000 in the Police Department (Measure K – Police), \$65,500 in the Fire Department (Measure K – Fire), and \$50,000 in the Public Works Department – Street Cleaning Division (Solid Waste Fund). Having these contingencies will allow staff to allow staff to quickly respond to issues and opportunities.

### ***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 XIII B 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 2024/25 Appropriations Limit shows an increase from the prior year due to a rise in the Statewide PCI of 3.62 percent in combination with a 0.44 percent increase in the City’s population growth rate. The combination of these factors resulted in a blended increase of 4.08 percent.

The Appropriations Limit for FY 2024/25 has been calculated to be \$59,494,976. 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 \$28,459,585. This represents the appropriations from tax proceeds approved in the FY 2024/25 budget. The current year budgeted appropriations are approximately 48 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 2024/25. It supports appropriations of \$216,127,038 for the FY2024/25 operations of the City.

### **ALTERNATIVES:**

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

### **ATTACHMENTS:**

1. Resolution – Adopting FY 2024/25 Budget
  - a. Exhibit A
2. Resolution – Adopting FY 2024/25 Gann Limit
  - a. Attachment 1 - Worksheets # 1, 2, 3
  - b. Attachment 2 - Department of Finance Letter

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

**RESOLUTION OF THE COUNCIL OF THE CITY OF MADERA ADOPTING THE  
BUDGET OF THE CITY OF MADERA FOR THE FISCAL YEAR JULY 1, 2024  
THROUGH JUNE 30, 2025 IN THE AMOUNT OF \$216,127,038 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) 2028/29 at its scheduled July 7, 2024 meeting; and

**WHEREAS**, the Council held a workshop at a regularly scheduled City Council meetings on March 20, 2024, June 5, 2024, and August 7, 2024 to discuss the FY 2023/24 projections and Proposed FY 24/25 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**, on June 21, 2024, the Council adopted a Continuing Resolution Continuing Expenditures and Revenues pending further review and adoption of the FY2023/24 budget; and

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

**WHEREAS**, it is the intention of the Council to adopt the said Fiscal Year 2024/25 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 \$216,127,038 as set forth in the attached Exhibit "A" including budgets for capital improvements, is hereby adopted for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025.
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, 2024, approved by the City Manager shall be continued and re-appropriated for expenditure into the FY 2024/25.
7. The unencumbered balance for all Capital Improvement Project accounts, which are duly approved as of or before June 30, 2024, shall be continued and re-appropriated for expenditure in the FY 2024/25.
8. Except as monetary appropriations may be affected by intra-fund transfers within the General Fund or other funds as herein above provided, no appropriations set forth in said budget shall be cancelled in whole or in part except by resolution adopted by a majority vote of all members of the Council.
9. Expenditures made, liabilities incurred, or warrants issued in excess of budget appropriations as originally approved or as thereafter increased or decreased, shall not constitute an obligation or liability of the City of Madera. The City Manager and the Council shall approve no claims and the Director of Financial Services shall issue no warrants or checks for any expenditure in excess of existing appropriations

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

10. The CIP covering the period through FY 2028/29 is consistent with the Madera General Plan.
11. The CIP covering the period through FY 2028/29, a copy of which is on file with the Madera City Engineer, 205 W. 4th Street, Madera, is hereby adopted.
12. This resolution shall be effective immediately upon adoption.

\* \* \* \*

**Exhibit A**

**CITY OF MADERA BUDGET – FISCAL YEAR 2024/2025**

**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
<b>General Fund</b>	\$ 41,757,521	\$ 23,956,525	\$ 12,920,914	\$ 5,318,219	\$ 410,335	\$ 42,605,993	\$ 848,472
Water	12,775,981	2,446,416	3,592,863	3,138,406	21,168,796	30,346,481	17,570,500
Sewer	30,847,115	2,567,628	2,577,555	4,705,989	33,730,563	43,581,735	12,734,620
Solid Waste	12,340,688	758,176	7,486,786	1,276,462	-	9,521,424	-
Drainage	996,261	547,588	169,502	326,845	587,500	1,631,435	635,174
Airport	1,089,434	210,470	195,482	232,061	490,000	1,128,013	38,579
Transit	4,890,748	627,333	2,872,730	177,912	1,212,773	4,890,748	-
Golf	200,250	-	18,064	66,034	116,152	200,250	-
<b>Enterprise Funds</b>	\$ 63,140,477	\$ 7,157,611	\$ 16,912,982	\$ 9,923,709	\$ 57,305,784	\$ 91,300,086	\$ 30,978,873
General Grants	2,704,600	211,166	740,634	-	1,752,800	2,704,600	-
Measure K- Police	3,657,329	1,862,388	305,360	227,982	761,000	3,156,730	-
Measure K- Fire	3,634,000	-	2,363,411	368,176	406,340	3,137,927	-
Development Impact Fees	2,634,619	-	1,611,780	433,771	1,733,006	3,778,557	1,143,938
State Gas	3,721,523	-	-	2,227,918	5,075,105	7,303,023	3,581,500
Measure T	3,973,293	-	-	860,000	6,187,637	7,047,637	3,074,344
Regional Surface Transportation	4,151,295	-	-	-	4,084,984	4,084,984	-
Business Improvement District	18,217	-	16,927	1,290	-	18,217	-
Parks Grants	4,187,706	22,597	177,633	-	3,242,481	3,442,711	-
Police Grants	1,792,174	1,607,626	138,085	300,000	300,000	2,345,711	600,000
Tobacco Law Enforcement Grant	39,525	11,900	1,900	-	-	13,800	-
Parking District	25,950	18,411	13,123	4,440	-	35,974	10,024
Fed Aid Urban Grant	4,333,656	-	-	-	4,333,656	4,333,656	-
Local Transportation	2,331,538	-	115,926	598,800	3,708,124	4,422,850	2,091,312
Landscaping Assessment	645,947	-	319,880	483,639	-	803,519	223,148
ARPA	9,046,835	-	-	9,046,835	-	9,046,835	-
Supplemental Law Enforce.	105,550	-	35,550	-	139,200	174,750	69,200
DUI Enforcement Grant	85,113	81,470	2,000	-	-	83,470	-
Opioid Settlement	48,003	-	-	70,000	-	70,000	21,997
Intermodal	148,741	1,365	61,975	85,401	-	148,741	-
Economic Development	18,958	-	2,500	-	156,500	159,000	140,042
SB 1186	8,000	-	8,000	-	-	8,000	-
Housing	3,449,600	45,222	1,233,099	-	2,128,600	3,406,921	718,149
CFD Special Revenue	1,670,783	-	16,300	683,366	-	699,666	-
<b>Special Revenue Funds</b>	\$ 52,432,955	\$ 3,862,145	\$ 7,164,083	\$ 15,391,618	\$ 34,009,433	\$ 60,427,279	\$ 11,673,654
Fleet Acquisition	5,561,131	24,902	-	-	1,788,500	1,813,402	-
Fleet Operations	1,082,010	463,204	442,634	3,616,837	-	4,522,675	3,440,665
Facilities Maintenance	2,256,401	1,245,441	753,603	916,649	-	2,915,693	659,292
Deferred Maintenance	396,000	-	-	-	396,000	396,000	-
Info. Technology Operations	1,276,520	712,971	147,891	1,301,158	-	2,162,020	885,500
Info. Technology Acquisition	1,512,445	-	-	-	1,173,345	1,173,345	-
Insurance Reserve	1,253,500	-	183,436	-	1,000,000	1,183,436	-
<b>Internal Service Funds</b>	\$ 13,338,007	\$ 2,446,518	\$ 1,527,564	\$ 5,834,644	\$ 4,357,845	\$ 14,166,571	\$ 4,985,457
Capital Funds	\$ 1,345,717	\$ -	\$ -	\$ 1,315,073	\$ 30,644	1,345,717	\$ -
Successor Agency	\$ 6,231,392	\$ -	\$ 274,754	\$ 5,956,638	\$ 50,000	\$ 6,281,392	\$ 50,000
<b>Total Citywide</b>	\$ 178,246,069	\$ 37,422,799	\$ 38,800,297	\$ 43,739,901	\$ 96,164,041	\$ 216,127,038	\$ 48,536,456

**RESOLUTION NO. 24-\_\_\_\_\_**  
**A RESOLUTION OF THE COUNCIL OF THE CITY OF MADERA ADOPTING THE**  
**APPROPRIATIONS LIMIT FOR THE 2024/2025 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 XIII B 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 2024/2025 fiscal year, as described in Article XIII B of the Constitution of the State of California and as determined pursuant to Sections 7900 to 7913 of the California Government Code is in the amount of Fifty-nine million, four hundred ninety-four thousand, nine hundred seventy-six dollars (\$59,494,976).
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 XIII B APPROPRIATIONS LIMIT CALCULATION  
WORKSHEET #1  
FOR THE 2024/2025 FISCAL YEAR


Proceeds of Taxes:	\$ 30,202,513	Reference Document
Exclusions:	<u>\$1,742,928</u>	General Fund Debt Service
Appropriations Subject to Limit:	\$ 28,459,585	Worksheet #2
Current Limit:	<u>\$59,494,976</u>	Worksheet #3
Amount Over (Under) Limit:	<u><u>\$ (31,035,391)</u></u>	

CITY OF MADERA  
ARTICLE XIII B APPROPRIATIONS LIMIT CALCULATION  
WORKSHEET #2  
FOR THE 2024/2025 FISCAL YEAR  
Summary of Tax Proceeds Revenue & Interest Allocation

	Non-Interest Revenues	Percent of Total	Interest Income Allocation	Total Tax Proceeds
<u>General Fund</u>				
Tax Proceeds Budgeted	\$ 29,077,628	92.20%	\$ 1,124,885	\$ 30,202,513
Non Tax Proceeds Budgeted	\$ 2,458,675	7.80%	\$ 95,115	
Total Revenue Budgeted	<u>\$ 31,536,303</u>	<u>100.00%</u>		
Total Interest Income Budgeted			<u>\$ 1,220,000</u>	
Total Tax Proceeds Budgeted:				<u>\$ 30,202,513</u>



CITY OF MADERA  
 ARTICLE XIII B APPROPRIATIONS LIMIT CALCULATION  
 WORKSHEET #3  
 FOR THE 2024/2025 FISCAL YEAR

A.	Last Year's Appropriations Limit (Unadjusted)		\$57,164,973
B.	Adjustment Factors	<u>% of Change</u>	<u>Factor</u> <u>Source</u>
	1. Growth in City Population	0.44	1.0044 State Calculation
	2. California per Capita Personal Income Growth	3.62	1.0362 State Calculation
	3. Calculation of Factor: (B1 x B2)		
			1.0408
C.	Annual Adjustment Dollars: (A x B3) - A		\$2,330,003
D.	2024/2025 Projected Appropriations Limit: (A + C)		\$59,494,976



Gavin Newsom ■ Governor

1021 O Street, Suite 3110 ■ Sacramento CA 95814 ■ [www.dof.ca.gov](http://www.dof.ca.gov)

April 30, 2024

Dear Fiscal Officer:

## Price Factor and Population Information

### Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2024, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2024-25. Attachment A provides the change in California's per capita personal income and an example for utilizing the factors to calculate the 2024-25 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

### Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. [California Revenue and Taxation Code section 2228](#) provides additional information regarding the appropriations limit. [Article XIII B, section 9\(C\) of the California Constitution](#) exempts certain special districts from the appropriations limit calculation mandate. Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

### Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2024.** Please note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

/s Richard Gillihan

RICHARD GILLIHAN  
Chief Operating Officer

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2024-25 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2024-25	3.62

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2024-25 appropriation limit.

**2024-25:**

Per Capita Cost of Living Change = 3.62 percent  
Population Change = 0.17 percent

Per Capita Cost of Living converted to a ratio:  $\frac{3.62 + 100}{100} = 1.0362$

Population converted to a ratio:  $\frac{0.17 + 100}{100} = 1.0017$

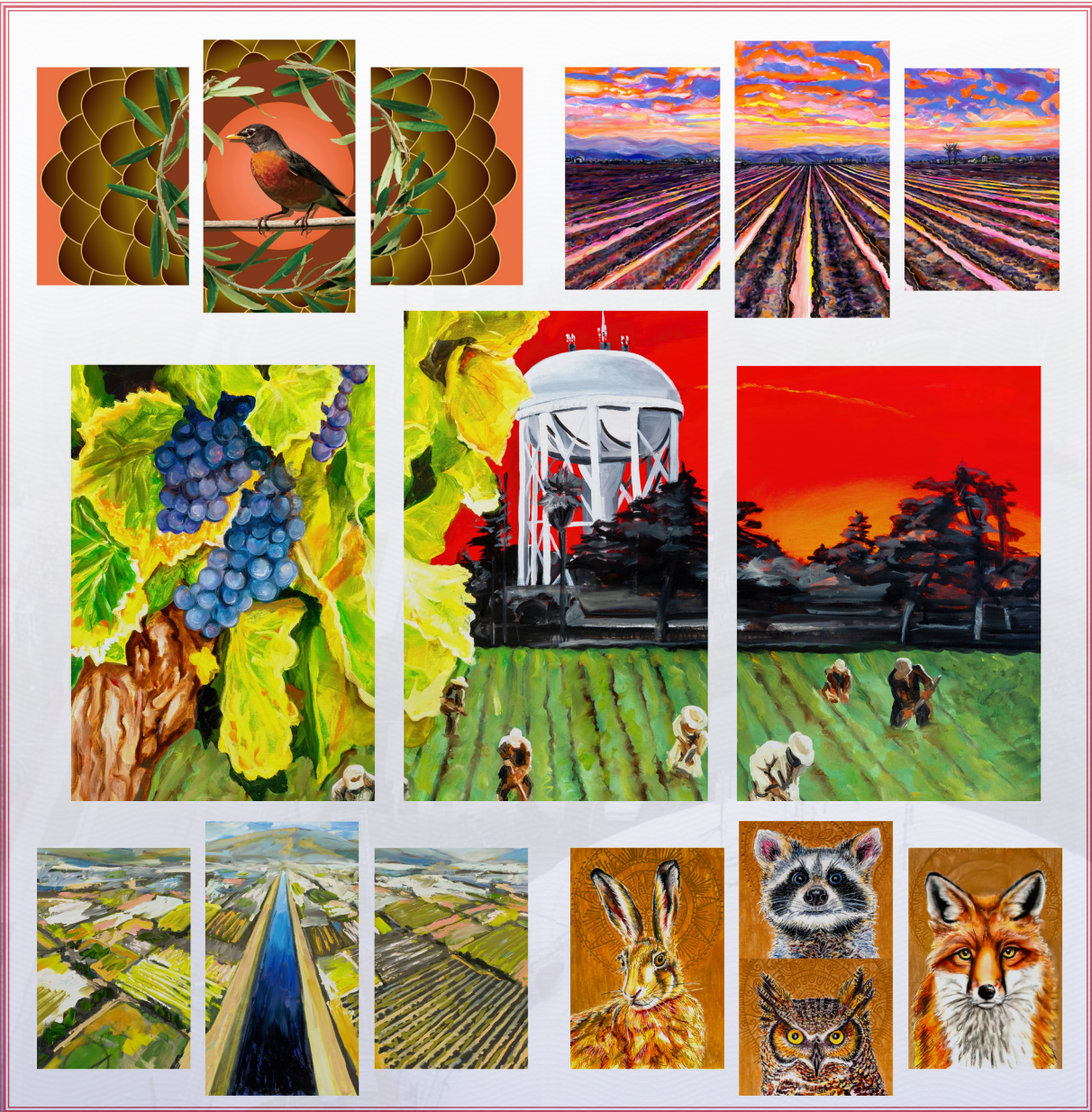
Calculation of factor for FY 2024-25:  $1.0362 \times 1.0017 = 1.0379$

Fiscal Year 2024-25

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2023 to January 1, 2024 and Total Population, January 1, 2024**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>23-24</b>	<b>1-1-23</b>	<b>1-1-24</b>	<b>1-1-24</b>
Madera				
Chowchilla	-0.47	13,600	13,536	18,930
Madera	0.44	66,269	66,560	66,560
Unincorporated	1.34	72,865	73,838	73,838
County Total	0.79	152,734	153,934	159,328

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.



FISCAL YEAR  
**2024-2025**

# 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 | 2024-2025**

## **Operating Budget**

### **& Capital Improvement Program**

#### **City Council**

Santos Garcia, Mayor  
Cece Gallegos, Mayor Pro Tem (D1)  
Jose Rodriguez, Councilmember (D2)  
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**

Santos Garcia, Mayor  
Cece Gallegos, Mayor Pro Tem (D1)  
Jose Rodriguez, Councilmember (D2)  
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  
Ismael Hernandez, Public Works Operations Director  
Joseph Hebert, Director of Parks & Community Services  
Rafael Magallan, Chief Building Official  
Keith Helmuth, City Engineer  
Wendy Silva, Director of Human Resources  
Gary Price, Director of Information Technology

## **Financial Budget Support Staff**

Richard Gracia, 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 2024/25 Annual Operating Budget for general operations and capital improvement programs for the City of Madera (City).

While uncertain economic conditions have made it difficult to forecast financial results, the City is pleased to share the Proposed General Fund budget is balanced, including an \$848,472 transfer from the unallocated balance in the General Fund to pay the increase in health insurance premiums and one-time pay to the bargaining unit groups.

Note that the City's budget document is one of the single most essential expressions of a municipality's core mission, City Council policy priorities, and ultimately, the community's vision. With this in mind, the 2024/25 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 on a flat trajectory over the past fiscal year, with Sales Tax and Transient Occupancy Tax decreasing, while Property Tax and Interest revenue exceed 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 fund balance stabilization reserve consistent with the City General Fund Balance Reserve Policy. Specific assumptions and budget modifications are outlined in the Key Budget Assumptions & Changes section. As the new fiscal year progresses, staff will routinely revisit our assumptions and projections based on new information and bring that analysis to the Council for direction and action.

As mentioned before, preparing a budget with as many unknown variables as were encountered in a post-pandemic environment posed significant challenges. However, the pandemic was only one variable impacting the national and local economies. Other factors causing challenges include:

- Inflation has slowed, but prices are still increasing.
- Labor shortages and higher costs for labor remain a challenge for the City and the community.
- Global conflict: Russia's invasion of Ukraine and the conflict in Gaza have impacted parts of the economy, such as oil prices.
- Complying with increased regulations, specifically land use and environmental regulations.

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

Despite forecasts predicting a solid economic outlook nationally, the City must still keep a keen eye on rising costs from unfunded mandates, deferred maintenance of facilities and amenities, and maintaining competitive employee compensation and benefits. Moreover, while the community has continued to grow, service levels have not necessarily kept pace. At some point, positions will need to be added to maintain service levels and address overgrowing areas of concern, such as the cleanliness of our City.

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

Consequently, this budget is designed to:

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

## Budget Overview

The City of Madera cannot provide a budget overview without acknowledging the impacts that economic factors, such as increased costs, presented in the preparation of this budget document. While some revenue streams, such as Property Tax and Interest, have increased, City expenses have also increased. For example, while the City gas tax revenues were relatively flat this past fiscal year, road repairs 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 \$12.9M from Bradley-Burns uniform local sales tax and \$7.0M from Measure K.

Property taxes and property tax in-lieu/VLF are forecast to increase slightly significantly year over year, to \$13.8M. Property values have increased, both in the residential and commercial arenas.

Unfortunately, while some revenues have increased, certain City expenses have as well. Property Liability Insurance has increased, while energy costs continue to grow at a pace that exceeds inflation. Employee Health Insurance is increasing by 4 percent and Senate Bill 1383 will increase solid waste costs.

The Citywide budget includes many enterprise, internal service, and special revenue funds that operate with adequate revenue to sustain necessary operating and capital needs; however, some have incurred structural deficits with ongoing revenues insufficient to cover ongoing expenses. Specifically, the Sewer, Water, and Drainage funds require millions of dollars to fund complex projects over the following years, impacting rates with increases, albeit somewhat mitigated given the City's use of the American Rescue Plan Act funds.

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

## Presenting a Balanced Budget

I understand that a balanced budget is one of the Council's highest priorities. 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. However, staff is recommending the use of fund balance in order to fill a gap between revenues and 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 has state mandates which will impact the solid waste cost permanently. Commercial accounts will experience the largest increases.



- 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 130 Special Revenue Funds, 7 Internal Service Funds, 1 Capital Projects Fund, 1 Debt Service Fund, 7 Fiduciary Funds, and approximately 301 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 \$7.0 million for public safety.
- Cannabis revenue is not included in the General Fund's revenue projections. Staff is recommending to not include these monies until such time as actual receipts are recorded and a baseline amount of revenue can be determined.

## Key Additions

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

- \$183,000 of new Police equipment, including seven pole cameras (\$70,000), 67 tasers (\$50,000), e-bikes for patrol (\$12,000), and six radios (\$51,000).
- \$350,000 for Police facilities improvements, including \$100,000 for a headquarters kitchen remodel, \$100,000 for headquarters' lobby renovation, and \$150,000 for the South parking lot expansion.
- \$122,079 for Parks facilities improvements, among which are batting cages at Lions Town & Country Park (\$70,000), musical equipment at McNally Park (\$42,079), and goal post replacement at the Sunrise Sports Complex (\$10,000).
- New equipment for staff to use is included in this budget. Among the items are a tractor for the Safe and Clean team (\$110,000), a tilt bed trailer for Parks (\$11,000), and a sewer camera for Public Works (\$140,000).

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.

## Addressing Deferred Maintenance

Another hallmark of this budget is the funds earmarked to address the deferred replacement and maintenance issues that exist in the City. The Deferred Maintenance Fund will be used to deposit funds for the eventual repair/replacement of expensive capital items at City facilities, such as air conditioning units and roofs. The Proposed Budget includes \$396,000 of projects to be funded in the upcoming year from this Deferred Maintenance Fund. This fund will be managed by the City's Facilities Maintenance Division.

In addition to the Deferred Maintenance Fund, this budget also contains new funds for the other Internal Service Funds. These new funds have been created to increase transparency in purchasing items and better track costs. For details on each of these new funds, please read the “Changes/Additions to Budget” section in each Internal Service Fund’s budget book narrative.

### Looking Ahead

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

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,



**Arnaldo Rodriguez**  
City Manager







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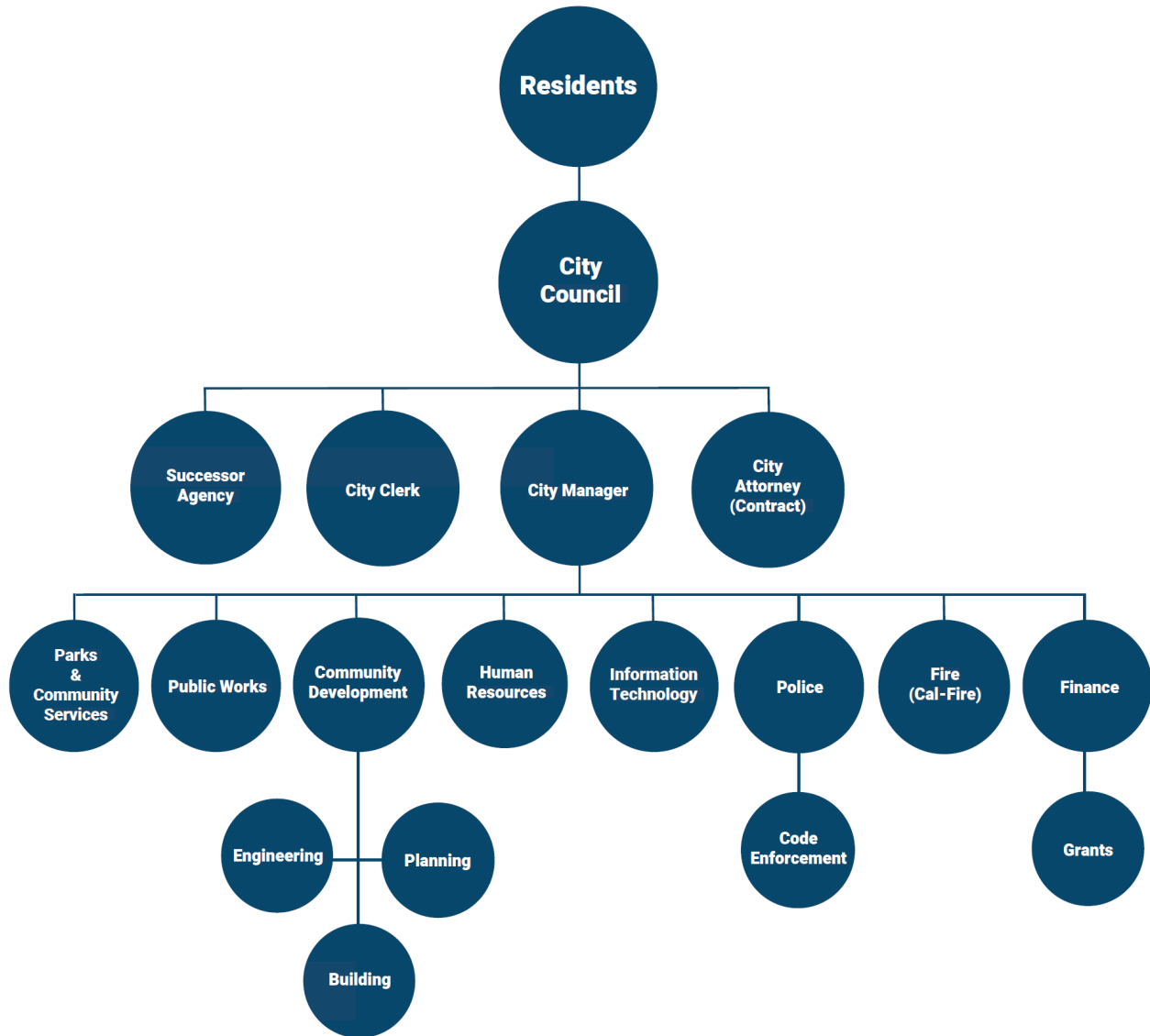
# About Madera

- 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

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# Boards & Commissions

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



On or before December 31 of each year, each legislative body shall prepare an appointments list of all regular and ongoing boards, commissions, and committees which are appointed by the legislative body of the local agency. This list shall be known as the Local Appointments List. The list shall contain the following information: (1) A list of all appointive terms which

will expire during the next calendar year, with the name of the incumbent appointee, the date of appointment, the date the term expires, and the necessary qualifications for the position, (2) A list of all boards, commissions, and committees whose members serve at the pleasure of the legislative body, and the necessary qualifications for each position.

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

	<i>District</i>	<i>Committee Member</i>	<i>Date Appointed</i>	<i>Term Expires</i>
<b>CDBG Block Grant Commission</b>	Mayor	Gabriela Gonzalez-Gutierrez	02/17/21	12/01/24
	District 1	Candace Talley	03/01/17	12/01/26
	District 2	Alyssia Arredondo	03/01/17	12/01/24
	District 3	Stephanie Nathan	03/18/20	12/01/26
	District 4	DJ Becker	01/20/21	12/01/24
	District 5	Olga P. Garcia	01/16/19	12/01/26
	District 6	Dulce Arredondo	03/03/21	12/01/24
<b>Golf Course Advisory Committee</b>	Varies. Includes At-Large Appointments by Type and Appointments by Category	Jose Rodriguez (Councilmember)	09/06/23	12/01/24
		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
<b>Loan Review Committee</b>	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
<b>Planning Commission</b>	Mayor	Khubaib Seikh	01/20/21	12/01/24
	District 1	Robert Gran Jr.	01/16/19	12/01/26
	District 2	Rohi Zacharia	01/06/21	12/01/24
	District 3	Saim Mohammad	05/04/22	12/01/26
	District 4	Balwinder Singh	06/02/21	12/01/24
	District 5	Jose Chavez Garcia	05/04/22	12/01/26
	District 6	Ramon Lopez-Maciel	01/06/21	12/01/24
<b>Transit Advisory Board</b>	Mayor	Cynthia Ortegon	05/19/21	12/01/24
	District 1	Andrew Albonico	09/02/20	12/01/26
	District 2	Vacant	---	12/01/24
	District 3	Marie Luna	02/20/19	12/01/26
	District 4	Patricia Carreon	09/15/21	12/01/24
	District 5	Otilia Morales	02/20/19	12/01/26
	District 6	Vacant	---	12/01/24
<b>Youth Commission</b>	Mayor	Vacant	---	---



	District 1	Vacant	---	---
	District 2	Vacant	---	---
	District 3	Vacant	---	---
	District 4	Vacant	---	---
	District 5	Vacant	---	---
	District 6	Vacant	---	---

## General Description of Boards, Committees & Commissions

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

**Responsibilities 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 Madera County, and at least four members shall reside within the City. The commission meets at least quarterly at a date and time selected by the Commission. 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 usually held on the first Tuesday 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.

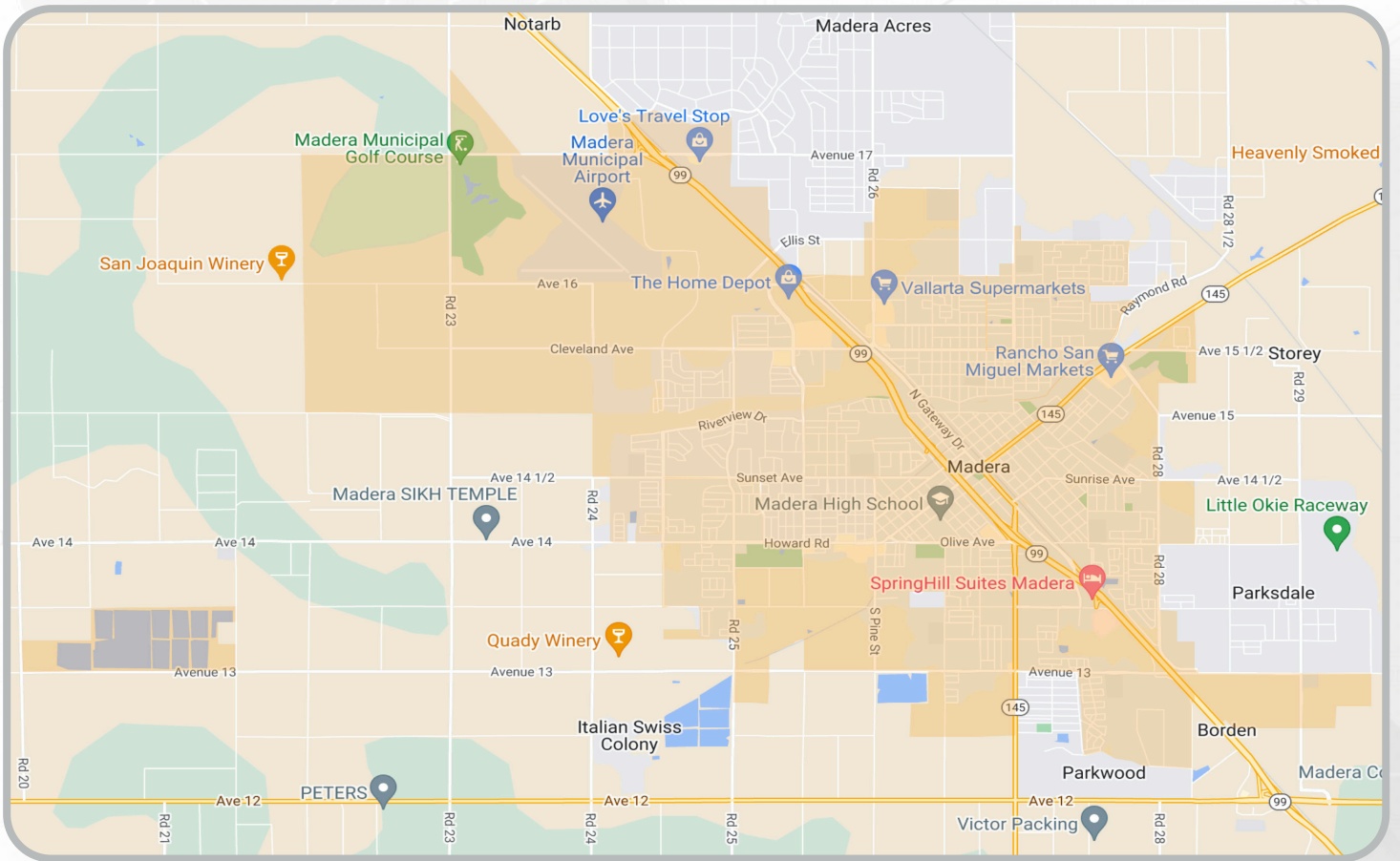
**YOUTH COMMISSION:** Two-year term. The Commission is composed of seven members, each member of the City Council makes a nomination to be considered for appointment by the Mayor. The Commission meets on the second Wednesday of each month at 5:00 p.m.

**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*

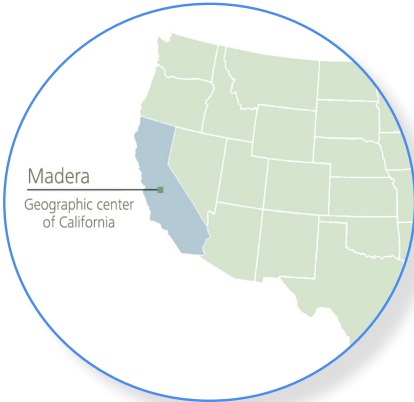


# Madera at a Glance

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 **19**♥️**7**

Located in **Madera County**

Nickname **The ♥️ of California**

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

Home of the annual **Madera Pomegranate, Fruit & Nut Festival**



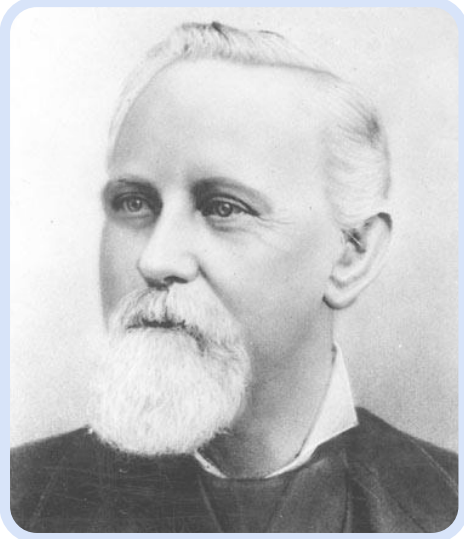
Population: ~68,000

Location Size: ~16.5 sq. miles

Median Income: \$61,626

# The Early History of Madera

Source: Madera Chamber of Commerce



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



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

- 1876** On October 11, 1876, the idea for the City of Madera was first discussed in the newspaper, the Fresno Expositor.
- 1877** At a public meeting on March 21, 1877, attendees decided a school building should be built. There was also a drought throughout the San Joaquin Valley during this time.
- 1881** A disastrous fire completely destroyed the lumberyards in Madera, almost ridding the town of the lumber industry entirely.
- 1893** Madera County officially became a county in the State of California on May 16, 1893.
- 1896** Madera began construction on a new courthouse, jail, zoo, and county park. Madera also became the county seat this year.
- 1898** In March, Madera’s first Chamber of Commerce was formed. Forty-nine men paid \$2.50 charter membership dues.
- 1907** Madera is officially founded on March 27, 1907. Citizens of Madera held a centennial celebration on March 27, 2007.
- 1933** After reaching peak production of 50 million board feet of timber annually, the lumber industry era in Madera came to an end. Farm work became Madera’s new main industry and revenue source.

# Madera Residents

Source: Madera Chamber of Commerce | California Demographics

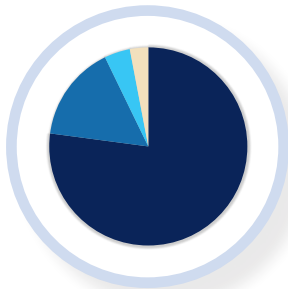
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## Average Age

**29.2**

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



## Diversity

**81%**

of Madera residents are Hispanic, with 12% of residents categorized as White, 3% as African American, 2% Asian, and 2% as Other respectively.



## Education

**59.4%**

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



## Language

**61.7%**

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

# Madera Home & Family

Source: United States Census Bureau QuickFacts

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**\$296,800**

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



**16,871**

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



**3.91**

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



**50.6%**

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



**90.3%**

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**

Coollest 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.

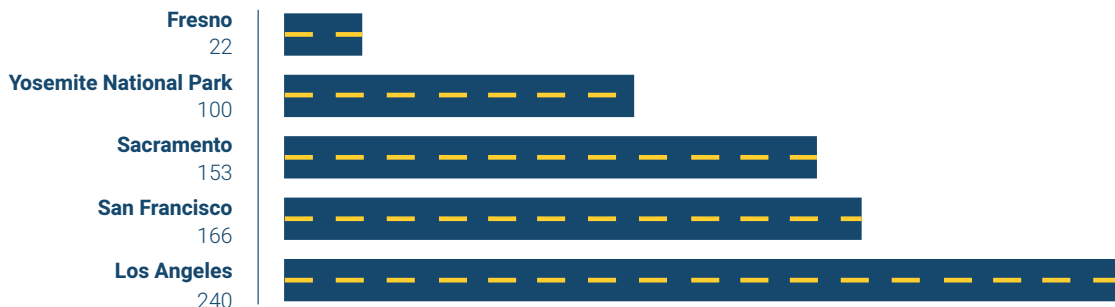


Dial-A-Ride charges **\$3 or less** for a ride within the city or county. Seniors and the disabled can ride at a discounted price.



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







# Parks



## 11 Parks

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



## 26 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.



## 161 Acres

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



# Infrastructure



## 203 Miles of City Streets

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



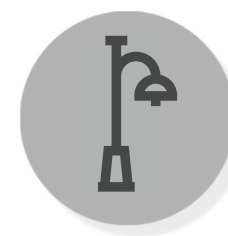
## 20 Water Wells

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



## 200 Miles of Waterline

With an additional 175 miles of sewer line keep things flowing.



## 3,326 Streetlights

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

# Police



## 66 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.



## 58,169 Events

Madera PD responded to 4,968 less events compared to last fiscal year's 63,137 events.

# Fire



## 3 Fire Stations

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



## 5 Fire Engines

The Fire Department also has one ladder truck.



## 808 Fires Mitigated

During FY 23/24.



## 27 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.



## 3,575 Calls for Service

Calls occurred during FY 23/24.



# Madera Economics



## 9,600 Inspections Conducted

Inspections ensure projects meet approved plans, conditions-of-approval, and current code standards. This figure represents inspections reported by the Building Department for FY 23/24.



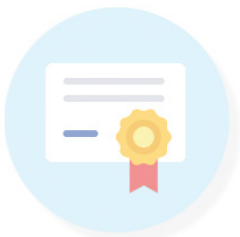
## 3,720 Business Licenses

Madera businesses keep our local economic gears spinning. This figure comprises all business licenses, excluding rentals by the end of FY 23/24.



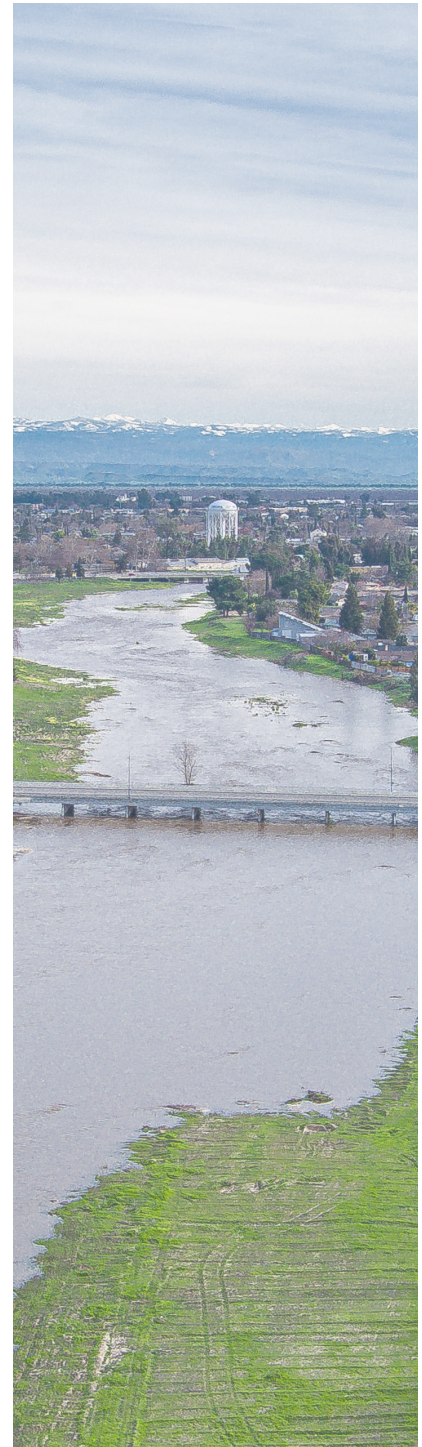
## 143 Single Family Residential Permits

Issued in FY 23/24.



## 2,611 Building Permits

Issued during FY 23/24 fiscal year.



# Major Employers of Madera

<i>Public Agencies</i>		
Employer Size Class	Employer Name	Industry
3,500	Madera Unified School District	Education/Schools
1,516	Madera County	Government
310	City of Madera	Government
300	U.S Government	Government
<i>Private Companies</i>		
350	Walmart	Retail
249	Camarena Health	Clinic
235	Community Action Partnership of Madera Co.	Services
165	JBT Food Tech	Food Processing Machinery
100-249	EVAPCO Inc	Evaporative Coolers Manufacturer & Wholesale
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100-249	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	Oldcastle Enclosure Solutions	Concrete Vaults (Manufacturer)
50-99	Nutra Blend	Animal Food Manufacturing

Source: Data provided by the Madera County Economic Development Commission



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# 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 2024/25 Starting Point

The City budgets to maintain the existing level of services delivered to the community while strategically increasing or expanding services as growth and demand warrant. Similar to other communities, the City consistently recalibrates its service delivery model to meet evolving demands. 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 in the past year. Smart & Final, In-N-Out, and Ross are some of the major chains that have established a Madera presence in the past year. While these store openings have resulted in a greater variety of shopping experience for Madera's residents, consumer spending has been depressed by uncertainty in the labor market and higher prices. As a result, key revenues like Sales Tax have decreased from previous fiscal year levels. While the new businesses have likely made the decrease less than it would otherwise have been, their impact in holding off a steeper decline in City revenues is limited. Ultimately, increased consumer expenditure will be needed in order to provide additional resources for the City.
- **Interest Rates:** Interest rates have risen dramatically over the past two years. Beginning in March 2022, the Federal Reserve has increased the Federal Funds Rate from a low of 0% to the current 5.50%. This increase has had a slowing effect on the economy, by making money more expensive to borrow. With no plans for further borrowing and all its debt at fixed rates, the interest rate increase has had minimal impact on the City's costs. However, it has had a significant impact on the City's interest earnings. Evidence of that impact can be found in the yield on the City's Treasury portfolio which has gone from 2.92% at the end of July 2023 to 3.82% at the end of July 2024. While there are indications that interest rates will decrease from their current levels, staff anticipates the yield on the City's portfolio to continue to increase throughout FY 24/25, as lower yielding investments mature and are replaced with higher yielding investments. The extra Interest

Income will provide additional resources for the City to deliver services to its residents.

- **Inflation:** While inflation has slowed from its peak of 9% two years ago, the current rate of 2.9% is still higher than the Federal Reserve's stated goal of 2%. Prices have been driven up by disruptions to global food and energy markets worsened by global instability. Similar to others, the City is experiencing the effects of inflation from cost increases in services, fuel, supplies and equipment, and construction projects.
- **Labor:** Effects on salaries that arose during the COVID-19 pandemic and other labor challenges have had an impact on the City. While the City has attempted to mitigate impacts by implementing unconventional practices, the City will need to monitor trends to ensure that it retains its workforce and remains competitive in attracting new talent.

## Projected Revenues

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

- Sales & Use Tax: \$12.9 million
- Measure K: \$7.0 million
- Transient Occupancy Tax (hotel tax): \$900k
- Property tax in-lieu (c. 2004): \$8.5 million
- Property tax: \$5.3 million
- Business license revenue: \$600k
- Community Facilities District (CFD): \$1.5 million
- Building Permits: \$700k
- Interest Income: \$1.0 million

It should be noted that cannabis tax revenues are not included in this budget, even though some cannabis businesses have opened recently. Staff is recommending that no cannabis revenue be budgeted until some actual revenues are received to provide a basis for building a reasonable estimate.

## Expenses

In preparing the FY 2024/25 Proposed Budget, staff made the following adjustments to expenses:

- Unfunded Accrued Pensions Liability is expected to increase.
- Property Liability Insurance is expected to increase.
- Employee Health Insurance is projected to increase by 4.7 percent.
- Senate Bill 1383 will result in increased costs for solid waste.
- 4 percent increases above last fiscal year's actual amounts for utilities and fuel.
- A reduction of almost \$200,000 for the Fire Services contract with CalFire.

## Balancing the Budget

- The Proposed General Fund FY 2024/25 Budget is balanced.
- The Proposed Budget does not anticipate using funds from the General Fund Reserve. However, \$848,000 of the General Fund's fund balance has been used to fund stipends and health insurance premium increases in other City funds per Council direction.
- The Proposed Budget includes allocating \$1,500 stipends for City employees from the General Fund unallocated account and an additional \$580k to offset increased healthcare costs. These funds were placed in separate accounts and were derived from the Unassigned Funds from prior Fiscal Years.
- Should the City receive less revenue than anticipated, the City expects to utilize reserves to offset revenue shortfalls. However, such utilization of reserves will be brought to Council for consideration and approval.

## Budgeted Positions

- The Proposed Budget incorporates the costs of the City's negotiated labor agreements and cost increases in other spending categories.

- Budgeted positions: The Proposed Budget only includes positions based on those reasonably expected to be filled by a person. As the year progresses, staffing will be continually reviewed and analyzed, and any changes to budgeted positions will be brought to the Council for consideration.

## Vacant Positions

- Vacant positions are included in the budget for any existing or new positions the City intends to fill. The number of vacant positions and the positions fluctuate as employees leave the organization and new employees are hired. The budget includes assumptions on hiring timelines and applicant availability. The Proposed Budget consists of all approved positions with reasonable assumptions as to the hire date for positions currently vacant. As the year progresses, staffing will be continually monitored, and any requests for additional positions will be subject to Council consideration and approval.
- For the FY 2024/25 Proposed Budget, vacant positions were budgeted at the expectation of employee-only health coverage in the Anthem plan.

## Reclassifying Positions

The City may seek to reclassify positions based on an analysis of actual job duties. Additionally, pursuant to the City's Memorandums of Understanding with represented employee groups, employees may submit reclassification requests each year during certain filing windows if they believe they are working outside their job classification. The Human Resources Department evaluates these requests and then recommends to the City Manager whether a position should be reclassified or whether the assigned duties fall within the existing classification. The City Manager then decides to uphold or deny the recommendation. Employees may appeal to the City Manager if they disagree, however the City Manager's determination is final. The budget as proposed includes two reclassification recommendations, one employee-initiated request and one City-initiated request. If approved with the budget, the applicable job descriptions and salary range assignments will be brought for Council consideration at the next regular meeting, with reclassifications effective July 1, 2024. The recommended reclassifications are:

Department	Current Classification	New Classification
Information Technology	Computer Technician	Computer Technician II
Engineering	Construction Inspector II	Construction Inspection Supervisor

For the City’s Information Technology Department, there is currently a single classification of Computer Technician. Through an employee-initiated reclassification request, analysis of existing job duties and assignments led to the recommendation to create a class series including Computer Technician I (current job description and pay range) and Computer Technician II (new job description and pay range). The budget includes reclassifying one current Computer Technician to Computer Technician II.

For the City’s Engineering Department, Construction Inspector I and Construction Inspector II do not have a direct line of supervision due to the various types of projects and project managers involved in operations. For this reason, the department initiated a request to reclassify one existing Construction Inspector II to a supervisory role based on current duties to provide for a unit supervisor. After review of the organizational structure and currently performed duties, the budget includes reclassifying one Construction Inspector II to Construction Inspection Supervisor.

### 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 2024/25 Proposed Budget does not contain any positions 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 2024/25 budget. The reduction in part-time hours, along with the elimination of almost 6 FTE of part-time

staff due to the expiration of a contract between the City and Madera Unified School District for after-school programming, are the main drivers behind the reduction in FTE from 319 in FY 2023/24 to 301 in FY 2024/25.

### Employee Compensation

The FY 2024/25 budget includes the following relative to employee compensation:

- Merit increases have been budgeted; however, the actual achievement of such increases is dependent upon individual employee performance.
- Two percent cost of living adjustments to go into effect in July 2024 and January 2025 have been included to base wages for employees represented by the City’s four bargaining units.
- Health Care for Current Employees: As Council has directed the unallocated fund balance in the General Fund be designated and used to pay the increase in health insurance premiums, resources from the General Fund are being transferred to other City funds to cover this cost.
- One-time payments: As mentioned previously, this budget includes resources being transferred from the unallocated General Fund balance to other City funds to cover stipend and health care costs, per Council direction.

### Measure K

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

This budget recognizes the following:

- Equipment and vehicles for the Fire Department are paid for by Measure K.
- Two-thirds of personnel and operations costs for the Fire Department are funded by the General Fund, while Measure K funds the remaining one-third.
- The City issued lease revenue bonds in June 2019 to construct Fire Station 58 for \$4,005,000. The bonds are due in annual installments of \$230,000 to \$307,000 over 20 years. The construction of the fire

station was completed in November 2020. The annual debt service is included in the budget.

- Police staff salaries and benefits.
- General Fund loan payment for the purchase of a Police building and critical radio infrastructure.
- Unassigned or unused Measure K monies for Fire and Police remain in their respective Measure K funds.

## Measure K Stabilization Fund

The Council has directed that \$130,000 of Measure K revenue for both Police and Fire be committed each year for establishing a stabilization reserve, until the reserve reaches the equivalent of 30 percent of Measure K expenditures. Currently, both Police and Fire have a stabilization reserve fund balance of \$910,000 each, both consistent with the City's reserve policy.

## Fire Engine Replacement Fund

Additionally, the Council approved a fire engine replacement reserve fund of \$200,000 in 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 \$1.4 million by the end of FY 2024/25. To ensure that the Fire Department is properly equipped, another \$490k is proposed to be reserved in the Proposed Budget.

Expenditures from this fund that are included in the FY 2024/25 budget include \$110,000 for the purchase of a tractor for the Sale and Clean Team.

## Debt

The City expects to pay \$8,037,820 in principal and interest this year, with a total outstanding debt of \$53,364,628 as of June 30, 2024.

# Budget Process

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

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

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

## Department Personnel Begins Projections

Department personnel are asked to update current year projections and proposed FY 2024/25 projected expenses and revenues. As part of this process, Salary Projection Worksheets are also prepared. These worksheets list City employees organized by department and calculate their total salary and wages for the specified fiscal year.

## Mid-year Budget Review

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

## Preliminary Enterprise Fund Review

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

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

## Other Funds Review

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

## Public Input on Spending Priorities

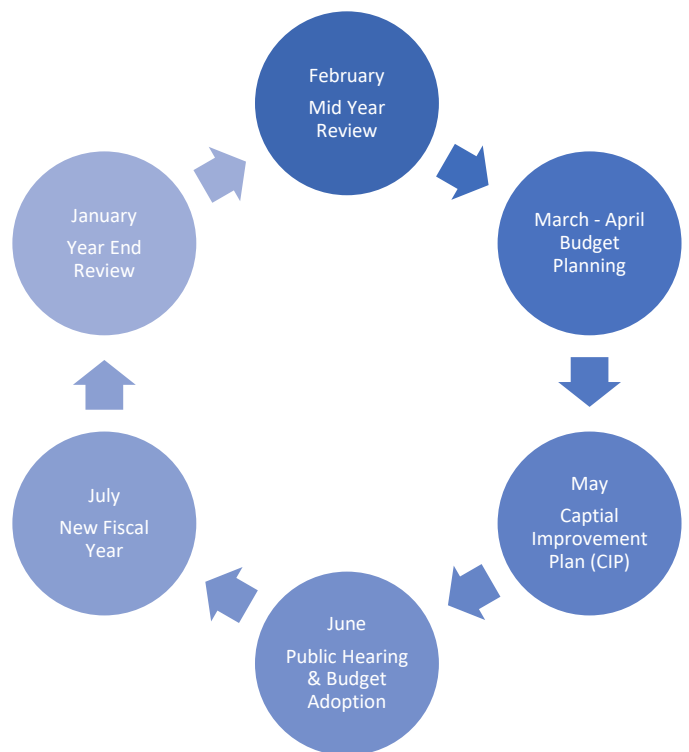
A public hearing is held at a Council meeting regarding the Community Development Block Grant (CDBG). The public is encouraged to provide input regarding how funds are to be allocated.

## Preliminary Budget to City Council

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

## Final Budget Approval

A budget workshop is held for the Council and community. Budgets for City funds are made available for review and discussion. The Financial Services Director leads the presentation and department directors are available to discuss any specific budget items within the purview. The chart below depicts the ideal timeline for the preparation of the budget. Due to staffing, the preparation of this budget was prolonged.



# Basis of Accounting & Budgeting

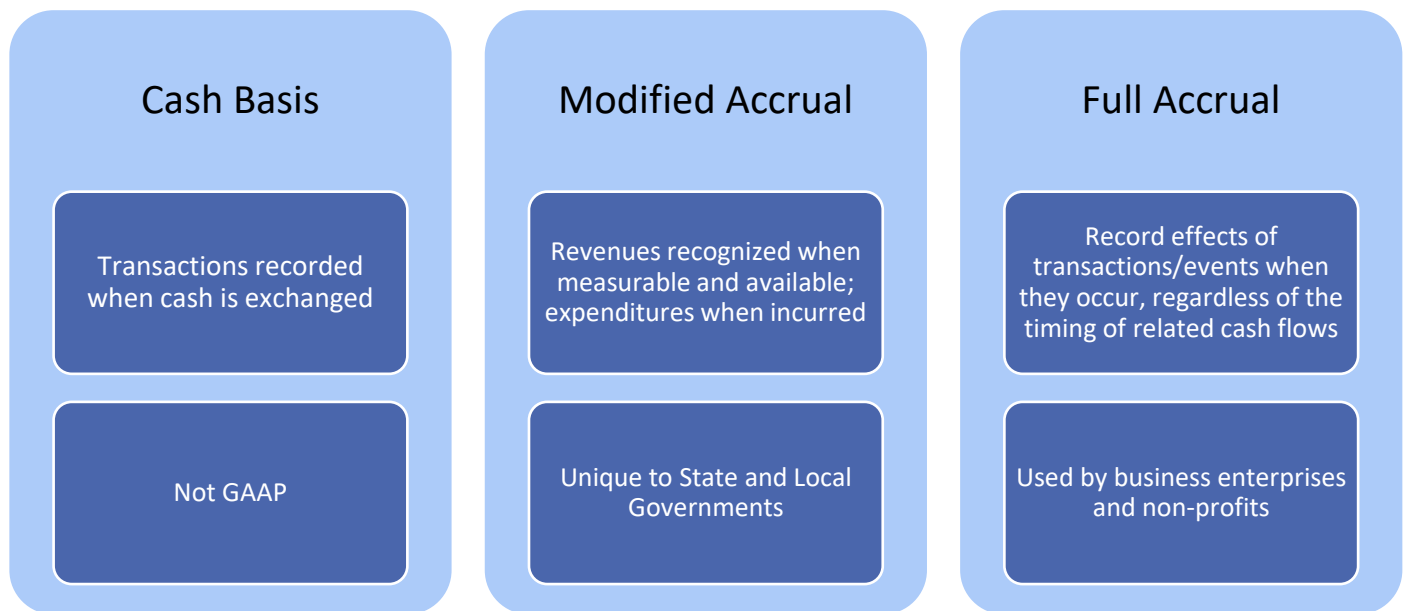
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The City budgets on a modified accrual basis for all funds except for its enterprise and internal service funds, which are budgeted on a full accrual basis. This is consistent with the City's basis of accounting as reported in its Annual Comprehensive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

- The General Fund
- Special revenue funds (including Enterprise Funds)
- Debt service funds
- Capital project funds

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

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



# Level of Budgetary Control

In the spring of every year, City personnel prepare a proposed budget and present it to the Council for consideration. The proposed budget, along with all the supporting schedules, is made available for public inspection in the City Clerk's Office and the office of the Financial Services Director. For the FY 2024/25 budget, the Council held a budget review workshop on August 2, 2023, to receive public comments and ascertain the facts regarding the proposed budget.

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

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

Council shall approve no claims and the Financial Services Director shall issue no warrants or checks for any expenditure more than existing appropriations except upon an order of the court of competent jurisdiction, or in cases of emergency as specified and in accordance with the procedures established in the Government Code of California.





# Financial Budget Policies

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## Budgeting

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

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

Projected revenues will be sufficient to support projected expenditures.

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

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

## Accounting & Financial Reporting

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

## Reserves

- The City will maintain the General Fund Contingency reserves at a level of at least 30 percent of the General Fund'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.

## Summary Description

### Retirement

#### Retirement: Defined Benefit

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

#### Miscellaneous Employees

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

#### Sworn Employees

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

<p><b>Retirement: Supplemental</b></p>	<p>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.</p>
<p><b>Retirement: Part-Time</b></p>	<p>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.</p>

**Health & Welfare Benefits**

<p><b>Health, Dental, &amp; Vision Insurance</b></p>	<p>Effective July 1, 2021, the City joined the PRISM public entity risk sharing pool to participate in their health plans. This change allowed the City to offer multiple providers and multiple plans for employees to choose from when selecting benefits. Joining the pooled program will also have the long-term benefit of reducing rate volatility. The City's current benefit providers are:</p> <ul style="list-style-type: none"> <li>▪ Medical: Anthem and Kaiser</li> <li>▪ Dental: Delta Dental</li> <li>▪ Vision: Superior</li> </ul> <p>The City's contribution towards health insurance is defined within the bargaining unit agreements for each employee group. The contribution will be equal to the cost of the Core medical plan plus dental plus vision at each enrollment level. Employees may waive coverage with proof of other coverage and receive a monthly waiver benefit of \$450. Premiums are paid by employees pre-tax under a Section 125 Cafeteria Benefits Plan.</p> <p>The City's health, dental, and vision insurance plans are based on the calendar year. The City has received its January 2025 renewal. Medical premiums will increase 4.72% for each plan and dental premiums will decrease by 3.5%. Vision insurance rates will remain the same as the City was offered a three-year (3-year)rate pass in 2024.</p> <p>The FY 2024-25 budget includes the City's current contribution through December 2024, as well as the revised contribution beginning in January 2025 taking into account the above noted premium changes. The difference in the City's contribution rate from FY 2020-21 to present was directed by the City Council to be paid from monies in the City's General Fund Reserve that have since been designated for that purpose. For the FY 2024-25 Budget, this has been calculated as being equal to approximately \$1.5 million to be paid from the designated reserve.</p>
<p><b>Flexible Spending Accounts</b></p>	<p>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 \$3,200 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.</p>

<b>Group Life</b>	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.
<b>Disability</b>	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.
<b>Employee Assistance Program</b>	The City offers an Employee Assistance Program through SimpleTherapy, formerly Halcyon Behavioral, that provides free counseling services to employees and their household. The program also has free online resources to help with work-life balance and management. In addition to these services, the plan also includes wellness benefits for employees and emotional fitness coaching resources.
<b>Supplemental Insurance</b>	The City offers additional accident, disability, universal life and similar policies employees may choose to participate in at their own expense.
<b>Paid Leave Benefits</b>	
<b>Vacation</b>	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.
<b>Sick</b>	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.
<b>Family Sick</b>	Both full and part-time employees may use sick leave to care for a family member. The number of hours varies by bargaining unit.
<b>Holidays</b>	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.
<b>Administrative Leave</b>	Positions exempt from overtime under the Fair Labor Standards Act receive 40 hours per year of Administrative Leave. This leave must be used each fiscal year, or it is lost; unused hours are not carried forward.

Compensatory Time Off	Positions eligible for overtime have the option to accrue Compensatory Time Off in lieu of pay. For each hour of overtime worked, the employee may elect to accrue 1.5 hours of leave.
<b>Additional Benefits</b>	
Flexible Work Schedules	Depending on bargaining unit, employees may request to work alternative schedules to assist in work/life balance. This potentially includes both 9/80 and 4/10 options.
Bilingual Pay	Full-time employees may be eligible for bilingual English-Spanish incentive pay after successfully completing a skills exam. Employees represented by the Madera Police Officers' Association are also eligible for American Sign Language bilingual pay.
Education/Certificate Incentive Pay	All four of the City's recognized bargaining units provide various education and certificate incentive pays. These benefits are in addition to base pay.
Education Reimbursement	All four of the City's recognized bargaining units have provisions in their agreements for reimbursement of education expenses. Currently employees may request reimbursement of up to \$2,400 per fiscal year for pursuing a college degree.
Holiday Closure	For employees represented by the Madera Affiliated City Employees' Association and the Mid Management Employee Group and selected non-represented employees, the City closes non-safety functions and services between Christmas Day and New Year's Day.

# Citywide FTE Count

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

Fund Group	2022/23	2023/24	2024/25
<b>General Fund</b>			
<b>General Fund Total</b>	<b>207.05</b>	<b>214.98</b>	<b>197.97</b>
<b>Enterprise Funds</b>			
Water	20.54	21.55	19.39
Sewer	18.82	20.60	19.76
Solid Waste	7.26	6.54	6.27
Drainage	4.69	4.74	4.39
Airport	1.88	1.78	1.88
Transit	4.75	4.80	4.75
<b>Enterprise Funds Total</b>	<b>57.95</b>	<b>60.02</b>	<b>56.44</b>
<b>Internal Service Funds</b>			
Fleet	3.70	3.70	3.80
Facilities	8.15	8.05	8.15
Information Technology	4.00	4.00	5.48
<b>Internal Service Funds Total</b>	<b>15.85</b>	<b>15.75</b>	<b>17.43</b>
<b>Special Revenue Funds</b>			
Grants/CDBG	1.41	1.50	1.30
Measure K Sales Tax - Police	13.00	14.00	13.50
Park Development	-	5.97	0.59
Intermodal Building	0.25	0.48	-
Parking Dist Operations	0.48	0.48	0.48
Housing Programs	0.38	0.40	0.40
PD Grants	1.00	5.00	13.05
<b>Special Revenue Funds Total</b>	<b>16.52</b>	<b>27.83</b>	<b>29.31</b>
<b>Grand Total</b>	<b>297.37</b>	<b>318.58</b>	<b>301.16</b>

# FTE by Expensing Org

Fund Group	Org Description	2022/23	2023/24	2024/25
<b>General Fund</b>				
	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	5.08	5.40	7.90
	10201210-Purchasing	1.00	1.00	1.10
	10201220-General/Grant Oversight	-	-	0.45
	10201500-HR/Risk Management	4.00	4.00	4.00
	10202000-PD Operations	74.91	76.35	70.97
	10202020-PD - CCP	1.00	1.00	-
	10202030-Schools Policing	3.00	3.00	-
	10202040-PD Housing Authority	1.00	1.00	-
	10202060-Animal Control	2.00	2.00	2.47
	10203010-PW - Streets	9.32	10.40	9.75
	10203011-PW Safe & Clean Initiative	1.92	3.00	3.00
	10203020-Graffiti Abatement	0.80	0.80	1.00
	10204100-Planning	5.12	6.48	5.66
	10204200-Building	5.52	7.08	6.83
	10204300-Engineering	19.44	20.00	18.15
	10204400-Code Enforcement	6.46	7.96	6.73
	10206000-Parks Administration	2.56	3.72	3.48
	10206100-Parks	20.17	19.11	19.94
	10206110-Landscape Mntc Dist Services	7.90	7.95	7.38
	10206120-Median Landscaping	0.13	-	-
	10206200-Recreation	9.56	4.93	5.33
	10206218-Sr Citizen Community Service	3.75	4.65	2.89
	10206220-Sports Programs	3.44	3.20	3.04
	10206230-Aquatics Programs	3.49	4.50	2.89
	10206240-Comm & Rec Centers	2.70	4.68	2.53
	10206270-Special Events	1.09	1.07	0.77
<b>General Fund Total</b>		<b>207.05</b>	<b>214.98</b>	<b>197.97</b>



Fund Group	Org Description	2022/23	2023/24	2024/25
<b>Enterprise Funds</b>				
	20301220-Utility Billing/Water	5.14	5.10	3.15
	20303800-Water Mtn/Operations	11.20	12.35	12.04
	20303810-Water Quality Control	3.20	2.10	2.20
	20303820-Water Conservation Program	1.00	2.00	2.00
	20401230-Utility Billing/Sewer	2.57	2.05	1.58
	20403400-Sewer Mtn/Operations	5.75	7.15	6.69
	20403410-WWT Plant	10.50	11.40	11.50
	20503270-Airport Operations	1.88	1.78	1.88
	21285290-Transportation - Dial-A-Ride	2.38	2.40	2.38
	21295300-Transportation - Fixed Route	2.38	2.40	2.38
	45003090-Drainage Flood Control	4.69	4.74	4.39
	47601235-Utility Billing/Garbage	2.57	2.05	1.58
	47603600-Solid Waste Disposal	0.79	0.69	0.79
	47603630-Street Cleaning	3.40	3.30	3.40
	47603730-Tire Clean Up	0.50	0.50	0.50
<b>Enterprise Funds Total</b>		<b>57.95</b>	<b>60.02</b>	<b>56.44</b>
<b>Internal Service Funds</b>				
	30650000-Fleet Acquisition	-	-	0.15
	30701240-Fleet Maintenance	3.70	3.70	3.45
	30701260-Fleet Motor Pool	-	-	0.20
	30710000-Facilities Maintenance	8.15	8.05	8.15
	30720000-Information Technology Maintenance	4.00	4.00	5.48
<b>Internal Service Funds Total</b>		<b>15.85</b>	<b>15.75</b>	<b>17.43</b>
<b>Special Revenue Funds</b>				
	10211300-General/Grant Oversight	0.15	0.15	-
	10218000-CDBG Administrative Costs	1.26	1.35	1.30
	10252000-Measure K Sales Tax - Police	13.00	14.00	13.50
	41096358-MUSD After School Program	-	5.97	-
	41096360-MUSD Agreements	-	-	0.41
	41096361-MCDPH Agreements	-	-	0.17
	41108060-Intermodal Building	0.25	0.48	-
	41400000-Parking Dist Operations	0.48	0.48	0.48
	44004430-DAP Program Income	0.15	0.15	0.15
	44004460-HOME Program Income	0.23	0.25	0.25
	47810310-Prop 64 Health & Public Safety	-	1.00	1.00
	47810410-Special Investigation Unit	-	-	2.00
	47811100-PD Opioid Settlement Funds	-	-	1.00
	47812030-Schools Policing	-	-	3.00
	47812040-PD Housing Authority	-	-	1.00
	47812050-COPS Hiring Grant	-	3.00	4.00
	47813013-PD Tire Amnesty Grant	-	-	0.32
	47813015-Abandoned Vehicle Abatement	-	-	0.73
	47910000-Tobacco Law Enforcement Grant	1.00	1.00	-
<b>Special Revenue Funds Total</b>		<b>16.52</b>	<b>27.83</b>	<b>29.31</b>
<b>Grand Total</b>		<b>297.37</b>	<b>318.58</b>	<b>301.16</b>



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# Citywide Summaries



# Citywide Revenues

Budget Revenues by Department	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
General Use	-	205,058	-	16,163,515	9,046,835	-44.00%
General Use Revenues	28,149,257	28,709,036	28,294,412	31,057,325	31,164,775	0.30%
City Clerk's Office	82,495	83,019	82,703	82,434	82,434	0.00%
City Manager	619,604	487,975	574,688	462,523	524,283	13.40%
Finance Department	3,589,172	4,739,979	6,181,899	5,452,750	12,700,701	132.90%
Grants	6,164,449	5,356,483	5,899,372	11,337,867	11,966,029	5.50%
City Attorney's Office	4,275	4,207	4,422	4,422	4,201	-5.00%
Human Resource Department	1,240,600	1,267,870	765,348	788,792	1,657,292	110.10%
Police Services Department	5,795,777	5,604,483	6,666,933	7,787,914	7,261,247	-6.80%
Fire Department	3,591,261	3,662,375	3,009,657	3,797,690	3,693,266	-2.70%
Public Works	40,239,958	43,580,372	57,428,804	78,438,347	102,949,376	31.20%
Planning Department	439,524	276,780	279,348	971,500	659,000	-32.20%
Building Inspection Dept	1,755,829	2,098,430	1,486,718	1,315,700	1,286,095	-2.30%
Engineering Department	7,172,878	7,019,946	9,495,966	26,580,561	23,404,139	-12.00%
Information Services	1,309,287	1,372,909	1,589,418	1,584,644	3,674,465	131.90%
Code Enforcement	123,073	200,024	209,954	309,403	241,903	-21.80%
Parks Administration	389,830	489,907	955,510	4,522,082	4,407,956	-2.50%
Parks Maintenance	819,401	1,812,043	864,181	829,783	942,854	13.60%
Parks Recreation	164,185	215,473	266,514	202,672	186,630	-7.90%
Development Impact Fees	2,969,271	3,893,329	2,634,644	6,691,850	3,778,557	-43.50%
Landscape Maintenance Zones	421,754	443,147	448,441	452,664	869,095	92.00%
Successor Agency	5,772,732	6,808,747	6,291,743	6,360,745	6,281,392	-1.20%
<b>Total</b>	<b>\$ 110,814,613</b>	<b>\$ 118,331,591</b>	<b>\$ 133,430,674</b>	<b>\$ 205,195,183</b>	<b>\$ 226,782,525</b>	

Budget Revenues by Funds	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
General Fund	38,502,451	40,719,487	39,430,985	43,017,672	42,605,993	-1.00%
General Fund - Grants	2,413,503	1,482,955	1,718,180	2,037,901	2,704,600	32.70%
Measure K Sales Tax - Police	3,708,735	3,503,627	3,457,384	3,734,024	3,657,329	-2.10%
Measure K Sales Tax - Fire	3,520,939	3,579,689	2,951,837	3,739,870	3,634,000	-2.80%
General Fund - LEA Tire Grant	24,613	17,716	-	-	-	0.00%
General Fund - Ins Reserve	835,680	864,078	361,539	385,000	1,253,500	225.60%
Payroll Clearing Fund	1	84	-	-	-	0.00%
Water Fund	14,093,517	13,524,949	16,842,503	24,491,156	30,346,481	23.90%
Sewer Fund	11,350,363	12,472,199	16,740,185	28,908,417	43,581,735	50.80%
Sewer Rate Stabl Fund	1,090	2,807	2,432	-	-	0.00%
Airport Oper Fund	784,321	607,911	1,828,530	2,524,960	1,128,013	-55.30%
Golf Course Oper Fund	372,863	382,949	330,261	317,921	200,250	-37.00%
Dial-A-Ride	1,114,197	1,254,623	1,051,750	1,414,443	1,431,093	1.20%
Fixed Route	1,741,856	2,331,475	2,172,322	4,044,809	3,459,655	-14.50%
Airport Develop Fund	768	1,977	1,713	-	-	0.00%
Fleet Acquisition	-	-	-	-	5,561,131	0.00%
Equipment Maint	2,105,583	2,085,390	3,239,037	3,225,964	4,522,675	40.20%
Facilities Maint	1,686,640	2,119,154	2,276,987	2,300,650	2,915,693	26.70%
Computer Maintenance	1,309,287	1,372,909	1,589,418	1,584,644	2,162,020	36.40%
Computer Replacement	-	-	-	-	1,512,445	0.00%
Deferred Maintenance Fund	-	-	-	-	396,000	0.00%
Housing Fund	11,504	614,305	23,881	5,000	-	-100.00%
Affordable Housing	-	-	250,282	2,858,500	2,889,428	1.10%
Redev Prop Tax Trust Fund	2,871,594	3,049,122	3,037,181	3,200,000	3,115,696	-2.60%
Water Dev Impact Fee	187	481	267	33,567	267	-99.20%
Water Pipe Impact Fee	73,854	114,058	71,374	194,200	219,000	12.80%
Water Well Impact Fee	125,216	149,438	102,287	145,805	674,393	362.50%
Waste Water Dev Impact Fee	492,717	541,702	728,551	541,122	728,551	34.60%
Westberry/Ellis Swr Impact Fee	30,561	26,201	5,807	26,383	5,808	-78.00%
Rd 28 Sewer Intersec Impact Fee	62	95	43	3,468	342	-90.10%
Development Impact Fee - Fire	79,023	93,605	56,989	102,218	56,989	-44.20%

<b>Budget Revenues by Funds</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 23/24 ACTUALS</b>	<b>FY 23/24 BUDGET</b>	<b>FY 24/25 PROPOSED</b>	<b>PCT CHANGE</b>
Development Impact Fee - Police	130,250	150,401	95,354	150,017	128,771	-14.20%
Development Impact Fee - Parks	562,298	696,313	356,700	692,861	356,700	-48.50%
Dev Impact Fee - Public Works	95,721	115,553	100,253	112,735	100,253	-11.10%
Pre-AB 1600 Funding	11	27	24	-	-	0.00%
General Government Impact Fee	53,658	72,780	42,445	71,316	42,444	-40.50%
Transportation Impact Fee	296,971	396,173	323,231	1,690,000	323,231	-80.90%
Admin Svc Impact Fee	19,326	23,637	13,265	23,438	15,000	-36.00%
Median Island Impact Fee	81,653	101,019	59,859	99,944	59,859	-40.10%
Arterial/Collector Street Impact	305,427	390,326	230,875	1,080,000	230,875	-78.60%
Traffic Signal Impact Fee	52,081	66,854	45,222	554,803	172,938	-68.80%
Traffic Special Impact Fees	1,038	2,671	2,314	2,000	2,314	15.70%
Sewer-New Reqt's Existing Area	13,023	38,838	3,833	38,608	3,833	-90.10%
Sewer-N.W.Quadrant Fees	20,683	37	152	463	151	-67.40%
Sewer-N.E.Quadrant Fees	4,134	11,801	6,129	172,159	43,000	-75.00%
Sewer-S.W.Quadrant Fees	2,212	60,327	11,289	58,147	11,288	-80.60%
Sewer-S.E.Quadrant Fees	1,011	75,091	261	74,770	261	-99.70%
Drainage Dev.Imp Fee-ESA	249,250	203,862	280,473	193,926	280,472	44.60%
Storm Drain-N.W.Quadrant	245,383	18,378	14,198	20,000	103,300	416.50%
Storm Drain-N.E. Quadrant	32,616	113,067	58,234	179,883	193,300	7.50%
Storm Drain-S.W.Quadrant	88	120,287	25,137	120,000	25,137	-79.10%
Storm Drain-S.E.Quadrant	817	310,305	80	310,017	80	-100.00%
Park Grant Fund	-	-	573,186	4,166,161	4,187,706	0.50%
Madera Transit Center	127,098	120,970	150,657	213,987	148,741	-30.50%
State Gasoline Tax	2,889,937	3,299,758	3,419,995	6,495,695	7,303,023	12.40%
RSTP - Federal Exchange	844,809	763,056	48,275	1,035,600	4,151,295	300.90%
Parking District Operations	37,026	21,703	24,825	37,291	35,974	-3.50%
Measure A	-	-	-	1,120,000	-	-100.00%
Measure T - RTP - Rehab/Recons	1,627,542	1,332,898	2,103,397	7,023,172	2,383,708	-66.10%
Measure T- LTP Street Maint.	835,348	616,744	929,364	1,860,000	2,271,068	22.10%
Measure T -LTP Suppl Sts.Maint	561,741	412,062	631,350	1,484,747	1,700,000	14.50%
Measure T -LTP ADA Compliance	32,456	25,959	40,782	136,050	152,150	11.80%
Measure T -Transit Enhancement	118,447	93,713	147,152	460,000	400,000	-13.00%
Measure T -Transit Enh/ADA/Sr.	11,207	9,938	15,912	11,272	-	-100.00%
Measure T-Enviro Enhan/Bike/Pe	128,619	96,092	141,504	429,091	140,711	-67.20%
Measure T -LTP- Flexible	251	1,534	2,793	61,328	-	-100.00%
Measure T-Tier 1-Regional Stre	268	1,635	2,978	-	-	0.00%
Madera Downtown B.I.D. Fund	21,868	19,975	20,092	20,000	18,217	-8.90%
Federal Aid-Urban Grant Fund	368,135	422,363	412,242	4,198,297	4,333,656	3.20%
Local Transportation Fund	665,618	887,216	1,968,748	5,281,815	4,422,850	-16.30%
Economic Development Fund	9,330	23,200	18,958	161,500	159,000	-1.50%
Home - Project Grants	8,292	3,407	1,825	-	15,000	0.00%
Housing Development	698,909	96,570	488,340	710,936	1,217,541	71.30%
Residence Rehab Prog Income	1,700	24,805	21,100	-	45,780	0.00%
Drainage Sys.Operation	1,515,854	1,094,725	951,657	1,978,122	1,631,435	-17.50%
Zone 1 Activities	5,893	5,976	5,306	5,561	9,831	76.80%
Zone 2 Activities	31,549	31,232	31,304	30,551	53,068	73.70%
Zone 3 Activities	7,697	7,634	7,600	7,547	16,494	118.60%
Zone 4 Activities	17,967	14,448	14,106	11,124	31,821	186.10%
Zone 5 Activities	-	-	-	-	4,151	0.00%
Zone 6A Activities	14,219	13,787	13,741	13,124	23,833	81.60%
Zone 6B Activities	8,181	8,813	8,135	9,304	12,468	34.00%
Zone 7 Activities	3,435	3,451	3,369	3,443	10,539	206.10%
Zone 8 Activities	4,674	4,752	4,648	4,813	8,150	69.30%
Zone 9 Activities	2,234	2,218	2,185	2,136	5,568	160.70%
Zone 10A Activities	296	349	309	411	3,631	783.50%
Zone 10B Activities	853	894	823	938	895	-4.60%
Zone 10C Activities	1,234	1,234	1,234	1,234	1,629	32.00%
Zone 10D Activities	595	595	595	573	1,441	151.50%
Zone 10E Activities	700	751	1,034	804	1,371	70.50%

<b>Budget Revenues by Funds</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 23/24 ACTUALS</b>	<b>FY 23/24 BUDGET</b>	<b>FY 24/25 PROPOSED</b>	<b>PCT CHANGE</b>
Zone 10F Activities	705	756	999	811	1,791	120.80%
Zone 10G Activities	1,425	1,603	1,528	1,727	2,921	69.10%
Zone 10H Activities	1,685	1,807	1,790	1,902	4,435	133.20%
Zone 10I Activities	728	780	780	799	797	-0.30%
Zone 12 Activities	26,080	26,429	25,364	26,450	50,716	91.70%
Zone 13 Activities	6,687	5,864	5,835	4,990	14,529	191.20%
Zone 14 Activities	2,951	2,951	2,912	2,874	5,069	76.40%
Zone 15 Activities	3,595	3,595	3,501	3,408	5,293	55.30%
Zone 15B Activities	280	280	280	280	2,059	635.40%
Zone 15C Activities	710	752	752	797	973	22.10%
Zone 16 Activities	4,360	4,360	4,269	4,360	6,750	54.80%
Zone 17A Activities	6,650	6,650	6,662	6,382	18,347	187.50%
Zone 17B Activities	2,516	2,321	2,321	2,075	5,357	158.20%
Zone 17C Activities	3,039	3,039	2,996	2,868	8,599	199.80%
Zone 17D Activities	2,012	2,133	2,115	2,161	5,893	172.70%
Zone 18 Activities	3,721	3,721	3,652	3,721	4,479	20.40%
Zone 20A Activities	892	1,338	1,318	1,600	1,581	-1.20%
Zone 20B Activities	-	-	-	50	7,769	15438.00%
Zone 20C Activities	1,213	1,300	1,300	1,394	1,391	-0.20%
Zone 21A Activities	-	-	-	-	46,131	0.00%
Zone 21B Activities	2,968	3,187	3,101	3,336	3,850	15.40%
Zone 21C Activities	2,683	2,911	5,896	3,158	22,097	599.70%
Zone 21D Activities	783	5,902	5,875	5,800	13,895	139.60%
Zone 23 Activities	322	322	322	322	2,280	608.10%
Zone 24 Activities	9,573	10,655	10,542	11,859	19,625	65.50%
Zone 25C Activities	1,873	2,008	1,961	2,102	4,529	115.50%
Zone 25D Activities	1,940	2,079	2,053	2,229	3,473	55.80%
Zone 26 Activities	1,521	1,599	1,622	1,659	4,183	152.10%
Zone 26B Activities	1,976	2,119	2,084	2,272	2,800	23.20%
Zone 26C Activities	1,107	1,209	1,186	1,272	1,509	18.60%
Zone 26D Activities	813	850	850	851	6,229	632.00%
Zone 27 Activities	1,488	1,564	1,606	1,608	1,945	21.00%
Zone 27B Activities	2,006	2,151	2,077	2,203	6,173	180.20%
Zone 28 Activities	5,244	5,259	5,408	5,167	6,154	19.10%
Zone 28B Activities	1,255	1,327	1,404	1,365	1,692	24.00%
Zone 29 Activities	6,899	7,913	7,976	9,027	10,246	13.50%
Zone 29B Activities	3,317	3,513	3,521	3,529	7,074	100.50%
Zone 29C Activities	1,713	1,787	1,836	1,866	2,546	36.40%
Zone 29D Activities	2,975	3,189	3,243	3,419	6,316	84.70%
Zone 29E Activities	1,742	1,868	2,078	2,003	3,293	64.40%
Zone 30 Activities	2,479	2,848	2,612	3,169	5,259	66.00%
Zone 31A Activities	13,716	14,705	14,705	15,266	35,910	135.20%
Zone 31B Activities	21,610	23,352	28,113	24,787	47,804	92.90%
Zone 32A Activities	5,176	5,501	5,253	5,723	9,762	70.60%
Zone 32B Activities	4,026	4,868	4,458	5,888	6,714	14.00%
Zone 33 Activities	5,320	6,916	6,916	8,844	8,110	-8.30%
Zone 34 Activities	9,787	9,787	10,173	9,787	12,542	28.10%
Zone 34B Activities	-	-	-	-	9,282	0.00%
Zone 34C Activities	-	-	1,601	-	3,902	0.00%
Zone 35 Activities	2,529	2,423	2,725	2,123	3,919	84.60%
Zone 36A Activities	5,611	5,943	6,454	6,250	12,955	107.30%
Zone 36B Activities	1,263	1,355	1,354	1,452	1,883	29.70%
Zone 36C Activities	4,973	4,988	4,824	4,795	5,942	23.90%
Zone 37 Activities	2,774	2,924	2,924	3,022	3,412	12.90%
Zone 39 Activities	4,051	4,028	4,013	3,979	4,746	19.30%
Zone 40 Activities	3,681	5,324	5,196	6,000	5,670	-5.50%
Zone 41 Activities	3,989	4,388	4,803	4,341	5,917	36.30%
Zone 43A Activities	52,885	52,916	52,253	52,283	81,661	56.20%
Zone 43C Activities	17,432	20,447	21,268	23,753	30,760	29.50%

<b>Budget Revenues by Funds</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 23/24 ACTUALS</b>	<b>FY 23/24 BUDGET</b>	<b>FY 24/25 PROPOSED</b>	<b>PCT CHANGE</b>
Zone 43D Activities	7,228	8,023	7,945	8,819	10,901	23.60%
Zone 43E Activities	-	-	-	-	2,728	0.00%
Zone 44 Activities	4,267	4,523	4,338	4,432	5,961	34.50%
Zone 45A Activities	7,012	7,440	7,189	7,819	11,344	45.10%
Zone 46 Activities	9,186	9,948	12,764	10,773	15,444	43.40%
Zone 50 Activities	2,565	2,952	2,672	2,565	4,132	61.10%
Zone 51 Activities	9,220	10,317	6,484	11,535	11,564	0.30%
Zone 52 Activities	-	-	-	-	1,192	0.00%
Solid Waste Disposal	6,132,872	9,165,545	12,050,504	8,848,894	12,340,688	39.50%
Supplemental Law Enforcement	164,060	122,474	245,982	106,000	174,750	64.90%
Local Law Enforce. Block Grant	34,141	-	-	-	-	0.00%
PD Grants	2,434	160,465	1,694,063	1,990,833	2,388,874	20.00%
DUI Enforcement& Awareness	53,482	63,734	108,887	125,000	85,113	-31.90%
Tobacco Law Enforcement	24,486	-	186,373	252,363	39,525	-84.30%
CFD 2005-1 City-Wide Services	487,835	896,958	1,017,795	895,000	1,046,591	16.90%
CFD 2006-1 KB Home	179,660	187,433	190,869	186,000	195,104	4.90%
CFD 2012-1 Public Service	9,980	10,339	10,249	9,750	10,350	6.20%
CFD 2013-1 Madera Family Apts	548	1,292	560,263	6,690	233,605	3391.90%
ARPA Funds	-	205,058	-	16,163,515	9,046,835	-44.00%
OPIOID SETTLEMENT FUND	-	-	120,405	-	70,000	0.00%
SB-1186 PROCEEDS	-	-	10,379	-	8,000	0.00%
CFD Debt Fund-2006/2018 Bonds	164,725	171,225	179,634	179,634	185,133	3.10%
Successor Agency Admin	250,000	250,000	250,578	300,000	250,000	-16.70%
Non Housing Bond Proceeds	-	-	-	-	-	0.00%
Prior Bonds Project Fund	1,200	1,200	1,362	1,200	50,000	4066.70%
Roads/Streets Capital Project	-	4,323	-	-	-	0.00%
General Capital Projects	325,773	505,223	1,315,465	1,445,465	1,345,717	-6.90%
Water Capital Projects	-	-	-	-	-	0.00%
Sewer Capital Projects	-	-	-	-	-	0.00%
General Trust Fund	-	-	4,500	9,785	3,300	-66.30%
Park Facilities Debt Svc	-	-	-	-	-	0.00%
Debt Svc Fund - SA	2,638,434	2,894,120	2,978,741	2,854,545	2,865,696	0.40%
<b>Total</b>	<b>\$ 110,814,613</b>	<b>\$ 118,331,591</b>	<b>\$ 133,430,674</b>	<b>\$ 205,195,183</b>	<b>\$ 226,782,525</b>	

# Citywide Expenses

Budget Expenses by Department	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
General Use	-	205,058	6,436,666	16,163,515	9,046,835	-44.00%
General Use Expenses	177	485,847	658,682	614,515	698,235	13.60%
City Clerk's Office	495,715	483,115	472,918	499,702	700,744	40.20%
City Manager	3,187,128	2,609,608	1,536,240	1,425,084	1,484,568	4.20%
Finance Department	4,989,538	3,845,411	6,112,010	6,368,826	10,092,326	58.50%
Grants	4,799,615	6,100,978	5,338,128	9,804,853	11,326,569	15.50%
City Attorney's Office	345,996	238,795	372,392	446,656	366,175	-18.00%
Human Resource Department	1,116,961	1,029,836	933,015	1,075,542	2,182,555	102.90%
Police Services Department	15,489,076	17,380,725	19,437,114	21,432,801	19,645,618	-8.30%
Fire Department	6,448,643	5,032,930	9,261,922	7,959,412	7,888,312	-0.90%
Public Works	27,488,802	31,058,338	38,971,474	76,872,887	99,905,172	30.00%
Planning Department	800,215	949,387	1,166,787	1,904,999	1,585,644	-16.80%
Building Inspection Dept	1,018,941	1,110,238	1,200,968	1,535,708	1,375,090	-10.50%
Engineering Department	6,445,229	5,110,915	6,210,280	28,180,870	24,741,353	-12.20%
Information Services	1,207,811	1,315,142	1,596,875	1,584,644	3,335,365	110.50%
Code Enforcement	583,394	1,035,817	861,857	1,037,000	977,965	-5.70%
Parks Administration	371,626	506,171	2,228,009	5,221,819	4,289,384	-17.90%
Parks Maintenance	2,476,674	3,316,718	3,545,473	3,581,848	3,810,654	6.40%
Parks Recreation	900,545	1,376,233	1,764,726	1,864,003	1,811,006	-2.80%
Development Impact Fees	1,044,533	2,808,748	2,450,077	7,233,799	3,778,557	-47.80%
Landscape Maintenance Zones	419,236	390,601	422,854	443,400	803,519	81.20%
Successor Agency	4,333,859	4,448,423	5,968,536	6,315,290	6,281,392	-0.50%
<b>Total</b>	<b>\$ 83,963,714</b>	<b>\$ 90,839,034</b>	<b>\$ 116,947,001</b>	<b>\$ 201,567,173</b>	<b>\$ 216,127,038</b>	

Budget Expenses by Funds	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
General Fund	34,230,922	36,815,201	40,565,899	42,653,054	42,605,993	-0.10%
General Fund - Grants	1,311,156	1,838,168	1,449,681	2,037,901	2,704,600	32.70%
Measure K Sales Tax - Police	2,306,950	2,116,637	3,195,310	3,715,701	3,156,730	-15.00%
Measure K Sales Tax - Fire	1,159,023	1,894,599	3,318,287	3,137,876	3,137,927	0.00%
General Fund - LEA Tire Grant	8,084	-	-	-	-	0.00%
General Fund - Ins Reserve	298,551	178,982	82,510	164,940	1,183,436	617.50%
Payroll Clearing Fund	31,167	75	2,700	-	-	0.00%
Water Fund	7,314,965	7,417,403	13,776,337	25,874,887	30,346,481	17.30%
Sewer Fund	6,985,581	8,157,657	10,497,395	27,266,005	43,581,735	59.80%
Airport Oper Fund	708,339	1,638,974	634,521	2,424,909	1,128,013	-53.50%
Golf Course Oper Fund	85,045	75,993	317,923	317,921	200,250	-37.00%
Dial-A-Ride	1,114,684	1,214,800	1,349,405	1,315,054	1,431,093	8.80%
Fixed Route	1,748,390	2,233,473	2,207,927	2,649,587	3,459,655	30.60%
Fleet Acquisition	-	-	-	-	1,813,402	0.00%
Equipment Maint	2,026,997	890,051	2,893,455	2,966,835	4,522,675	52.40%
Facilities Maint	1,670,001	2,056,632	2,329,070	2,300,650	2,915,693	26.70%
Computer Maintenance	1,207,811	1,315,142	1,596,875	1,584,644	2,162,020	36.40%
Computer Replacement	-	-	-	-	1,173,345	0.00%
Deferred Maintenance Fund	-	-	-	-	396,000	0.00%
Housing Fund	559	801	694	5,000	-	-100.00%
Affordable Housing	57,797	540,111	37,558	2,858,500	2,128,600	-25.50%
Redev Prop Tax Trust Fund	2,871,594	3,049,122	3,104,545	3,154,545	3,115,696	-1.20%
Water Dev Impact Fee	-	-	-	33,567	267	-99.20%
Water Pipe Impact Fee	-	36,281	-	194,200	219,000	12.80%
Water Well Impact Fee	15,138	10,272	11,571	145,805	674,393	362.50%
Waste Water Dev Impact Fee	250,000	250,000	251,500	541,122	728,551	34.60%
Westberry/Ellis Swr Impact Fee	200,507	(3,629)	(12,000)	26,383	5,808	-78.00%
Rd 28 Sewer Intersec Impact Fee	4,000	3,813	3,468	3,468	342	-90.10%
Development Impact Fee - Fire	-	-	-	102,218	56,989	-44.20%
Development Impact Fee - Police	125,020	128,642	128,771	150,017	128,771	-14.20%
Development Impact Fee - Parks	5,943	626,838	-	692,861	356,700	-48.50%



<b>Budget Expenses by Funds</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 23/24 ACTUALS</b>	<b>FY 23/24 BUDGET</b>	<b>FY 24/25 PROPOSED</b>	<b>PCT CHANGE</b>
Dev Impact Fee - Public Works	-	(274)	-	112,735	100,253	-11.10%
General Government Impact Fee	-	(731)	-	71,316	42,444	-40.50%
Transportation Impact Fee	-	555,792	10,398	1,690,000	323,231	-80.90%
Admin Svc impact Fee	15,000	13,825	15,000	23,438	15,000	-36.00%
Median Island Impact Fee	-	60,151	99,481	99,944	59,859	-40.10%
Arterial/Collector Street Impact	-	695,977	519,236	1,080,000	230,875	-78.60%
Traffic Signal Impact Fee	17,926	56,350	(34,661)	554,803	172,938	-68.80%
Traffic Special Impact Fees	-	(158)	-	2,000	2,314	15.70%
Sewer-New Reqt's Existing Area	-	-	73,202	38,608	3,833	-90.10%
Sewer-N.W.Quadrant Fees	15,769	6,946	-	463	151	-67.40%
Sewer-N.E.Quadrant Fees	-	-	-	172,159	43,000	-75.00%
Sewer-S.W.Quadrant Fees	-	(334)	460,090	58,147	11,288	-80.60%
Sewer-S.E.Quadrant Fees	14,662	144	242,073	74,770	261	-99.70%
Drainage Dev.Imp Fee-ESA	-	99,044	-	193,926	280,472	44.60%
Storm Drain-N.W.Quadrant	-	(136)	536,569	536,569	103,300	-80.70%
Storm Drain-N.E. Quadrant	-	-	-	179,883	193,300	7.50%
Storm Drain-S.W.Quadrant	-	-	145,377	145,380	25,137	-82.70%
Storm Drain-S.E.Quadrant	380,569	269,938	-	310,017	80	-100.00%
Park Grant Fund	-	6,034	1,308,842	4,149,326	3,442,711	-17.00%
Madera Transit Center	126,879	121,050	149,361	175,584	148,741	-15.30%
State Gasoline Tax	2,947,510	1,075,042	2,230,011	6,495,695	7,303,023	12.40%
RSTP - Federal Exchange	292,374	(142,683)	69,130	1,035,600	4,084,984	294.50%
Parking District Operations	22,727	25,900	29,090	37,291	35,974	-3.50%
Measure A	-	-	-	1,120,000	-	-100.00%
Measure T - RTP - Rehab/Recons	487,495	44,958	33,173	7,023,172	2,383,708	-66.10%
Measure T- LTP Street Maint.	537,040	536,421	860,000	1,860,000	2,271,068	22.10%
Measure T -LTP Suppl Sts.Maint	407,367	361,053	-	1,484,747	1,700,000	14.50%
Measure T -LTP ADA Compliance	26,417	1,847	-	136,050	152,150	11.80%
Measure T -Transit Enhancement	-	2,576	-	460,000	400,000	-13.00%
Measure T -Transit Enh/ADA/Sr.	-	630	-	-	-	0.00%
Measure T-Enviro Enhan/Bike/Pe	15,025	86,355	367,284	429,091	140,711	-67.20%
Measure T -LTP- Flexible	-	-	-	61,328	-	-100.00%
Madera Downtown B.I.D. Fund	22,915	18,594	13,537	20,000	18,217	-8.90%
Federal Aid-Urban Grant Fund	145,484	156,260	746,619	4,198,297	4,333,656	3.20%
Local Transportation Fund	682,655	862,696	149,852	5,281,815	4,422,850	-16.30%
Economic Development Fund	2,278	2,523	2,000	161,500	159,000	-1.50%
Home - Project Grants	304,146	7,270	-	-	15,000	0.00%
Housing Development	90,920	101,613	101,569	710,936	1,217,541	71.30%
Residence Rehab Prog Income	-	-	-	-	45,780	0.00%
Drainage Sys.Operation	719,721	846,040	1,140,841	1,978,122	1,631,435	-17.50%
Zone 1 Activities	5,779	5,417	5,283	5,561	9,831	76.80%
Zone 2 Activities	30,985	29,275	29,101	30,551	53,068	73.70%
Zone 3 Activities	7,866	7,209	7,206	7,547	16,494	118.60%
Zone 4 Activities	16,851	16,505	10,576	11,124	31,821	186.10%
Zone 6A Activities	17,974	13,432	12,691	13,124	23,833	81.60%
Zone 6B Activities	8,305	7,328	8,839	9,304	12,468	34.00%
Zone 7 Activities	3,363	3,121	3,271	3,443	8,679	152.10%
Zone 8 Activities	5,230	4,718	4,863	4,813	7,160	48.80%
Zone 9 Activities	2,172	2,036	2,029	2,136	5,568	160.70%
Zone 10A Activities	313	274	-	8	2,507	31237.50%
Zone 10B Activities	874	781	891	938	798	-14.90%
Zone 10C Activities	1,204	1,118	1,172	1,234	1,629	32.00%
Zone 10D Activities	580	550	544	573	1,441	151.50%
Zone 10E Activities	643	649	764	804	1,371	70.50%
Zone 10F Activities	1,086	634	770	811	1,791	120.80%
Zone 10G Activities	1,282	1,317	1,641	1,727	2,174	25.90%
Zone 10H Activities	1,475	1,556	1,807	1,902	3,336	75.40%
Zone 10I Activities	649	627	759	799	578	-27.70%
Zone 12 Activities	25,231	23,521	25,127	26,450	50,716	91.70%

Budget Expenses by Funds	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
Zone 13 Activities	7,072	7,992	2,506	2,347	14,529	519.00%
Zone 14 Activities	2,867	2,730	2,731	2,874	5,069	76.40%
Zone 15 Activities	3,508	3,325	3,237	3,408	1,624	-52.30%
Zone 15B Activities	273	260	266	280	1,544	451.40%
Zone 15C Activities	620	656	757	797	973	22.10%
Zone 16 Activities	4,454	4,145	4,190	4,360	6,750	54.80%
Zone 17A Activities	5,835	6,082	6,063	6,382	18,347	187.50%
Zone 17B Activities	2,634	2,230	1,971	2,075	5,357	158.20%
Zone 17C Activities	2,966	2,812	2,725	2,868	8,599	199.80%
Zone 17D Activities	1,759	1,840	2,053	2,161	5,893	172.70%
Zone 18 Activities	4,034	3,414	3,535	3,721	4,479	20.40%
Zone 20A Activities	1,403	830	1,520	1,600	1,152	-28.00%
Zone 20B Activities	79	65	61	50	3,921	7742.00%
Zone 20C Activities	1,060	1,121	1,324	1,394	1,236	-11.30%
Zone 21A Activities	-	-	-	-	20,151	0.00%
Zone 21B Activities	2,896	2,712	3,169	3,336	3,850	15.40%
Zone 21C Activities	4,815	2,505	3,000	3,158	22,097	599.70%
Zone 21D Activities	3,067	744	5,510	5,800	13,895	139.60%
Zone 23 Activities	315	298	306	322	626	94.40%
Zone 24 Activities	11,634	9,400	11,574	11,859	19,625	65.50%
Zone 25C Activities	1,680	1,710	1,997	2,102	3,865	83.90%
Zone 25D Activities	2,143	1,797	2,118	2,229	3,473	55.80%
Zone 26 Activities	1,437	1,408	1,592	1,659	3,619	118.10%
Zone 26B Activities	1,730	1,826	2,159	2,272	1,702	-25.10%
Zone 26C Activities	960	1,014	1,208	1,272	1,509	18.60%
Zone 26D Activities	679	751	808	851	5,373	531.40%
Zone 27 Activities	1,458	1,377	1,527	1,608	1,945	21.00%
Zone 27B Activities	1,781	1,859	2,112	2,203	6,173	180.20%
Zone 28 Activities	5,067	4,751	4,909	5,167	6,154	19.10%
Zone 28B Activities	1,224	1,139	1,297	1,365	1,692	24.00%
Zone 29 Activities	5,473	6,368	8,576	9,027	10,246	13.50%
Zone 29B Activities	1,537	3,051	3,353	3,529	7,074	100.50%
Zone 29C Activities	1,743	1,595	1,793	1,866	2,546	36.40%
Zone 29D Activities	2,397	2,747	3,248	3,419	6,316	84.70%
Zone 29E Activities	1,889	1,580	1,903	2,003	3,293	64.40%
Zone 30 Activities	3,787	2,306	3,011	3,169	2,416	-23.80%
Zone 31A Activities	12,533	12,691	9,564	10,000	29,597	196.00%
Zone 31B Activities	24,667	20,060	23,578	24,787	47,804	92.90%
Zone 32A Activities	4,559	4,636	5,437	5,723	9,762	70.60%
Zone 32B Activities	3,640	3,598	5,594	5,888	6,714	14.00%
Zone 33 Activities	4,965	4,839	8,402	8,844	8,110	-8.30%
Zone 34 Activities	15,709	9,073	9,298	9,787	12,542	28.10%
Zone 34B Activities	128	71	62	-	9,282	0.00%
Zone 34C Activities	-	-	-	-	3,902	0.00%
Zone 35 Activities	2,447	2,327	2,017	2,123	3,919	84.60%
Zone 36A Activities	6,590	5,184	5,937	6,250	12,955	107.30%
Zone 36B Activities	1,105	1,167	475	500	1,527	205.40%
Zone 36C Activities	4,447	4,497	4,555	4,795	3,733	-22.10%
Zone 37 Activities	2,426	2,550	2,871	3,022	3,412	12.90%
Zone 39 Activities	4,204	3,734	3,917	3,979	4,746	19.30%
Zone 40 Activities	3,241	3,358	5,700	6,000	5,670	-5.50%
Zone 41 Activities	2,664	3,677	4,124	4,341	5,917	36.30%
Zone 43A Activities	38,102	48,612	49,669	52,283	81,661	56.20%
Zone 43C Activities	19,887	15,863	22,565	23,753	30,760	29.50%
Zone 43D Activities	7,424	6,530	8,378	8,819	10,901	23.60%
Zone 43E Activities	-	-	-	-	2,728	0.00%
Zone 44 Activities	3,017	3,785	4,210	4,432	5,961	34.50%
Zone 45A Activities	6,855	6,427	7,428	7,819	11,344	45.10%
Zone 46 Activities	9,130	8,499	10,234	10,773	13,909	29.10%

<b>Budget Expenses by Funds</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 23/24 ACTUALS</b>	<b>FY 23/24 BUDGET</b>	<b>FY 24/25 PROPOSED</b>	<b>PCT CHANGE</b>
Zone 50 Activities	3,333	2,381	2,437	2,565	2,723	6.20%
Zone 51 Activities	10,026	8,535	10,958	11,535	11,564	0.30%
Solid Waste Disposal	6,847,236	9,018,191	6,897,003	8,848,894	9,521,424	7.60%
Supplemental Law Enforcement	67,731	70,527	62,424	106,000	174,750	64.90%
Local Law Enforce. Block Grant	-	-	-	-	-	0.00%
PD Grants	39,193	-	1,058,015	1,990,833	2,342,411	17.70%
DUI Enforcement& Awareness	61,385	59,643	120,570	125,000	83,470	-33.20%
Tobacco Law Enforcement	70,854	94,196	70,343	111,606	13,800	-87.60%
OTS-ABC Shoulder Tap Grant	136	-	-	-	-	0.00%
OTS-STEP DUI Grant	-	2,741	-	-	-	0.00%
CFD 2005-1 City-Wide Services	304,602	305,359	308,395	306,303	308,403	0.70%
CFD 2006-1 KB Home	168,186	173,259	184,198	184,191	189,690	3.00%
CFD 2012-1 Public Service	9,750	9,750	9,750	9,750	9,750	0.00%
CFD 2013-1 Madera Family Apts	7,850	6,690	6,690	6,690	6,690	0.00%
ARPA Funds	-	205,058	6,436,666	16,163,515	9,046,835	-44.00%
OPIOID SETTLEMENT FUND	-	-	-	-	70,000	0.00%
SB-1186 PROCEEDS	-	-	2	-	8,000	0.00%
CFD Debt Fund-2006/2018 Bonds	172,472	87,091	179,155	179,634	185,133	3.10%
Successor Agency Admin	14,641	8,591	5,058	300,000	250,000	-16.70%
Non Housing Bond Proceeds	559	801	-	-	-	0.00%
Prior Bonds Project Fund	681	696	694	1,200	50,000	4066.70%
Roads/Streets Capital Project	4,323	-	-	-	-	0.00%
General Capital Projects	1,315,950	660,682	1,315,465	1,445,465	1,345,717	-6.90%
Water Capital Projects	-	-	-	-	-	0.00%
Sewer Capital Projects	-	-	-	-	-	0.00%
General Trust Fund	-	-	700	9,785	3,300	-66.30%
Debt Svc Fund - SA	1,445,824	1,388,413	2,857,545	2,854,545	2,865,696	0.40%
<b>Total</b>	<b>\$ 83,963,714</b>	<b>\$ 90,839,034</b>	<b>\$ 116,947,001</b>	<b>\$ 201,567,173</b>	<b>\$ 216,127,038</b>	

# Projected Fund Balance

Fund Name		Estimated Ending Fund Balances (6/30/2024)
<b>General Fund:</b>		
Unassigned	GF: FB Unassigned	\$9,596,542
Committed	GF: FB GF Stab. Reserve	\$12,975,235
Committed	GF: FB Measure K (Reserves)	\$3,048,540
Committed	GF: FB Solar Street Light	\$50,000
Committed	GF: FB General Plan Update	\$50,000
Committed	GF:FB Insurance Stabilization Reserve	\$2,365,453
Assigned	GF: FB Insurance Claims Reserve	\$2,565,151
Assigned	GF: FB Debt Service	\$1,106,145
Assigned	GF: FB Health Insurance	\$1,516,096
Assigned	GF: FB Future Annual Stipends	\$352,876
Assigned	GF: FB OPEB Liability	\$97,339
Assigned	GF: FB Measure K (Police/Fire) (1025/1026)	\$10,713,787
Non-Spendable	GF: FB Non Spendable Items	\$154,973
<b>General Fund Totals</b>		<b>\$44,592,137</b>

<b>Special Revenue Funds:</b>		
1021	General Grants	397,933
4020	Low/Mod Housing Fund	1,606,434
4021	Affordable Housing	(497,800)
4080	Water Develop Impact Fee	1,891
4081	Water Pipe Dev Impact Fee	508,911
4082	Water Well Impact Fee	170,491
4083	Waste Water Dev Impact Fee	1,923,340
4084	Westberry Ellis Dev Impact Fee	48,319
4085	Rd 28 Sewer Int Dev Impact Fee	977
4086	Develop Impact Fee/Fire	426,724
4087	Develop Impact Fee/Police	90,286
4088	Develop Impact Fee/Parks	4,098,577
4089	Develop Imp Fee/Public Works	942,421
4091	Pre AB 1600	1,874
4092	General Government Impact Fee	1,185,327
4093	Transportation Impact Fee	3,020,821
4094	Administrative Services	36,202
4095	Median Island	186,164
4096	Arterial/Collector	1,696,014
4097	Traffic Signal	195,056
4098	Traffic Special Impact Fee	183,662
4099	Sewer New Req	21,877
4100	Sewer NW Quad U/A	652
4101	Sewer NE Quad U/A	38,243
4102	Sewer SW Quad U/A	(7,736)
4103	Sewer SE Quad U/A	(4,714)
4104	Drainage Dev Imp U/A	2,047,619
4105	Storm Drain NW Quad U/A	727,157
4106	Storm Drain NE Quad U/A	407,713
4107	Storm Drain SW Quad U/A	3,791
4108	Storm Drain SE Quad U/A	2,319
4109	Park Development Fund	(398,861)
4109	CalTrans Grant	0
4109	Prop 68 Grant	0
4109	CCLP Grant	0
4109	MUSD After School Program	0
4109	Special Legislative Grant	0
4109	MUSD Agreements	0
4109	MCDPH Agreements	0
4110	Madera Transit Center	0
4110	Prop.1B CalOES	0
4110	Intermodal Building	0
4130	Gas Tax - Street Maintenance	0
4130	REMOVE II - SIVAPCD	0
4130	SB1-LPP (Local Partnership Program)	0
4131	RSTP - Fed Exchange	0
4140	Parking Dist Operations	0
4150	Local Sales Tax (Measure A)	0
4151	Measure T - RTP - Rehab/Recons	0
4151	Meas T Regional Sts.Proj	0
4152	Measure T- LTP Street Maint.	0
4153	Measure T -LTP Suppl Sts.Maint	0
4154	Measure T -LTP ADA Compliance	0
4155	Measure T -Transit Enhancement	0
4156	Measure T -Transit Enh/ADA/Sr.	0
4157	Measure T-Enviro Enhan/Bike/Pe	0
4158	Measure T -LTP- Flexible	0
4159	Measure T-Tier 1-Regional Stre	0
4160	Madera Downtown BID	0
4170	Sustainable Community Grant	0
4170	FAU - Parks & Pedestrian Projects	0
4170	FAU- Section 130	0

FY 2024/25 Estimated Revenues	FY 2024/25 Estimated Expenditures	Net Surplus / (Shortfall)	Estimated Transfers In	Estimated Transfers Out	FY 23/24 Budgetary Carryover	Estimated Ending Fund Balances (6/30/2025)
36,940,193	38,854,445	(1,914,252)	4,817,328	2,044,170	848,472	10,455,448
0	0	0	161,594	0	0	13,136,829
0	0	0	750,000	0	0	3,798,540
0	0	0	0	0	0	50,000
0	0	0	0	0	0	50,000
0	0	0	0	0	0	2,365,453
1,253,500	1,183,436	70,064	0	0	0	2,635,215
0	0	0	0	0	0	1,106,145
0	0	0	0	1,516,096	0	0
0	0	0	0	352,876	0	0
0	0	0	0	0	0	97,339
7,198,100	6,175,871	1,022,229	93,229	868,786	0	10,960,459
0	0	0	0	0	0	154,973
<b>45,391,793</b>	<b>46,213,752</b>	<b>(821,959)</b>	<b>5,822,151</b>	<b>4,781,928</b>	<b>848,472</b>	<b>44,810,401</b>

2,695,819	2,704,600	(8,781)	8,781	0	0	397,933
0	0	0	0	0	0	1,606,434
2,889,428	2,128,600	760,828	0	0	0	263,028
1,891	267	0	0	0	0	1,891
508,911	71,374	219,000	(147,626)	0	147,626	361,285
170,491	102,287	674,393	(572,106)	0	572,106	(401,615)
1,923,340	728,551	478,551	250,000	0	250,000	1,923,340
48,319	5,808	5,808	0	0	0	48,319
977	43	342	(299)	0	299	678
426,724	56,989	56,989	0	0	0	426,724
90,286	95,354	0	95,354	0	128,771	56,869
4,098,577	356,700	356,700	0	0	0	4,098,577
942,421	100,253	100,253	0	0	0	942,421
1,874	0	0	0	0	0	1,874
1,185,327	42,444	42,444	0	0	0	1,185,327
3,020,821	323,231	323,231	0	0	0	3,020,821
36,202	13,265	0	13,265	0	15,000	34,467
186,164	59,859	59,859	0	0	0	186,164
1,696,014	230,875	230,875	0	0	0	1,696,014
195,056	45,222	172,938	(127,716)	0	127,716	67,340
183,662	2,314	2,314	0	0	0	183,662
21,877	3,833	3,833	0	0	0	21,877
652	151	151	0	0	0	652
38,243	6,129	43,000	(36,871)	0	36,871	1,372
(7,736)	11,288	11,288	0	0	0	(7,736)
(4,714)	261	261	0	0	0	(4,714)
2,047,619	280,472	267,072	13,400	0	13,400	2,047,619
727,157	14,198	90,000	(75,802)	0	13,300	638,055
407,713	58,234	180,000	(121,766)	0	13,300	272,647
3,791	25,137	25,137	0	0	0	3,791
2,319	80	80	0	0	0	2,319
(398,861)	0	0	0	0	0	(398,861)
0	29,185	433	28,752	0	0	28,752
0	2,124,848	1,817,166	307,682	0	0	307,682
0	371,022	0	371,022	0	0	371,022
0	0	137,146	(137,146)	0	0	(137,146)
0	1,600,000	1,425,315	174,685	0	0	174,685
0	35,651	35,651	0	0	0	0
0	27,000	27,000	0	0	0	0
0	25,968	13,000	12,968	0	0	12,968
0	0	0	0	0	0	0
27,664	122,773	123,360	(587)	0	12,381	14,696
4,584,565	3,387,523	5,160,609	(1,773,086)	0	1,808,414	1,003,065
0	0	0	0	0	0	0
0	334,000	334,000	0	0	0	0
256,709	4,151,295	4,084,984	66,311	0	0	323,020
132,098	25,950	33,751	(7,801)	0	2,223	122,074
176	0	0	0	0	0	176
12,227,695	2,061,558	2,383,708	(322,150)	0	290,225	11,905,545
0	31,925	0	31,925	0	0	31,925
1,346,860	924,209	1,411,068	(486,859)	0	860,000	1
1,388,684	627,880	1,700,000	(1,072,120)	0	1,072,120	316,564
184,279	40,584	152,150	(111,566)	0	0	72,713
714,662	146,426	400,000	(253,574)	0	0	461,088
122,896	0	0	0	0	0	122,896
129,217	140,711	140,711	0	0	0	129,217
68,870	0	0	0	0	0	68,870
74,151	0	0	0	0	0	74,151
22,218	18,217	18,217	0	0	0	22,218
(217,984)	0	0	0	0	0	(217,984)
0	0	0	0	0	0	0
0	0	0	0	0	0	0

4170 FAU CMAQ	0	3,070,472	3,070,472	0	0	0	0	0
4170 Carbon Reduction Program	0	83,000	83,000	0	0	0	0	0
4170 Highway Safety Improv Program	0	113,760	113,760	0	0	0	0	0
4170 Safe Streets & Roads For All	0	338,520	338,520	0	0	0	0	0
4170 Active Transportation Program	0	0	0	0	0	0	0	0
4170 CRRSSA Fund	0	303,000	303,000	0	0	0	0	0
4170 Bridge Preventative Maint.Prog	0	350,539	350,539	0	0	0	0	0
4170 Highway Bridge Program	0	74,365	74,365	0	0	0	0	0
4200 Local Transportation- Streets	441,775	2,085,612	3,578,124	(1,492,512)	0	598,800	2,091,312	(1,649,537)
4200 Local Transportation- Parks	0	130,000	130,000	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	1,403,449	18,958	159,000	(140,042)	0	0	140,042	1,263,407
4360 NSP3 Program U/A	2,443	0	0	0	0	0	0	2,443
4380 Home DAP	7,752,090	15,000	15,000	0	0	0	0	7,752,090
4390 Home Grant - DAP Program	10,868	0	0	0	0	0	0	10,868
4400 Housing Program U/A	1,456,946	17,000	0	17,000	0	0	672,369	1,473,946
4400 DAP Program Income	0	0	26,309	(26,309)	1,793	0	0	(24,516)
4400 CalHome MH Rehab	0	0	0	0	0	0	0	0
4400 Home PJ 24	0	372,065	500,000	(127,935)	127,935	0	0	0
4400 HOME Program Income	0	25,000	268,913	(243,913)	1,379	0	0	(242,534)
4400 CalHOME DAP	0	0	0	0	0	0	0	0
4400 CalHome Program Income	0	0	0	0	0	0	0	0
4400 Permanent Local Housing Allocation	0	0	422,319	(422,319)	0	0	0	(422,319)
4490 Residential Rehab U/A	286,270	0	45,780	(45,780)	0	0	45,780	240,490
4501-4583 Zone Activities	541,225	492,316	803,519	(311,203)	158,459	0	218,320	388,481
4770 Supplemental Law Enforcement	580,047	105,550	174,750	(69,200)	0	0	69,200	510,847
4780 Local Law Enforce. Block Grant	96,347	0	0	0	0	0	0	96,347
4781 JAG Grants	234,482	4,991	0	4,991	0	0	0	239,473
4781 Health and Wellness Grant	21,424	0	21,424	(21,424)	0	0	0	0
4781 Prop 64 Health & Public Safety Grant	0	137,710	126,762	10,948	11,956	0	0	22,904
4781 Special Investigation Unit	0	327,428	304,908	22,520	17,472	0	0	39,992
4781 PD Opioid Settlement Funds	0	0	114,497	(114,497)	114,497	0	0	0
4781 School Policing	0	419,203	444,456	(25,253)	25,253	0	0	0
4781 PD Housing Authority	0	148,236	153,752	(5,516)	5,516	0	0	0
4781 COPS Hiring Grant	0	102,309	381,981	(279,672)	279,672	0	0	0
4781 PD Command Center	300,000	0	300,000	(300,000)	0	0	300,000	0
4781 PD Safe & Clean Team	300,000	0	0	0	0	300,000	300,000	0
4781 PD Tire Amnesty Grant	0	90,000	92,326	(2,326)	2,326	0	0	0
4781 Abandoned Vehicle Abatement	0	100,000	102,305	(2,305)	2,305	0	0	0
4790 DUI Enforcement & Awareness	(1,087)	85,113	83,470	1,643	0	0	0	556
4791 Tobacco Law Enforcement Grant	(24,733)	39,525	13,800	25,725	0	0	0	992
4792 OTS-ABC Grant	(136)	0	0	0	0	0	0	(136)
4793 OTS-STEP DUI Grant	(118)	0	0	0	0	0	0	(118)
4800 CFD 2005-1, City-Wide Services	1,910,858	1,046,591	8,403	1,038,188	0	300,000	0	2,649,046
4802 CFD 2008-1 Madera Town	(19,739)	0	0	0	0	0	0	(19,739)
4803 CFD 2012-1, Public Service	32,454	10,350	0	10,350	0	9,750	0	33,054
4804 CFD 2013-1 Madera Family Apt	526,475	233,605	0	233,605	0	6,690	0	753,390
4830 Opioid Settlement Funds	119,251	48,003	0	48,003	0	70,000	21,997	97,254
4840 SB-1186 Proceeds	10,377	8,000	8,000	0	0	0	0	10,377
<b>Special Revenue Funds Totals</b>	<b>56,105,412</b>	<b>34,958,738</b>	<b>40,305,635</b>	<b>(5,338,116)</b>	<b>757,344</b>	<b>4,402,029</b>	<b>11,668,826</b>	<b>47,113,830</b>
<b>Capital Projects Funds:</b>								
7000 Roads/Streets Capital Projects	4,028	0	0	0	0	0	0	4,028
7010 General Capital Projects	(674,458)	0	1,345,717	(1,345,717)	1,345,717	0	0	(674,458)
7050 Water Capital Projects	0	0	0	0	0	0	0	0
7100 Sewer Capital Projects	0	0	0	0	0	0	0	0
<b>Capital Projects Funds Totals</b>	<b>(670,430)</b>	<b>0</b>	<b>1,345,717</b>	<b>(1,345,717)</b>	<b>1,345,717</b>	<b>0</b>	<b>0</b>	<b>(670,430)</b>
<b>Enterprise Funds:</b>								
2030 Water	53,021,341	12,636,972	29,773,012	(17,136,040)	139,009	573,469	17,570,500	35,450,841
2040 Sewer	31,568,672	21,404,984	43,302,543	(21,897,559)	9,442,131	279,192	12,734,620	18,834,052
2041 Sewer Rate Stabilization Fund	192,998	0	0	0	0	0	0	192,998
2050 Airport Operations	12,906,822	1,076,153	1,091,243	(15,090)	13,281	36,770	38,579	12,868,243
2128 Dial-A-Ride	(73,168)	1,431,093	1,402,593	28,500	0	28,500	0	(73,168)
2129 Fixed Route (Madera Metro)	7,482,281	3,459,655	3,431,155	28,500	0	28,500	0	7,482,281
2150 Airport Development	238,234	0	0	0	0	0	0	238,234
2060 Golf Course Operations Fund	1,252,992	200,250	200,250	0	0	0	0	1,252,992
2060 Reserved: Golf Course Capital Fund	75,000	0	0	0	0	0	0	75,000
2750 Airport REDIP Debt Fund	57,520	0	0	0	0	0	0	57,520
4500 Drainage Capital Outlay	0	0	587,500	(587,500)	0	0	635,174	(587,500)
4500 Drainage Operation Fund	18,859,454	921,259	84,645	836,614	40,000	45,000	0	19,691,068
4500 Drainage Flood Control	0	0	893,374	(893,374)	35,002	20,916	0	(879,288)
4760 Refuse Collection	4,774,904	11,807,704	8,047,039	3,760,665	20,730	572,903	0	7,983,396
4760 Street Sweeping	0	450,000	854,632	(404,632)	15,404	0	0	(389,228)
4760 Beverage Container Recycling	0	16,349	16,349	0	0	0	0	0
4760 Tire Clean-Up	0	28,661	30,501	(1,840)	1,840	0	0	0
4825 ARPA Funds	0	9,046,835	0	9,046,835	0	9,046,835	0	0
<b>Enterprise Funds Totals</b>	<b>130,357,050</b>	<b>62,479,915</b>	<b>89,714,836</b>	<b>(27,234,921)</b>	<b>9,707,397</b>	<b>10,632,085</b>	<b>30,978,873</b>	<b>102,197,441</b>
<b>Internal Service Funds:</b>								
1090 Insurance (Part of General Fund)	0	0	0	0	0	0	0	0
3065 Fleet Acquisition	0	1,720,338	1,813,402	(93,064)	3,840,793	0	0	3,747,729
3070 Fleet Management	8,175,895	1,005,122	1,083,675	(78,553)	76,888	3,439,000	3,440,665	4,735,230

3071 Facilities Maintenance	744,458	2,171,395	2,251,751	(80,356)	85,006	663,942	659,292	85,166
3072 Information Systems	878,196	1,257,804	949,575	308,229	18,716	1,212,445	885,500	(7,304)
3073 Computer Replacement	0	300,000	1,173,345	(873,345)	1,212,445	0	0	339,100
3075 Deferred Maintenance	0	0	396,000	(396,000)	396,000	0	0	0
<b>Internal Service Funds Totals</b>	<b>9,798,549</b>	<b>6,454,659</b>	<b>7,667,748</b>	<b>(1,213,089)</b>	<b>5,629,848</b>	<b>5,315,387</b>	<b>4,985,457</b>	<b>8,560,821</b>
<b>Total City Funds</b>	<b>240,182,718</b>	<b>149,285,105</b>	<b>185,247,688</b>	<b>(35,953,802)</b>	<b>23,262,457</b>	<b>25,131,429</b>	<b>48,481,628</b>	<b>202,012,063</b>
<b>Successor Agency Funds:</b>								
4030 Non Housing Tax Increment	842,726	3,115,696	0	3,115,696	0	3,115,696	0	842,726
5750 Successor Agency Admin	1,178,085	0	250,000	(250,000)	250,000	0	0	1,178,085
6050 Non Housing Bond Proceeds	1,485,913	0	0	0	0	0	0	1,485,913
6060 LowMod Housing Bond Proceeds	(2,475)	0	0	0	0	0	0	(2,475)
6070 Prior Bonds Project Fund	4,611,375	0	50,000	(50,000)	0	0	50,000	4,561,375
8040 Debt Service Fund/Successor Agency	(33,903,027)	0	2,865,696	(2,865,696)	2,865,696	0	0	(33,903,027)
<b>Total Successory Agency Funds</b>	<b>(25,787,403)</b>	<b>3,115,696</b>	<b>3,165,696</b>	<b>(50,000)</b>	<b>3,115,696</b>	<b>3,115,696</b>	<b>50,000</b>	<b>(25,837,403)</b>
<b>Agency Funds:</b>								
4801 CFD 2006-1 KB Homes	196,618	195,104	4,557	190,547	0	185,133	0	202,032
4850 CFD Debt Fund	205,158	0	185,133	(185,133)	185,133	0	0	205,158
7610 General Trust Fund	3,213,252	0	0	0	0	0	0	3,213,252
7610 PD Community Outreach	0	3,300	3,300	0	0	0	0	0
<b>Total Agency Funds</b>	<b>3,615,028</b>	<b>198,404</b>	<b>192,990</b>	<b>5,414</b>	<b>185,133</b>	<b>185,133</b>	<b>0</b>	<b>3,620,442</b>
<b>Total All Funds</b>	<b>218,010,343</b>	<b>152,599,205</b>	<b>188,606,374</b>	<b>(35,998,388)</b>	<b>26,563,286</b>	<b>28,432,258</b>	<b>48,531,628</b>	<b>179,795,102</b>



# 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, 3 percent, of the Sales Tax collected is shared with Madera County as part of a tax sharing agreement.

With the passage of Measure K, the City receives an additional .5% 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 2024/25 projected TOT revenue is projected at \$907k.

## ***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 2023/24 revenues, the Electric Utility Franchise Fee revenue stream is expected to remain grow slightly in FY 2024/25. 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. The City employs formulas provided by Cost Tree, an independent company, to determine universally accepted methods. Charges are recorded by way of monthly recurring journal entries.

### ***Police Fees and Contracts***

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

### ***Development-related revenues***

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

### ***Business License Tax***

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

### ***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

## Revenues by Organizational Unit

General Org List	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
10200000-General Fund	28,149,257	28,709,036	27,819,510	31,057,325	31,164,775	0.30%
10201000-City Council	27,592	27,956	27,592	27,592	27,592	0.00%
10201010-City Clerk's Office	54,903	55,063	55,111	54,842	54,842	0.00%
10201100-City Manager	129,268	136,396	129,268	129,268	129,268	0.00%
10201110-Central Admin	490,315	351,579	325,015	333,255	325,015	-2.50%
10201120-Community Promo	21	-	-	-	-	0.00%
10201200-Finance	548,367	658,747	807,486	777,900	800,764	2.90%
10201210-Purchasing	92,474	92,474	92,474	92,474	92,474	0.00%
10201400-City Attorney	4,275	4,207	4,422	4,422	4,201	-5.00%
10201500-HR/Risk Management	404,920	403,792	403,809	403,792	403,792	0.00%
10202000-PD Operations	1,078,880	969,424	1,228,531	1,140,356	1,079,538	-5.30%
10202020-PD - CCP	142,300	142,300	-	-	-	0.00%
10202030-Schools Policing	483,203	578,044	416,403	553,362	-	-100.00%
10202040-PD Housing Authority	95,000	60,548	95,000	95,000	128,218	35.00%
10202060-Animal Control	9,056	3,867	4,711	9,600	4,600	-52.10%
10202500-Fire	70,322	82,686	57,820	57,820	59,266	2.50%
10203010-PW - Streets	1,723,189	2,173,056	3,009,255	2,944,682	2,947,682	0.10%
10203011-PW Safe & Clean Initiative	-	-	-	-	300,000	0.00%
10203020-Graffiti Abatement	144,000	144,000	144,000	144,000	145,500	1.00%
10204100-Planning	430,194	253,580	260,390	810,000	500,000	-38.30%
10204200-Building	1,755,829	2,098,430	1,476,339	1,315,700	1,278,095	-2.90%
10204300-Engineering	1,570,072	1,457,521	1,681,137	1,686,424	1,768,984	4.90%
10204400-Code Enforcement	98,461	182,308	209,954	309,403	241,903	-21.80%
10206000-Parks Administration	11,764	11,138	24,713	5,000	10,000	100.00%
10206100-Parks	423,661	1,406,166	426,018	391,620	363,124	-7.30%
10206110-Landscape Mntc Dist Services	276,640	271,297	287,433	287,433	428,998	49.30%
10206120-Median Landscaping	119,100	134,580	150,730	150,730	150,732	0.00%
10206200-Recreation	26,363	3,271	26,263	40,482	4,000	-90.10%
10206218-Sr Citizen Community Service	39,238	23,410	2,173	2,000	2,000	0.00%
10206220-Sports Programs	69,374	87,976	103,048	75,000	87,500	16.70%
10206230-Aquatics Programs	960	27,596	46,959	25,000	27,500	10.00%
10206240-Comm & Rec Centers	28,250	73,220	88,071	60,190	65,630	9.00%
10206270-Special Events	5,204	95,819	27,350	33,000	10,000	-69.70%
<b>Total General Fund Revenues</b>	<b>38,502,451</b>	<b>40,719,487</b>	<b>39,430,985</b>	<b>43,017,672</b>	<b>42,605,993</b>	

<b>General Org List</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 23/24 ACTUALS</b>	<b>FY 23/24 BUDGET</b>	<b>FY 24/25 PROPOSED</b>	<b>PCT CHANGE</b>
1020000-General Fund	177	485,847	658,682	614,515	698,235	13.60%
10201000-City Council	139,088	168,538	158,852	176,938	167,678	-5.20%
10201010-City Clerk's Office	356,627	314,578	314,066	322,764	533,066	65.20%
10201100-City Manager	482,592	564,275	543,955	525,492	648,644	23.40%
10201110-Central Admin	2,404,621	1,730,215	683,779	602,558	356,782	-40.80%
10201120-Community Promo	299,915	315,119	308,506	297,034	409,142	37.70%
10201200-Finance	743,273	834,995	848,571	1,003,795	1,685,728	67.90%
10201210-Purchasing	137,094	155,124	166,608	172,017	200,279	16.40%
10201220-General/Grant Oversight	-	-	-	-	121,368	0.00%
10201400-City Attorney	345,996	238,795	372,392	446,656	366,175	-18.00%
10201500-HR/Risk Management	818,410	850,854	850,505	910,602	999,119	9.70%
10202000-PD Operations	11,861,502	13,840,429	14,038,171	14,564,741	13,628,948	-6.40%
10202020-PD - CCP	215,803	250,134	40,572	137,002	-	-100.00%
10202030-Schools Policing	452,952	554,761	390,513	455,811	57,523	-87.40%
10202040-PD Housing Authority	163,959	71,404	120,786	116,217	8,572	-92.60%
10202060-Animal Control	248,611	320,254	343,861	328,514	476,114	44.90%
10202500-Fire	5,289,619	3,138,331	5,943,635	4,821,536	4,750,385	-1.50%
10203010-PW - Streets	1,795,253	2,021,956	2,733,968	3,179,347	3,400,322	7.00%
10203011-PW Safe & Clean Initiative	51,476	63,085	92,318	-	416,041	0.00%
10203020-Graffiti Abatement	127,972	146,374	152,497	162,880	469,581	188.30%
10204100-Planning	797,936	946,864	1,164,787	1,743,499	1,426,644	-18.20%
10204200-Building	1,018,941	1,110,238	1,200,966	1,535,708	1,367,090	-11.00%
10204300-Engineering	2,239,994	2,540,120	2,671,635	3,298,005	3,172,509	-3.80%
10204400-Code Enforcement	575,310	1,035,817	861,857	1,037,000	977,965	-5.70%
10206000-Parks Administration	237,714	337,378	476,255	617,108	535,597	-13.20%
10206100-Parks	2,041,971	2,766,236	2,953,279	2,944,664	3,152,927	7.10%
10206110-Landscape Mntc Dist Services	295,052	422,646	428,903	486,454	506,995	4.20%
10206120-Median Landscaping	139,650	127,835	163,290	150,730	150,732	0.00%
10206200-Recreation	225,398	347,472	285,213	273,833	301,191	10.00%
10206218-Sr Citizen Community Service	46,075	182,099	181,248	211,503	221,521	4.70%
10206220-Sports Programs	86,046	138,786	250,653	268,328	231,875	-13.60%
10206230-Aquatics Programs	95,315	136,799	199,695	246,274	205,811	-16.40%
10206240-Comm & Rec Centers	447,711	571,077	847,953	864,065	850,608	-1.60%
10206270-Special Events	48,867	86,766	124,990	137,464	110,826	-19.40%
<b>Total General Fund Expenses</b>	<b>34,230,922</b>	<b>36,815,201</b>	<b>40,572,961</b>	<b>42,653,054</b>	<b>42,605,993</b>	



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# General Fund Departments

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

# City Council



**Santos Garcia**  
Mayor



**Cece Gallegos**  
Councilmember District 1



**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 with public policy issues facing the region by leading and collaborating with residents, businesses, and regional partners on issues of mutual interest.

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

## Responsibility

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

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

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

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

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

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

## Objectives

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

- Provide legislative policy directives for City programs and services
- Support Community engagement and advocacy
- Invest in well-planned infrastructure and growth
- Approve programs for the City's physical, cultural, and socio-economic development
- Encourage cooperation among community leaders, civic organizations, and residents
- Work to maintain high-quality City programs and services

- Actively participate in State and Federal legislative processes
- Work closely with other local governments and the League of California Cities to focus on issues that press local governments
- Continue to concentrate on communication and cooperative efforts with City residents

## Department Fund Summary

The General Fund fully funds the Council and does not anticipate generating revenue in FY 2024/25.

The proposed budget includes the following expenses:

- \$25,000 for the New Mayors and Council Members Academy, the City Leaders Summit, and the Mayors and Council Members Executive Forum. Should Councilmembers elect not to attend, 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

- \$2,500 for possible Council reorganization expenses related to the November 2024 election.

## Department Staffing & Structure

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

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4348	Interfund Charges/ Admin OH	27,592	27,592	27,592	27,592	27,592	0.00%
4659	Refunds and Reimbursements	-	364	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 27,592</b>	<b>\$ 27,956</b>	<b>\$ 27,592</b>	<b>\$ 27,592</b>	<b>\$ 27,592</b>	
5005	Salaries/Part-time	39,500	42,000	42,000	42,000	42,000	0.00%
5303	Life Insurance Premiums	172	172	204	232	273	17.70%
5304	Workers Compensation Insurance	3,048	3,780	3,616	5,284	3,736	-29.30%
5305	Medicare Tax- Employer's Share	945	1,059	1,102	1,115	1,126	1.00%
5307	Deferred Comp/Part-Time	1,482	1,576	1,576	2,324	2,375	2.20%
5309	Unemployment Insurance	1,141	920	992	882	1,029	16.70%
5310	Section 125 Benefit Allow.	56,304	64,500	63,546	63,491	64,849	2.10%
6402	Telephone/Fax Charges	4,234	3,941	3,798	-	-	0.00%
6403	Cell Phone Charges	-	-	-	-	4,296	0.00%
6416	Office Supplies/Expendable	1,195	231	460	2,100	1,400	-33.30%
6418	Postage / Other Mailing Charge	4	-	180	50	50	0.00%
6419	Food	2,106	3,010	2,637	3,500	3,500	0.00%
6440	Contracted Services	-	-	-	-	2,500	0.00%
6518	Other Supplies	694	889	590	9,500	-	-100.00%
6530	Conference/Training/Ed	8,999	2,663	3,474	6,400	5,600	-12.50%
6534	LCC Conference	8,353	27,796	25,219	30,000	25,000	-16.70%
6900	Interfund Charge - Fac. Maint.	10,315	10,315	9,372	9,372	9,372	0.00%
6902	Interfund Charges- Central Sup	595	688	87	688	572	-16.90%
6903	Interfund Charges - Cost Distr	-	4,997	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 139,088</b>	<b>\$ 168,538</b>	<b>\$ 158,852</b>	<b>\$ 176,938</b>	<b>\$ 167,678</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (111,496)</b>	<b>\$ (140,581)</b>	<b>\$ (131,260)</b>	<b>\$ (149,346)</b>	<b>\$ (140,086)</b>	



# City Clerk's Office



## Department Summary

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

The 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 with the municipal government upon which the Council, all city departments, and the public rely for information regarding the operations and legislative history of the City.

## Responsibility

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

- Archiving official city records; preserving a complete and accurate record of Council meetings.
- Processing of public records requests.
- Supporting the Council, staff, and the public by providing copies of agendas and associated reports.
- Coordinating Council meetings, agenda items, packets, and minutes for regular and special meetings.
- Posting and publishing legal notices, scheduling public hearings.
- Transcribing meeting minutes.
- Recording of ordinances and resolutions.
- Engaging in boards and commissions, elections, and records management recruitments.
- Providing information pertaining to the Brown Act, the Political Reform Act, and the Public Records Act.
- Managing public inquiries and arranging for ceremonial and official 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 for Statement of Economic Interest filings (Form 700) and as a liaison between the community and City Council regarding the City's business and community events.

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

## Key Accomplishments

Overview of accomplishments:

- Prepared and published 19 Council agenda packets.
- Prepared and published 10 Special Council agenda packets.
- Supported over 67 hours of Council meetings.
- Recorded 200 Resolutions and 9 Ordinances adopted by the legislative body.
- Continue to offer online public records request services through our website to increase citizen access to records and streamline compliance and department workflow. Coordinated over 200 responses to Public Records Act Requests.
- Adhered to statutory requirements related to open meeting law and agenda preparation.
- Coordinated FPPC filings for California Government Code Section 87200 filers and designated positions.

## Goals & Performance Measures

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

- Track public record requests and respond per the Public Records Act.
- Acknowledge and respond to requests within two business days.
- Maintain 100 percent filled status of the City Boards and Commissions with the goal of filling unscheduled vacancies within 60 days.

### **Changes/Additions to Budget**

- \$50,000 for a records retention consultant to assist staff in developing a Citywide Records Retention Policy.
- \$130,000 to be paid to Madera County for expenses associated with the November 2024 General Municipal Election.

### **Department Staffing & Structure**

The City Clerk reports directly to the Council and is supported by the Deputy City Clerk. The City Clerk's Office has two full-time employees, and no changes are proposed from FY 2023/24.

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4348	Interfund Charges/ Admin OH	54,842	54,842	54,842	54,842	54,842	0.00%
4659	Refunds and Reimbursements	61	221	269	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 54,903</b>	<b>\$ 55,063</b>	<b>\$ 55,111</b>	<b>\$ 54,842</b>	<b>\$ 54,842</b>	
5000	Salaries/Full-time	130,920	143,574	149,945	149,657	161,768	8.10%
5100	Salaries/Overtime	1,030	1,360	860	4,000	1,500	-62.50%
5300	Public Employee Retirement Sys	15,612	16,536	18,923	20,428	22,037	7.90%
5302	Long Term Disability Insurance	430	446	463	433	463	6.90%
5303	Life Insurance Premiums	189	195	192	189	195	3.20%
5304	Workers Compensation Insurance	10,347	12,774	12,968	14,181	13,875	-2.20%
5305	Medicare Tax- Employer's Share	1,974	2,070	2,161	2,192	2,373	8.30%
5306	Unfunded Accrued Liability	30,954	33,343	32,115	32,115	36,007	12.10%
5308	Deferred Compensation/Full-tim	2,229	2,379	2,410	2,617	2,883	10.20%
5309	Unemployment Insurance	293	252	294	252	294	16.70%
5310	Section 125 Benefit Allow.	35,080	41,358	48,289	42,834	54,869	28.10%
6402	Telephone/Fax Charges	2,016	2,192	1,970	-	670	0.00%
6403	Cell Phone Charges	-	-	-	-	1,087	0.00%
6404	Internet Charges	-	-	-	-	283	0.00%
6411	Advertising/Bids and Notices	13,177	3,083	3,939	6,000	6,000	0.00%
6414	Professional Dues	-	455	500	800	400	-50.00%
6416	Office Supplies/Expendable	4,028	1,921	1,959	3,800	3,000	-21.10%
6418	Postage / Other Mailing Charge	324	358	130	400	300	-25.00%
6440	Contracted Services	1,034	6,731	2,219	3,000	55,000	1733.30%
6444	Contracted Services/ Legal	50,000	-	-	-	-	0.00%
6530	Conference/Training/Ed	3,957	6,307	3,316	8,000	8,000	0.00%
6562	Retiree Insurance Premiums	11,093	9,778	11,334	11,757	11,877	1.00%
6563	Public Employee Bonding Premiu	40	160	40	-	100	0.00%
6704	Intergov'l Charges	24,672	624	-	-	130,000	0.00%
6900	Interfund Charge - Fac. Maint.	4,168	4,168	3,788	3,788	3,788	0.00%
6902	Interfund Charges- Central Sup	-	70	-	70	66	-5.70%
6903	Interfund Charges - Cost Distr	-	10,097	-	-	-	0.00%
6918	Interfund Charges- Comp Maint	10,202	11,322	11,085	11,085	13,087	18.10%
6920	Interfund Charges - Computer R	2,857	3,026	5,166	5,166	3,144	-39.10%
	<b>Total Expense</b>	<b>\$ 356,627</b>	<b>\$ 314,578</b>	<b>\$ 314,066</b>	<b>\$ 322,764</b>	<b>\$ 533,066</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (301,724)</b>	<b>\$ (259,515)</b>	<b>\$ (258,955)</b>	<b>\$ (267,922)</b>	<b>\$ (478,224)</b>	

# 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 to ensure 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
- Managed the City's state and federal legislative program to advance City Council and city department goals
- Kept staff informed via:
  - The Council meeting informative recap internal communication to keep employees informed of items brought before Council and actions taken
  - Citywide updates email that highlights City related items
- Served as the lead for the Fresno River clean-up and ongoing maintenance efforts
- Produced a balance budget for fifth consecutive fiscal years with the anticipation of a sixth year in 2024/25 fiscal year.
- Aggressively sought additional funding and played a key role in securing:
  - \$1 million for the Avenue 13 sewer main rehabilitation between Granada and State Route 99
  - \$1 million for the Howard Avenue storm drain rehabilitation between Pine and Schnoor Avenues
  - \$1.6 million from State Senator Caballero and State Assemblymember Soria for Town & Country Park
  - Advocated for the submittal of a \$700k grant for Tozer Park
  - Over \$600k in CDBG funding for the parking lot rehabilitation of parks and community centers
  - Greater equity in the funding formula for Measure T
- Identified staff space needs and actively sought to move Parks maintenance team and relocate and consolidate IT Department

## 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

### *Played an instrumental role in:*

- City staff worked collaboratively with multiple other committee members toward preparing a November 2024 ballot for an extension of the Measure T program
- 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 latest information affecting the City

### **Changes/Additions to Budget**

- \$100,000 budgeted in contingency for unanticipated expenses that may arise during the fiscal year.
- \$79,800 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.

### **Department Fund Summary**

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

- City Manager’s Office
- Central Administration
- Legal Expenditures
- Community Promotion

The following is a summary of each:

#### ***City Manager’s Office***

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

### ***Central Administration***

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

### ***Community Promotion***

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

### ***Legal Expenditures***

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

### **Department Staffing & Structure**

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



Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4348	Interfund Charges/ Admin OH	129,268	129,268	129,268	129,268	129,268	0.00%
4657	Miscellaneous Revenue	-	7,128	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 129,268</b>	<b>\$ 136,396</b>	<b>\$ 129,268</b>	<b>\$ 129,268</b>	<b>\$ 129,268</b>	
5000	Salaries/Full-time	240,568	287,611	287,925	293,056	301,787	3.00%
5005	Salaries/Part-time	7,030	-	-	-	-	0.00%
5105	Salaries/Leave Payout	1,300	1,326	1,414	-	-	0.00%
5300	Public Employee Retirement Sys	23,688	27,892	31,370	33,588	33,899	0.90%
5302	Long Term Disability Insurance	588	695	726	676	727	7.50%
5303	Life Insurance Premiums	134	166	182	191	226	18.30%
5304	Workers Compensation Insurance	19,267	25,640	24,888	26,370	26,226	-0.50%
5305	Medicare Tax- Employer's Share	3,702	4,239	4,203	4,293	4,403	2.60%
5306	Unfunded Accrued Liability	39,299	47,359	49,557	49,557	55,564	12.10%
5307	Deferred Comp/Part-Time	470	-	-	-	-	0.00%
5308	Deferred Compensation/Full-tim	4,019	5,675	5,754	6,615	7,101	7.30%
5309	Unemployment Insurance	572	340	397	342	398	16.40%
5310	Section 125 Benefit Allow.	30,527	57,688	59,050	58,945	61,548	4.40%
6402	Telephone/Fax Charges	2,240	2,150	1,966	2,280	891	-60.90%
6403	Cell Phone Charges	-	-	-	-	1,248	0.00%
6404	Internet Charges	-	-	-	-	321	0.00%
6411	Advertising/Bids and Notices	2,094	111	-	-	1,000	0.00%
6414	Professional Dues	1,229	1,229	993	2,368	2,210	-6.70%
6416	Office Supplies/Expendable	104	17	930	100	200	100.00%
6418	Postage / Other Mailing Charge	15	-	21	20	100	400.00%
6423	Office Furniture	-	-	-	-	1,900	0.00%
6440	Contracted Services	74,161	38,039	33,658	-	-	0.00%
6530	Conference/Training/Ed	2,181	6,539	1,688	6,375	6,055	-5.00%
6562	Retiree Insurance Premiums	3,286	5,756	3,946	5,130	6,330	23.40%
6563	Public Employee Bonding Premiu	3,500	3,646	3,354	3,500	3,500	0.00%
6610	Contingency	-	-	-	-	100,000	0.00%
6900	Interfund Charge - Fac. Maint.	9,197	9,197	8,356	8,356	8,356	0.00%
6902	Interfund Charges- Central Sup	-	152	-	152	51	-66.40%
6903	Interfund Charges - Cost Distr	-	17,377	-	-	-	0.00%
6918	Interfund Charges- Comp Maint	8,686	15,284	14,964	14,964	17,666	18.10%
6920	Interfund Charges - Computer R	2,810	4,085	6,975	6,975	4,244	-39.20%
6924	Interfund Charges- Motor Renta	1,924	2,060	1,639	1,639	2,693	64.30%
	<b>Total Expense</b>	<b>\$ 482,592</b>	<b>\$ 564,275</b>	<b>\$ 543,955</b>	<b>\$ 525,492</b>	<b>\$ 648,644</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (353,324)</b>	<b>\$ (427,878)</b>	<b>\$ (414,687)</b>	<b>\$ (396,224)</b>	<b>\$ (519,376)</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4137	New Projects	165,200	-	-	-	-	0.00%
4348	Interfund Charges/ Admin OH	325,015	325,015	325,015	325,015	325,015	0.00%
4355	Transfer-In	-	234	-	-	-	0.00%
4649	Admin Fees	100	-	-	-	-	0.00%
4657	Miscellaneous Revenue	-	18,330	-	-	-	0.00%
4659	Refunds and Reimbursements	-	8,000	-	-	-	0.00%
4662	Reimbursement/RDA to City	-	-	-	8,240	-	-100.00%
<b>Total Revenue</b>		<b>\$ 490,315</b>	<b>\$ 351,579</b>	<b>\$ 325,015</b>	<b>\$ 333,255</b>	<b>\$ 325,015</b>	
5000	Salaries/Full-time	325,500	-	-	-	-	0.00%
5310	Section 125 Benefit Allow.	616,161	-	-	-	-	0.00%
6401	Gas and Electric Utilities	16,336	18,197	11,169	45,000	12,672	-71.80%
6402	Telephone/Fax Charges	253	295	289	300	289	-3.70%
6403	Cell Phone Charges	-	-	-	-	71	0.00%
6405	Copier Lease/Paper Charges	-	-	-	-	300	0.00%
6411	Advertising/Bids and Notices	234	-	-	-	-	0.00%
6414	Professional Dues	21,216	22,000	33,694	23,737	23,683	-0.20%
6415	Publications/Subscriptions	-	-	-	-	255	0.00%
6416	Office Supplies/Expendable	836	(10,417)	733	1,550	230	-85.20%
6418	Postage / Other Mailing Charge	-	-	-	-	100	0.00%
6425	Vehicle Fuel, Supplies & Maint	-	10	-	150	-	-100.00%
6440	Contracted Services	44,961	216,628	61,011	54,068	147,929	173.60%
6442	Audit Fees	56,345	44,050	65,590	63,890	-	-100.00%
6532	Maintenance/Other Supplies	4,248	9,485	1,541	4,703	4,000	-14.90%
6560	Liability / Property Insurance	493,807	569,581	97,193	97,180	72,676	-25.20%
6610	Contingency	-	-	-	-	50,000	0.00%
6704	Intergov'l Charges	121,903	152,684	100,472	-	-	0.00%
6902	Interfund Charges- Central Sup	123	163	269	163	202	23.90%
6926	Interfund Chg Risk Charges	-	-	179,869	179,869	7,851	-95.60%
7030	Facilities And Improvements	-	-	-	-	25,000	0.00%
8200	Transfer Out	298,151	298,804	120,421	120,421	-	-100.00%
8210	Transfers Out/Debt Service	8,257	4,520	11,527	11,527	11,524	0.00%
8220	Transfers Out - Insurance Rese	396,288	404,214	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 2,404,621</b>	<b>\$ 1,730,215</b>	<b>\$ 683,779</b>	<b>\$ 602,558</b>	<b>\$ 356,782</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (1,914,306)</b>	<b>\$ (1,378,636)</b>	<b>\$ (358,764)</b>	<b>\$ (269,303)</b>	<b>\$ (31,767)</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4314	Donations/Transportation	21	-	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 21</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
6411	Advertising/Bids and Notices	1,600	-	1,775	1,850	2,300	24.30%
6413	Promotional Items	715	16,549	8,856	37,500	79,500	112.00%
6416	Office Supplies/Expendable	-	-	83	-	100	0.00%
6470	Funding to Outside Agencies	275,886	289,653	271,580	226,684	280,992	24.00%
6518	Other Supplies	17,931	8,098	25,788	22,000	-	-100.00%
6561	Miscellaneous Expenses	3,784	819	424	9,000	46,250	413.89%
	<b>Total Expense</b>	<b>\$ 299,915</b>	<b>\$ 315,119</b>	<b>\$ 308,506</b>	<b>\$ 297,034</b>	<b>\$ 409,142</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (299,894)</b>	<b>\$ (315,119)</b>	<b>\$ (308,506)</b>	<b>\$ (297,034)</b>	<b>\$ (409,142)</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4343	Interfund Charges/ Legal Fees	4,256	4,207	4,422	4,422	4,201	-5.00%
4659	Refunds and Reimbursements	19	-	-	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 4,275</b>	<b>\$ 4,207</b>	<b>\$ 4,422</b>	<b>\$ 4,422</b>	<b>\$ 4,201</b>	
6402	Telephone/Fax Charges	1,634	1,590	1,638	1,500	1,019	-32.10%
6440	Contracted Services	7	-	-	-	-	0.00%
6444	Contracted Services/ Legal	325,821	231,531	365,598	440,000	360,000	-18.20%
6900	Interfund Charge - Fac. Maint.	5,674	5,674	5,156	5,156	5,156	0.00%
6918	Interfund Charges- Comp Maint	10,202	-	-	-	-	0.00%
6920	Interfund Charges - Computer R	2,657	-	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 345,996</b>	<b>\$ 238,795</b>	<b>\$ 372,392</b>	<b>\$ 446,656</b>	<b>\$ 366,175</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (341,721)</b>	<b>\$ (234,588)</b>	<b>\$ (367,970)</b>	<b>\$ (442,234)</b>	<b>\$ (361,974)</b>	

# Finance Department



## Department Summary

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

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

As a full-service finance operation, the department is responsible for accounting procedures and policies, accounts

payable and receivable, budget preparation and administration, annual independent audit preparation and financial statement review, debt issuance and administration, revenue collection, including water, wastewater, solid waste, drainage, and street sweeping bills, payroll, business license taxes, parking citations, purchasing, and fleet management.

Finance also includes the 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 includes management of awarded grants, including reporting, budgeting, compliance monitoring, project implementation and grant close-out. Grants also manages 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 2023/24 accomplishments and FY 2024/25 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 complying with City policies and continuously improving the City's financial accounting processes.
- Monitor the financial activities of City departments to ensure strict compliance with the City's Purchasing Policy.
- Prepare and maintain balanced annual operating and CIP budgets that meet the Government Finance Officers Association (GFOA) program guidelines.
- Anticipate potential budget impacts from changing economic conditions, state budget impacts to Madera, impacts from state and federal legislation to the City, and recommend and implement measures to mitigate those impacts.
- Maintain a balanced operating budget for all governmental funds.
- Monitor all proprietary funds to ensure they remain self-supporting, 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, ensuring compliance and effective use of program funds.
- Provide reliable, cost-effective fleet management.

## Key Accomplishments

Overview of accomplishments in FY 2023/24:

### *Finance:*

- Completed the review and issuance of the FY 2022/23 Annual Comprehensive Financial Report (ACFR).
- Completed the review and issuance of the FY 2022/23 Single Audit report.
- Provided various financial reports to the Council and City departments.
- Provided ongoing staff training of the Tyler Munis system.
- Implemented a cannabis revenue program to account for cannabis revenues received by the City.
- Collected \$4,463,236 in Citywide interest income revenue, a 92 percent increase from FY 2022/23.

### *Purchasing:*

- Managed 14 Requests for Proposals/Bids during the fiscal year, 11 of which resulted in improvements to City facilities or infrastructure.
- Conducted a public auction of surplus City assets in May 2024, which netted \$133,874.

### *Utility Billing:*

- Collected \$35,436,181 of revenue for the utility funds.

- Applied over \$1.2 million of Water and Wastewater Arrearage Remediation funds from the State of California.
- Implemented a rotating billing and payment schedule for the City’s utility customers, resulting in decreased wait times and an improved customer experience.

**Grants:**

- Implemented the new “fourth route” for the City’s fixed route transit system in January 2024. With the new route, staff developed marketing materials and oversaw installation of various bus service amenities to efficiently utilize the new route.
- Oversaw and monitored CDBG recipients for expenditure and programmatic compliance.
- Took possession of three mobile homes from loan recipients who abandoned the properties and prepared them for resale with the proceeds to be used for additional loans to eligible individuals.

**Goals & Performance Measures**

**Finance:**

- Provide financial update reports to City Council, City staff, and the public in a timely manner.
- Perform a review of the City’s business license fee collection, processing, and distribution procedures, and develop and implement more efficient procedures.
- Complete the FY 2023/24 Annual Comprehensive Financial Report (ACFR) in a timely manner and submit it to the GFOA and CSMFO for recognition.
- Invest City funds in various instruments allowed under the City’s investment policy to maximize interest earnings for use by City departments.

**Purchasing:**

- Identify ways to streamline purchasing/contracting by creating template agreements for citywide use, providing training, and reviewing the City’s purchasing policies to ensure that the City’s purchasing policies reflect contemporary practices.

**Utility Billing:**

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

**Grants:**

- Grants staff will initiate and implement a new transit feasibility study with the focus of evaluating a potential micro-transit system.
- Grants staff will develop a spending plan for Home Project Jurisdiction (HOME PJ) funding that was awarded to the City in May 2024.

**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 revenue operations of the City and monitoring the City's debt and investment portfolio. It is also responsible for the City's billed receivables, including the collection of citywide delinquent accounts. This unit is also responsible for issuance of business license certificates and monitoring of 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 the billing and collection of utility services to city residents for water, wastewater, drainage, street sweeping, and refuse service. Services include processing new services, transfers, payments, delinquency cutoffs, and meter readings. The City utilizes Mid-Valley Disposal (MVD) for refuse collection, collects payments, and distributes funds to the private hauler.

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

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

### **Purchasing**

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

- Grants will be administering \$500,000 of HOME PJ funds. Grants plans to develop a spending plan for the funds using guidelines from the U.S. Department of Housing and Urban Development.
- \$250,000 for a feasibility study to evaluate a potential micro-transit system operating in Madera.

## 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 21 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: 6 positions (4 full-time, 2 part-time)

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4202	Application Fee	19,584	22,379	23,030	-	24,000	0.00%
4205	State SB1186 Fees/Bus Lic	1,426	892	125	-	-	0.00%
4208	Late Payment/Other Penalty	12,922	7,121	5,174	-	6,000	0.00%
4347	Intrfnd Charges/ LA Zone Fees	-	-	11,056	11,056	2,918	-73.60%
4348	Interfund Charges/ Admin OH	461,044	466,411	450,404	450,404	450,406	0.00%
4355	Transfer-In	-	112,000	316,440	316,440	316,440	0.00%
4437	Mandated Cost Recovery	35,839	49,009	-	-	-	0.00%
4649	Admin Fees	16,026	-	-	-	-	0.00%
4657	Miscellaneous Revenue	1,403	935	1,175	-	1,000	0.00%
4659	Refunds and Reimbursements	122	-	83	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 548,367</b>	<b>\$ 658,747</b>	<b>\$ 807,486</b>	<b>\$ 777,900</b>	<b>\$ 800,764</b>	
5000	Salaries/Full-time	266,635	278,578	401,832	405,982	594,402	46.40%
5005	Salaries/Part-time	47,877	9,101	-	-	-	0.00%
5100	Salaries/Overtime	2,159	5,368	2,930	3,000	2,500	-16.70%
5105	Salaries/Leave Payout	749	14,464	-	-	-	0.00%
5200	Salaries/Auto & Expense Allow	140	-	-	-	-	0.00%
5300	Public Employee Retirement Sys	33,351	28,536	45,724	49,451	76,138	54.00%
5302	Long Term Disability Insurance	795	740	1,174	992	1,628	64.10%
5303	Life Insurance Premiums	256	222	317	321	523	62.90%
5304	Workers Compensation Insurance	24,611	27,099	37,247	39,225	50,743	29.40%
5305	Medicare Tax- Employer's Share	4,813	4,591	5,985	6,009	8,893	48.00%
5306	Unfunded Accrued Liability	59,040	51,255	63,247	63,247	70,913	12.10%
5307	Deferred Comp/Part-Time	-	134	-	-	-	0.00%
5308	Deferred Compensation/Full-tim	8,760	8,311	15,182	11,542	23,949	107.50%
5309	Unemployment Insurance	766	832	891	685	1,167	70.40%
5310	Section 125 Benefit Allow.	46,308	59,213	108,939	108,364	173,126	59.80%
6402	Telephone/Fax Charges	5,661	6,953	6,566	5,668	2,842	-49.90%
6403	Cell Phone Charges	-	-	-	-	2,448	0.00%
6404	Internet Charges	-	-	-	-	1,430	0.00%
6405	Copier Lease/Paper Charges	-	-	8,963	3,000	6,994	133.10%
6410	Advertising/Job Announcements	9,877	-	1,097	3,500	-	-100.00%
6414	Professional Dues	745	430	722	800	800	0.00%
6415	Publications/Subscriptions	695	905	695	695	695	0.00%
6416	Office Supplies/Expendable	3,379	3,501	3,076	4,000	5,280	32.00%
6417	Software Costs	375	-	700	5,375	375	-93.00%
6418	Postage / Other Mailing Charge	8,239	7,857	10,324	10,000	10,000	0.00%
6440	Contracted Services	151,972	196,946	26,464	202,500	164,356	-18.80%
6441	Contracted Services/ Citations	3,634	2,889	2,868	4,800	4,800	0.00%
6442	Audit Fees	-	-	-	-	100,250	0.00%
6516	Permits and Fees	-	3	-	-	-	0.00%
6530	Conference/Training/Ed	3,018	6,684	3,415	10,000	10,000	0.00%
6561	Miscellaneous Expenses	1,858	25,585	30,339	200	200	0.00%
6563	Public Employee Bonding Premiu	5,328	5,328	5,388	-	20,000	0.00%
6900	Interfund Charge - Fac. Maint.	21,069	21,069	19,143	19,143	19,143	0.00%
6903	Interfund Charges - Cost Distr	-	31,567	-	-	-	0.00%
6918	Interfund Charges- Comp Maint	24,487	28,304	27,712	27,712	32,717	18.10%
6920	Interfund Charges - Computer R	5,777	7,565	12,916	12,916	7,860	-39.10%
6924	Interfund Charges- Motor Renta	901	965	768	768	1,262	64.30%
7000	Vehicles and Equipment	-	-	1,948	-	-	0.00%
7025	Software Cost	-	-	2,000	3,900	3,900	0.00%
8200	Transfer Out	-	-	-	-	286,394	0.00%
<b>Total Expense</b>		<b>\$ 743,273</b>	<b>\$ 834,995</b>	<b>\$ 848,571</b>	<b>\$ 1,003,795</b>	<b>\$ 1,685,728</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (194,906)</b>	<b>\$ (176,248)</b>	<b>\$ (41,085)</b>	<b>\$ (225,895)</b>	<b>\$ (884,964)</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4348	Interfund Charges/ Admin OH	92,474	92,474	92,474	92,474	92,474	0.00%
	<b>Total Revenue</b>	<b>\$ 92,474</b>	<b>\$ 92,474</b>	<b>\$ 92,474</b>	<b>\$ 92,474</b>	<b>\$ 92,474</b>	
5000	Salaries/Full-time	52,801	60,922	64,155	64,789	85,971	32.70%
5105	Salaries/Leave Payout	-	1,091	1,192	-	-	0.00%
5300	Public Employee Retirement Sys	7,560	8,596	9,796	10,889	13,443	23.50%
5302	Long Term Disability Insurance	166	179	187	174	226	29.90%
5303	Life Insurance Premiums	69	74	74	72	87	20.80%
5304	Workers Compensation Insurance	3,967	5,446	5,619	6,069	7,501	23.60%
5305	Medicare Tax- Employer's Share	772	902	941	938	1,252	33.50%
5306	Unfunded Accrued Liability	17,857	19,860	19,844	19,844	22,249	12.10%
5308	Deferred Compensation/Full-tim	2,155	2,496	2,631	2,988	3,274	9.60%
5309	Unemployment Insurance	147	126	147	126	162	28.60%
5310	Section 125 Benefit Allow.	15,287	21,052	21,502	21,463	25,665	19.60%
6402	Telephone/Fax Charges	818	758	848	828	575	-30.60%
6403	Cell Phone Charges	-	-	-	-	146	0.00%
6404	Internet Charges	-	-	-	-	587	0.00%
6411	Advertising/Bids and Notices	849	-	-	-	-	0.00%
6414	Professional Dues	-	140	-	1,000	340	-66.00%
6415	Publications/Subscriptions	-	203	195	300	850	183.30%
6416	Office Supplies/Expendable	335	171	752	500	600	20.00%
6417	Software Costs	-	-	5,511	6,000	2,500	-58.30%
6418	Postage / Other Mailing Charge	-	134	220	150	150	0.00%
6440	Contracted Services	6,302	303	114	2,500	500	-80.00%
6530	Conference/Training/Ed	505	3,296	2,206	4,000	4,000	0.00%
6900	Interfund Charge - Fac. Maint.	13,675	13,675	13,352	12,426	12,426	0.00%
6902	Interfund Charges- Central Sup	151	11	371	11	396	3500.00%
6903	Interfund Charges - Cost Distr	-	472	-	-	-	0.00%
6918	Interfund Charges- Comp Maint	10,202	11,322	11,085	11,085	13,087	18.10%
6920	Interfund Charges - Computer R	2,657	3,026	5,166	5,166	3,144	-39.10%
6924	Interfund Charges- Motor Renta	820	870	699	699	1,148	64.20%
	<b>Total Expense</b>	<b>\$ 137,094</b>	<b>\$ 155,124</b>	<b>\$ 166,608</b>	<b>\$ 172,017</b>	<b>\$ 200,279</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (44,620)</b>	<b>\$ (62,650)</b>	<b>\$ (74,134)</b>	<b>\$ (79,543)</b>	<b>\$ (107,805)</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
5000	Salaries/Full-time	-	-	-	-	51,937	0.00%
5300	Public Employee Retirement Sys	-	-	-	-	5,898	0.00%
5302	Long Term Disability Insurance	-	-	-	-	131	0.00%
5303	Life Insurance Premiums	-	-	-	-	40	0.00%
5304	Workers Compensation Insurance	-	-	-	-	4,447	0.00%
5305	Medicare Tax- Employer's Share	-	-	-	-	746	0.00%
5306	Unfunded Accrued Liability	-	-	-	-	1,703	0.00%
5308	Deferred Compensation/Full-tim	-	-	-	-	913	0.00%
5309	Unemployment Insurance	-	-	-	-	65	0.00%
5310	Section 125 Benefit Allow.	-	-	-	-	12,084	0.00%
6402	Telephone/Fax Charges	-	-	-	-	1,957	0.00%
6403	Cell Phone Charges	-	-	-	-	1,247	0.00%
6404	Internet Charges	-	-	-	-	564	0.00%
6416	Office Supplies/Expendable	-	-	-	-	500	0.00%
6900	Interfund Charge - Fac. Maint.	-	-	-	-	4,251	0.00%
6902	Interfund Charges- Central Sup	-	-	-	-	114	0.00%
6918	Interfund Charges- Comp Maint	-	-	-	-	26,173	0.00%
6920	Interfund Charges - Computer R	-	-	-	-	6,288	0.00%
6924	Interfund Charges- Motor Renta	-	-	-	-	2,310	0.00%
<b>Total Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ 121,368	
<b>Total Net Surplus/(Deficit)</b>		\$ -	\$ -	\$ -	\$ -	\$ 121,368	

# 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 has been set up that will be 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 the participation in self-insurance programs and the purchase of fully insured products as appropriate, as well as facilitating appropriate risk transfer activities
- Ensuring policies and workplace standards are applied fairly and consistently across all City departments
- Maintaining positive working relationships with representatives of the City's recognized bargaining units

## Key Accomplishments

Overview of accomplishments in FY 2023/24; data points provided are as of June 30, 2024:

- Conducted 69 recruitments for Civil Service and at-will positions.
- Onboarded 100 new hires and facilitated 82 existing employee transfers, promotions, and assignment changes.
- Processed and provided ongoing administrative management for 33 tort claims.
- Processed and provided ongoing case management for 43 new reports of employee on-the-job injuries.
- In compliance with state mandates, reported, investigated, and provided oversight for investigation and reporting of 29 actual and potential COVID-19 workplace exposures.
- Processed and sought recovery for 141 property damage/loss events by filing insurance claims, direct billing to the at-fault party, or seeking restitution when the matter is criminal in nature, collecting \$280,109.24 in actual recovered funds during the fiscal year.
- Continued Wellness Challenges to encourage employees to focus on initiatives such as Rethink Your Drink (hydration), Find Your 30 (physical activity), Step Up to the Plate (focus on healthy eating), Walk this Way (step challenge), and Pay it Forward (intentional acts of kindness). All employees who completed the challenges were eligible for prize drawings. Prizes included bikes, smartwatches, grills, and similar items to support health activities and healthy eating.
- Provided 10 in-house Harassment Prevention and Abusive Conduct Training sessions to 70 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 the implementation of Administrative Policy AP-45.2 - Workplace Violence Prevention Plan

as required by California Senate Bill (SB) 553 and ensured compliance by City departments.

- Hosted an in-person Employee Health & Benefits Fair, providing employees information on their comprehensive benefits package and access to benefit providers. The Rock En'Roll event was held at the John Wells Youth Center in October 2023 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 2023 included a total of 20 employees. The spring event was held in May 2024 and included 24 new employees. For both events, new employees toured various departments and facilities owned by the City, received information on services provided by all of the various City 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.
- Solicited proposals for a new system to support online applications for City recruitments. Following evaluation of proposals, procured NeoGov Insight, including the Online Hiring Center (OHC), and Onboard.
  - 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.
  - The 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.
  - Initial implementation of Insight and OHC is complete, however staff continues to learn features and metrics of the new system to enhance the experience for both internal and external customers.
  - Onboard is currently in implementation and 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.

- Continued work with consultant Sally Swanson Architects on an update to the City's ADA Self Evaluation and Transition Plan in collaboration with the City's ADA Advisory Council. The consultant is working towards a final draft of the documents.
- 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. At this time, initial storm response portions of the claim have moved to the obligation stage and the remaining projects are still in review. The obligation stage is when projects/requests transition from FEMA to CalOES. Under the disaster management system, CalOES is the recipient for all funds in California for the applicable disaster, the individual entities, such as the City, are subrecipients.
- 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 has been obligated and transitioned from FEMA to CalOES. Staff is currently working with CalOES to provide final information to receive reimbursement.
- Continued commitment to participate in updating the Madera County Multi-Jurisdictional Local Hazard Mitigation Plan (LHMP).
- Continued participation in the Madera County Department of Public Health Emergency Preparedness Subcommittee.
- Facilitated advertising and enrollment for all City staff in 37 training opportunities for topics related to risk management and personnel, such as CPR/AED/First Aid, Labor Code 101 for Public Agencies, and

Temporary Traffic Control and Flagging. Additionally, the City hosted the following trainings on-site: ATV/UTV Safety Workshop, Driver Safety Training, and Aquatics Risk Management .

- The Human Resources Department budget also included funds for use by the ADA Advisory Council to support and further ADA access and education. In the current year, these funds were used to:
  - Purchase a cross-street banner and partner with Madera Police Department to educate the public to “Save the Space,” a campaign to raise awareness about the appropriate use of accessible parking spaces and placards and a separate campaign for pedestrian awareness.
  - Participate in the annual Old Timer’s Day Parade

## Goals & Performance Measures

- Continue to support our internal and external customers with positive interactions, providing the correct information and resources at the first interaction.
- Conduct two (2) in-person Employee Onboarding Day events, one in the fall and one in the spring.
- Conduct an in-person Health & Benefits Fair in October during Open Enrollment.
- Continue implementation and roll-out of NeoGov Insight and Onboard.
- Procure and implement a system for employee evaluations.
- Procure and implement a system for transitioning personnel files from paper to electronic documents.
- Finalize the City’s COVID pandemic claim with CalOES.
- Finalize the City’s 2023 Winter Storms Event claim with FEMA and move to CalOES administration of close-out.
- Transition online benefit administration system provider due to ongoing billing and enrollment concerns.

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

## Changes/Additions to Budget

- \$20,113 for addition NeoGov modules to facilitate electronic performance evaluations and additional e-forms.
- \$4,000 to a Human Resources Department staff member’s attendance at the annual NeoGov user conference.
- \$1,000,000 in the Risk Management Fund for claims that are reimbursed by outside insurance parties for damages to City property. For a more detailed description, please see the “Risk Management/10901515” narrative later in this section.

## 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.

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



Also included in the proposed budget is a request to purchase two additional NeoGov modules. The first module will provide an online employee evaluation system. Currently employee performance evaluations are captured on paper, with due dates tracked on a spreadsheet for all City employees. Current software systems have been evaluated and will not meet the City's needs for a functioning online system. Staff is recommending purchasing the NeoGov module for this function as it will work with the existing Insight and Onboard modules and provide a system to assign, complete, and track performance evaluations in real time. The second proposed module for purchase will allow for electronic personnel files, replacing the City's current paper processes. Adding these two modules to the City's systems will provide enhanced experiences for both employees and supervisors in managing the City's workforce.

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 2024/25.

### **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. For FY 2024/25, the fund will add 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). Every year is different; some years the City owes, and some years it receives refunds, depending on the claims experience for the program year being adjusted. The proposed budget includes nominal estimates for the coming year's adjustments because the CSJVRMA is currently holding onto funds to capture interest earnings and offset high pool expenses during COVID. It should be noted, though, that actuarial analysis shows the City in a positive position for both worker's compensation and liability pools. Additionally, CSJVRMA is currently evaluating forming a captive or participating in a captive cell from one of its excess pools to enhance the opportunities available for investment returns.

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 citywide harassment and/or safety training.

#### **10901515**

New in this year's budget is 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 will be used to capture all repairs needed to City assets caused by third parties. This will allow departments to focus their annual operating budget requests on routine maintenance requests, and claims history will be used to determine funding requests in the property damage operating budget.

### **Department Staffing & Structure**

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

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4348	Interfund Charges/ Admin OH	403,792	403,792	403,794	403,792	403,792	0.00%
4659	Refunds and Reimbursements	1,128	-	15	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 404,920</b>	<b>\$ 403,792</b>	<b>\$ 403,809</b>	<b>\$ 403,792</b>	<b>\$ 403,792</b>	
5000	Salaries/Full-time	303,508	346,034	336,319	348,944	381,144	9.20%
5005	Salaries/Part-time	-	221	-	-	-	0.00%
5105	Salaries/Leave Payout	11,515	15,155	6,672	-	-	0.00%
5200	Salaries/Auto & Expense Allow	893	952	900	900	900	0.00%
5300	Public Employee Retirement Sys	30,504	33,592	36,329	40,945	43,923	7.30%
5302	Long Term Disability Insurance	812	879	885	917	960	4.70%
5303	Life Insurance Premiums	251	315	291	326	333	2.10%
5304	Workers Compensation Insurance	24,116	32,122	30,204	32,112	31,811	-0.90%
5305	Medicare Tax- Employer's Share	4,663	5,174	4,843	4,986	5,440	9.10%
5306	Unfunded Accrued Liability	52,740	57,416	55,465	55,465	62,188	12.10%
5307	Deferred Comp/Part-Time	-	8	-	-	-	0.00%
5308	Deferred Compensation/Full-tim	6,355	7,161	6,706	8,195	9,552	16.60%
5309	Unemployment Insurance	423	509	768	504	588	16.70%
5310	Section 125 Benefit Allow.	72,405	94,490	99,881	93,431	117,031	25.30%
6402	Telephone/Fax Charges	3,219	3,456	3,493	3,300	1,498	-54.60%
6403	Cell Phone Charges	-	-	-	-	1,609	0.00%
6404	Internet Charges	-	-	-	-	507	0.00%
6405	Copier Lease/Paper Charges	1,387	1,790	2,171	2,100	2,100	0.00%
6409	Community Outreach	-	250	1,144	1,000	1,000	0.00%
6410	Advertising/Job Announcements	5,049	62,466	46,042	66,845	62,501	-6.50%
6411	Advertising/Bids and Notices	-	-	-	100	500	400.00%
6413	Promotional Items	1,517	15,649	17,546	20,000	20,000	0.00%
6414	Professional Dues	520	530	-	680	680	0.00%
6416	Office Supplies/Expendable	1,209	799	1,314	2,000	2,000	0.00%
6417	Software Costs	-	-	440	-	2,669	0.00%
6418	Postage / Other Mailing Charge	561	820	485	1,000	600	-40.00%
6419	Food/Meals	-	-	-	-	1,500	0.00%
6440	Contracted Services	243,452	93,019	136,640	160,745	141,530	-12.00%
6460	Pre-Employment Costs	18,843	11,838	15,176	18,000	21,180	17.70%
6462	Employment Recruitment Costs	50	640	545	800	-	-100.00%
6530	Conference/Training/Ed	3,823	8,209	2,739	4,200	10,000	138.10%
6900	Interfund Charge - Fac. Maint.	3,820	3,820	3,470	3,470	3,470	0.00%
6902	Interfund Charges- Central Sup	76	152	153	75	76	1.30%
6903	Interfund Charges - Cost Distr	-	23,109	-	-	-	0.00%
6918	Interfund Charges- Comp Maint	20,406	22,643	22,169	22,169	26,173	18.10%
6920	Interfund Charges - Computer R	4,815	6,052	10,333	10,333	6,288	-39.10%
6924	Interfund Charges- Motor Renta	1,479	1,583	1,260	1,260	2,069	64.20%
7000	Vehicles and Equipment	-	-	6,121	5,800	-	-100.00%
7025	Software Cost	-	-	-	-	37,299	0.00%
	<b>Total Expense</b>	<b>\$ 818,410</b>	<b>\$ 850,854</b>	<b>\$ 850,505</b>	<b>\$ 910,602</b>	<b>\$ 999,119</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (413,490)</b>	<b>\$ (447,062)</b>	<b>\$ (446,696)</b>	<b>\$ (506,810)</b>	<b>\$ (595,327)</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4162	Interest Income	-	-	58,791	-	-	0.00%
4340	Interfund Chg Risk/ICR	-	-	250,000	250,000	250,000	0.00%
4355	Transfer-In	550,800	561,817	-	-	-	0.00%
4657	Miscellaneous Revenue	10	332	-	-	-	0.00%
4659	Refunds and Reimbursements	11,835	1,525	5,919	-	3,500	0.00%
4675	Retrospective Adjust Refund	273,035	300,404	46,829	135,000	-	-100.00%
	<b>Total Revenue</b>	<b>\$ 835,680</b>	<b>\$ 864,078</b>	<b>\$ 361,539</b>	<b>\$ 385,000</b>	<b>\$ 253,500</b>	
5301	Health Insurance Benefits	(10,054)	-	-	-	-	0.00%
6413	Promotional Items	3,818	5,634	6,886	12,000	12,000	0.00%
6417	Software Costs	-	-	1,540	2,640	2,640	0.00%
6419	Food/Meals	-	-	-	-	2,100	0.00%
6440	Contracted Services	241,990	12,993	8,722	8,800	10,000	13.60%
6444	Contracted Services/ Legal	39,553	29,717	64,932	65,000	70,000	7.70%
6530	Conference/Training/Ed	10	6,763	430	1,500	10,000	566.70%
6532	Maintenance/Other Supplies	-	-	-	-	1,696	0.00%
6562	Retiree Insurance Premiums	157	-	-	-	-	0.00%
6567	Retrospective Adjust. Cost	23,077	123,875	-	75,000	75,000	0.00%
	<b>Total Expense</b>	<b>\$ 298,551</b>	<b>\$ 178,982</b>	<b>\$ 82,510</b>	<b>\$ 164,940</b>	<b>\$ 183,436</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ 537,129</b>	<b>\$ 685,096</b>	<b>\$ 279,028</b>	<b>\$ 220,060</b>	<b>\$ 70,064</b>	

(10901515)

Insurance/Reimbursed Damages

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4659	Refunds and Reimbursements	-	-	-	-	1,000,000	0.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	
7000	Vehicles and Equipment	-	-	-	-	1,000,000	0.00%
	<b>Total Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

# Police Department



## Department Summary

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

At the 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 three divisions and functions of the organization.

The Department consists of the following divisions:

- **Administration Division:** Community Outreach, including Animal Control, Dispatch, Records, and Property and Evidence.
- **Operations Division:** The largest division of the department, comprised of patrol personnel, school resource officers, and traffic enforcement officers.

- **Investigations Division:** Detective Unit, Special Investigations Unit, MADNET, and Code Enforcement.

## Responsibility

MPD is tasked with:

- Safeguarding lives and property.
  - Protecting the innocent against deception, the weak against oppression or intimidation and the peaceful against violence or disorder.
  - Identifying and apprehending criminal offenders.
  - Reducing the opportunities for the commission of crimes through preventive patrol and deterrence measures.
  - Improving the safety of the motoring public through the enforcement of traffic laws.
  - Forming partnerships with community members and stakeholders to address public safety and concern matters.
  - Ensuring that the City is safe and attractive via the efforts of Code Enforcement.
  - Maintaining public safety and the well-being of animals through educating and enforcing city, state and federal animal laws.
- MDP was awarded the COPS FY 2022/23 Hiring Grant that allotted \$500,000 to the City. This funding allowed MPD to hire and train four police officers in 2023. The officers will focus on strengthening local partnerships with agencies such as Madera County Behavioral Health.
  - JAG Grant funds allowed the MPD to secure four license plate readers and eight communication radios. The expansion of the city-wide surveillance system assists in solving and preventing crime quickly and effectively.
  - Assembly Bill 178 funded the Officer Wellness and Mental Health Grant Program. MPD was awarded \$40,720 to invest in officer health and wellness. The department has since created a wellness room for officers to decompress after difficult calls. The department has also invested in new gym equipment to promote the importance of physical health.
  - The department met its goal of repainting the interior of the police facility. In addition, the report writing room, the most utilized space in the facility, received a makeover including new walls, desks, and chairs. Furthermore, the briefing room and break room received a modernized update of brick wall paneling to provide professional spaces for employees and community members during department hosted events.
  - With the support of State Senator Anna Caballero, the department received \$950,000 from the State to help fund priority projects. Projects include securing a mobile command center, improving an employee parking lot, and addressing issues that cause blight in the community by funding the Safe and Clean Team.

## Key Accomplishments

- Measure K has allowed MPD to perform mid to large sized renovations to the police station facilities. Completed improvements include flooring updates, repair and repainting of interior walls, and increasing security and storage with the expansion the north parking lot.
- 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.
- Purchased 76 new Glock firearms to adhere to contemporary law enforcement standards and ensure uniformity in firearm usage. The 9mm firearm is equipped with an advanced sighting system that allows for easier handling and increased accuracy.
- The MPD social media following has grown to over 57,000 followers allowing for the quick dissemination of information and the ability to work collaboratively with the public to solve crimes that may have gone unsolved in the past. For example, the MPD initiated a weekly feature titled, “#WhoisThisWednesday” where a surveillance video of crimes is posted that allows the public to help identify the suspects. This program has a success rate of over 60 percent.
- With the goal of transparency and professionalism, the department has invested in LEFTA, a software program, that tracks and manages aspects of the police profession. The software tracks actions such as use of forces, the field training program for newly hired officers, and internal affairs. This software will allow the department to increase accountability as it tracks and identifies any biases that, if present, will be addressed and combated.

- The department revived the highly requested Neighborhood Watch Program after a four-year hiatus due to the COVID-19 pandemic. This program allows citizens to take pride in their community and build relationships with officers. In addition, the department also relaunched its Business Watch program, similar to Neighborhood Watch, but tailored to local business operators.
- After its comeback year due to the COVID-19 pandemic hiatus, the Citizen’s Academy returned to a positive response from the community. Class 15 wrapped up in May with a graduating class of 18.
- MPD hosted the annual “Egg-stra Special Event” to gather community members for an afternoon of games, food, and fun. Community members had the opportunity to participate in an egg hunt, shop from local vendors, and build relationships with officers. This has become one of the largest events hosted by MPD with an estimated attendance of 5,000.
- The communications center received and processed 116,686 emergency and non-emergency calls for service.
- Department personnel handled 58,169 events in the calendar year 2023. An event includes service calls and officer-initiated activities. In 2023, MPD responded to:
  - 1,669 welfare checks
  - 1,442 burglar alarms
  - 3,120 requests for assistance
  - 1,822 stray animal calls
  - Investigated 91 dog bites.
- Code Enforcement responded to 7,443 calls for service. These calls resulted in the generation of 2,649 reports, resulting in 1,954 notices of violation and 176 citations for non-compliance. Staff also towed 157 vehicles from the streets of the City that were abandoned or had registrations that were significantly expired (there were exceptions made per Governor Newsom’s orders at the onset of the COVID-19 Pandemic).
- The Investigations Unit handled 580 cases in 2023.
- Officers arrested 531 persons for driving under the influence in 2023.
- The Department completed its goal of launching the Principled Policing program. All employees have been educated about implicit bias and procedural justice. “Principled Policing” can be found on each patrol vehicle, and the key values are incorporated in the department’s recently drafted mission statement.
- MPD has provided unprecedented support to the vulnerable homeless community near the Fresno River. Individuals have been provided services to improve their health, safety, and quality of life. For example, MPD successfully reunited several individuals with their families.

### Goals & Performance Measures

- Pursue technology that allows the Department to be more efficient and effective at deterring and solving crime. This encompasses expanding City’s surveillance system, which has proven critical in combatting crime.
- Implement the Crisis Response Team to better utilize non-enforcement solutions to problems within the community. This involves two officers dedicated to promoting community wellness by embracing and applying Community Policing philosophies and strategies. The team would collaborate with Madera Behavioral Health to support beneficial outcomes for persons with mental health illnesses.
- The Selective Traffic Enforcement Program Grant provided \$20,000 to fund the purchase of a speed trailer. The speed trailer is deployed by the traffic unit in areas experiencing unsafe levels of speeding to remind drivers to abide by posted road laws and regulations.
- With the assistance of State funds received with the support of Senator Anna Caballero, finalized the completion of the north parking lot. In addition, the City is completing the planning and procurement stages of securing a Mobile Command Center.
- In the previous fiscal year, the department improved officer and community safety with the investment of new firearms designed to allow for easier handling and equipped with an advanced optic to increase accuracy. To continue the goal of improving police gear, the department plans on upgrading less lethal Taser systems with the latest model.
- As traffic remains a top priority for the community, the department has acted by expanding the number of motor

units present on the street. The motor unit consists of a supervisor and three officers focused on combating traffic violations such as speeding, right of way, distracted driving, and DUI's.

## Changes/Additions to Budget

- \$200,000 is included for replacement of 67 tasers. \$50,000 of the total appropriation will be covered by Supplemental Law Enforcement Services Fund (SLESF) and \$150,000 will be covered by Measure K.
- \$70,000 for the purchase of seven pole cameras. The proposed purchase will expand the City's camera network, which has proven to be effective for solving crimes. The funds will come from the SLESF.
- \$600,000 of funding for the purchase and equipping of a mobile command center is included in the Proposed Fiscal Year 2024/25 budget. \$300,000 of this estimated purchase price is in the Measure K with the remaining \$300,000 from a State grant budgeted in the Police Grants Fund.
- Various facilities improvements are included in the Proposed Budget, including:
  - \$100,000 for a kitchen remodel
  - \$100,000 for a lobby remodel
  - \$150,000 to complete the Police Headquarters South Parking Lot expansion.
- \$114,497 has been allocated for Police staff dedicated to opioid abuse prevention and mitigation duties. \$70,000 of the funding for this position comes from the National Opioids Settlement Fund (see Department Fund Summary/National Opioids Settlement for further details on this funding source), while \$44,497 comes from Police's General Fund budget.

## Department Fund Summary

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

- PD Operations
- Measure K- Police
- Community Corrections Partnership

- School Policing
- PD Housing Authority
- Supplemental Law Enforcement Services Funds (SLESF)
- Justice Assistance Grant (JAG)
- Tobacco Law Enforcement Grant
- COPS Hiring Grant
- Animal Control
- Code Enforcement
- Selective Traffic Enforcement Program (STEP)
- BSCC Cannabis Grant
- National Opioids Settlement Fund

The following is a summary of each:

### *PD Operations*

The PD Operations budget provides for 53 full-time sworn police officers and 22 professional personnel to carry out the department's primary functions. This budget also makes up the bulk of the PD's maintenance and operations costs.

### *Measure K- Police*

The Measure K Police budget provides 11 full-time sworn police officers and three professional personnel. This budget also has funding to improve police technology and equipment and planned for the expansion of the police department by purchasing the Police 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 comes from the passage of AB109 in 2011 that effectively shifted the responsibility for supervising specified offenders from the state to the counties. The City will be reimbursed up to \$327,428 in FY 2024/25.



### **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 issues arising from properties under the jurisdiction of the Housing Authority. The Housing Authority reimburses the City approximately \$97,000 per year. The reimbursement amount is projected to increase as the City and the Housing Authority are in exploratory discussions to extend the agreement.

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

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

### **Justice Assistance Grant (JAG)**

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

### **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 first of a three-year grant providing a total of \$42,227.

### **COPS Hiring Grant**

This grant provides \$500,000 to hire four police officers who will focus on strengthening local partnerships with agencies such as Madera County Behavioral Health. The Department was able to hire all four officers under this grant and will be entering into year two of the grant.

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

The Selective Traffic Enforcement Program is a grant that provides \$125,000 for enforcing impaired driving and

distracted driving violations to reduce traffic collisions within the City. The grant includes money for overtime, training, and equipment.

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

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

### **National Opioids Settlement Fund**

The City has received approximately \$70,000 from the National Opioids Settlement Fund. These funds will aid in the department’s goal of implementing the Crisis Response Team. The team will consist of two officers 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, four 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 <sup>1</sup>
General Fund	\$14.1 million
Measure K (estimate)	\$3.5 million
Community Corrections Partnership	\$327k
School Policing (3 Officers; City is reimbursed)	\$383k
Housing Authority (City pays the delta; 1 full-time Officer)	\$97k
Justice Assistance Grant (JAG)	\$26k
Supplemental Law Enforcement Services Funds (SLESF)	\$100k
Tobacco Law Enforcement Grant for 3 years; this is the first year of the grant	\$42k
COPS Hiring Grant (4 new full-time officers over 4 years)	\$500k
Selective Traffic Enforcement Program (STEP)	\$125k
BSCC Proposition 64 Public Health and Safety Grant	1 full-time officer
Proposition 17	\$195k
Madera County Fair	\$16k
Radio Tower Rental Income	\$59k
<sup>1</sup> All figures rounded	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4075	Public Safety Tax/Prop 172	219,642	227,703	225,870	225,000	230,000	2.20%
4190	Rental Income	51,289	59,682	62,873	63,000	65,067	3.30%
4199	Madera District Fair Revenue	16,922	16,267	17,439	17,000	17,700	4.10%
4203	Background Check/Report Fee	2,145	2,925	3,439	3,000	3,500	16.70%
4207	PD Cost Recov Fees	8,019	4,125	1,782	8,000	3,000	-62.50%
4211	Revenue/ False Alarm Resp Fees	12,750	4,250	2,325	10,000	4,000	-60.00%
4217	Revenue/ Co Jail Booking Fees	108	-	-	300	-	-100.00%
4235	Police Cite sign off/ Vehicle	20,687	11,757	9,942	16,000	12,000	-25.00%
4263	Alarm Permit Fees	7,700	10,200	3,550	20,000	4,500	-77.50%
4355	Transfer-In	145,974	149,725	128,771	134,056	128,771	-3.90%
4437	Mandated Cost Recovery	-	-	166,633	-	100,000	0.00%
4440	P.O.S.T. Reimbursement	-	-	-	-	40,000	0.00%
4550	Revenue/ Court Fines / Forfeit	303,606	344,893	347,921	315,000	350,000	11.10%
4552	Parking Ticket Penalties	38,944	26,118	14,632	35,000	18,000	-48.60%
4657	Miscellaneous Revenue	23,611	23,413	24,428	22,000	23,000	4.50%
4658	Revenue/Towing Fees	59,950	50,750	46,099	52,000	55,000	5.80%
4659	Refunds and Reimbursements	167,532	35,364	53,681	220,000	25,000	-88.60%
4676	Workers Comp Recovery - Wages	-	2,252	119,146	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 1,078,880</b>	<b>\$ 969,424</b>	<b>\$ 1,228,531</b>	<b>\$ 1,140,356</b>	<b>\$ 1,079,538</b>	
5000	Salaries/Full-time	4,873,714	5,409,172	5,001,674	5,700,439	5,493,727	-3.60%
5005	Salaries/Part-time	11,385	28,517	33,130	30,600	19,381	-36.70%
5100	Salaries/Overtime	313,155	453,897	450,464	387,372	300,000	-22.60%
5105	Salaries/Leave Payout	415,796	497,972	542,632	-	-	0.00%
5110	Salaries/Uniform Pay	58,893	69,732	59,479	66,699	63,254	-5.20%
5300	Public Employee Retirement Sys	1,005,204	990,777	983,352	1,192,441	1,126,499	-5.50%
5302	Long Term Disability Insurance	13,155	13,382	20,161	13,919	13,911	-0.10%
5303	Life Insurance Premiums	4,135	4,304	3,929	4,405	4,764	8.10%
5304	Workers Compensation Insurance	438,077	577,276	529,160	564,616	446,564	-20.90%
5305	Medicare Tax- Employer's Share	82,845	94,050	87,215	89,697	84,296	-6.00%
5306	Unfunded Accrued Liability	1,688,460	2,005,995	2,055,052	2,055,052	1,736,921	-15.50%
5307	Deferred Comp/Part-Time	390	995	527	1,147	727	-36.60%
5308	Deferred Compensation/Full-tim	33,007	41,901	39,260	47,932	59,821	24.80%
5309	Unemployment Insurance	11,471	11,657	11,264	9,795	11,371	16.10%
5310	Section 125 Benefit Allow.	988,150	1,269,861	1,213,001	1,344,903	1,278,076	-5.00%
6401	Gas and Electric Utilities	90,644	54,916	58,889	95,000	62,105	-34.60%
6402	Telephone/Fax Charges	105,137	122,837	132,566	133,000	35,842	-73.10%
6403	Cell Phone Charges	-	-	-	-	66,498	0.00%
6404	Internet Charges	-	-	-	-	2,860	0.00%
6405	Copier Lease/Paper Charges	-	8,429	7,478	7,000	11,000	57.10%
6409	Community Outreach	4,260	8,730	7,272	15,000	11,500	-23.30%
6414	Professional Dues	3,767	6,642	3,790	4,500	6,205	37.90%
6415	Publications/Subscriptions	1,712	1,172	189	2,500	979	-60.80%
6416	Office Supplies/Expendable	18,144	21,025	16,775	21,000	19,175	-8.70%
6417	Software Costs	-	-	-	-	100,720	0.00%
6418	Postage / Other Mailing Charge	9,508	6,350	5,631	10,000	6,075	-39.30%
6419	Food/Meals	-	-	-	-	200	0.00%
6425	Vehicle Fuel, Supplies & Maint	183,140	195,466	183,252	194,128	190,398	-1.90%
6440	Contracted Services	233,957	186,683	256,974	259,400	143,348	-44.70%
6444	Contracted Services/ Legal	-	-	-	-	1,000	0.00%
6460	Pre-Employment Costs	-	-	-	-	23,500	0.00%
6462	Employment Recruitment Costs	58,417	62,250	68,159	70,000	28,318	-59.50%
6516	Permits and Fees	-	-	600	600	750	25.00%
6518	Other Supplies	20,425	25,260	24,890	25,000	14,320	-42.70%
6524	Ammunition	-	-	-	-	30,000	0.00%
6530	Conference/Training/Ed	70,061	69,701	75,443	70,000	111,800	59.70%

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
6532	Maintenance/Other Supplies	15,650	14,300	13,604	14,452	20,050	38.70%
6536	Tuition Reimbursement	-	-	9,717	-	14,400	0.00%
6552	Investigative Expenses	27,885	25,000	36,022	37,000	31,975	-13.60%
6560	Liability / Property Insurance	91,907	106,010	625,565	625,481	571,658	-8.60%
6562	Retiree Insurance Premiums	12,080	9,778	19,734	11,757	19,077	62.30%
6900	Interfund Charge - Fac. Maint.	60,459	60,459	101,296	101,296	101,296	0.00%
6902	Interfund Charges- Central Sup	3,452	421	829	421	1,574	273.90%
6903	Interfund Charges - Cost Distr	-	429,317	-	-	-	0.00%
6907	Interfund Chrg/Vehicle Replcmt	218,330	280,902	306,335	306,335	320,192	4.50%
6908	Interfund Chrg/Vehicle Maint.	146,325	164,084	196,287	196,287	158,358	-19.30%
6918	Interfund Charges- Comp Maint	306,093	254,735	249,404	249,404	294,445	18.10%
6920	Interfund Charges - Computer R	77,906	68,082	116,243	116,243	70,736	-39.10%
6926	Interfund Chg Risk Charges	-	-	-	-	61,755	0.00%
7000	Vehicles and Equipment	32,188	36,611	76,294	75,285	-	-100.00%
8000	Interest Expense	13,739	10,648	7,470	7,470	4,207	-43.70%
8001	Principal Payment	-	-	-	-	120,800	0.00%
8002	Lease Payment	111,200	114,400	117,400	117,400	-	-100.00%
8200	Transfer Out	-	-	249,142	249,142	291,909	17.20%
8210	Transfers Out/Debt Service	7,278	26,734	40,623	40,623	40,611	0.00%
<b>Total Expense</b>		<b>\$ 11,861,502</b>	<b>\$ 13,840,429</b>	<b>\$ 14,038,171</b>	<b>\$ 14,564,741</b>	<b>\$ 13,628,948</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (10,782,622)</b>	<b>\$ (12,871,006)</b>	<b>\$ (12,809,640)</b>	<b>\$ (13,424,385)</b>	<b>\$ (12,549,410)</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4659	Refunds and Reimbursements	142,300	142,300	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 142,300</b>	<b>\$ 142,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
5000	Salaries/Full-time	99,476	108,028	(3,633)	-	-	0.00%
5100	Salaries/Overtime	10,636	6,825	-	-	-	0.00%
5105	Salaries/Leave Payout	4,588	11,324	(188)	-	-	0.00%
5110	Salaries/Uniform Pay	1,014	1,039	(39)	-	-	0.00%
5300	Public Employee Retirement Sys	28,935	30,536	(624)	-	-	0.00%
5302	Long Term Disability Insurance	275	267	(6)	-	-	0.00%
5303	Life Insurance Premiums	67	68	(2)	-	-	0.00%
5304	Workers Compensation Insurance	8,893	11,086	(209)	-	-	0.00%
5305	Medicare Tax- Employer's Share	1,667	1,491	(63)	-	-	0.00%
5306	Unfunded Accrued Liability	36,931	49,331	46,604	-	-	0.00%
5309	Unemployment Insurance	147	126	-	-	-	0.00%
5310	Section 125 Benefit Allow.	23,175	30,013	(1,268)	-	-	0.00%
8200	Transfer Out	-	-	-	137,002	-	-100.00%
	<b>Total Expense</b>	<b>\$ 215,803</b>	<b>\$ 250,134</b>	<b>\$ 40,572</b>	<b>\$ 137,002</b>	<b>\$ -</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (73,503)</b>	<b>\$ (107,834)</b>	<b>\$ (40,572)</b>	<b>\$ (137,002)</b>	<b>\$ -</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4219	MUSD Police Contract Charges	483,203	578,044	416,403	553,362	-	-100.00%
	<b>Total Revenue</b>	<b>\$ 483,203</b>	<b>\$ 578,044</b>	<b>\$ 416,403</b>	<b>\$ 553,362</b>	<b>\$ -</b>	
5000	Salaries/Full-time	207,615	228,289	208,988	247,615	6,144	-97.50%
5100	Salaries/Overtime	20,196	43,690	33,431	45,000	-	-100.00%
5105	Salaries/Leave Payout	27,463	39,577	6,790	-	-	0.00%
5110	Salaries/Uniform Pay	2,990	3,079	3,933	3,051	3,051	0.00%
5300	Public Employee Retirement Sys	42,351	42,860	42,487	54,121	2,315	-95.70%
5302	Long Term Disability Insurance	537	538	637	532	-	-100.00%
5303	Life Insurance Premiums	178	189	174	189	33	-82.50%
5304	Workers Compensation Insurance	19,727	27,216	22,331	26,814	-	-100.00%
5305	Medicare Tax- Employer's Share	3,733	4,438	3,612	4,184	609	-85.40%
5306	Unfunded Accrued Liability	74,694	93,882	-	-	-	0.00%
5309	Unemployment Insurance	477	367	387	380	12	-96.80%
5310	Section 125 Benefit Allow.	52,992	70,635	67,742	73,925	45,359	-38.60%
	<b>Total Expense</b>	<b>\$ 452,952</b>	<b>\$ 554,761</b>	<b>\$ 390,513</b>	<b>\$ 455,811</b>	<b>\$ 57,523</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ 30,251</b>	<b>\$ 23,283</b>	<b>\$ 25,890</b>	<b>\$ 97,551</b>	<b>\$ (57,523)</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4661	Refunds and Reimb/Housing Auth	95,000	60,548	95,000	95,000	128,218	35.00%
	<b>Total Revenue</b>	<b>\$ 95,000</b>	<b>\$ 60,548</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>	<b>\$ 128,218</b>	
5000	Salaries/Full-time	78,208	37,280	75,477	78,109	200	-99.70%
5100	Salaries/Overtime	547	39	1,057	-	-	0.00%
5105	Salaries/Leave Payout	1,472	1,268	-	-	-	0.00%
5110	Salaries/Uniform Pay	997	417	39	-	-	0.00%
5300	Public Employee Retirement Sys	22,711	9,935	24,314	26,199	-	-100.00%
5302	Long Term Disability Insurance	247	112	246	252	-	-100.00%
5303	Life Insurance Premiums	66	29	54	56	4	-92.90%
5304	Workers Compensation Insurance	6,218	3,173	6,585	6,960	-	-100.00%
5305	Medicare Tax- Employer's Share	1,200	513	1,135	1,045	109	-89.60%
5306	Unfunded Accrued Liability	29,488	12,177	-	-	-	0.00%
5309	Unemployment Insurance	147	-	113	112	-	-100.00%
5310	Section 125 Benefit Allow.	22,659	6,461	11,765	3,484	8,259	137.10%
	<b>Total Expense</b>	<b>\$ 163,959</b>	<b>\$ 71,404</b>	<b>\$ 120,786</b>	<b>\$ 116,217</b>	<b>\$ 8,572</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (68,959)</b>	<b>\$ (10,856)</b>	<b>\$ (25,786)</b>	<b>\$ (21,217)</b>	<b>\$ 119,646</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4101	Animal License Revenue	7,106	3,041	3,306	7,000	3,000	-57.10%
4551	Fines/Penalties for Violation	1,275	1,314	975	1,500	1,000	-33.30%
4657	Miscellaneous Revenue	675	365	430	600	600	0.00%
4659	Refunds and Reimbursements	-	(853)	-	500	-	-100.00%
<b>Total Revenue</b>		<b>\$ 9,056</b>	<b>\$ 3,867</b>	<b>\$ 4,711</b>	<b>\$ 9,600</b>	<b>\$ 4,600</b>	
5000	Salaries/Full-time	44,969	61,913	79,741	74,175	152,914	106.20%
5100	Salaries/Overtime	1,707	249	749	3,000	3,000	0.00%
5105	Salaries/Leave Payout	-	2,393	-	-	-	0.00%
5110	Salaries/Uniform Pay	600	941	978	971	1,465	50.90%
5300	Public Employee Retirement Sys	4,230	6,102	8,284	8,870	31,060	250.20%
5302	Long Term Disability Insurance	136	214	262	394	446	13.20%
5303	Life Insurance Premiums	69	95	100	43	156	262.80%
5304	Workers Compensation Insurance	3,611	5,684	6,769	4,005	13,021	225.10%
5305	Medicare Tax- Employer's Share	753	961	1,227	665	2,371	256.50%
5306	Unfunded Accrued Liability	6,849	10,598	-	-	-	0.00%
5308	Deferred Compensation/Full-tim	1,681	2,593	3,160	3,384	4,359	28.80%
5309	Unemployment Insurance	225	468	546	126	363	188.10%
5310	Section 125 Benefit Allow.	9,309	43,429	30,163	21,529	42,644	98.10%
6416	Office Supplies/Expendable	-	-	-	-	500	0.00%
6418	Postage / Other Mailing Charge	59	-	-	1,000	300	-70.00%
6425	Vehicle Fuel, Supplies & Maint	6,370	8,810	14,697	13,500	15,285	13.20%
6440	Contracted Services	157,527	165,434	173,661	173,644	182,326	5.00%
6530	Conference/Training/Ed	-	-	-	-	2,500	0.00%
6532	Maintenance/Other Supplies	-	-	10,095	10,000	6,100	-39.00%
6560	Liability / Property Insurance	-	-	67	67	90	34.30%
6902	Interfund Charges- Central Sup	298	65	285	65	138	112.30%
6907	Interfund Chrg/Vehicle Replcmt	3,733	3,733	5,333	5,333	10,800	102.50%
6908	Interfund Chrg/Vehicle Maint.	6,481	6,572	7,743	7,743	6,266	-19.10%
6926	Interfund Chg Risk Charges	-	-	-	-	10	0.00%
<b>Total Expense</b>		<b>\$ 248,611</b>	<b>\$ 320,254</b>	<b>\$ 343,861</b>	<b>\$ 328,514</b>	<b>\$ 476,114</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (239,555)</b>	<b>\$ (316,387)</b>	<b>\$ (339,150)</b>	<b>\$ (318,914)</b>	<b>\$ (471,514)</b>	



Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4070	License Tax Revenue	-	7,024	(866)	15,000	1,000	-93.30%
4076	Registration Fee	3,350	1,075	5,575	3,000	4,000	33.30%
4202	Application Fee	-	-	-	2,000	-	-100.00%
4203	Background Check/Report Fee	910	1,850	1,825	2,000	1,000	-50.00%
4355	Transfer-In	18,903	18,903	18,903	18,903	18,903	0.00%
4434	Grants	-	-	-	100,000	-	-100.00%
4551	Fines/Penalties for Violation	73,912	92,802	74,926	100,000	100,000	0.00%
4554	Vehicle Abatement Fee	-	58,457	103,279	65,000	100,000	53.80%
4555	Multi-Family Inspection Fees	-	(482)	-	-	-	0.00%
4561	Rental Inspection Fee	-	1,718	583	2,500	1,000	-60.00%
4562	Taxi Cab Inspection Fee	1,380	960	1,680	1,000	1,000	0.00%
4659	Refunds and Reimbursements	6	-	-	-	-	0.00%
4684	Cost Recovery for Weed Abateme	-	-	4,048	-	5,000	0.00%
4685	Cost Recovery - Nuisance Abate	-	-	-	-	10,000	0.00%
<b>Total Revenue</b>		<b>\$ 98,461</b>	<b>\$ 182,308</b>	<b>\$ 209,954</b>	<b>\$ 309,403</b>	<b>\$ 241,903</b>	
5000	Salaries/Full-time	224,226	329,182	284,057	374,804	469,480	25.30%
5005	Salaries/Part-time	29,447	26,265	29,095	45,926	-	-100.00%
5100	Salaries/Overtime	4,574	3,524	3,896	15,500	4,545	-70.70%
5105	Salaries/Leave Payout	-	2,103	277	-	-	0.00%
5110	Salaries/Uniform Pay	762	1,691	1,677	1,927	1,617	-16.10%
5300	Public Employee Retirement Sys	28,789	39,794	37,091	50,658	86,870	71.50%
5302	Long Term Disability Insurance	612	893	825	1,166	1,011	-13.30%
5303	Life Insurance Premiums	364	432	326	431	436	1.20%
5304	Workers Compensation Insurance	21,810	34,291	29,992	41,675	40,559	-2.70%
5305	Medicare Tax- Employer's Share	3,974	5,438	4,709	6,546	6,882	5.10%
5306	Unfunded Accrued Liability	61,706	82,735	65,996	65,996	73,995	12.10%
5307	Deferred Comp/Part-Time	1,253	1,025	1,097	1,722	-	-100.00%
5308	Deferred Compensation/Full-tim	8,944	13,056	11,319	16,712	15,345	-8.20%
5309	Unemployment Insurance	988	1,153	953	1,134	1,002	-11.60%
5310	Section 125 Benefit Allow.	44,922	85,696	103,037	108,117	103,465	-4.30%
6402	Telephone/Fax Charges	10,566	9,535	8,988	10,584	7,880	-25.50%
6403	Cell Phone Charges	-	-	-	-	698	0.00%
6404	Internet Charges	-	-	-	-	2,005	0.00%
6411	Advertising/Bids and Notices	76	-	-	1,000	-	-100.00%
6414	Professional Dues	475	800	300	500	500	0.00%
6415	Publications/Subscriptions	59	59	69	250	79	-68.40%
6416	Office Supplies/Expendable	2,192	2,833	3,117	5,000	2,400	-52.00%
6417	Software Costs	-	-	-	-	700	0.00%
6418	Postage / Other Mailing Charge	3,798	3,306	2,792	7,000	4,826	-31.10%
6425	Vehicle Fuel, Supplies & Maint	7,335	6,695	9,299	7,775	9,583	23.30%
6437	Weed Abatement Expense	-	1,700	3,400	10,000	5,000	-50.00%
6438	Nuisance Abatement Expense	-	-	-	-	25,000	0.00%
6439	City/River Trash Abatement	-	262,160	140,000	140,000	-	-100.00%
6440	Contracted Services	6,573	7,250	5,070	8,500	-	-100.00%
6530	Conference/Training/Ed	6,901	5,333	6,009	7,000	11,900	70.00%
6532	Maintenance/Other Supplies	6,419	2,546	7,964	6,500	2,400	-63.10%
6560	Liability / Property Insurance	-	-	2,438	2,438	2,766	13.50%
6561	Miscellaneous Expenses	-	120	-	-	-	0.00%
6902	Interfund Charges- Central Sup	-	73	-	73	24	-67.10%
6903	Interfund Charges - Cost Distr	-	23,517	-	-	-	0.00%
6907	Interfund Chrg/Vehicle Replcmt	14,640	18,867	25,086	25,086	22,632	-9.80%
6908	Interfund Chrg/Vehicle Maint.	14,914	17,116	20,164	20,164	16,317	-19.10%
6918	Interfund Charges- Comp Maint	55,862	36,795	36,025	36,025	42,531	18.10%

(10204400)

Code Enforcement

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
6920	Interfund Charges - Computer R	13,130	9,834	16,791	16,791	10,218	-39.10%
6926	Interfund Chg Risk Charges	-	-	-	-	299	0.00%
7000	Vehicles and Equipment	-	-	-	-	5,000	0.00%
<b>Total Expense</b>		<u>\$ 575,310</u>	<u>\$ 1,035,817</u>	<u>\$ 861,857</u>	<u>\$ 1,037,000</u>	<u>\$ 977,965</u>	
<b>Total Net Surplus/(Deficit)</b>		<u>\$ (476,850)</u>	<u>\$ (853,509)</u>	<u>\$ (651,904)</u>	<u>\$ (727,597)</u>	<u>\$ (736,062)</u>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4085	Measure K Revenue	3,481,613	3,448,364	2,834,393	3,589,869	3,484,000	-2.90%
4162	Interest Income	11,818	51,664	53,535	50,000	60,000	20.00%
4167	Rents and Leases	1,047	-	(155)	-	-	0.00%
4190	Rental Income	100	100	100	100	100	0.00%
4354	Interfund Salary & Bene Reimb	214,157	3,316	-	-	-	0.00%
4355	Transfer-In	-	-	94,055	94,055	93,229	-0.90%
4657	Miscellaneous Revenue	-	182	-	-	-	0.00%
4659	Refunds and Reimbursements	-	-	554	-	20,000	0.00%
<b>Total Revenue</b>		<b>\$ 3,708,735</b>	<b>\$ 3,503,627</b>	<b>\$ 2,982,482</b>	<b>\$ 3,734,024</b>	<b>\$ 3,657,329</b>	
5000	Salaries/Full-time	1,006,119	715,366	1,016,488	1,059,200	933,945	-11.80%
5005	Salaries/Part-time	-	-	-	-	13,021	0.00%
5100	Salaries/Overtime	52,891	21,149	54,170	54,127	150,000	177.10%
5105	Salaries/Leave Payout	73,773	78,547	78,725	-	-	0.00%
5110	Salaries/Uniform Pay	12,389	7,319	12,580	11,931	11,524	-3.40%
5300	Public Employee Retirement Sys	182,908	139,880	193,282	212,590	178,056	-16.20%
5302	Long Term Disability Insurance	2,586	1,837	3,010	2,862	2,642	-7.70%
5303	Life Insurance Premiums	763	480	769	751	821	9.30%
5304	Workers Compensation Insurance	90,288	72,484	99,232	101,467	77,831	-23.30%
5305	Medicare Tax- Employer's Share	16,867	11,959	17,023	16,515	16,071	-2.70%
5306	Unfunded Accrued Liability	351,655	254,261	247,810	247,810	225,896	-8.80%
5307	Deferred Comp/Part-Time	-	-	-	-	488	0.00%
5308	Deferred Compensation/Full-tim	5,169	6,558	12,249	17,876	7,504	-58.00%
5309	Unemployment Insurance	2,074	1,422	2,455	1,783	1,990	11.60%
5310	Section 125 Benefit Allow.	211,154	174,350	259,632	270,798	242,599	-10.40%
6401	Gas and Electric Utilities	7,361	8,630	-	12,000	8,975	-25.20%
6402	Telephone/Fax Charges	384	471	-	7,500	-	-100.00%
6416	Office Supplies/Expendable	1,732	554	671	2,532	2,500	-1.30%
6425	Vehicle Fuel, Supplies & Maint	4,497	5,705	18,004	25,272	28,455	12.60%
6440	Contracted Services	1,500	8,836	107,772	106,500	7,950	-92.50%
6460	Pre-Employment Costs	-	-	-	-	20,680	0.00%
6462	Employment Recruitment Costs	-	-	50,864	50,000	-	-100.00%
6530	Conference/Training/Ed	17,634	1,535	15,657	9,313	36,600	293.00%
6532	Maintenance/Other Supplies	50,433	176,592	164,934	200,500	170,200	-15.10%
6552	Investigative Expenses	107	-	10,000	10,000	-	-100.00%
6610	Contingency	-	-	-	-	30,000	0.00%
6903	Interfund Charges - Cost Distr	-	88,726	-	-	-	0.00%
6907	Interfund Chrg/Vehicle Replcmt	57,027	63,933	70,517	70,517	71,917	2.00%
6908	Interfund Chrg/Vehicle Maint.	37,724	39,105	46,069	46,069	37,279	-19.10%
6920	Interfund Charges - Computer R	2,450	-	-	-	-	0.00%
7000	Vehicles and Equipment	-	-	-	-	351,000	0.00%
7030	Facilities And Improvements	5,213	11,464	354,607	819,000	410,000	-49.90%
8200	Transfer Out	112,000	224,000	352,000	352,000	112,000	-68.20%
8210	Transfers Out/Debt Service	251	1,474	6,788	6,788	6,786	0.00%
<b>Total Expense</b>		<b>\$ 2,306,950</b>	<b>\$ 2,116,637</b>	<b>\$ 3,195,310</b>	<b>\$ 3,715,701</b>	<b>\$ 3,156,730</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ 1,401,785</b>	<b>\$ 1,386,990</b>	<b>\$ (212,827)</b>	<b>\$ 18,323</b>	<b>\$ 500,599</b>	

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Tire Amnesty Grant

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4559	Tire Amnesty Grant	24,613	17,716	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 24,613</b>	<b>\$ 17,716</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
6412	Advertising/Other	579	-	-	-	-	0.00%
6440	Contracted Services	7,487	-	-	-	-	0.00%
6532	Maintenance/Other Supplies	18	-	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 8,084</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ 16,529</b>	<b>\$ 17,716</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

# Fire Department



## Department Summary

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

Since 1993, the City has contracted with the California Department of Forestry and Fire Protection (CAL FIRE) for fire protection. Policy direction remains with the Madera City Council. Fire Department staff are CAL FIRE employees. CAL FIRE serves and safeguards the citizens and protects the property and resources of California and provides a multitude of emergency and non-emergency services to the community.

## Role

- Fire suppression and prevention
- Emergency medical services
- Rescue and Public Service assistance
- Fire menace standbys
- Coordinates response support operations for natural or man-made disasters
- Conduct SB 1205 Fire and Life Safety Inspections

## Responsibility

The Fire Department:

- **Serve:** We are committed to the safety and well-being of the public and our employees.



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

## Key Accomplishments

### Overview of accomplishments in FY 2023/24

- New Side by Side vehicle placed in service at station 56
- Purchased new SCBA air packs with integrated thermal imaging cameras to enhance firefighter safety
- Qualified more personnel as fire Subject Matter Instructors
- Set aside \$490,000 for the Fire Apparatus replacement fund
- Placed 2, 4 air gas monitors in service
- Participated in the Fresno River clean-up to minimize fuel load
- Started fire inspections for multi-family occupancies
- Inspected 100 percent hotels and motels per SB 1205

- Implemented a geo-spatial tracking program for all public fire hydrants.
- Purchased 10 sets of additional turnout gear for new health and safety standards.
- Council approved reclassifying two Firefighters to Fire Engineers for a higher level of service to the community
- Purchased skid steer for river clean-up projects to minimize fire potential and impact
- Successfully mitigated 3,575 calls, including:
  - 2,122 emergency medical calls
  - 808 fires
  - 298 motor vehicle accidents
  - 188 public service assists (non-emergency calls of service)
  - 159 hazardous materials/ stand by

## Goals & Performance Measures

- 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
- Increase PPE reserve cache
- Detailed maintenance of equipment to extend the service life
- Place New Engine 57 in service
- Design a new Squad Truck for future purchase order. Said truck will replace an existing truck at Station 56. The primary need for this equipment is the Fresno River and more rugged terrains

56 and 57. Other costs are divided by one-third and two-thirds.

### Changes/Additions to Budget

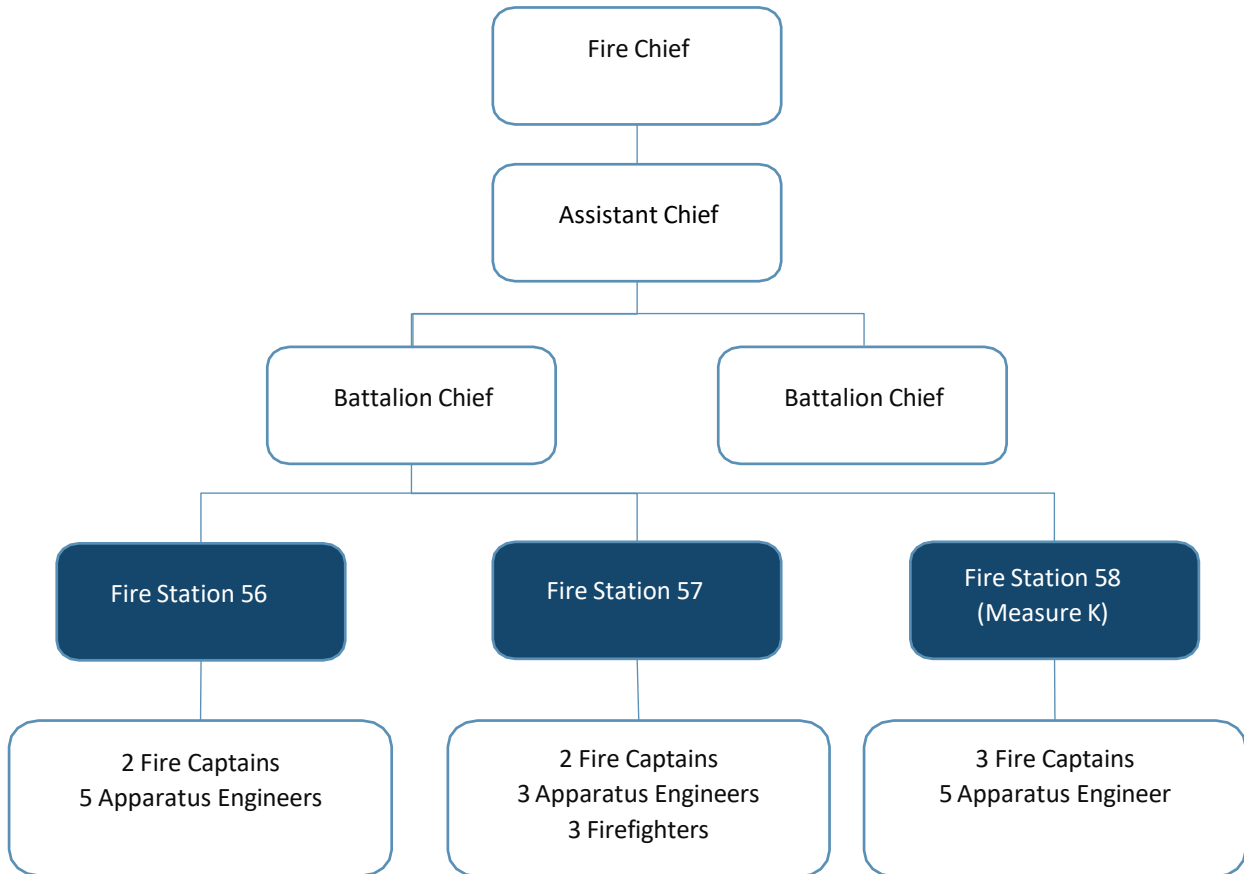
- Funds for the City’s contract with CalFire to provide fire protection services is budgeted at \$6,236,553. This figure represents \$191,854 reduction from the \$6,428,387 which was budgeted in Fiscal Year 2023/24. The savings is due to a one-time reduction in the pension contribution for CalFire staff. The \$6,236,553 is budgeted in both the General Fund (\$4,157,910) and Measure K – Fire (\$2,078,643) Funds
- A total of \$334,340 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 .5% sales tax used for public safety enhancements and is recorded in a separate fund within the General Fund. Revenues are divided by the Fire and Police Departments.

As a practical matter, Measure K pays for personnel housed at Fire Station 58; whereas the General Fund pays for Stations

# Fire Department Organization Chart





Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4167	Rents and Leases	12,240	-	-	-	-	0.00%
4212	Revenue/ Fire Special Svs Fee	263	27	-	-	-	0.00%
4247	Weed Abatement Fee	-	550	-	-	-	0.00%
4346	Interfund Charges/ Cost Dist	57,820	57,820	57,820	57,820	59,266	2.50%
4659	Refunds and Reimbursements	-	24,289	-	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 70,322</b>	<b>\$ 82,686</b>	<b>\$ 57,820</b>	<b>\$ 57,820</b>	<b>\$ 59,266</b>	
6401	Gas and Electric Utilities	43,097	38,691	56,004	-	38,830	0.00%
6402	Telephone/Fax Charges	16,253	15,545	12,667	-	9,803	0.00%
6403	Cell Phone Charges	-	-	-	-	947	0.00%
6404	Internet Charges	-	-	-	-	2,952	0.00%
6411	Advertising/Bids and Notices	-	-	-	-	1,000	0.00%
6415	Publications/Subscriptions	231	-	57	5,000	4,500	-10.00%
6416	Office Supplies/Expendable	2,001	1,222	1,140	3,176	3,872	21.90%
6419	Food/Meals	-	-	-	-	2,000	0.00%
6425	Vehicle Fuel, Supplies & Maint	74,334	94,115	119,887	135,500	154,735	14.20%
6440	Contracted Services	4,935,251	2,785,335	5,363,514	4,285,591	4,157,910	-3.00%
6448	Bond/Loan Admin Fees	3,750	1,500	1,500	-	-	0.00%
6530	Conference/Training/Ed	8,368	8,849	13,855	14,000	16,107	15.10%
6532	Maintenance/Other Supplies	59,063	54,996	77,378	80,000	126,963	58.70%
6551	Expense/ Damaged Vehicle Ins	40,773	-	-	-	-	0.00%
6560	Liability / Property Insurance	32,713	37,733	89,338	89,326	71,394	-20.10%
6561	Miscellaneous Expenses	(20)	-	-	-	3,630	0.00%
6900	Interfund Charge - Fac. Maint.	43,427	43,427	133,006	133,006	88,675	-33.30%
6902	Interfund Charges- Central Sup	2,721	2,107	1,459	2,107	1,822	-13.50%
6918	Interfund Charges- Comp Maint	20,406	33,965	33,254	33,254	26,175	-21.30%
6920	Interfund Charges - Computer R	4,315	9,078	15,499	15,499	6,288	-59.40%
6926	Interfund Chg Risk Charges	-	-	-	-	7,712	0.00%
7000	Vehicles and Equipment	-	140	-	-	-	0.00%
8210	Transfers Out/Debt Service	2,935	11,628	25,077	25,077	25,070	0.00%
<b>Total Expense</b>		<b>\$ 5,289,619</b>	<b>\$ 3,138,331</b>	<b>\$ 5,943,635</b>	<b>\$ 4,821,536</b>	<b>\$ 4,750,385</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (5,219,297)</b>	<b>\$ (3,055,645)</b>	<b>\$ (5,885,815)</b>	<b>\$ (4,763,716)</b>	<b>\$ (4,691,119)</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4085	Measure K Revenue	3,481,613	3,448,364	2,834,393	3,589,870	3,484,000	-2.90%
4162	Interest Income	33,754	131,325	117,444	150,000	150,000	0.00%
4659	Refunds and Reimbursements	5,573	-	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 3,520,939</b>	<b>\$ 3,579,689</b>	<b>\$ 2,951,837</b>	<b>\$ 3,739,870</b>	<b>\$ 3,634,000</b>	
6401	Gas and Electric Utilities	-	-	-	-	19,415	0.00%
6402	Telephone/Fax Charges	556	596	551	-	5,612	0.00%
6403	Cell Phone Charges	-	-	-	-	474	0.00%
6411	Advertising/Bids and Notices	-	-	-	-	500	0.00%
6415	Publications/Subscriptions	1,783	16	1,438	750	2,250	200.00%
6416	Office Supplies/Expendable	1,558	2,497	1,413	2,632	2,632	0.00%
6419	Food/Meals	-	-	-	-	1,000	0.00%
6425	Vehicle Fuel, Supplies & Maint	27,054	40,805	61,484	70,880	76,868	8.40%
6440	Contracted Services	6,237	1,394,653	2,678,620	2,142,796	2,080,119	-2.90%
6530	Conference/Training/Ed	3,125	2,596	7,349	10,160	8,053	-20.70%
6532	Maintenance/Other Supplies	50,793	53,982	79,158	90,171	63,482	-29.60%
6560	Liability / Property Insurance	-	-	-	-	35,691	0.00%
6561	Miscellaneous Expenses	-	(3,436)	-	4,733	1,815	-61.70%
6610	Contingency	-	-	-	-	65,500	0.00%
6900	Interfund Chg Facility Maint.	-	-	-	-	44,331	0.00%
6902	Interfund Chg Central Supply	-	-	-	-	911	0.00%
6907	Interfund Chrg/Vehicle Replcmt	8,267	17,000	17,000	17,000	-	-100.00%
6918	Interfund Chg Comp Maint	-	-	-	-	13,085	0.00%
6920	Interfund Chg Computer Replace	-	-	-	-	3,143	0.00%
6926	Interfund Chg Risk Charges	-	-	-	-	3,856	0.00%
7000	Vehicles and Equipment	751,460	164,826	39,352	55,404	50,000	-9.80%
7025	Software Cost	-	-	14,007	22,000	22,000	0.00%
7030	Facilities And Improvements	5,191	(86,536)	16,565	320,000	334,340	4.48%
8000	Interest Expense	168,000	162,600	155,350	155,350	147,850	-4.80%
8001	Principal Payment	135,000	145,000	150,000	150,000	155,000	3.30%
8200	Transfer Out	-	-	96,000	96,000	-	-100.00%
	<b>Total Expense</b>	<b>\$ 1,159,023</b>	<b>\$ 1,894,599</b>	<b>\$ 3,318,287</b>	<b>\$ 3,137,876</b>	<b>\$ 3,137,927</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ 2,361,916</b>	<b>\$ 1,685,090</b>	<b>\$ (366,449)</b>	<b>\$ 601,994</b>	<b>\$ 496,073</b>	

# 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 electrical conveyance systems, which are vital to the daily operations and 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
- Water and Sewer Collections
  - Water Quality
  - Water Conservation

- Wastewater Collection

- Wastewater Treatment Plant
- Facilities and Electrical
- Safe & Clean Team

## Responsibilities

The Administration Division plays a vital role in supporting the operations of the Public Works Department. The administrative staff facilitates hiring, maintains records, manages contracts, assists with grant management, and manages the Safe & Clean Team. They also oversee various administrative tasks such as budgeting, supplies, invoicing, and City Council presentations. All service calls originate with the Administrative Division and are directed to the appropriate division. 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 oversees mainline street markings throughout the City to ensure safe travels for motorists. The Division is also responsible for maintaining signage and proper sign clearance. It also applies crack seal and

cold mix to City streets for longevity and maintaining a safe surface for travel, as well as performing daily street sweeping.

Furthermore, the Streets Division oversees 22 storm pump stations to alleviate localized flooding and maintains 23 ponding basins that collect storm water. The Division also clears storm drain lines and performs the annual leaf pickup to ensure storm water flows freely to ponding basins.

Division accomplishments last year include:

- Abated 2,618 square feet of graffiti
- Cleaned 1,455 linear feet of gutters to reduce flooding
- Assisted in cleaning the Fresno River through weed abatement and the removal of fire hazards
- Contracted to repair 30,762 square feet of utility patches and failed asphalt
- Minimized local flooding by clearing 2,000 linear feet of obstructed storm drain lines
- Oversaw the contract for 24,000 square feet of alley re-pavement and maintenance
- Painted traffic control identifiers on over 100 miles of roadway
- Replaced 30 yards of concrete at Town and Country Park to alleviate raised and depressed sidewalks
- Repaired 5,865 potholes, an increase of 1,989 from the previous year
- Replaced 3,350 linear feet of failed sidewalks using CDBG funds to ensure safe pedestrian travel
- Swept 157 miles of road, twice per month

### **Water and Sewer Divisions**

The Water and Sewer Division's ultimate responsibility is providing adequate water supply for fire suppression, but it is also responsible for ensuring the safety of every person who consumes City potable water. The Division ensures that public safety is maintained by ensuring that all waste entering the sewer system flows freely, thereby avoiding potential public health concerns.

Water System staff are required by the State of California to be certified to perform work on the public water system, which includes the responsibility of annual continuing education in subjects applicable to water system maintenance, quality and regulations.

The Division also responds to customer concerns regarding compromised water service lines, water mains, water quality and pressure, water meters. The Division also promotes water conservation through water patrol, consumer outreach, and customer rebate programs, as well as administers the City's Cross Connection Control Program to assess the functioning of backflow prevention devices throughout the City.

Division accomplishments last year include:

- Cleaned 139,880 linear feet of sewer mains
- Ensured the delivery of sewage to the Wastewater Treatment Plant (WWTP) by maintaining 5 sewer lift stations, performing mainline cleaning semiannually and high maintenance mainline cleaning every two months
- Installed 3 new chlorine generation systems at water well sites
- Performed routine and emergency maintenance of the 20 groundwater wells and 200 miles of water distribution pipelines
- Pumped and delivered approximately 2,900,893,000 gallons of water to residents
- Repaired 138 water service line leaks, 185 meter box leaks, and 11 water main breaks
- Tested and repaired over 400 City-owned backflow prevention devices

### **Wastewater Treatment Plant Division**

This Division has the responsibility to operate and maintain 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.

Division accomplishments last year include:

- Implemented capital improvement plans to improve and maintain mechanical systems critical to the efficient operation of the WWTP
- Promoted safe work habits and employee involvement in safety training programs
- Repaired two influent pumps
- Replaced one emergency pond submersible pump
- Replaced two water well pumps
- Treated an average of 5 million gallons of sewage per day

### **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:

- Applied reflective pavement markers on Cleveland Avenue from Granada to the Highway 99 onramp and also on Yosemite/Howard from Gateway to Granada to enhance driver visibility
- Assisted with sewer main collapse on Avenue 13 between Granada and Road 24 by providing initial traffic control, hauling soil, providing a vacuum truck and staff to vacuum sewage and blockages to maintain flow
- Cleaned storm drains and employed portable pumps to prevent or alleviate localized flooding during heavy rains
- Collaborated with Engineering Department to rehabilitate the 1,000,000-gallon Loy Cook Water Tower

- Collaborated with Madera Irrigation District to divert more than 975 acre-feet of irrigation water into existing ponding basins for water recharge
- Collected over 1,000 bacteriological samples for State Water Resources Control Board compliance
- Finished construction of the Airfield Drainage Improvement project at the Madera Municipal Airport with FAA and Caltrans grant funding at a cost of \$1,117,715
- Processed an average of 5,120,000 gallons of wastewater per day while operating the Wastewater Treatment Plant without interruption
- Removed and replaced 3,350 linear feet of sidewalk using CDBG funds
- The City purchased a new paint striping truck to apply paint on City streets. This truck requires less maintenance and fewer employees to operate than the previous truck
- Maintained 23 ponding basins and acquired a 24<sup>th</sup> basin at Stadium Road and Almond Avenue. The latter is being brought to City standards by removing overgrown trees and weeds

## Goals & Performance Measures

- Address water leaks, collect bacteriological samples, enforce water regulations, and promote water conservation
- Increase the Wastewater Treatment Plant's capacity, provide employee training, and improve workplace safety
- Maintain and manage ponds, conduct utility patches and asphalt repairs, clear obstructed storm drain lines, and pump water into the distribution system
- Monitor and evaluate the effectiveness and efficiency of service delivery
- Promote the City's transition to green energy and contribute to beautification projects led by the Safe and Clean team

- Undertake beautification projects, crack seal pavements, clean river areas, and install/maintain solar streetlights

## Changes/Additions to Budget

- \$140,000 for a camera to proactively look for damage and deterioration within sewer and water lines. The cost of the camera is being shared by the General Fund (\$28,000) and the Sewer Fund (\$112,000).
- \$95,473 for a consultant to update the City's 5-year Groundwater Sustainability Plan, per Council direction.
- Several large capital projects are included in the Water Fund's Proposed Budget, including State Route 145 water main replacement (\$5,703,000), New Water Meter installations (\$3,000,000), Water Well 37 pump installation (\$2,770,000), and Water Main upgrades (\$2,415,000).
- As is the case with the Water Fund, the Sewer Fund includes appropriations for several large capital projects, including Wastewater Treatment Plant improvements (\$8,460,000), Fairgrounds Lift-Station installation (\$2,005,000), and Schnoor Avenue Sewer Trunk rehabilitation (\$1,150,000). The Fairgrounds Lift-Station will be funded with American Rescue Plan Act funds.
- The Airport Fund's budget contains proposed appropriations for two capital projects: preparation of the Airport Layout Plan (\$250,000) and rehabilitation of the Airport terminal's roof (\$240,000).

## Department Fund Summary

The Public Works Department operates through seven different funds:

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

- Safe and Clean Team

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

The following is a summary of each:

### ***Streets Fund***

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

### ***Water Fund***

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

### ***Sewer Fund***

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

### ***Airport Fund***

The Airport Fund is funded by several revenues: hangar and tie-down rental fees, fixed-based operator land leases, and agricultural land leases. The Airport Fund has both a maintenance budget and a capital outlay budget. The Federal Aviation Administration and the Caltrans Division of Aeronautics are the primary funding sources for capital improvement projects.

### ***Drainage Fund***

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

### ***Solid Waste and Recycling Fund***

The Solid Waste Fund is funded by user rate revenue. This fund has several budgets: Solid Waste Disposal, Street Cleaning, and Tire Cleanup. Numerous small budgets 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 remainder of the costs are then split proportionally throughout each department in the City.

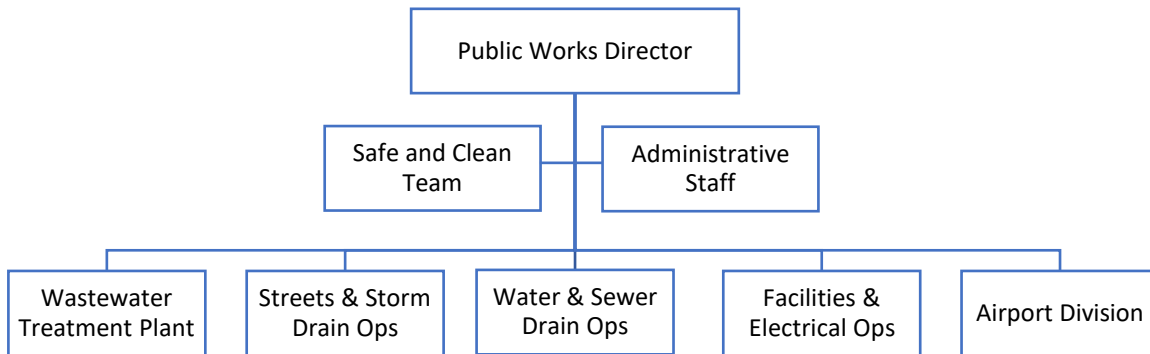
### ***Safe and Clean Team***

The Safe and Clean Team is a recently created team to tasked with illegal dumping, homeless encampment clean-up and Fresno River maintenance. Primary revenues are from various grants, the Solid Waste Fund, and the General Fund.

### ***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 used are created by the Facilities Manager each year and approved by Council as part of the budget process.

# Public Works Organization Chart





Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4346	Interfund Charges/ Cost Dist	120,000	120,000	120,000	120,000	123,000	2.50%
4355	Transfer-In	1,596,741	2,054,478	2,824,682	2,824,682	2,824,682	0.00%
4434	Grants	-	-	55,307	-	-	0.00%
4659	Refunds and Reimbursements	6,448	(1,422)	9,176	-	-	0.00%
4676	Workers Comp Recovery - Wages	-	-	90	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 1,723,189</b>	<b>\$ 2,173,056</b>	<b>\$ 3,009,255</b>	<b>\$ 2,944,682</b>	<b>\$ 2,947,682</b>	
5000	Salaries/Full-time	393,637	403,068	429,241	523,077	575,079	9.90%
5005	Salaries/Part-time	214	20	-	-	-	0.00%
5100	Salaries/Overtime	4,803	12,783	20,366	10,000	17,500	75.00%
5105	Salaries/Leave Payout	2,993	1,483	4,607	-	-	0.00%
5110	Salaries/Uniform Pay	2,235	2,448	1,873	2,087	-	-100.00%
5300	Public Employee Retirement Sys	47,122	46,125	60,057	72,923	79,689	9.30%
5302	Long Term Disability Insurance	973	985	1,376	1,210	1,477	22.10%
5303	Life Insurance Premiums	537	550	629	684	702	2.60%
5304	Workers Compensation Insurance	33,268	38,056	46,373	52,459	49,100	-6.40%
5305	Medicare Tax- Employer's Share	6,250	6,285	7,589	8,100	9,175	13.30%
5306	Unfunded Accrued Liability	93,601	93,970	114,456	114,456	128,329	12.10%
5308	Deferred Compensation/Full-tim	16,148	15,912	18,656	23,705	25,622	8.10%
5309	Unemployment Insurance	1,649	1,145	1,292	1,187	1,429	20.40%
5310	Section 125 Benefit Allow.	141,168	165,558	161,151	209,228	216,555	3.50%
6402	Telephone/Fax Charges	2,122	2,010	2,048	2,100	718	-65.80%
6403	Cell Phone Charges	-	-	-	-	959	0.00%
6404	Internet Charges	-	-	-	-	723	0.00%
6411	Advertising/Bids and Notices	-	-	1,743	-	2,000	0.00%
6416	Office Supplies/Expendable	1,573	881	1,165	1,000	2,000	100.00%
6425	Vehicle Fuel, Supplies & Maint	51,748	53,533	50,247	46,500	51,867	11.50%
6440	Contracted Services	275,568	184,083	789,054	610,000	628,000	3.00%
6516	Permits and Fees	-	-	-	-	8,000	0.00%
6530	Conference/Training/Ed	5,889	10,006	9,149	22,400	20,000	-10.70%
6532	Maintenance/Other Supplies	169,503	523,227	202,691	200,000	355,000	77.50%
6533	Street Signs/Lights	14,954	34,536	31,636	35,000	50,000	42.90%
6560	Liability / Property Insurance	9,347	10,781	127,950	127,933	518,152	305.00%
6570	Settlements	-	-	20,606	-	-	0.00%
6610	Contingency	192,260	3,720	-	80,000	100,000	25.00%
6900	Interfund Charge - Fac. Maint.	13,365	13,365	12,144	12,144	12,144	0.00%
6902	Interfund Charges- Central Sup	12,491	9,078	12,596	9,078	9,090	0.10%
6903	Interfund Charges - Cost Distr	-	30,146	-	-	-	0.00%
6907	Interfund Chrg/Vehicle Replcmt	124,189	129,622	143,014	143,014	90,662	-36.60%
6908	Interfund Chrg/Vehicle Maint.	141,372	142,402	166,471	166,471	134,102	-19.40%
6918	Interfund Charges- Comp Maint	29,079	46,701	45,724	45,724	53,982	18.10%
6920	Interfund Charges - Computer R	6,248	12,482	21,310	21,310	12,968	-39.10%
6924	Interfund Charges- Motor Renta	946	1,167	802	802	1,323	65.00%
6926	Interfund Chg Risk Charges	-	-	-	-	55,975	0.00%
7000	Vehicles and Equipment	-	12,561	108,513	-	28,000	0.00%
7030	Facilities And Improvements	-	-	-	-	160,000	0.00%
7050	Construction/Infrastructure	-	13,267	19,441	536,755	-	-100.00%
8200	Transfer Out	-	-	100,000	100,000	-	-100.00%
<b>Total Expense</b>		<b>\$ 1,795,253</b>	<b>\$ 2,021,956</b>	<b>\$ 2,733,968</b>	<b>\$ 3,179,347</b>	<b>\$ 3,400,322</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (72,064)</b>	<b>\$ 151,100</b>	<b>\$ 275,286</b>	<b>\$ (234,665)</b>	<b>\$ (452,640)</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4355	Transfer-In	-	-	-	-	300,000	0.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>	
5000	Salaries/Full-time	1,649	742	34,797	-	134,327	0.00%
5005	Salaries/Part-time	43,165	53,372	27,401	-	-	0.00%
5100	Salaries/Overtime	171	80	237	-	5,000	0.00%
5105	Salaries/Leave Payout	-	-	784	-	-	0.00%
5110	Salaries/Uniform Pay	-	-	500	-	-	0.00%
5300	Public Employee Retirement Sys	-	668	3,501	-	15,507	0.00%
5302	Long Term Disability Insurance	-	-	98	-	348	0.00%
5303	Life Insurance Premiums	-	-	53	-	192	0.00%
5304	Workers Compensation Insurance	3,466	4,878	5,977	-	11,549	0.00%
5305	Medicare Tax- Employer's Share	677	812	1,073	-	2,203	0.00%
5307	Deferred Comp/Part-Time	1,687	1,778	1,265	-	-	0.00%
5308	Deferred Compensation/Full-tim	-	-	1,336	-	6,282	0.00%
5309	Unemployment Insurance	663	755	314	-	441	0.00%
5310	Section 125 Benefit Allow.	-	-	14,680	-	49,092	0.00%
6402	Telephone/Fax Charges	-	-	-	-	200	0.00%
6403	Cell Phone Charges	-	-	-	-	200	0.00%
6404	Internet Charges	-	-	-	-	200	0.00%
6416	Office Supplies/Expendable	-	-	-	-	500	0.00%
6425	Vehicle Fuel, Supplies & Maint	-	-	-	-	15,000	0.00%
6440	Contracted Services	-	-	-	-	35,000	0.00%
6530	Conference/Training/Ed	-	-	-	-	6,500	0.00%
6532	Maintenance/Other Supplies	-	-	303	-	13,500	0.00%
6610	Contingency	-	-	-	-	10,000	0.00%
8200	Transfer Out	-	-	-	-	110,000	0.00%
	<b>Total Expense</b>	<b>\$ 51,476</b>	<b>\$ 63,085</b>	<b>\$ 92,318</b>	<b>\$ -</b>	<b>\$ 416,041</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (51,476)</b>	<b>\$ (63,085)</b>	<b>\$ (92,318)</b>	<b>\$ -</b>	<b>\$ (116,041)</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4346	Interfund Charges/ Cost Dist	60,000	60,000	60,000	60,000	61,500	2.50%
4355	Transfer-In	84,000	84,000	84,000	84,000	84,000	0.00%
	<b>Total Revenue</b>	<b>\$ 144,000</b>	<b>\$ 144,000</b>	<b>\$ 144,000</b>	<b>\$ 144,000</b>	<b>\$ 145,500</b>	
5000	Salaries/Full-time	45,790	50,443	46,968	50,848	53,372	5.00%
5100	Salaries/Overtime	3,273	8,418	11,520	5,000	300	-94.00%
5110	Salaries/Uniform Pay	200	200	200	200	-	-100.00%
5300	Public Employee Retirement Sys	6,364	6,900	6,943	8,557	6,663	-22.10%
5302	Long Term Disability Insurance	128	132	147	129	150	16.30%
5303	Life Insurance Premiums	57	61	59	57	55	-3.50%
5304	Workers Compensation Insurance	3,785	5,869	5,039	5,199	4,614	-11.30%
5305	Medicare Tax- Employer's Share	739	971	853	821	597	-27.30%
5306	Unfunded Accrued Liability	14,538	16,009	15,772	15,772	17,684	12.10%
5308	Deferred Compensation/Full-tim	1,780	1,961	1,824	2,309	2,681	16.10%
5309	Unemployment Insurance	118	110	121	100	143	43.00%
5310	Section 125 Benefit Allow.	12,728	16,554	17,201	17,171	10,456	-39.10%
6425	Vehicle Fuel, Supplies & Maint	16,249	12,645	16,437	15,500	17,094	10.30%
6532	Maintenance/Other Supplies	6,921	9,526	9,477	20,000	35,000	75.00%
6560	Liability / Property Insurance	-	-	1,558	1,558	1,736	11.40%
6902	Interfund Charges- Central Sup	104	1,282	-	1,282	488	-61.90%
6907	Interfund Chrg/Vehicle Replcmt	7,867	7,868	9,667	9,667	21,333	120.70%
6908	Interfund Chrg/Vehicle Maint.	7,332	7,424	8,710	8,710	7,027	-19.30%
6926	Interfund Chg Risk Charges	-	-	-	-	188	0.00%
8200	Transfer Out	-	-	-	-	290,000	0.00%
	<b>Total Expense</b>	<b>\$ 127,972</b>	<b>\$ 146,374</b>	<b>\$ 152,497</b>	<b>\$ 162,880</b>	<b>\$ 469,581</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ 16,028</b>	<b>\$ (2,374)</b>	<b>\$ (8,497)</b>	<b>\$ (18,880)</b>	<b>\$ (324,081)</b>	



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# Planning Department



## Department Summary

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

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

development of the City, and to explain permit review requirements.

The budget year demonstrated a moderate increase in total entitlement application volumes. While new building permits are still being pursued in the residential sector, the fiscal year experienced a marked decline in the number of new dwelling permits issued (which aligns with a reduction in the number of overall permit applications received). The fiscal year did experience a marked increase in the number of residential units completed for occupancy. Interest in new residential entitlement applications does appear to be increasing with several new projects in the pipeline. Requests for extensions of existing subdivision and development entitlements continue. These observations appear consistent with

statewide trends which experienced a near 10% reduction in residential permits year-over-year. While conditions suggest a continued level of uncertainty in economic conditions and forecasts due to higher interest rates implemented by the Fed, inflation, and increases in average home prices, expectations are reported as positive for the coming fiscal year with the housing market expected to continue to rebound from 2023 lows. Sales tax performance reflects cautious behavior by consumers and less discretionary spending and delayed purchases. Most recent projections remain soft but expect modest improvement in the next year. The Fed’s approach to the funds rate along with consumer confidence trends will in-turn be expected to influence development activity.

The year once again brought changes in Department personnel with a vacancy created in the Planning Manager position. Accordingly, these changes facilitated further 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 implemented new policy respective to Temporary Use Permit approvals for outdoor vendors and worked collaboratively with the Parks Department for special events to streamline and simplify processes for City staff, organizers and participants.
- Planning implemented new procedures in conformance with recently adopted State legislation aimed toward streamlining and/or reducing the need for certain application processes such as the need for rezoning; reducing time and costs for the development of new housing units.
- In collaboration with the Building, Engineering and other City Departments, as well as licensed software service providers, Planning completed a full software licensing systems assessment in order to identify capabilities, methods and training needs 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 accommodate full electronic/digital application submittal, review and processing and 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 prepared and filed a City Annexation Petition and obtained Madera Local Agency Formation Commission (LAFCo) approval for the Country Club Drive/Martin Street Annexation, incorporating an additional 246 acres of land within the City limits.
- Planning facilitated completion of the Council selection and approval process for all available Commercial Cannabis Standard Retail/Micro & Social Equity businesses in the City of Madera; and executed required agreements with awarded businesses. The

year witnessed the opening of the City’s first standard retail cannabis dispensary.

- Planning assisted the Engineering Department with adoption of environmental findings, in accordance with the provisions of the California Environmental Quality Act (CEQA), for the Westberry Bridge capital improvement project.
- Housing Streamlining/Production Accelerating Grant. Obtained suballocated grant funding and completed a draft ordinance amendment to the Zoning Regulations for purposes of streamlining and accelerating housing production for future consideration by Council.
- Planning assisted with the approval and execution of a new tax sharing agreement between the City of Madera and County of Madera, which provides for fair and equitable property and sales tax sharing and the encouragement of sound economic growth.
- Planning adopted Department policies to better define responsibilities and requirements relative to review of landscape and irrigation plans in accordance with the Model Water Efficient Landscape Ordinance (MWELO) as well as organic waste disposal reduction, recycling and solid waste compliance in accordance with the provisions of Senate Bill 1383.

Overview of entitlement applications in FY 2023/24:

Type	# of Applications
Annexation	1
Business License Review	206
Conditional Use Permit	25
General Plan Amendment	2
Home Occupational Permit	98
Lot Line Adjustment	4
Precise Plan	6
Preliminary Project Review	9
Prezone / Rezone	3
Sign Permit	45
Site Plan Review	44
Tentative Parcel Map	5

Type	# of Applications
Tentative Subdivision Map	11
Temporary Use Permit	40
Variance	3
Zoning Administrator Permit	6
Zoning Clearance / Conformance Review	18

**Entitlement Approvals Included:**

- New and expanded commercial developments – financial / banking, restaurants, automotive repair, drive-thru coffee house, medical and dental offices, professional offices, beauty salons, car wash, service stations; including but not limited to:

Two new 24-hour service stations with a total of 24 fueling stations (including one highway travel-center with an additional five diesel/heavy truck fueling stations), two convenience stores, a restaurant with drive-through, and a 94-room hotel at the intersection of Avenue 17 and Golden State Boulevard/Airport Drive

- Multiple infill residential projects including new single family residential dwellings, accessory dwelling units, duplexes, and multi-unit residential development.
- Ventana Subdivision. 855-lot single family residential lots and 144 multi-family residential units on the south side of Pecan Ave between Parkwood and State Highway 99.
- Carmel Homes Subdivision Phases II & IV. 318 single family residential lots at the southwest corner of East Pecan Avenue and Stadium Road.
- Food Bank. A new 20,000 square-foot warehouse and office building for the Madera Food Bank at the intersection of South Knox Street and Road 28.
- Evapco. Approximately 101,000 square-foot facilities expansion adjacent to existing facilities located on Almond Avenue.

- California Custom Processing. Approximately 52,000 square-foot facilities expansion adjacent to existing facilities located on Aviation Drive.
- Semi-Public, social service and care facilities, including:

Social Vocational Services. An adult day care center serving adults with physical and developmental disabilities. The center has a capacity for up to 60 adults per day with 24 employees.

Star Center. Alterations to an existing facility providing site-based daytime program services to adults with developmental disabilities and skilled nursing needs, to now offer similar pediatric services including therapeutic, social, day care activities and medical services to children.

Crescent View Charter, an expansion to existing facilities located within the Madera Marketplace Shopping Center.

**Active Planning Projects:**

- 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.
- Multiple residential subdivisions proposing a cumulative 450 single family residential lots and the annexation of approximately 30 acres of land at various locations throughout the City.
- 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.
- Assisted the Engineering & Parks Departments with the preparation of CEQA and/or NEPA environmental documentation on CIP and grant-related projects.
- Completed numerous GIS projects in support of City department needs, including updates to City parcel, street and GIS layers as well as mapping efforts for various purposes.
- Housing Element Update and Implementation. Coordination and collaboration with contract consultants relative to the preparation of the 6<sup>th</sup> Cycle Housing Element Update and completion of implementation initiatives.

### Goals & Performance Measures

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

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

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

development initiatives that will encourage and incentivize housing and economic development, supplement infrastructure and CIP projects, and contribute to additional open space and recreational opportunities.

- Continue partnerships and collaboration with outside agencies and organizations with the preparation, adoption and implementation of ordinances, plans, and policies.
- Provide training opportunities for both staff and the Planning Commission, including attendance at the League of California Cities Planning Commissioners Conference and at the American Planning Association Conference.
- Continue efforts related to the adoption of updates to the zoning ordinance and the associated update of the Official Zoning Map of the City.
- Respond proactively to the direction of the Council, Planning Commission, and the City Manager to positively influence the betterment of the community.
- Assist with the preparation of a Development Impact Fee workshop before the Council.

### Changes/Additions to Budget

- \$475,000 of General Fund resources are appropriated for planning/environmental work (\$100,000) and the Housing Element implementation (\$375,000)

### 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. Use of contracted services assistance for entitlement processing was minimal 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.

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4137	New Projects	114,548	-	-	-	-	0.00%
4249	Zoning/Land Use/Annex Fees	311,596	253,527	197,780	200,000	200,000	0.00%
4434	Grants	-	-	62,560	610,000	300,000	-50.82%
4657	Miscellaneous Revenue	25	-	-	-	-	0.00%
4659	Refunds and Reimbursements	4,025	53	50	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 430,194</b>	<b>\$ 253,580</b>	<b>\$ 260,390</b>	<b>\$ 810,000</b>	<b>\$ 500,000</b>	
5000	Salaries/Full-time	301,055	329,422	306,082	424,074	461,432	8.80%
5005	Salaries/Part-time	4,056	23,909	45,490	113,729	34,928	-69.30%
5100	Salaries/Overtime	9,967	10,946	10,244	11,500	10,000	-13.00%
5105	Salaries/Leave Payout	3,031	1,330	12,565	-	-	0.00%
5200	Salaries/Auto & Expense Allow	-	128	128	129	129	0.00%
5300	Public Employee Retirement Sys	34,089	35,205	38,399	58,223	57,199	-1.80%
5302	Long Term Disability Insurance	1,161	848	965	986	780	-20.90%
5303	Life Insurance Premiums	338	284	249	337	363	7.70%
5304	Workers Compensation Insurance	25,081	32,676	32,420	49,198	42,850	-12.90%
5305	Medicare Tax- Employer's Share	4,742	5,364	5,524	8,084	7,519	-7.00%
5306	Unfunded Accrued Liability	64,961	66,269	71,817	71,817	80,522	12.10%
5307	Deferred Comp/Part-Time	152	528	174	674	405	-39.90%
5308	Deferred Compensation/Full-tim	8,070	7,803	8,986	12,836	14,771	15.10%
5309	Unemployment Insurance	1,097	892	1,066	1,026	1,050	2.30%
5310	Section 125 Benefit Allow.	71,212	68,710	64,043	82,572	77,262	-6.40%
6402	Telephone/Fax Charges	3,864	3,708	3,479	4,500	1,859	-58.70%
6403	Cell Phone Charges	-	-	-	-	1,325	0.00%
6404	Internet Charges	-	-	-	-	674	0.00%
6405	Copier Lease/Paper Charges	1,659	1,965	2,170	1,500	1,750	16.70%
6411	Advertising/Bids and Notices	27,344	20,166	12,439	38,000	37,080	-2.40%
6414	Professional Dues	992	-	957	2,500	2,829	13.20%
6415	Publications/Subscriptions	57	59	433	1,575	1,794	13.90%
6416	Office Supplies/Expendable	3,399	8,809	2,143	14,200	4,500	-68.30%
6417	Software Costs	-	-	-	-	23,239	0.00%
6418	Postage / Other Mailing Charge	3,458	4,840	3,509	6,300	5,360	-14.90%
6419	Food	-	470	260	2,100	1,000	-52.40%
6440	Contracted Services	179,520	246,045	158,510	158,000	475,000	200.60%
6447	Cap/Master/Other Plan Updates	-	-	332,560	610,000	-	-200.00%
6451	Bank Service Charges	986	1,325	902	-	-	0.00%
6530	Conference/Training/Ed	3,681	12,698	5,804	26,000	23,200	-10.80%
6610	Contingency	-	-	-	-	3,400	0.00%
6900	Interfund Charge - Fac. Maint.	11,155	11,155	10,135	10,135	10,135	0.00%
6902	Interfund Charges- Central Sup	152	322	152	322	208	-35.40%
6903	Interfund Charges - Cost Distr	-	21,435	-	-	-	0.00%
6918	Interfund Charges- Comp Maint	26,236	22,643	22,169	22,169	26,173	18.10%
6920	Interfund Charges - Computer R	5,619	6,052	10,333	10,333	6,288	-39.10%
6924	Interfund Charges- Motor Renta	800	857	680	680	1,120	64.70%
7000	Vehicles and Equipment	-	-	-	-	10,500	0.00%
<b>Total Expense</b>		<b>\$ 797,936</b>	<b>\$ 946,864</b>	<b>\$ 1,164,787</b>	<b>\$ 1,743,499</b>	<b>\$ 1,426,644</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (367,742)</b>	<b>\$ (693,284)</b>	<b>\$ (904,397)</b>	<b>\$ (933,499)</b>	<b>\$ (926,644)</b>	

# Building Department



## Department Summary

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

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

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

## Responsibility

The Building Division is responsible for reviewing all activities associated with on-site construction projects. It administers the building permit process, which includes the submittal of building plans, subsequent plan check for compliance with City and State building code requirements, and the issuance of certificates of occupancy. The typical timing of this process varies. Plan review times for expedited projects range between 2-4 weeks, whereas typical projects range between 6-8 weeks. The City contracts with a Fire Marshal that performs plan check

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

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

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

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

#### The Permitting Process

- **Over-the-counter:** These permits are common for single-family homeowners and are completed with relative ease, saving the customer time. Common permits that do not require a plan check include water heater replacements, re-roofs, electrical service upgrades, window replacement, and HVAC replacements.
- **Plan Check:** More complex permits that require plans, such as new commercial/industrial buildings, new homes, tenant improvements, or extensive house remodels. As part of this process, applicants submit plans identifying proposed improvements. Staff reviews the plans for compliance with state building codes to meet minimum codes.
- **Inspections:** The building division has a 24-hour inspection request line. Inspections requested prior to 4:00 pm are completed the next business day.

### Key Accomplishments

Overview of accomplishments in FY 2023/24:

- The Building Division was active in issuing 2,611 building permits including both commercial and residential projects. Over 9,600 building inspections were performed reflecting an average of approximately 10 stops per inspector daily.

- Implemented the SolarAPP+ program to expedite and streamline the Solar (PV) plan check review and permitting process.
- Initiated the implementation of an Electronic Plan Review Program to streamline and expedite the plan check review and permitting process.
- Initiated the digitization of paper records such as permit applications, building plans and supplementary documents. The digitized files are being uploaded to Munis and attached to specific permit records, creating that way a searchable database.
- Created a physical plan room in conjunction with an electronic plan room to ease the transition to fully electronic plan reviews in the near future.
- The Building Inspectors have been provided with tablets which are being used to update inspection statuses live out in the field. This allows them to use their time in a more efficient way without generating additional work for office staff.
- Deployed a plan check program to track projects from permit application intake to permit issuance.

Notable completed projects include:

- In-N-Out on W. Cleveland Ave.
- Amond World Phase I on Condor Dr.
- Commercial Warehouse and Office Addition on Yeager Dr.
- New Starbucks on 1451 Madera Ave.
- Smart and Final on W. Cleveland Ave.
- Ross Dress for Less on W. Cleveland Ave.
- Evapco Phase II on W. Almond Ave
- Embarc Madera Cannabis Store on E. Yosemite Ave.

Notable projects under construction:

- Linden Tree Apartments on Linden St.
- Madera Place Apartments on Milano Ave.

- Cannable Cannabis Store on E. Yosemite Ave.
- Amond World Phase II on Condor Dr.
- California Custom Processing (CCP) Phase II on Aviation Dr.
- Miles Chemical on Pecan St.
- Food Bank on Knox St.
- Mi Rancho Market on E. 4<sup>th</sup> St.

## Goals & Performance Measures

- Staff has managed to provide plan review reports in a timely manner, however, efforts continue to streamline the Permit Application Intake at the Front Counter to process new projects in a more efficient way.
- The Department is in the exploratory phase researching the capabilities and functionalities of Bluebeam. Bluebeam allows electronic distribution of plans and plan check. This program is intended to replace hard copy sets submittals, expediting the review process and saving customers the need to submit paper copies.
- Further explore the Implementation of 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.
- Implement a program to streamline and expedite the Electric Vehicle Charging Stations plan check review and permitting process.
- Staff has responded to 100 percent of building permit inspections the following business day, which will continue to be the goal.

## Changes/Additions to Budget

- A new fund to expend SB 1186 funds is established with this budget. \$8,000 of appropriations in this fund will be used to train staff in ADA accessibility issues and solutions.

## Department Fund Summary

The Building Division currently has six budgeted full-time positions, a part-time building inspector, a part-time building intern, and a contracted Fire Consultant that reviews plans for compliance with the California Fire Code and the Building Code.

The Building Department is currently staffed with:

- Chief Building Official
- Two full-time Building Inspectors
- One Permit Technician
- One Administrative Assistant
- One Consultant for Fire Inspections and Building and Fire Plan Checks

The Building Department has three vacant positions for which the recruiting process is already in progress:

- One part-time Building Inspector
- One full-time Plans Examiner
- One part-time Intern

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4100	Permit Fees	68,701	80,776	55,892	50,000	50,000	0.00%
4103	Revenue/ Energy Regulation Fee	19,825	24,725	16,525	16,000	15,000	-6.30%
4104	Permits - Fire	123,038	130,173	103,569	100,000	100,000	0.00%
4105	Permits - Building	842,664	1,088,548	809,505	700,000	695,000	-0.70%
4106	Permits - Electrical	34,560	49,329	50,064	20,000	20,000	0.00%
4108	Permits - Mechanical	16,574	15,204	13,227	14,000	10,500	-25.00%
4109	Permits - Plumbing	19,766	17,529	24,274	14,000	14,000	0.00%
4119	S.M.I.P. - City Share	303	543	3,051	200	95	-52.50%
4120	SB-1473- City Share	-	-	3,338	-	-	0.00%
4121	SB-1186 City Share - Bldg	12,009	8,829	1,877	3,000	5,000	66.70%
4208	Late Payment/Other Penalty	23,981	34,617	39,170	20,000	20,000	0.00%
4222	Overtime Fees	119,920	143,231	61,159	60,000	60,000	0.00%
4225	Revenue/ Plan Archival Fees	23,693	25,211	21,859	16,000	16,000	0.00%
4226	Plan Check Fees	448,397	473,847	269,610	300,000	270,000	-10.00%
4657	Miscellaneous Revenue	2,306	5,868	3,100	2,500	2,500	0.00%
4659	Refunds and Reimbursements	93	-	120	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 1,755,829</b>	<b>\$ 2,098,430</b>	<b>\$ 1,476,339</b>	<b>\$ 1,315,700</b>	<b>\$ 1,278,095</b>	
5000	Salaries/Full-time	307,453	310,191	396,738	430,495	429,360	-0.30%
5005	Salaries/Part-time	4,039	26,397	38,002	49,689	70,177	41.20%
5100	Salaries/Overtime	3,134	8,503	8,492	20,000	3,000	-85.00%
5105	Salaries/Leave Payout	15,570	-	12,229	-	-	0.00%
5110	Salaries/Uniform Pay	500	500	500	500	-	-100.00%
5200	Salaries/Auto & Expense Allow	-	129	129	129	129	0.00%
5300	Public Employee Retirement Sys	39,010	38,076	49,576	56,195	52,094	-7.30%
5302	Long Term Disability Insurance	996	957	1,264	1,425	1,021	-28.40%
5303	Life Insurance Premiums	338	298	347	365	412	12.90%
5304	Workers Compensation Insurance	25,824	30,695	39,324	44,929	43,525	-3.10%
5305	Medicare Tax- Employer's Share	5,174	5,376	6,890	7,734	7,469	-3.40%
5306	Unfunded Accrued Liability	81,686	81,521	86,216	86,216	96,665	12.10%
5307	Deferred Comp/Part-Time	179	1,047	309	674	675	0.10%
5308	Deferred Compensation/Full-tim	9,144	11,591	8,725	17,980	12,493	-30.50%
5309	Unemployment Insurance	1,010	1,115	1,176	1,026	1,197	16.70%
5310	Section 125 Benefit Allow.	47,845	53,329	65,543	77,311	88,517	14.50%
6402	Telephone/Fax Charges	6,359	6,896	6,753	7,500	2,270	-69.70%
6403	Cell Phone Charges	-	-	-	-	3,130	0.00%
6404	Internet Charges	-	-	-	-	804	0.00%
6405	Copier Lease/Paper Charges	181	1,028	17,011	23,100	8,587	-62.80%
6414	Professional Dues	2,185	560	1,139	4,500	1,800	-60.00%
6415	Publications/Subscriptions	7,491	2,400	-	1,600	1,000	-37.50%
6416	Office Supplies/Expendable	11,426	6,354	8,273	9,000	10,500	16.70%
6418	Postage / Other Mailing Charge	1,098	809	19	2,000	1,000	-50.00%
6425	Vehicle Fuel, Supplies & Maint	3,866	4,676	4,068	5,500	4,230	-23.10%
6440	Contracted Services	368,682	412,356	312,880	510,000	420,000	-17.60%
6451	Bank Service Charges	9,550	23,380	34,371	30,000	35,000	16.70%
6530	Conference/Training/Ed	4,477	6,046	3,916	12,768	12,200	-4.40%
6532	Maintenance/Other Supplies	-	-	(275)	3,000	-	-100.00%
6560	Liability / Property Insurance	-	-	1,059	1,059	1,202	13.50%
6562	Retiree Insurance Premiums	172	2,022	978	948	1,200	26.60%
6900	Interfund Charge - Fac. Maint.	10,043	10,043	9,125	9,125	9,125	0.00%
6902	Interfund Charges- Central Sup	328	541	86	541	308	-43.10%
6903	Interfund Charges - Cost Distr	-	22,380	-	-	-	0.00%
6907	Interfund Chrg/Vehicle Replcmt	3,683	3,683	4,350	4,350	6,623	52.30%
6908	Interfund Chrg/Vehicle Maint.	7,059	7,158	8,433	8,433	6,824	-19.10%

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Building

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
6918	Interfund Charges- Comp Maint	31,338	22,643	22,169	22,169	26,173	18.10%
6920	Interfund Charges - Computer R	7,697	6,052	10,333	10,333	6,288	-39.10%
6924	Interfund Charges- Motor Renta	1,402	1,486	1,194	1,194	1,962	64.30%
6926	Interfund Chg Risk Charges	-	-	-	-	130	0.00%
7000	Vehicles and Equipment	-	-	39,625	73,920	-	-100.00%
<b>Total Expense</b>		<b>\$ 1,018,941</b>	<b>\$ 1,110,238</b>	<b>\$ 1,200,966</b>	<b>\$ 1,535,708</b>	<b>\$ 1,367,090</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ 736,889</b>	<b>\$ 988,192</b>	<b>\$ 275,373</b>	<b>\$ (220,008)</b>	<b>\$ (88,995)</b>	



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# 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 charged with overseeing, planning, design, and implementation of infrastructure projects.

Some of the Department's functions include:

- Transportation, water, sanitary sewer, and storm drain engineering
- Asset management of transportation, drainage, and other City infrastructure. Long-range planning for capacity and financial support (rate studies).
- Construction Management & Inspection (CM&I) – Managing Capital Improvement Program projects and public works contracts for city departments, inspection and oversight of private development grading, sanitary sewer, water, stormwater and improvements, inspection, and oversight of all activity in the public right-of-way and provides project management and development services for civic projects

- Serve as the construction manager for projects not initiated in the Engineering Department which included monuments at Centennial & Rotary Parks and a Transit Facility Canopy
- Program, plan, design and administer the construction of the annual Capital Improvement Program in cooperation with other departments
- Issue permits for work in the public right-of-way
- Inspect construction within the public right-of-way
- Plan check all development plans, parcel maps, subdivision maps including those that impact other department functions
- Manage the National Pollutant Discharge Elimination System (NPDES) program activities
- Manage traffic engineering and transportation planning activities
- Provide Interagency Coordination with agencies such as Caltrans, County of Madera, Madera Irrigation District, Madera County Transportation Commission and Authority (MCTC & MCTA)
- Implement Council programs and policies to meet the City's current and future infrastructure needs
- Provide ongoing, informative communications to City Council and residents regarding key objectives, challenges, and accomplishments
- Participation in the Sustainable Groundwater Management Act (SGMA) activities that includes preparation of the Groundwater Management Plan (GMP)
- Participate in the Technical Advisory Committee of the MCTC and MCTA and planning, programming, and oversight of local, state, and federal transportation funding sources
- Provide support to City Departments in areas of infrastructure planning and construction

## Key Accomplishments

The Department's accomplishments are most visible in the completion of projects, those that are moving forward at any

given time, and assistance provided toward other endeavors of the Council. Overview of accomplishments in FY 2023/24:

- Submitted 12 applications (18 State, 4 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:
  - Congestion Mitigation & Air Quality - \$2,110,000: CMAQ Funds will be used for upcoming alley paving projects within the City
  - Carbon Reduction Program - \$544,000: 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
- Worked with the Madera County Transportation Commission, its consultant, and newly formed Steering Committee, to work towards making a new Measure T renewal effort. By working with residents and other stakeholders, a new Measure T initiative will be put on the November 2024 ballot.
- As part of setting up an on-call program in the FY 2023/24, the following additional task orders have been issued:
  - 7 Sewer Projects
  - 6 Water Projects
  - 4 Park Projects
  - 2 Storm Drain Projects
  - 2 Bridge Projects
  - 2 Traffic Signal Projects
  - 1 Road Project
  - 1 WWTP Project

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

- Oversaw the reconstruction of the Engineering Office front counter, making it ADA accessible, ensuring all residents can access department services equitably

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

- Completed installation of missing sidewalk segments at the following locations:
  - Central Ave, from Gateway Ave to Lake St
  - E Street, from Central Ave to 3rd Street
  - 3rd Street – from E Street to Central Ave
- City Street 3R and ADA, Cycle 2022-23 – various locations – Construction anticipated Summer, 2024
- RMRA Seals and Overlay, Cycle 2021/22 – Construction anticipated Summer, 2024
- RMRA Seals and Overlays, Cycle 2022/23 - Construction anticipated Summer, 2024
- Completed two alley paving projects which converted approximately 16 alleys from dirt to pavement, reducing dust particulate
- 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 in Spring of 2025.

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

- Procured a new Pavement Management Program and after a study of all City roads, generated a new and more accurate Pavement Condition Index, including local/residential roads for the first time
- Schnoor Avenue sidewalk project from Sunset to Riverside (Congestion Management and Air Quality (CMAQ) and Measure T) – Plans are 90 percent complete
- Washington School sidewalk project (CMAQ) – Plans are 90 percent complete
- Affordable Housing and Sustainable Communities (AHSC) grant project which includes sidewalks, bike lanes, stop sign flashers, rapid flashing pedestrian crossing beacons – The flashing beacons have been installed as part of this project

*Managing design construction of new traffic signals at:*

- Lake Street and Sherwood Way – Currently in Design with plans at 90 percent
- Lake/4th/Central Intersection traffic signal following a study of alternatives. The design of a future signal is approaching 90 percent complete
- Intersection of Olive Avenue at Knox and at Roosevelt as part of Olive Avenue Widening. Award of this project occurred on June 19, 2024

*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*

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

- New Water Storage Tank in northeast Madera – Purchase of land will be complete by July 2024 with construction planned to begin in FY 2025/26
- Water Well 37, well was previously drilled, this project will see the installation of a new pump and associated electrical equipment
- Managed the installation 200+ water meters, with construction finishing this fiscal year
- Managed the complete interior and exterior refurbishment of the Loy Cook Water Tower on South Street, including needed seismic retrofits
- Completed or near complete projects during this last fiscal year was approximately \$15.7M
- Through June 7, 2024, issued 295 encroachment permits of all types within the public right-of-way versus 367 same time last year and 270, 2 years ago
- Worked towards expending American Recovery Act funds for multiple sewer & water projects. The City is currently on track to spend or encumber all of the \$23 Million dollars by December 31, 2024.
- Advanced the Avenue 13 Cured in Place Pipeline (CIPP) sewer pipeline project and awarded the project to successful bidder.
- Prior to award of the Avenue 13 CIPP sewer project, two sewer collapses occurred on Avenue 13, west of Granada Drive. The collapses required emergency

repairs to replace the damaged pipe and repair the overlying road surface. Staff mobilized all operations required for the repairs, completing the repairs in early August

## 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.
- Continue effort to recruit new team members with the continuing goal of reducing project backlog while minimizing impacts to the General Fund through continued allocations of staff time to those projects.
- Move the Northeast Water Tank, supporting pump station and transmission mains to completion of the design and obtain the necessary right-of-way for construction.
- Provide ongoing ADA improvements to city sidewalk facilities throughout the city as funding becomes available.
- Continue support of SGMA activities previously identified.

## Changes/Additions to Budget

- The Proposed Budget contains appropriations for:
  - \$2,075,000 for street overlays (Measure T – Rehab/Reconstruction Fund and Measure T – Supplemental Street Maintenance Fund)
  - \$1,411,068 to support Public Works’ Street Division activities (Measure T – Street Maintenance Fund)
  - \$1,278,500 for sidewalk improvements throughout Madera (Local Transportation Fund)
  - \$750,000 for a traffic signal at Lake & Sherwood (RSTP Fund).

## Department Fund Summary

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

The budget is comprised of multiple funds including:

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

## Department Staffing & Structure

The department is currently budgeted with:

- 17 full-time positions of which 3 are vacant
- 6 part-time positions; 2 of which are vacant intern positions

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4100	Permit Fees	2,490	2,730	2,225	4,000	2,500	-37.50%
4104	Permits - Encroachment	39,928	90,400	47,310	45,000	45,000	0.00%
4216	Inspection/Plan Check Fees	148,862	158,115	117,371	150,000	150,000	0.00%
4344	Interfund Charges/ Project Mgt	664,074	561,280	672,294	750,000	850,000	13.30%
4347	Intrfnd Charges/ LA Zone Fees	51,072	50,089	53,062	53,064	19,684	-62.90%
4355	Transfer-In	615,000	572,000	684,360	684,360	701,800	2.50%
4657	Miscellaneous Revenue	39,282	20,865	104,515	-	-	0.00%
4659	Refunds and Reimbursements	9,363	2,042	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 1,570,072</b>	<b>\$ 1,457,521</b>	<b>\$ 1,681,137</b>	<b>\$ 1,686,424</b>	<b>\$ 1,768,984</b>	
5000	Salaries/Full-time	1,046,061	1,173,869	1,171,536	1,311,025	1,490,462	13.70%
5005	Salaries/Part-time	129,065	140,912	135,681	380,164	309,209	-18.70%
5100	Salaries/Overtime	3,782	1,618	3,382	2,500	2,500	0.00%
5105	Salaries/Leave Payout	20,010	16,284	3,553	-	-	0.00%
5110	Salaries/Uniform Pay	1,141	1,000	1,250	1,000	1,000	0.00%
5200	Salaries/Auto & Expense Allow	893	1,087	1,029	1,029	1,029	0.00%
5300	Public Employee Retirement Sys	119,465	128,138	140,946	174,435	177,203	1.60%
5302	Long Term Disability Insurance	2,737	2,821	3,284	3,179	3,226	1.50%
5303	Life Insurance Premiums	823	891	887	1,021	1,151	12.70%
5304	Workers Compensation Insurance	95,188	120,981	117,525	151,685	156,613	3.20%
5305	Medicare Tax- Employer's Share	18,156	20,157	19,776	25,208	26,796	6.30%
5306	Unfunded Accrued Liability	220,589	240,372	232,686	232,686	260,889	12.10%
5307	Deferred Comp/Part-Time	3,184	3,952	234	1,348	675	-49.90%
5308	Deferred Compensation/Full-tim	37,718	40,558	40,088	49,150	54,172	10.20%
5309	Unemployment Insurance	3,439	2,721	2,778	2,916	3,381	15.90%
5310	Section 125 Benefit Allow.	179,503	203,905	223,569	213,753	256,807	20.10%
6401	Gas and Electric Utilities	16,232	24,795	26,284	28,800	26,557	-7.80%
6402	Telephone/Fax Charges	10,421	10,742	10,081	10,000	3,477	-65.20%
6403	Cell Phone Charges	-	-	-	-	2,528	0.00%
6404	Internet Charges	-	-	-	-	1,261	0.00%
6405	Copier Lease/Paper Charges	-	2,964	9,570	4,000	8,500	112.50%
6411	Advertising/Bids and Notices	1,027	1,601	2,322	3,000	2,000	-33.30%
6415	Publications/Subscriptions	571	329	160	1,500	489	-67.40%
6416	Office Supplies/Expendable	9,738	3,343	2,633	6,500	5,500	-15.40%
6417	Software Costs	1,430	15,058	14,553	20,050	17,800	-11.20%
6418	Postage / Other Mailing Charge	-	1,378	306	3,000	1,500	-50.00%
6425	Vehicle Fuel, Supplies & Maint	5,568	6,198	6,099	6,200	6,343	2.30%
6440	Contracted Services	181,191	135,037	231,312	380,750	116,054	-69.50%
6451	Bank Service Charges	-	-	2,092	2,500	800	-68.00%
6530	Conference/Training/Ed	1,116	1,643	1,767	5,000	5,000	0.00%
6532	Maintenance/Other Supplies	3,006	1,988	2,387	11,500	1,500	-87.00%
6560	Liability / Property Insurance	-	-	78,483	78,472	3,949	-95.00%
6900	Interfund Charge - Fac. Maint.	18,613	18,613	25,544	25,544	25,544	0.00%
6902	Interfund Charges- Central Sup	1,565	1,249	997	1,249	1,813	45.20%
6903	Interfund Charges - Cost Distr	-	79,139	-	-	-	0.00%
6907	Interfund Chrg/Vehicle Replcmt	5,888	5,888	7,788	7,788	6,259	-19.60%
6908	Interfund Chrg/Vehicle Maint.	12,263	12,436	14,650	14,650	12,419	-15.20%
6918	Interfund Charges- Comp Maint	72,150	91,704	89,786	89,786	106,000	18.10%
6920	Interfund Charges - Computer R	16,177	24,510	41,848	41,848	25,465	-39.10%
6924	Interfund Charges- Motor Renta	547	586	466	466	765	64.20%
6926	Interfund Chg Risk Charges	-	-	-	-	427	0.00%
7000	Vehicles and Equipment	-	-	-	-	10,500	0.00%

(10204300)

Engineering

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
8200	Transfer Out	-	-	-	-	30,644	0.00%
8210	Transfers Out/Debt Service	738	1,653	4,303	4,303	4,302	0.00%
<b>Total Expense</b>		<u>\$ 2,239,994</u>	<u>\$ 2,540,120</u>	<u>\$ 2,671,635</u>	<u>\$ 3,298,005</u>	<u>\$ 3,172,509</u>	
<b>Total Net Surplus/(Deficit)</b>		<u>\$ (669,922)</u>	<u>\$ (1,082,599)</u>	<u>\$ (990,498)</u>	<u>\$ (1,611,581)</u>	<u>\$ (1,403,525)</u>	

# Parks & Community Services Department



## Department Summary

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

- Administration
- Recreation & Community Services
- Parks Maintenance

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

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

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

## Responsibility

### *Administration:*

- Preparation of grant applications and oversight of allocated funds.

- Development of departmental policies 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; after-school programs; fitness/wellness programs; leadership and career preparedness; and drop-in recreation programs for youth, including sports, crafts, technology, and music studio.
- Oversight of nutrition, recreation, and leisure programs and services for residents, from youth to seniors, including those with special needs.

### **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 2023/2024:

- Secured a Co-Locator Lease Agreement with Madera Unified School District for utilization of the John Wells Youth Center, generating a monthly lease fee of \$1,719 per month.
- Facilitated a community meeting in the Riverview Park neighborhood in September 2023 to discuss planned playground equipment to be installed at the park.
- Several times throughout the year, temporarily assigned a team specifically dedicated to clean up in around the Fresno river.
- Successfully awarded & Completed Phase 1 of the McNally Park Improvements Project, funded by Community Development Block Grant funds totaling \$609,307. Phase 1 included the installation of playground equipment and all new park amenities to replace outdated and worn-out equipment. A grand opening of the playground was hosted for the community, with a ribbon-cutting ceremony.
- Completed reconstruction of two basketball courts at McNally Park. This was Phase 2 of the project. The



new courts feature concrete surfacing, and both are standardized to measure 84 feet by 50 feet, including proper striping. This project was funded by Community Development Block Grant funding. A grand opening event was hosted to celebrate the improvements, with an impressive turnout by the community.

- Successfully submitted the Outdoor Equity Grants Program application, requesting \$279,600 in funding towards nature-based outdoor programming including fishing, walking, camping, and bird-watching-related educational activities. Awardee list pending to be released.
- Successfully submitted the ORLP grant application requesting \$659,940 in funding for Tozer Park. Key features: Half basketball court, kids' soccer field, pickleball courts, parcourse equipment and trail, tot lot, and picnic area. There are no pickleball courts in any other City park, so this will be a unique and new feature to the community.
- Secured a donation of \$3,000 from Pacific Gas & Electric Company towards the City's annual Winter Wonderland event. The funding augmented the activities and refreshments able to be provided at the family-g geared event.
- Demolished the concession building located at the Zero Gravity Skatepark due to the assessed best interest of the City. The building was a hub for graffiti, vandalism, and trespassers. Costs to rehabilitate exceeded the benefit of use.
- Successfully awarded \$27,000 in CalFresh Healthy Living Program funding by the County of Madera Public Health Department. Funding towards nutrition-based educational classes, physical activity classes, toddler classes, and traffic safety events.
- Secured a donation of \$1,000 from Madera Rotary Club towards improvements at Rotary Park. Funding was utilized to paint the infamous Rotary Park sign and towards landscaping improvements.
- Successfully awarded \$1,100,000 in General Fund Specific Grants Fiscal Year 2023/24 Development & Acquisition Projects funded by the State of California Natural Resources Agency. Funding is to be utilized primarily towards the restoration of the Lions Town & Country Park trail system and other improvements to the park.
- Successfully awarded \$500,000 in Specified Grants – Capital program, administered by the State of California Department of Parks & Recreation, Office of Grants and Local Services. Funding is to be utilized primarily to augment the restoration of the Lions Town & Country Park trail system and other improvements to the park.
- Successfully awarded \$35,651 from Madera Unified School District for the 2024 Summer Enrichment STEM Camps to take place in July 2024.
- Successfully awarded \$30,000 in Community Development Block Grant funding towards aging services programming, to be able to provide meals to seniors.
- Completed the installation of new playground equipment at Riverview Park. The park lot had no amenities other than a bench and trash receptacles before the improvements. This project was funded by Caltrans Clean CA Local Grant Program funding.
- Completed the installation of five motion-capable exercise equipment stations along a section of the Vernon McCullough River Trail. This project aligns with the City's goal of providing opportunities for physical activity in clean, safe areas, and promoting a healthy lifestyle. This project was funded by Caltrans Clean CA Local Grant Program funding.
- Completed the installation of 36 trash receptacles along the Vernon McCullough River Trail and Riverview Park, funded by the Caltrans Clean CA Local Grant Program funding. This initiative increases access for residents to appropriately dispose of litter and trash in these areas and helps maintain our park spaces clean and beautiful. Trash receptacles replaced previously outdated and worn-out trash in the trail and park.
- Completed an anti-litter campaign across the City, asking residents to take the pledge to "Please Help Keep Our City Clean." Over 100 residents participated in a kick-off event and received shirts to promote the campaign. This campaign was funded by Caltrans Clean CA Local Grant Program funding.
- Completed the restoration of the cross-city Vernon McCullough River Trail. The restoration consisted of complete seal coating, crack filling, pothole repairs, as well as widening and raising elevation points in

certain sections of the trail. This project was funded by Caltrans Clean CA Local Grant Program funding.

- Completed improvements to the Centennial Park Pool Complex dive and lap pools. The improvements consisted of replastering the pools, new tile, new tile in the ADA ramp as well as new ramp railing, and new grab rails with anchors. This project was funded by Community Development Block Grant funding in the amount of \$215,000.
- Secured donations totaling \$2,445 towards the Sports Program Fee Assistance Initiative. These donations are aimed at helping families cover part of the costs associated with youth sports fees in the City's recreational leagues and camps.
- Hosted the James Taubert Park Dedication event to commemorate the naming of the park after Mr. Taubert. Mr. Taubert passed away earlier this year. The park is set to be built in 2025.
- Celebrated the installation of five artwork pieces along the newly installed block wall on State Route 99. The celebration included an event, with the selected artists present. This event marked the successful partnership between the City and Caltrans for the State Route 99 Block Wall Enhancement Project, where the City was awarded \$100,000 for the completion of the project.
- Held a successful 8-week Movies in the Park summer series held Friday evenings from July 7th to August 25th. The series drew an estimated 1,000 residents.
- Partnered with the Police Department to host the 4-day in July 2023 MAD Kids Camp program. Program Leaders oversaw participants and assisted with implementing daily programming.
- The Sports Division started an adult open gym volleyball program which was very well received by the community, with an average of 30 players attending weekly.
- A new Recreation Youth Futsal League commenced, featuring 40 players.
- The Aging Division hosted its first annual Aging Expo, which included 40 vendors offering a variety of services and information, a wire fraud presentation facilitated by staff from the FBI and had over 300+ attendees.

- Partnered with Madera County Department of Behavioral Health to facilitate the first annual Wellness Walk in May 2024 to commemorate Mental Health Awareness Month, specifically targeting the aging population.
- Partnered with Madera County Public Health Department to conduct Health Check Clinics at the senior centers; Frank Bergon and Pan-American sites.
- Over the course of the year, cooling centers helped keep Madera residents cool and comfortable for over 27 days this year. This included weekdays and 3 weekends.
- The Aging Division had tremendous success in its programming during FY 2023/24, with programming aimed at fitness, wellness, and life-long learning that included Bailoterapia, Chair Yoga, Walking Club, Aqua Dash, Passport Travel, Computer Classes & Lab, Smartphone classes, Book Club, Gardening with Master Gardeners, Day Trips, and new Tai Chi and Pickle Ball classes.
- The Aquatics division extended and increased swimming lesson opportunities for the community for the 2024 summer season. There was also an increase in the opportunity for rental of the swimming pool complex for private rentals, as the community highly requests this community amenity for private events.
- Special events hosted by the Department consisted of the Jolly Trolley, Winter Wonderland, two Fishing Derbies, and several golf tournaments including the Spring Swing and 4th of July tournaments.

### Projects Planned for FY 24/25

- Continue initiative of much-needed trail rehabilitation at Lions Town & Country Park, with funding from the Department of Parks and Recreation in the amount of \$500,000 and the Natural Resources Agency totaling \$1,100,000 for a grand total of \$1,600,000 towards improvements at the park.
- Complete installation of batting cages at Lions Town & Country Park, in part with a \$25,000 donation from DICKS Sporting Goods Foundation, and additional funds from the General Fund to complete the project to standards.

- Complete the rehab of several parking lots related to Public Parks and facilities. 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. This project will be led by the City's engineering team and will utilize awarded CBDG funds totaling \$642,172.
- Complete restroom renovations at Lions Town & Country Park, with \$177,952 funding from the 2018 Parks Bond Act Per Capita Grant Program. The restroom to be restored sits between the park's most utilized baseball fields, facing Howard Road.
- Complete installation of playground equipment at Sunrise Rotary Sports Complex, specifically a toddler lot on the southwest side of the park. Funding for this project was made available through \$15,059 from Chukchansi Grant and \$43,941 from General Fund.
- Complete remodel of the Frank Bergon Senior Center kitchen. The remodel will include new granite countertops and new appliances to replace outdated and malfunctioning existing appliances. The kitchen space will provide a new look for the center, as well as incentivize the area for rental opportunities. Funding for this project comes from Community Development Block Grant funding of \$148,386.
- Complete installation of perimeter fencing at the Frank Bergon Senior Center, so as to increase safety and prevent vandalism to the building. Funding for this project also comes from Community Development Block Grant funding of \$148,386.
- Complete or begin construction on three new parks projects, Santa Fe Park, James Taubert, and Tozer Park.
- Complete improvements to the office space for the Parks Maintenance division, which transitioned from their former location of the Casa Building to the newly renovated Public Works building office space. The office space will provide breakroom space and offer a conference room-style setup.

## Goals & Performance Measures

- Sports programming will seek to expand youth flag football to host a league and not just a camp, after community feedback indicates this would be a

successful transition. This goal can 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.
- The Aging Division has goals of introducing and expanding several programs that include senior sports leagues, life-long learning classes, and continuing active participation with collaborative partnerships in community-wide programs.
- The Recreation Division aims to increase recreation-related participation by 20 percent, based on tracked daily attendance at the John Wells Youth Center and Pan-American Community Center, as compared to year-end totals from 2023/2024.
- The Department sees the benefit of having an active social media presence, as this allows for sharing of projects, programming, updates, alerts, and overall sharing of Department activities. The Department will continue to expand its social media presence to ensure it reaches maximum residents.
- Staff see several opportunities to collaborate with local stakeholders and user groups to more efficiently and effectively serve the community. This includes partnering with such stakeholders such as Madera Unified School District for free sports programs; Madera Coalition for Community Justice for an improved community garden space; and local businesses for litter clean-up events.

## Changes/Additions to Budget

- Funds to replace the projector in the upstairs conference room at the John Wells Youth Center are included in this budget. The \$8,057 for this project includes a big screen TV and wireless connectivity. This purchase is funded by the General Fund.
- Several facilities improvements are proposed for funding, including batting cages at Lions Town & Country Park (\$70,000), goal post replacement at the Sunset Rotary Sports Complex (\$10,000), and musical equipment installation at McNally Park (\$42,079). All of these improvements are funded through the General Fund or combined with a grant.

- \$116,152 has been budgeted in the Golf Course Fund to address deferred maintenance issues at the course.
- The Parks budget contains appropriations for a variety of capital projects, including \$1,813,936 for the construction of James Taubert Park, and \$1,425,315 for the rehabilitation of trails at Lions Town and Country Park. Both projects are appropriated in the Parks Grants Fund.

## Department Fund Summary

The current budget reflects the following assumptions regarding programming:

- Efforts to promote the rental of park facilities and centers as a revenue-generating source will help offset General Fund expenditures.
- Increased duties, responsibilities, capital improvement projects, and maintenance areas lead to requesting additional staffing support both in full-time and part-time coverage.

## Department Staffing & Structure

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

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

### Administration

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

### Aging Services

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

### Community & Recreation Centers

The Center budget provides personnel, maintenance, and operations for the department’s community centers. Centers included are the John W. Wells Youth Center, Pan-American Community Center, Bergon Senior Center, Youth Hut, Mexican American Center, Millview Center, Zero Gravity Skate Park, and LTC Amphitheater. 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. This year’s budget highlights include the retirement of the outstanding golf course related debt as well as direction from Council to assign future golf course revenue to Capital improvements.

### Landscape Maintenance District

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

### ***Median Landscaping***

The Median Island budget provides for landscaping maintenance and upkeep of median islands throughout the city. Gas tax is the sole source of revenue for the activities reflected within this cost center for the 2024/25 fiscal year. This work is contracted to an outside vendor.

### ***Parks Maintenance***

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



Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4301	Donations	2,500	40	-	-	-	0.00%
4344	Interfund Charges/ Project Mgt	-	73	-	-	-	0.00%
4649	Admin Fees	9,205	11,026	14,713	5,000	10,000	100.00%
4659	Refunds and Reimbursements	59	-	10,000	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 11,764</b>	<b>\$ 11,138</b>	<b>\$ 24,713</b>	<b>\$ 5,000</b>	<b>\$ 10,000</b>	
5000	Salaries/Full-time	78,608	140,849	235,067	244,760	274,317	12.10%
5005	Salaries/Part-time	18,736	49,740	24,976	25,504	17,485	-31.40%
5100	Salaries/Overtime	-	1,076	866	500	750	50.00%
5105	Salaries/Leave Payout	2,647	-	-	-	-	0.00%
5300	Public Employee Retirement Sys	9,839	19,360	29,319	33,417	33,488	0.20%
5302	Long Term Disability Insurance	194	282	588	552	621	12.50%
5303	Life Insurance Premiums	94	169	256	250	266	6.40%
5304	Workers Compensation Insurance	7,853	17,304	24,676	24,068	25,344	5.30%
5305	Medicare Tax- Employer's Share	1,549	2,874	3,961	4,121	4,414	7.10%
5306	Unfunded Accrued Liability	16,247	34,895	44,078	44,078	49,420	12.10%
5307	Deferred Comp/Part-Time	-	68	505	-	656	0.00%
5308	Deferred Compensation/Full-tim	3,301	5,747	8,006	10,656	6,069	-43.00%
5309	Unemployment Insurance	278	361	697	569	670	17.80%
5310	Section 125 Benefit Allow.	19,464	26,637	53,219	41,228	61,433	49.00%
6402	Telephone/Fax Charges	3,235	3,557	3,813	3,200	2,778	-13.20%
6403	Cell Phone Charges	-	-	-	-	635	0.00%
6404	Internet Charges	-	-	-	-	494	0.00%
6405	Copier Lease/Paper Charges	-	974	4,348	3,500	4,252	21.50%
6410	Advertising/Job Announcements	4,897	-	-	-	-	0.00%
6411	Advertising/Bids and Notices	-	352	210	1,000	-	-100.00%
6412	Advertising/Other	4,417	258	-	-	-	0.00%
6413	Promotional Items	-	2,976	579	4,000	1,000	-75.00%
6415	Publications/Subscriptions	-	-	1,367	2,373	2,590	9.10%
6416	Office Supplies/Expendable	233	1,192	1,422	1,200	1,500	25.00%
6417	Software Costs	-	-	-	-	1,860	0.00%
6418	Postage / Other Mailing Charge	-	-	300	300	500	66.70%
6440	Contracted Services	14,689	5,459	1,333	-	-	0.00%
6451	Bank Service Charges	-	-	1	3,000	100	-96.70%
6530	Conference/Training/Ed	1,927	695	9,007	10,000	7,000	-30.00%
6532	Maintenance/Other Supplies	184	574	3,208	4,000	5,400	35.00%
6902	Interfund Charges- Central Sup	-	455	76	455	152	-66.60%
6918	Interfund Charges- Comp Maint	40,302	16,982	16,627	16,627	19,630	18.10%
6920	Interfund Charges - Computer R	9,021	4,539	7,750	7,750	4,716	-39.10%
7000	Vehicles and Equipment	-	-	-	-	8,057	0.00%
8260	Transfer-Out CIP	-	-	-	130,000	-	-100.00%
<b>Total Expense</b>		<b>\$ 237,714</b>	<b>\$ 337,378</b>	<b>\$ 476,255</b>	<b>\$ 617,108</b>	<b>\$ 535,597</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (225,951)</b>	<b>\$ (326,240)</b>	<b>\$ (451,542)</b>	<b>\$ (612,108)</b>	<b>\$ (525,597)</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4171	Rents and Leases/ Athletic Fie	26,696	27,277	28,441	22,000	25,000	13.60%
4172	Rents and Leases/ Ath Field Ut	11,061	12,937	22,604	14,000	20,000	42.90%
4173	Rents and Leases/Lions Pavil	7,908	6,990	7,085	7,000	5,000	-28.60%
4174	Rents and Leases/Rotary Pavil	5,700	5,141	6,199	5,000	4,000	-20.00%
4175	Rents and Leases/Millview Pavi	2,125	1,950	1,725	2,000	2,500	25.00%
4301	Donations	33,157	1,000	1,000	1,000	-	-100.00%
4346	Interfund Charges/ Cost Dist	90,000	90,000	90,000	90,000	92,250	2.50%
4347	Intrfnd Charges/ LA Zone Fees	61,712	60,516	64,120	64,120	27,838	-56.60%
4355	Transfer-In	180,000	180,000	180,000	180,000	180,000	0.00%
4360	Transfer-In CIP	-	609,307	-	-	-	0.00%
4434	Grants	-	396,524	-	-	-	0.00%
4600	Assessments	778	1,729	1,344	1,500	1,536	2.40%
4657	Miscellaneous Revenue	310	240	568	-	-	0.00%
4659	Refunds and Reimbursements	4,215	12,555	22,932	5,000	5,000	0.00%
<b>Total Revenue</b>		<b>\$ 423,661</b>	<b>\$ 1,406,166</b>	<b>\$ 426,018</b>	<b>\$ 391,620</b>	<b>\$ 363,124</b>	
5000	Salaries/Full-time	504,402	594,286	619,091	632,174	769,319	21.70%
5005	Salaries/Part-time	177,974	151,337	181,212	204,988	211,600	3.20%
5100	Salaries/Overtime	21,662	47,261	68,638	20,000	50,000	150.00%
5105	Salaries/Leave Payout	-	1,212	1,993	-	-	0.00%
5110	Salaries/Uniform Pay	2,400	2,900	2,800	2,900	-	-100.00%
5300	Public Employee Retirement Sys	67,908	76,577	86,718	100,525	109,500	8.90%
5302	Long Term Disability Insurance	1,610	1,736	1,809	1,746	1,982	13.50%
5303	Life Insurance Premiums	701	779	767	815	948	16.30%
5304	Workers Compensation Insurance	54,302	78,422	77,420	82,017	84,954	3.60%
5305	Medicare Tax- Employer's Share	10,630	13,298	13,177	13,548	15,634	15.40%
5306	Unfunded Accrued Liability	149,335	167,058	162,595	162,595	182,302	12.10%
5307	Deferred Comp/Part-Time	6,216	8,525	6,377	7,687	7,935	3.20%
5308	Deferred Compensation/Full-tim	20,362	23,805	25,151	30,657	34,894	13.80%
5309	Unemployment Insurance	4,331	4,130	3,645	1,733	2,165	24.90%
5310	Section 125 Benefit Allow.	188,250	228,084	192,625	213,146	217,116	1.90%
6401	Gas and Electric Utilities	46,326	70,432	70,338	50,000	73,152	46.30%
6402	Telephone/Fax Charges	3,285	4,388	4,949	4,000	1,659	-58.50%
6403	Cell Phone Charges	-	-	-	-	2,642	0.00%
6404	Internet Charges	-	-	-	-	631	0.00%
6416	Office Supplies/Expendable	885	1,131	393	1,000	1,000	0.00%
6423	Office Furniture	-	-	-	-	22,889	0.00%
6425	Vehicle Fuel, Supplies & Maint	68,073	74,029	66,479	74,823	69,022	-7.80%
6428	Repairs	-	-	300	1,000	40,000	3900.00%
6440	Contracted Services	249,129	432,430	274,627	275,096	288,760	4.97%
6461	Safety Inspections/Repairs	-	654	421	600	1,000	66.70%
6501	Parks On-line Registration	7,393	9,810	14,090	3,500	9,000	157.10%
6530	Conference/Training/Ed	316	-	-	500	2,500	400.00%
6532	Maintenance/Other Supplies	142,097	136,986	154,708	132,850	139,493	5.00%
6560	Liability / Property Insurance	1,558	1,797	193,877	193,851	297,722	53.60%
6610	Contingency	-	-	-	-	30,000	0.00%
6900	Interfund Charge - Fac. Maint.	8,077	8,077	18,204	18,204	18,204	0.00%
6902	Interfund Charges- Central Sup	30,407	39,860	41,972	39,860	29,396	-26.30%
6903	Interfund Charges - Cost Distr	-	56,867	-	-	-	0.00%
6907	Interfund Chrg/Vehicle Replcmt	57,930	70,396	81,230	81,230	102,330	26.00%
6908	Interfund Chrg/Vehicle Maint.	97,218	96,667	116,780	116,780	98,815	-15.40%
6918	Interfund Charges- Comp Maint	14,417	22,643	22,169	22,169	26,173	18.10%
6920	Interfund Charges - Computer R	3,048	6,052	10,333	10,333	6,288	-39.10%
6924	Interfund Charges- Motor Renta	10,756	12,835	9,143	9,143	16,977	85.70%

(10206100)

Parks

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
6926	Interfund Chg Risk Charges	-	-	-	-	32,162	0.00%
7030	Facilities And Improvements	3,273	219	55,000	55,000	122,079	122.00%
7040	Parks/Facilities Equipment	82,748	308,663	109,054	115,000	-	-100.00%
8200	Transfer Out	-	-	232,500	232,500	-	-100.00%
8210	Transfers Out/Debt Service	4,953	12,890	32,694	32,694	32,684	0.00%
<b>Total Expense</b>		<b>\$ 2,041,971</b>	<b>\$ 2,766,236</b>	<b>\$ 2,953,279</b>	<b>\$ 2,944,664</b>	<b>\$ 3,152,927</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (1,618,311)</b>	<b>\$ (1,360,070)</b>	<b>\$ (2,527,262)</b>	<b>\$ (2,553,044)</b>	<b>\$ (2,789,803)</b>	



Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4347	Intrfrnd Charges/ LA Zone Fees	276,640	271,297	287,433	287,433	428,998	49.30%
	<b>Total Revenue</b>	<b>\$ 276,640</b>	<b>\$ 271,297</b>	<b>\$ 287,433</b>	<b>\$ 287,433</b>	<b>\$ 428,998</b>	
5000	Salaries/Full-time	109,100	114,975	123,716	131,451	147,078	11.90%
5005	Salaries/Part-time	60,030	154,982	118,564	183,768	170,720	-7.10%
5100	Salaries/Overtime	6,943	10,861	16,219	2,000	10,000	400.00%
5110	Salaries/Uniform Pay	500	500	500	500	-	-100.00%
5300	Public Employee Retirement Sys	10,203	10,894	13,408	15,789	16,974	7.50%
5302	Long Term Disability Insurance	282	294	356	335	394	17.60%
5303	Life Insurance Premiums	143	148	151	154	168	9.10%
5304	Workers Compensation Insurance	13,815	16,309	22,272	28,423	27,970	-1.60%
5305	Medicare Tax- Employer's Share	2,663	2,738	3,863	4,736	4,947	4.50%
5306	Unfunded Accrued Liability	17,021	18,581	18,375	18,375	20,602	12.10%
5307	Deferred Comp/Part-Time	2,417	2,304	4,561	6,891	6,402	-7.10%
5308	Deferred Compensation/Full-tim	4,236	4,648	5,053	6,148	6,811	10.80%
5309	Unemployment Insurance	1,053	993	1,372	409	478	16.90%
5310	Section 125 Benefit Allow.	38,573	50,712	47,608	54,266	46,190	-14.90%
6425	Vehicle Fuel, Supplies & Maint	9,092	10,277	12,448	7,931	12,878	62.40%
6532	Maintenance/Other Supplies	-	2,489	15,158	-	10,000	0.00%
6560	Liability / Property Insurance	-	-	643	643	730	13.50%
6907	Interfund Chrg/Vehicle Replcmt	6,867	8,067	9,467	9,467	12,300	29.90%
6908	Interfund Chrg/Vehicle Maint.	12,115	12,875	15,168	15,168	12,274	-19.10%
6926	Interfund Chg Risk Charges	-	-	-	-	79	0.00%
	<b>Total Expense</b>	<b>\$ 295,052</b>	<b>\$ 422,646</b>	<b>\$ 428,903</b>	<b>\$ 486,454</b>	<b>\$ 506,995</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (18,412)</b>	<b>\$ (151,350)</b>	<b>\$ (141,470)</b>	<b>\$ (199,021)</b>	<b>\$ (77,997)</b>	

(10206120)

Median Landscaping

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4355	Transfer-In	119,100	134,580	150,730	150,730	150,732	0.00%
	<b>Total Revenue</b>	<b>\$ 119,100</b>	<b>\$ 134,580</b>	<b>\$ 150,730</b>	<b>\$ 150,730</b>	<b>\$ 150,732</b>	
6440	Contracted Services	139,650	127,835	163,290	150,730	150,732	0.00%
	<b>Total Expense</b>	<b>\$ 139,650</b>	<b>\$ 127,835</b>	<b>\$ 163,290</b>	<b>\$ 150,730</b>	<b>\$ 150,732</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (20,550)</b>	<b>\$ 6,745</b>	<b>\$ (12,560)</b>	<b>\$ -</b>	<b>\$ -</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4185	Kids Camp Program Fees	708	-	-	-	-	0.00%
4186	Leisure/Enrichment Fees	-	55	42	1,000	1,000	0.00%
4258	Concession	656	3,217	2,617	3,000	3,000	0.00%
4659	Refunds and Reimbursements	24,999	-	23,604	36,482	-	-100.00%
	<b>Total Revenue</b>	<b>\$ 26,363</b>	<b>\$ 3,271</b>	<b>\$ 26,263</b>	<b>\$ 40,482</b>	<b>\$ 4,000</b>	
5000	Salaries/Full-time	49,350	55,428	38,933	39,944	38,068	-4.70%
5005	Salaries/Part-time	84,246	176,904	135,477	133,280	160,058	20.10%
5100	Salaries/Overtime	675	2,804	3,446	2,400	3,000	25.00%
5105	Salaries/Leave Payout	5,575	2,614	-	-	-	0.00%
5300	Public Employee Retirement Sys	6,834	7,415	4,636	4,424	4,092	-7.50%
5302	Long Term Disability Insurance	161	179	124	125	109	-12.80%
5303	Life Insurance Premiums	55	72	52	50	51	2.00%
5304	Workers Compensation Insurance	11,028	21,229	15,485	15,105	17,435	15.40%
5305	Medicare Tax- Employer's Share	2,126	3,605	2,759	2,706	3,082	13.90%
5306	Unfunded Accrued Liability	11,515	13,231	18,616	18,616	20,873	12.10%
5307	Deferred Comp/Part-Time	2,526	6,323	5,052	4,998	6,002	20.10%
5308	Deferred Compensation/Full-tim	1,983	2,247	1,515	1,691	1,606	-5.00%
5309	Unemployment Insurance	1,906	3,129	2,116	228	399	75.00%
5310	Section 125 Benefit Allow.	13,118	16,522	4,320	4,320	3,780	-12.50%
6401	Gas and Electric Utilities	11,575	5,766	22,343	6,500	23,237	257.50%
6402	Telephone/Fax Charges	658	528	712	800	-	-100.00%
6404	Internet Charges	-	-	-	-	900	0.00%
6412	Advertising/Other	717	4	-	1,200	1,200	0.00%
6416	Office Supplies/Expendable	65	951	629	1,000	1,000	0.00%
6417	Software Costs	119	-	-	-	-	0.00%
6440	Contracted Services	1,668	3,115	2,496	5,000	-	-100.00%
6445	Field Trips	-	-	-	-	3,000	0.00%
6480	Program Expense	-	6,398	13,699	17,596	-	-100.00%
6530	Conference/Training/Ed	43	1,769	1,112	3,500	3,000	-14.30%
6532	Maintenance/Other Supplies	16,564	10,405	11,418	10,000	10,000	0.00%
6902	Interfund Charges- Central Sup	-	76	-	76	25	-67.10%
6903	Interfund Charges - Cost Distr	-	3,293	-	-	-	0.00%
8210	Transfers Out/Debt Service	2,891	3,467	274	274	274	0.00%
	<b>Total Expense</b>	<b>\$ 225,398</b>	<b>\$ 347,472</b>	<b>\$ 285,213</b>	<b>\$ 273,833</b>	<b>\$ 301,191</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (199,035)</b>	<b>\$ (344,201)</b>	<b>\$ (258,950)</b>	<b>\$ (233,351)</b>	<b>\$ (297,191)</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4304	Donations/C-2	-	-	38	-	-	0.00%
4315	Fundraising	-	2,009	2,135	2,000	2,000	0.00%
4355	Transfer-In	39,238	21,402	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 39,238</b>	<b>\$ 23,410</b>	<b>\$ 2,173</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	
5000	Salaries/Full-time	11,780	29,363	51,247	50,496	55,572	10.10%
5005	Salaries/Part-time	7,896	61,776	59,852	70,938	69,931	-1.40%
5100	Salaries/Overtime	200	671	1,493	500	500	0.00%
5105	Salaries/Leave Payout	6,057	-	-	-	-	0.00%
5300	Public Employee Retirement Sys	2,100	7,929	10,548	12,507	9,745	-22.10%
5302	Long Term Disability Insurance	34	96	162	159	172	8.20%
5303	Life Insurance Premiums	13	37	62	60	67	11.70%
5304	Workers Compensation Insurance	1,881	8,196	9,268	11,062	11,044	-0.20%
5305	Medicare Tax- Employer's Share	378	1,337	1,567	1,781	1,867	4.80%
5306	Unfunded Accrued Liability	4,655	16,009	13,857	13,857	15,537	12.10%
5307	Deferred Comp/Part-Time	123	872	1,132	1,452	2,623	80.60%
5308	Deferred Compensation/Full-tim	437	1,201	2,076	2,445	2,730	11.70%
5309	Unemployment Insurance	93	703	609	442	384	-13.10%
5310	Section 125 Benefit Allow.	4,020	14,958	26,474	26,427	29,205	10.50%
6401	Gas and Electric Utilities	602	1,347	1,178	1,200	1,295	7.90%
6402	Telephone/Fax Charges	2,312	2,298	2,585	2,328	1,664	-28.50%
6403	Cell Phone Charges	-	-	-	-	344	0.00%
6404	Internet Charges	-	-	-	-	492	0.00%
6405	Copier Lease/Paper Charges	-	-	-	-	3,000	0.00%
6413	Promotional Items	-	-	261	400	400	0.00%
6416	Office Supplies/Expendable	122	384	305	750	750	0.00%
6440	Contracted Services	-	5,400	780	1,500	-	-100.00%
6445	Field Trips	31	10,947	(2,700)	6,000	6,000	0.00%
6518	Other Supplies	-	9,300	(404)	-	-	0.00%
6530	Conference/Training/Ed	130	220	394	2,000	3,000	50.00%
6532	Maintenance/Other Supplies	3,127	4,566	5,204	4,500	4,500	0.00%
6903	Interfund Charges - Cost Distr	-	4,324	-	-	-	0.00%
7040	Parks/Facilities Equipment	-	-	(5,400)	-	-	0.00%
8210	Transfers Out/Debt Service	85	165	699	699	699	0.00%
	<b>Total Expense</b>	<b>\$ 46,075</b>	<b>\$ 182,099</b>	<b>\$ 181,248</b>	<b>\$ 211,503</b>	<b>\$ 221,521</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (6,837)</b>	<b>\$ (158,688)</b>	<b>\$ (179,076)</b>	<b>\$ (209,503)</b>	<b>\$ (219,521)</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4200	Adult Sport Fees	11,674	29,956	35,539	25,000	30,000	20.00%
4248	Revenue/Youth Sports	57,700	52,767	65,064	45,000	55,000	22.20%
4301	Donations	-	5,253	2,445	5,000	2,500	-50.00%
	<b>Total Revenue</b>	<b>\$ 69,374</b>	<b>\$ 87,976</b>	<b>\$ 103,048</b>	<b>\$ 75,000</b>	<b>\$ 87,500</b>	
5000	Salaries/Full-time	13,594	13,584	54,082	53,466	55,572	3.90%
5005	Salaries/Part-time	40,836	80,144	78,855	88,883	83,508	-6.00%
5100	Salaries/Overtime	187	433	453	500	500	0.00%
5300	Public Employee Retirement Sys	1,638	1,306	5,762	6,639	6,802	2.50%
5302	Long Term Disability Insurance	37	38	172	161	172	6.80%
5303	Life Insurance Premiums	15	15	66	64	67	4.70%
5304	Workers Compensation Insurance	4,173	8,446	11,159	12,885	12,252	-4.90%
5305	Medicare Tax- Employer's Share	821	1,414	1,945	2,143	2,111	-1.50%
5307	Deferred Comp/Part-Time	1,493	3,034	2,846	3,353	3,132	-6.60%
5308	Deferred Compensation/Full-tim	477	503	2,206	2,589	2,730	5.40%
5309	Unemployment Insurance	898	1,193	1,130	763	879	15.20%
5310	Section 125 Benefit Allow.	4,867	6,282	28,031	27,982	29,205	4.40%
6412	Advertising/Other	10	753	774	1,000	1,000	0.00%
6416	Office Supplies/Expendable	171	152	313	400	500	25.00%
6428	Repairs	-	-	-	-	3,000	0.00%
6440	Contracted Services	-	10,695	14,876	15,000	15,000	0.00%
6501	Parks On-line Registration	-	185	-	-	-	0.00%
6503	Parks Online Registration	-	-	-	-	2,445	0.00%
6530	Conference/Training/Ed	-	-	-	1,500	3,000	100.00%
6532	Maintenance/Other Supplies	16,829	10,503	6,981	10,000	10,000	0.00%
6903	Interfund Charges - Cost Distr	-	106	-	-	-	0.00%
8200	Transfer Out	-	-	41,000	41,000	-	-100.00%
	<b>Total Expense</b>	<b>\$ 86,046</b>	<b>\$ 138,786</b>	<b>\$ 250,653</b>	<b>\$ 268,328</b>	<b>\$ 231,875</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (16,672)</b>	<b>\$ (50,810)</b>	<b>\$ (147,605)</b>	<b>\$ (193,328)</b>	<b>\$ (144,375)</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4238	Public Swim	-	5,062	5,861	5,000	5,000	0.00%
4258	Concession	-	4,944	5,887	4,000	4,500	12.50%
4259	Lessons	-	10,370	22,144	10,000	10,000	0.00%
4260	Pool Rentals	960	7,220	13,068	6,000	8,000	33.30%
	<b>Total Revenue</b>	<b>\$ 960</b>	<b>\$ 27,596</b>	<b>\$ 46,959</b>	<b>\$ 25,000</b>	<b>\$ 27,500</b>	
5000	Salaries/Full-time	8,925	17,603	17,942	17,822	29,033	62.90%
5005	Salaries/Part-time	17,316	49,399	70,046	100,101	77,968	-22.10%
5100	Salaries/Overtime	255	1,528	1,552	500	1,500	200.00%
5300	Public Employee Retirement Sys	2,866	4,596	4,421	3,932	5,266	33.90%
5302	Long Term Disability Insurance	29	58	57	56	87	55.40%
5303	Life Insurance Premiums	11	22	22	21	36	71.40%
5304	Workers Compensation Insurance	1,963	6,127	8,715	12,579	9,417	-25.10%
5305	Medicare Tax- Employer's Share	390	1,010	1,489	2,161	1,637	-24.20%
5307	Deferred Comp/Part-Time	347	1,388	2,694	4,491	2,655	-40.90%
5308	Deferred Compensation/Full-tim	356	720	733	862	1,332	54.50%
5309	Unemployment Insurance	184	661	1,234	727	874	20.20%
5310	Section 125 Benefit Allow.	3,771	8,976	9,344	9,327	9,462	1.40%
6401	Gas and Electric Utilities	20,790	9,046	10	6,975	-	-100.00%
6402	Telephone/Fax Charges	253	273	321	300	276	-8.00%
6403	Cell Phone Charges	-	-	-	-	74	0.00%
6428	Repairs	-	2,496	8,211	10,525	7,500	-28.70%
6440	Contracted Services	23,168	13,229	12,790	13,000	14,532	11.80%
6460	Pre-Employment Costs	-	-	1,610	1,250	1,500	20.00%
6480	Program Expense	-	-	7,520	10,000	7,000	-30.00%
6530	Conference/Training/Ed	1,135	1,817	1,080	1,800	500	-72.20%
6532	Maintenance/Other Supplies	7,946	8,231	5,059	5,000	8,000	60.00%
6560	Liability / Property Insurance	-	-	2,382	2,382	9,933	317.00%
6900	Interfund Charge - Fac. Maint.	4,013	4,013	9,043	9,043	9,043	0.00%
6903	Interfund Charges - Cost Distr	-	69	-	-	-	0.00%
6926	Interfund Chg Risk Charges	-	-	-	-	1,073	0.00%
7030	Facilities And Improvements	-	-	26,305	26,305	-	-100.00%
8210	Transfers Out/Debt Service	1,594	5,538	7,115	7,115	7,113	0.00%
	<b>Total Expense</b>	<b>\$ 95,315</b>	<b>\$ 136,799</b>	<b>\$ 199,695</b>	<b>\$ 246,274</b>	<b>\$ 205,811</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (94,355)</b>	<b>\$ (109,204)</b>	<b>\$ (152,735)</b>	<b>\$ (221,274)</b>	<b>\$ (178,311)</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4155	Rents/ Bergon Center	-	3,613	3,558	4,500	4,500	0.00%
4166	Lease/Colocator Lease	-	-	17,691	17,690	20,630	16.60%
4167	Rents and Leases	18,432	16,438	29,529	9,000	9,000	0.00%
4168	Rents/ Pan Am Center	-	11,375	26,719	17,000	20,000	17.60%
4181	Youth Program Leases	-	990	3,675	-	-	0.00%
4183	Rents/Youth Hut	-	680	479	2,000	1,500	-25.00%
4261	Programs Fees	9,527	-	5,746	10,000	-	-100.00%
4301	Donations	-	300	-	-	10,000	0.00%
4659	Refunds and Reimbursements	291	39,824	675	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 28,250</b>	<b>\$ 73,220</b>	<b>\$ 88,071</b>	<b>\$ 60,190</b>	<b>\$ 65,630</b>	
5000	Salaries/Full-time	16,800	17,573	29,904	29,704	30,873	3.90%
5005	Salaries/Part-time	33,690	26,612	45,694	67,349	67,568	0.30%
5100	Salaries/Overtime	405	1,164	5,751	500	1,000	100.00%
5300	Public Employee Retirement Sys	4,849	4,479	6,991	6,945	7,991	15.10%
5302	Long Term Disability Insurance	56	58	95	94	95	1.10%
5303	Life Insurance Premiums	22	22	37	36	38	5.60%
5304	Workers Compensation Insurance	3,914	4,041	6,995	8,710	8,690	-0.20%
5305	Medicare Tax- Employer's Share	754	664	1,195	1,443	1,475	2.20%
5307	Deferred Comp/Part-Time	756	575	1,332	1,963	1,903	-3.10%
5308	Deferred Compensation/Full-tim	678	717	1,221	1,439	1,517	5.40%
5309	Unemployment Insurance	452	302	609	315	369	17.10%
5310	Section 125 Benefit Allow.	6,952	8,979	15,573	15,546	16,225	4.40%
6401	Gas and Electric Utilities	58,330	82,474	77,722	80,000	80,831	1.00%
6402	Telephone/Fax Charges	28,711	27,884	24,605	23,000	26,326	14.50%
6403	Cell Phone Charges	-	-	-	-	1,551	0.00%
6404	Internet Charges	-	-	-	-	1,329	0.00%
6412	Advertising/Other	-	-	1,741	3,000	1,000	-66.70%
6416	Office Supplies/Expendable	488	-	105	100	100	0.00%
6428	Repairs	-	8,979	24,159	26,100	15,000	-42.50%
6440	Contracted Services	100,464	149,507	138,020	132,700	120,500	-9.20%
6480	Program Expense	62	-	450	1,000	3,000	200.00%
6530	Conference/Training/Ed	-	-	-	-	3,000	0.00%
6532	Maintenance/Other Supplies	19,686	18,926	15,079	14,000	15,000	7.10%
6560	Liability / Property Insurance	-	-	66,169	66,160	66,748	0.90%
6900	Interfund Charge - Fac. Maint.	140,056	140,056	249,981	249,981	249,981	0.00%
6902	Interfund Charges- Central Sup	-	-	-	-	3	0.00%
6903	Interfund Charges - Cost Distr	-	156	-	-	-	0.00%
6918	Interfund Charges- Comp Maint	17,330	47,550	46,555	46,555	54,963	18.10%
6920	Interfund Charges - Computer R	3,664	12,709	21,699	21,699	13,204	-39.10%
6926	Interfund Chg Risk Charges	-	-	-	-	7,211	0.00%
7030	Facilities And Improvements	-	-	13,139	12,593	-	-100.00%
7040	Parks/Facilities Equipment	-	2,166	-	-	-	0.00%
8210	Transfers Out/Debt Service	9,593	15,485	53,133	53,133	53,117	0.00%
<b>Total Expense</b>		<b>\$ 447,711</b>	<b>\$ 571,077</b>	<b>\$ 847,953</b>	<b>\$ 864,065</b>	<b>\$ 850,608</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (419,461)</b>	<b>\$ (497,857)</b>	<b>\$ (759,882)</b>	<b>\$ (803,875)</b>	<b>\$ (784,978)</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4301	Donations	2,256	31,000	16,450	13,000	-	-100.00%
4315	Fundraising	2,948	9,777	450	-	-	0.00%
4657	Miscellaneous Revenue	-	42	10,290	5,000	10,000	100.00%
4659	Refunds and Reimbursements	-	-	160	-	-	0.00%
4683	Program Revenue	-	55,000	-	15,000	-	-100.00%
<b>Total Revenue</b>		<b>\$ 5,204</b>	<b>\$ 95,819</b>	<b>\$ 27,350</b>	<b>\$ 33,000</b>	<b>\$ 10,000</b>	
5000	Salaries/Full-time	17,969	26,892	36,456	36,720	30,506	-16.90%
5005	Salaries/Part-time	4,034	9,838	3,143	12,074	8,960	-25.80%
5100	Salaries/Overtime	225	1,097	887	500	500	0.00%
5105	Salaries/Leave Payout	1,394	-	-	-	-	0.00%
5300	Public Employee Retirement Sys	2,183	3,408	4,894	5,600	4,839	-13.60%
5302	Long Term Disability Insurance	58	86	117	113	94	-16.80%
5303	Life Insurance Premiums	21	34	46	46	38	-17.40%
5304	Workers Compensation Insurance	1,842	3,332	3,496	4,588	3,437	-25.10%
5305	Medicare Tax- Employer's Share	356	567	611	745	600	-19.50%
5306	Unfunded Accrued Liability	4,016	6,926	6,952	6,952	7,795	12.10%
5307	Deferred Comp/Part-Time	112	328	124	441	336	-23.80%
5308	Deferred Compensation/Full-tim	728	1,085	1,479	1,719	1,479	-14.00%
5309	Unemployment Insurance	105	220	142	246	220	-10.60%
5310	Section 125 Benefit Allow.	5,768	10,937	15,096	15,070	14,872	-1.30%
6412	Advertising/Other	-	-	-	1,000	-	-100.00%
6415	Publications/Subscriptions	-	-	513	750	650	-13.30%
6440	Contracted Services	-	4,461	7,370	-	-	0.00%
6518	Other Supplies	281	2,412	20,045	20,000	10,000	-50.00%
6532	Maintenance/Other Supplies	9,775	14,329	23,619	30,900	26,500	-14.20%
6903	Interfund Charges - Cost Distr	-	813	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 48,867</b>	<b>\$ 86,766</b>	<b>\$ 124,990</b>	<b>\$ 137,464</b>	<b>\$ 110,826</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (43,663)</b>	<b>\$ 9,053</b>	<b>\$ (97,640)</b>	<b>\$ (104,464)</b>	<b>\$ (100,826)</b>	





# Enterprise Funds

Revenues & Expenses by Organization

Water  
Sewer  
Solid Waste  
Drainage  
Airport  
Public Transit  
Golf

# Enterprise Funds Operating Budget Overview

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

## Water Fund

The Water Fund obtains its revenues through user fees, which pays for the operations and maintenance of the municipal water system including 20 wells, a one million gallon above ground storage tank, miles of distribution mains, and approximately 13,000 water meters and services. The fund supports the city's efforts to provide clean water to the community, conserve water resources, and to plan for future growth.

## Sewer Fund

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

## Solid Waste Fund

The Solid Waste Fund is funded by user fee revenue which pays for solid waste collection and street sweeping. When the solid waste rates were in 2022, revenues were expected to exceed billing by 25 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 2023/24.

## Airport Fund

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

Currently, the airport leases nearby land for agricultural purposes for approximately \$170,000 annually. However, with continual state mandates for water reduction, this revenue source may be eliminated if farming within the city limits is identified as a method for major water use reduction. It also receives \$64,803 in rent from the Golf Course Fund, as the golf course sits on Airport property.

## Transit Fund

The Transit Fund consists of both the Madera Metro fixed route system and Dial-A-Ride (DAR). Revenues are generated through federal and state grants as well as local transportation funds and fare collections. Much of the capital outlay is funded by 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 Org for capital improvements at the golf course. Per Council direction, any additional "profit" made at the golf course is also deposited in this org. For FY 2024/25, there is just over \$116,000 budgeted in the Golf Course Improvement Org.

# Expense Summaries

Water Org List	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
20300000-Water Utility	(38)	-	-	-	-	0.00%
20301220-Utility Billing/Water	694,709	697,559	733,065	760,570	583,332	-23.30%
20303800-Water Mtn/Operations	4,770,923	5,565,978	5,686,281	5,943,442	6,475,204	8.95%
20303810-Water Quality Control	704,667	923,554	829,296	808,918	842,518	4.15%
20303820-Water Conservation Program	267,587	264,058	491,493	465,974	487,304	4.58%
20303825-Integrated Regional Water Mgt	-	21,347	758,306	779,653	-	-100.00%
20303830-Water Capital Outlay	602,309	(315,676)	4,712,639	16,332,585	21,168,796	29.61%
20303840-Water Debt Service/Rev Bonds	274,807	260,583	787,864	783,745	789,327	0.71%
<b>Total Water</b>	<b>\$ 7,314,965</b>	<b>\$ 7,417,403</b>	<b>\$ 13,998,944</b>	<b>\$ 25,874,887</b>	<b>\$ 30,346,481</b>	

Sewer Org List	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
20401230-Utility Billing/Sewer	353,354	338,354	367,882	387,346	294,522	-23.96%
20403400-Sewer Mtn/Operations	1,253,783	1,468,682	1,578,424	1,780,989	1,929,386	8.33%
20403410-WWT Plant	4,223,376	3,747,925	4,960,672	4,770,559	5,209,889	9.21%
20403420-Sewer Capital Outlay	172,205	1,741,602	2,380,100	17,800,063	33,618,563	88.87%
20403430-WWTP Bond Admin	982,864	861,095	1,214,195	2,527,048	2,529,375	0.09%
<b>Total Sewer</b>	<b>\$ 6,985,581</b>	<b>\$ 8,157,657</b>	<b>\$ 10,501,273</b>	<b>\$ 27,266,005</b>	<b>\$ 43,581,735</b>	

Solid Waste Org List	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
47601235-Utility Billing/Garbage	340,085	347,103	411,541	386,410	292,722	-24.25%
47603600-Solid Waste Disposal	5,901,256	7,991,536	5,693,700	7,640,276	8,327,220	8.99%
47603620-Solid Waste Recycling	1,842	-	-	-	-	0.00%
47603630-Street Cleaning	569,617	639,014	763,394	688,518	854,632	24.13%
47603640-Beverage Container Recycling	9,703	14,915	6,840	16,349	16,349	0.00%
47603730-Tire Clean Up	24,733	25,623	21,860	117,341	30,501	-74.01%
<b>Total Solid Waste</b>	<b>\$ 6,847,236</b>	<b>\$ 9,018,191</b>	<b>\$ 6,897,335</b>	<b>\$ 8,848,894</b>	<b>\$ 9,521,424</b>	

Drainage Org List	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
45003040-Drainage Capital Outlay	-	-	-	811,500	587,500	-27.60%
45003080-Drainage Operations	97,028	97,324	131,244	130,245	129,645	-0.46%
45003090-Drainage Flood Control	622,694	748,716	1,011,779	1,036,377	914,290	-11.78%
<b>Total Drainage</b>	<b>\$ 719,721</b>	<b>\$ 846,040</b>	<b>\$ 1,143,022</b>	<b>\$ 1,978,122</b>	<b>\$ 1,631,435</b>	

Airport Org List	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
20503270-Airport Operations	624,726	546,546	581,903	553,909	638,013	15.18%
20503510-Airport Capital Projects	83,613	1,092,428	75,218	1,871,000	490,000	-73.81%
<b>Total Airport</b>	<b>\$ 708,339</b>	<b>\$ 1,638,974</b>	<b>\$ 657,121</b>	<b>\$ 2,424,909</b>	<b>\$ 1,128,013</b>	

Transit Org List	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
21285290-Transportation- Dial-A-Ride	1,114,684	1,214,800	1,349,405	1,315,054	1,431,093	8.82%
21295300-Transportation - Fixed Route	1,619,619	1,634,668	1,942,609	2,027,163	2,246,882	10.84%
21295425-SB1-State of Good Repair	9,311	-	-	66,676	760,129	1040.03%
21295491-Low Carbon Transit Operation	24,775	-	-	350,000	300,000	-14.29%
21295500-Fixed Route - Capital Outlay	-	33,423	4,662	-	-	0.00%
21295590-Prop 1B PTMISEA	1,128	565,382	260,656	205,748	152,644	-25.81%
21295595-Caltrans - Transit Study Grant	93,557	-	-	-	-	0.00%
<b>Total Transit</b>	<b>\$ 2,863,074</b>	<b>\$ 3,448,272</b>	<b>\$ 3,557,331</b>	<b>\$ 3,964,641</b>	<b>\$ 4,890,748</b>	

Golf Org List	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
20606290-Golf Operations	64,083	64,083	78,542	78,540	84,098	7.08%
20606295-Golf Course Capital	-	-	75,000	75,000	116,152	54.87%
20606299-Golf Course Debt Service	20,962	11,910	164,381	164,381	-	-100.00%
<b>Total Golf</b>	<b>\$ 85,045</b>	<b>\$ 75,993</b>	<b>\$ 317,923</b>	<b>\$ 317,921</b>	<b>\$ 200,250</b>	
<b>Total</b>	<b>\$ 25,523,961</b>	<b>\$ 30,602,531</b>	<b>\$ 37,072,949</b>	<b>\$ 70,675,379</b>	<b>\$ 91,300,086</b>	



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Water

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Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4162	Interest Income	185,003	549,552	500,579	600,000	750,000	25.00%
4202	Application Fee	35,098	28,430	27,485	28,000	28,000	0.00%
4206	Revenue/ Const Usage Fee	11,179	4,007	4,071	3,500	4,000	14.30%
4208	Late Payment/Other Penalty	-	220,956	259,507	130,000	200,000	53.80%
4220	Meter Amortization	25,567	17,286	21,765	-	21,765	0.00%
4221	Meter Setup / Relocation Fee	5,428	3,007	2,172	4,000	2,172	-45.70%
4224	Revenue/Water Patrol Fines	-	775	1,600	1,000	1,600	60.00%
4229	User Charges	12,913,827	11,270,063	11,540,757	12,500,000	11,500,000	-8.00%
4246	Water Permits and Fees	(62)	-	-	1,646	-	-100.00%
4346	Interfund Charges/ Cost Dist	4,327	4,327	4,327	4,327	4,435	2.50%
4659	Refunds and Reimbursements	6,551	8,392	(4,944)	-	-	0.00%
4682	Collection Recovery	173,795	232,466	574,009	120,570	125,000	3.70%
<b>Total Revenue</b>		<b>\$ 13,360,712</b>	<b>\$ 12,339,263</b>	<b>\$ 12,931,328</b>	<b>\$ 13,393,043</b>	<b>\$ 12,636,972</b>	
8000	Interest Expense	(38)	-	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ (38)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ 13,360,750</b>	<b>\$ 12,339,263</b>	<b>\$ 12,931,328</b>	<b>\$ 13,393,043</b>	<b>\$ 12,636,972</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4355	Transfer-In	-	-	37,026	37,026	26,436	-28.60%
4659	Refunds and Reimbursements	-	-	4,906	-	-	0.00%
4682	Collection Recovery	-	-	228	-	-	0.00%
<b>Total Revenue</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,160</b>	<b>\$ 37,026</b>	<b>\$ 26,436</b>	
5000	Salaries/Full-time	255,374	245,825	262,264	275,966	188,650	-31.60%
5005	Salaries/Part-time	10,259	1,950	-	-	-	0.00%
5100	Salaries/Overtime	1,439	1,152	7,204	1,000	1,050	5.00%
5105	Salaries/Leave Payout	1,802	5,511	1,021	-	-	0.00%
5200	Salaries/Auto & Expense Allow	30	-	-	-	-	0.00%
5300	Public Employee Retirement Sys	30,686	27,985	31,948	38,048	22,280	-41.40%
5301	Health Insurance Benefits	787	-	-	-	-	0.00%
5302	Long Term Disability Insurance	668	609	717	700	385	-45.00%
5303	Life Insurance Premiums	295	261	250	288	204	-29.20%
5304	Workers Compensation Insurance	20,846	24,559	26,835	28,158	16,115	-42.80%
5305	Medicare Tax- Employer's Share	4,145	3,468	4,004	4,103	2,859	-30.30%
5306	Unfunded Accrued Liability	60,511	56,033	56,350	56,350	63,180	12.10%
5307	Deferred Comp/Part-Time	-	29	-	-	-	0.00%
5308	Deferred Compensation/Full-tim	9,566	9,178	10,040	11,257	7,146	-36.50%
5309	Unemployment Insurance	937	613	735	581	467	-19.60%
5310	Section 125 Benefit Allow.	86,180	105,887	109,707	112,732	69,756	-38.10%
6402	Telephone/Fax Charges	8,642	8,421	7,647	8,484	6,894	-18.70%
6403	Cell Phone Charges	-	-	-	-	742	0.00%
6404	Internet Charges	-	-	-	-	849	0.00%
6411	Advertising/Bids and Notices	113	267	-	-	-	0.00%
6414	Professional Dues	-	-	-	75	-	-100.00%
6416	Office Supplies/Expendable	2,935	1,300	2,677	5,000	5,000	0.00%
6418	Postage / Other Mailing Charge	43,840	38,817	50,338	48,000	48,800	1.70%
6425	Vehicle Fuel, Supplies & Maint	-	-	-	250	-	-100.00%
6426	Equipment Fuel/Supplies/Mtnc	255	-	-	-	-	0.00%
6440	Contracted Services	48,121	25,505	30,430	57,800	29,216	-49.50%
6451	Bank Service Charges	15,138	22,254	36,132	17,500	29,300	67.40%
6530	Conference/Training/Ed	-	-	997	1,300	1,495	15.00%
6532	Maintenance/Other Supplies	1,198	393	790	-	-	0.00%
6562	Retiree Insurance Premiums	1,676	-	-	-	-	0.00%
6902	Interfund Charges- Central Sup	-	-	-	-	10	0.00%
6903	Interfund Charges - Cost Distr	-	24,903	-	-	-	0.00%
6904	Interfund Charges - Admin. Ove	37,845	37,845	37,845	37,845	37,845	0.00%
6918	Interfund Charges- Comp Maint	33,810	34,984	34,253	34,253	40,439	18.10%
6920	Interfund Charges - Computer R	7,486	9,350	15,964	15,964	9,714	-39.20%
6924	Interfund Charges- Motor Renta	668	716	569	569	936	64.50%
6926	Interfund Chg Risk Charges	-	-	4,347	4,347	-	-100.00%
8000	Interest Expense	(121)	(27)	-	-	-	0.00%
8220	Transfers Out - Insurance Rese	9,577	9,769	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 694,709</b>	<b>\$ 697,559</b>	<b>\$ 733,065</b>	<b>\$ 760,570</b>	<b>\$ 583,332</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (694,709)</b>	<b>\$ (697,559)</b>	<b>\$ (690,905)</b>	<b>\$ (723,544)</b>	<b>\$ (556,896)</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4355	Transfer-In	-	544,758	76,233	76,233	78,134	2.50%
4657	Miscellaneous Revenue	-	620	-	-	-	0.00%
4659	Refunds and Reimbursements	159	7,331	4,495	-	-	0.00%
4676	Workers Comp Recovery - Wages	-	-	4,492	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 159</b>	<b>\$ 552,709</b>	<b>\$ 85,220</b>	<b>\$ 76,233</b>	<b>\$ 78,134</b>	
5000	Salaries/Full-time	648,803	701,223	715,183	799,422	776,692	-2.80%
5005	Salaries/Part-time	-	-	35,384	33,613	34,971	4.00%
5100	Salaries/Overtime	81,943	60,482	73,314	67,000	67,500	0.70%
5105	Salaries/Leave Payout	56	23,849	34,789	-	-	0.00%
5110	Salaries/Uniform Pay	1,998	1,998	2,248	2,248	-	-100.00%
5200	Salaries/Auto & Expense Allow	-	129	129	129	129	0.00%
5300	Public Employee Retirement Sys	83,363	94,150	96,079	120,450	113,603	-5.70%
5302	Long Term Disability Insurance	1,696	1,767	1,963	1,877	1,760	-6.20%
5303	Life Insurance Premiums	607	659	668	712	769	8.00%
5304	Workers Compensation Insurance	45,846	70,264	83,196	82,210	67,019	-18.50%
5305	Medicare Tax- Employer's Share	11,165	9,746	12,635	13,322	13,006	-2.40%
5306	Unfunded Accrued Liability	183,124	209,856	217,391	217,391	243,740	12.10%
5307	Deferred Comp/Part-Time	-	-	1,332	1,260	1,311	4.00%
5308	Deferred Compensation/Full-tim	23,331	26,625	24,891	32,096	31,384	-2.20%
5309	Unemployment Insurance	1,389	1,635	2,023	1,574	1,837	16.70%
5310	Section 125 Benefit Allow.	140,054	194,096	192,032	210,716	208,339	-1.10%
6401	Gas and Electric Utilities	1,846,642	2,348,309	2,179,820	2,200,000	2,220,547	0.90%
6402	Telephone/Fax Charges	2,956	2,760	2,901	2,800	851	-69.60%
6403	Cell Phone Charges	-	-	-	-	2,769	0.00%
6404	Internet Charges	-	-	-	-	860	0.00%
6405	Copier Lease/Paper Charges	-	-	775	-	1,000	0.00%
6412	Advertising/Other	4,467	-	-	2,000	2,000	0.00%
6414	Professional Dues	200	4,641	4,618	6,000	6,000	0.00%
6416	Office Supplies/Expendable	2,318	1,781	1,916	2,000	2,000	0.00%
6418	Postage / Other Mailing Charge	841	504	473	1,000	1,000	0.00%
6425	Vehicle Fuel, Supplies & Maint	40,680	43,631	47,159	43,000	49,045	14.10%
6440	Contracted Services	137,633	82,489	77,258	107,000	260,000	143.00%
6470	Funding to Outside Agencies	-	-	-	-	95,473	0.00%
6515	Taxes and Assessments	1,250	2,675	3,881	4,000	4,000	0.00%
6516	Permits and Fees	-	-	-	-	5,000	0.00%
6530	Conference/Training/Ed	12,882	10,378	14,828	20,600	20,600	0.00%
6532	Maintenance/Other Supplies	170,205	156,942	237,613	204,000	405,000	98.50%
6560	Liability / Property Insurance	230,547	265,924	44,715	44,709	57,712	29.10%
6562	Retiree Insurance Premiums	1,629	2,797	2,335	2,214	2,550	15.20%
6610	Contingency	38,756	100,000	-	25,000	100,000	300.00%
6900	Interfund Charge - Fac. Maint.	139,393	139,393	225,805	225,805	225,805	0.00%
6902	Interfund Charges- Central Sup	14,423	14,136	21,737	14,136	17,123	21.10%
6903	Interfund Charges - Cost Distr	214,917	264,451	214,917	214,917	220,290	2.50%
6904	Interfund Charges - Admin. Ove	281,404	281,404	281,404	281,404	281,404	0.00%
6907	Interfund Chrg/Vehicle Replcmt	71,370	66,537	89,967	89,967	247,592	175.20%
6908	Interfund Chrg/Vehicle Maint.	55,535	51,085	60,183	60,183	46,237	-23.20%
6918	Interfund Charges- Comp Maint	90,005	39,342	38,519	38,519	45,475	18.10%
6920	Interfund Charges - Computer R	19,302	10,515	17,953	17,953	10,925	-39.10%
6924	Interfund Charges- Motor Renta	1,558	1,652	1,328	1,328	2,182	64.30%
6926	Interfund Chg Risk Charges	-	-	9,296	9,296	6,235	-32.90%
7000	Vehicles and Equipment	-	-	-	107,399	-	-100.00%
8200	Transfer Out	60,000	60,000	100,000	120,570	60,000	-50.20%
8210	Transfers Out/Debt Service	88,153	197,263	513,622	513,622	513,469	0.00%



(20303800)

Water Maintenance & Operations

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
8220	Transfers Out - Insurance Rese	20,482	20,891	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 20,482</b>	<b>\$ 20,891</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (20,323)</b>	<b>\$ 531,818</b>	<b>\$ 85,220</b>	<b>\$ 76,233</b>	<b>\$ 78,134</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4355	Transfer-In	-	-	14,151	14,151	20,110	42.10%
4659	Refunds and Reimbursements	-	3,720	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 3,720</b>	<b>\$ 14,151</b>	<b>\$ 14,151</b>	<b>\$ 20,110</b>	
5000	Salaries/Full-time	109,367	165,853	161,775	154,843	173,352	12.00%
5100	Salaries/Overtime	1,268	6,800	6,486	3,500	6,000	71.40%
5105	Salaries/Leave Payout	-	710	133	-	-	0.00%
5110	Salaries/Uniform Pay	500	750	500	500	-	-100.00%
5300	Public Employee Retirement Sys	11,046	17,242	15,608	16,778	18,907	12.70%
5302	Long Term Disability Insurance	282	415	370	285	376	31.90%
5303	Life Insurance Premiums	111	198	159	155	165	6.50%
5304	Workers Compensation Insurance	6,379	17,657	18,733	16,310	13,102	-19.70%
5305	Medicare Tax- Employer's Share	1,708	2,246	2,490	2,359	2,674	13.40%
5306	Unfunded Accrued Liability	21,989	32,906	40,663	40,663	45,592	12.10%
5308	Deferred Compensation/Full-tim	3,792	6,274	5,043	5,651	6,337	12.10%
5309	Unemployment Insurance	309	425	336	278	324	16.50%
5310	Section 125 Benefit Allow.	19,559	51,900	50,011	43,440	57,620	32.60%
6402	Telephone/Fax Charges	1,006	1,002	947	1,200	297	-75.30%
6403	Cell Phone Charges	-	-	-	-	593	0.00%
6404	Internet Charges	-	-	-	-	310	0.00%
6405	Copier Lease/Paper Charges	-	-	1,935	500	1,800	260.00%
6411	Advertising/Bids and Notices	-	-	-	400	400	0.00%
6412	Advertising/Other	-	140	-	200	200	0.00%
6414	Professional Dues	280	60	334	300	600	100.00%
6416	Office Supplies/Expendable	531	609	540	900	900	0.00%
6418	Postage / Other Mailing Charge	-	154	299	400	600	50.00%
6425	Vehicle Fuel, Supplies & Maint	9,650	9,850	12,232	12,000	12,696	5.80%
6440	Contracted Services	74,305	85,210	59,805	50,000	37,000	-26.00%
6515	Taxes and Assessments	52,598	63,276	65,000	65,000	75,000	15.40%
6530	Conference/Training/Ed	3,930	5,963	7,648	7,000	7,000	0.00%
6532	Maintenance/Other Supplies	27,939	40,336	56,243	64,000	55,000	-14.10%
6555	Water Conservation Program	1,839	-	-	-	-	0.00%
6560	Liability / Property Insurance	-	-	1,335	1,335	1,514	13.40%
6900	Interfund Charge - Fac. Maint.	88,789	88,789	-	-	-	0.00%
6902	Interfund Charges- Central Sup	6,172	619	370	619	2,805	353.20%
6903	Interfund Charges - Cost Distr	170,009	177,809	170,009	170,009	174,259	2.50%
6904	Interfund Charges - Admin. Ove	53,258	53,258	53,258	53,258	53,258	0.00%
6907	Interfund Chrg/Vehicle Replcmt	13,593	10,503	11,900	11,900	13,919	17.00%
6908	Interfund Chrg/Vehicle Maint.	14,240	11,857	11,622	11,622	9,405	-19.10%
6918	Interfund Charges- Comp Maint	-	47,550	46,555	46,555	54,963	18.10%
6920	Interfund Charges - Computer R	-	12,709	21,699	21,699	13,204	-39.10%
6924	Interfund Charges- Motor Renta	1,558	1,652	1,328	1,328	2,182	64.30%
6926	Interfund Chg Risk Charges	-	-	3,931	3,931	164	-95.80%
8220	Transfers Out - Insurance Rese	8,660	8,833	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 704,667</b>	<b>\$ 923,554</b>	<b>\$ 829,296</b>	<b>\$ 808,918</b>	<b>\$ 842,518</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (704,667)</b>	<b>\$ (919,834)</b>	<b>\$ (815,145)</b>	<b>\$ (794,767)</b>	<b>\$ (822,408)</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4244	Water Conservation Revenue	473,318	498,998	541,465	450,000	-	-100.00%
4355	Transfer-In	-	-	12,840	12,840	14,329	11.60%
	<b>Total Revenue</b>	<b>\$ 473,318</b>	<b>\$ 498,998</b>	<b>\$ 554,305</b>	<b>\$ 462,840</b>	<b>\$ 14,329</b>	
5000	Salaries/Full-time	47,970	60,394	98,314	97,988	102,226	4.30%
5100	Salaries/Overtime	50	50	315	-	500	0.00%
5110	Salaries/Uniform Pay	250	250	500	500	-	-100.00%
5300	Public Employee Retirement Sys	6,831	7,349	14,858	16,389	16,870	2.90%
5302	Long Term Disability Insurance	161	171	311	305	310	1.60%
5303	Life Insurance Premiums	72	76	127	126	129	2.40%
5304	Workers Compensation Insurance	3,100	4,516	9,590	9,199	8,791	-4.40%
5305	Medicare Tax- Employer's Share	703	645	1,438	1,437	1,513	5.30%
5306	Unfunded Accrued Liability	15,507	17,044	15,803	15,803	17,718	12.10%
5308	Deferred Compensation/Full-tim	1,946	2,134	3,991	4,529	4,769	5.30%
5309	Unemployment Insurance	147	126	294	252	294	16.70%
5310	Section 125 Benefit Allow.	15,930	21,160	33,267	33,206	34,695	4.50%
6412	Advertising/Other	3,278	-	-	-	-	0.00%
6413	Promotional Items	179	-	-	-	-	0.00%
6418	Postage / Other Mailing Charge	-	-	-	300	250	-16.70%
6440	Contracted Services	-	33	-	-	-	0.00%
6555	Water Conservation Program	151,250	125,209	146,745	120,000	135,000	12.50%
6900	Interfund Charge - Fac. Maint.	-	-	147,773	147,773	147,773	0.00%
6903	Interfund Charges - Cost Distr	-	4,611	-	-	-	0.00%
6904	Interfund Charges - Admin. Ove	16,466	16,466	16,466	16,466	16,466	0.00%
6926	Interfund Chg Risk Charges	-	-	1,701	1,701	-	-100.00%
8220	Transfers Out - Insurance Rese	3,749	3,823	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 267,587</b>	<b>\$ 264,058</b>	<b>\$ 491,493</b>	<b>\$ 465,974</b>	<b>\$ 487,304</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ 205,731</b>	<b>\$ 234,940</b>	<b>\$ 62,812</b>	<b>\$ (3,134)</b>	<b>\$ (472,975)</b>	

(20303825)

Integrated Regional Water Management

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
7050	Construction/Infrastructure	-	21,347	758,306	779,653	-	-100.00%
	<b>Total Expense</b>	\$ -	\$ 21,347	\$ 758,306	\$ 779,653	\$ -	
	<b>Total Net Surplus/(Deficit)</b>	\$ -	\$ (21,347)	\$ (758,306)	\$ (779,653)	\$ -	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4320	Capital Contribution	259,298	130,260	-	-	-	0.00%
4360	Transfer-In CIP	-	-	4,012,980	8,345,515	-	-100.00%
4434	Grants	-	-	-	779,653	-	-100.00%
4659	Refunds and Reimbursements	30	-	-	-	-	0.00%
4900	Budgetary Carryover	-	-	-	1,382,695	17,570,500	1170.70%
<b>Total Revenue</b>		<b>\$ 259,328</b>	<b>\$ 130,260</b>	<b>\$ 4,012,980</b>	<b>\$ 10,507,863</b>	<b>\$ 17,570,500</b>	
6532	Maintenance/Other Supplies	-	-	5,858	-	-	0.00%
6804	Infrastructure Study	8,502	(39,246)	-	296,000	-	-100.00%
7030	Facilities And Improvements	-	128	150	85,000	-	-100.00%
7050	Construction/Infrastructure	593,807	(276,558)	4,706,630	15,951,585	21,168,796	32.71%
<b>Total Expense</b>		<b>\$ 602,309</b>	<b>\$ (315,676)</b>	<b>\$ 4,712,639</b>	<b>\$ 16,332,585</b>	<b>\$ 21,168,796</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (342,981)</b>	<b>\$ 445,936</b>	<b>\$ (699,659)</b>	<b>\$ (5,824,722)</b>	<b>\$ (3,598,296)</b>	

(20303840)

Water Debt Service/Rev Bonds

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
6440	Contracted Services	1,000	-	-	-	-	0.00%
6448	Bond/Loan Admin Fees	2,893	4,120	4,120	-	5,000	0.00%
8000	Interest Expense	270,914	256,463	246,624	246,625	231,419	-6.20%
8001	Principal Payment	-	-	537,120	537,120	552,908	2.90%
<b>Total Expense</b>		<b>\$ 274,807</b>	<b>\$ 260,583</b>	<b>\$ 787,864</b>	<b>\$ 783,745</b>	<b>\$ 789,327</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (274,807)</b>	<b>\$ (260,583)</b>	<b>\$ (787,864)</b>	<b>\$ (783,745)</b>	<b>\$ (789,327)</b>	



# Sewer

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Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4000	Current Secured Property Tax	95,971	162,645	168,451	80,000	165,000	106.30%
4162	Interest Income	54,792	166,493	136,415	110,000	125,000	13.60%
4208	Late Payment/Other Penalty	520	209,332	238,421	80,000	100,000	25.00%
4223	Parksdale Sewer #3 User Fees	293,758	310,611	329,148	300,000	329,148	9.70%
4229	User Charges	10,182,472	10,745,896	11,546,015	11,300,000	11,865,000	5.00%
4232	Septic Dump Income	291,263	431,011	320,817	340,000	320,836	-5.60%
4355	Transfer-In	4,000	4,000	3,468	3,468	-	-100.00%
4649	Admin Fees	9,257	(857)	-	-	-	0.00%
4659	Refunds and Reimbursements	-	78	-	-	-	0.00%
4682	Collection Recovery	-	1,106	502	-	-	0.00%
4900	Budgetary Carryover	-	-	-	-	12,734,620	0.00%
<b>Total Revenue</b>		<b>\$ 10,932,032</b>	<b>\$ 12,030,315</b>	<b>\$ 12,743,237</b>	<b>\$ 12,213,468</b>	<b>\$ 25,639,604</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ 10,932,032</b>	<b>\$ 12,030,315</b>	<b>\$ 12,743,237</b>	<b>\$ 12,213,468</b>	<b>\$ 25,639,604</b>	



Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4355	Transfer-In	-	-	18,514	18,514	13,219	-28.60%
4659	Refunds and Reimbursements	-	-	2,453	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,967</b>	<b>\$ 18,514</b>	<b>\$ 13,219</b>	
5000	Salaries/Full-time	127,689	122,914	130,298	137,984	94,326	-31.60%
5005	Salaries/Part-time	5,130	975	-	-	-	0.00%
5100	Salaries/Overtime	720	576	3,602	500	525	5.00%
5105	Salaries/Leave Payout	901	2,756	511	-	-	0.00%
5200	Salaries/Auto & Expense Allow	15	-	-	-	-	0.00%
5300	Public Employee Retirement Sys	15,212	13,966	15,975	19,021	11,136	-41.50%
5301	Health Insurance Benefits	394	-	-	-	-	0.00%
5302	Long Term Disability Insurance	334	304	359	350	191	-45.40%
5303	Life Insurance Premiums	149	132	126	141	101	-28.40%
5304	Workers Compensation Insurance	10,423	12,280	13,346	14,079	8,057	-42.80%
5305	Medicare Tax- Employer's Share	2,073	1,734	1,990	2,055	1,435	-30.20%
5306	Unfunded Accrued Liability	30,256	28,017	28,176	28,176	31,591	12.10%
5307	Deferred Comp/Part-Time	-	14	-	-	-	0.00%
5308	Deferred Compensation/Full-tim	4,784	4,590	5,021	5,634	3,573	-36.60%
5309	Unemployment Insurance	468	307	368	287	227	-20.90%
5310	Section 125 Benefit Allow.	43,090	52,944	54,854	56,359	34,875	-38.10%
6402	Telephone/Fax Charges	4,248	3,657	3,326	4,236	3,449	-18.60%
6403	Cell Phone Charges	-	-	-	-	300	0.00%
6404	Internet Charges	-	-	-	-	487	0.00%
6405	Copier Lease/Paper Charges	-	-	-	875	-	-100.00%
6411	Advertising/Bids and Notices	56	267	-	-	-	0.00%
6416	Office Supplies/Expendable	1,466	653	1,278	2,500	2,500	0.00%
6418	Postage / Other Mailing Charge	21,310	18,762	24,521	22,900	24,400	6.60%
6425	Vehicle Fuel, Supplies & Maint	-	-	-	125	-	-100.00%
6426	Equipment Fuel/Supplies/Mtnc	128	-	-	-	-	0.00%
6440	Contracted Services	29,021	11,916	13,668	35,400	14,350	-59.50%
6451	Bank Service Charges	9,782	15,670	23,889	10,000	18,200	82.00%
6530	Conference/Training/Ed	-	-	498	650	748	15.10%
6532	Maintenance/Other Supplies	548	-	-	-	-	0.00%
6562	Retiree Insurance Premiums	838	-	-	-	-	0.00%
6904	Interfund Charges - Admin. Ove	18,548	18,548	18,548	18,548	18,548	0.00%
6918	Interfund Charges- Comp Maint	16,905	17,463	17,098	17,098	20,186	18.10%
6920	Interfund Charges - Computer R	3,743	4,667	7,969	7,969	4,849	-39.20%
6924	Interfund Charges- Motor Renta	334	358	285	285	468	64.20%
6926	Interfund Chg Risk Charges	-	-	2,174	2,174	-	-100.00%
8220	Transfers Out - Insurance Rese	4,789	4,885	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 353,354</b>	<b>\$ 338,354</b>	<b>\$ 367,882</b>	<b>\$ 387,346</b>	<b>\$ 294,522</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (353,354)</b>	<b>\$ (338,354)</b>	<b>\$ (346,915)</b>	<b>\$ (368,832)</b>	<b>\$ (281,303)</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4320	Capital Contribution	153,370	38,100	-	-	-	0.00%
4355	Transfer-In	-	-	38,206	38,206	43,941	15.00%
4657	Miscellaneous Revenue	-	521	95	-	-	0.00%
4659	Refunds and Reimbursements	-	-	278	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 153,370</b>	<b>\$ 38,621</b>	<b>\$ 38,578</b>	<b>\$ 38,206</b>	<b>\$ 43,941</b>	
5000	Salaries/Full-time	300,840	364,139	360,617	406,109	393,523	-3.10%
5005	Salaries/Part-time	-	-	17,265	33,613	17,485	-48.00%
5100	Salaries/Overtime	5,920	18,708	15,833	13,000	10,000	-23.10%
5105	Salaries/Leave Payout	-	710	20,161	-	-	0.00%
5110	Salaries/Uniform Pay	1,203	1,203	1,203	1,203	-	-100.00%
5200	Salaries/Auto & Expense Allow	-	129	129	129	129	0.00%
5300	Public Employee Retirement Sys	41,882	49,471	47,462	61,172	56,679	-7.30%
5302	Long Term Disability Insurance	988	1,100	976	1,129	934	-17.30%
5303	Life Insurance Premiums	295	330	359	392	451	15.10%
5304	Workers Compensation Insurance	23,983	37,988	41,167	43,221	33,648	-22.10%
5305	Medicare Tax- Employer's Share	5,344	5,436	6,117	6,816	6,262	-8.10%
5306	Unfunded Accrued Liability	93,253	111,363	117,084	117,084	131,276	12.10%
5307	Deferred Comp/Part-Time	-	-	650	1,260	656	-47.90%
5308	Deferred Compensation/Full-tim	12,013	13,632	11,841	15,907	15,528	-2.40%
5309	Unemployment Insurance	707	881	891	917	1,072	16.90%
5310	Section 125 Benefit Allow.	68,562	97,173	100,073	108,018	120,672	11.70%
6401	Gas and Electric Utilities	30,793	36,575	37,736	35,000	38,414	9.80%
6402	Telephone/Fax Charges	4,096	4,051	3,990	4,300	3,248	-24.50%
6403	Cell Phone Charges	-	-	-	-	769	0.00%
6404	Internet Charges	-	-	-	-	483	0.00%
6405	Copier Lease/Paper Charges	-	-	1,168	750	1,000	33.30%
6411	Advertising/Bids and Notices	1,362	-	-	-	2,000	0.00%
6416	Office Supplies/Expendable	3,758	1,108	1,448	1,200	2,000	66.70%
6417	Software Costs	-	-	-	-	530	0.00%
6425	Vehicle Fuel, Supplies & Maint	26,563	28,433	27,267	32,000	28,352	-11.40%
6440	Contracted Services	57,585	21,646	25,056	123,400	65,000	-47.30%
6515	Taxes and Assessments	20,980	26,210	28,085	21,000	-	-100.00%
6516	Permits and Fees	-	-	-	-	35,000	0.00%
6530	Conference/Training/Ed	3,295	4,900	7,894	12,300	12,000	-2.40%
6532	Maintenance/Other Supplies	41,294	86,030	23,145	60,000	35,000	-41.70%
6560	Liability / Property Insurance	42,059	48,513	136,020	136,002	136,661	0.50%
6562	Retiree Insurance Premiums	1,629	2,797	2,335	2,214	2,550	15.20%
6610	Contingency	-	-	-	-	50,000	0.00%
6900	Interfund Charge - Fac. Maint.	75,398	75,397	122,471	122,471	122,471	0.00%
6902	Interfund Charges- Central Sup	5,057	4,469	4,069	4,469	4,563	2.10%
6903	Interfund Charges - Cost Distr	112,903	141,881	112,903	112,903	115,726	2.50%
6904	Interfund Charges - Admin. Ove	70,013	70,013	70,013	70,013	70,013	0.00%
6907	Interfund Chrg/Vehicle Replcmt	99,696	115,121	127,858	127,858	202,596	58.50%
6908	Interfund Chrg/Vehicle Maint.	49,194	49,887	58,771	58,771	45,094	-23.30%
6918	Interfund Charges- Comp Maint	28,787	12,171	11,916	11,916	14,068	18.10%
6920	Interfund Charges - Computer R	6,233	3,253	5,554	5,554	3,380	-39.10%
6924	Interfund Charges- Motor Renta	1,789	1,897	1,525	1,525	2,505	64.30%
6926	Interfund Chg Risk Charges	-	-	6,482	6,482	14,763	127.80%
7000	Vehicles and Equipment	149	-	-	-	112,000	0.00%
8210	Transfers Out/Debt Service	1,877	17,502	20,891	20,891	20,885	0.00%
8220	Transfers Out - Insurance Rese	14,281	14,567	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 1,253,783</b>	<b>\$ 1,468,682</b>	<b>\$ 1,578,424</b>	<b>\$ 1,780,989</b>	<b>\$ 1,929,386</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (1,100,413)</b>	<b>\$ (1,430,061)</b>	<b>\$ (1,539,846)</b>	<b>\$ (1,742,783)</b>	<b>\$ (1,885,445)</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4355	Transfer-In	-	-	70,229	70,229	88,136	25.50%
4657	Miscellaneous Revenue	-	7,350	22,050	-	-	0.00%
4659	Refunds and Reimbursements	14,960	-	87,485	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 14,960</b>	<b>\$ 7,350</b>	<b>\$ 179,764</b>	<b>\$ 70,229</b>	<b>\$ 88,136</b>	
5000	Salaries/Full-time	687,500	720,441	846,131	810,890	890,543	9.80%
5100	Salaries/Overtime	48,540	82,635	79,240	60,000	60,000	0.00%
5105	Salaries/Leave Payout	12,370	1,580	1,556	-	-	0.00%
5110	Salaries/Uniform Pay	2,763	2,700	3,250	2,700	-	-100.00%
5300	Public Employee Retirement Sys	78,835	76,784	96,805	103,434	111,760	8.00%
5302	Long Term Disability Insurance	1,868	1,803	2,352	2,072	2,426	17.10%
5303	Life Insurance Premiums	630	672	764	746	820	9.90%
5304	Workers Compensation Insurance	54,743	72,614	89,255	82,694	74,784	-9.60%
5305	Medicare Tax- Employer's Share	11,521	11,136	13,903	13,109	14,343	9.40%
5306	Unfunded Accrued Liability	158,078	152,585	144,723	144,723	162,264	12.10%
5308	Deferred Compensation/Full-tim	27,861	27,967	31,647	34,685	38,333	10.50%
5309	Unemployment Insurance	1,753	1,299	1,846	1,449	1,691	16.70%
5310	Section 125 Benefit Allow.	136,381	169,010	215,090	202,734	236,312	16.60%
6401	Gas and Electric Utilities	1,052,738	423,687	952,497	900,000	1,044,463	16.10%
6402	Telephone/Fax Charges	3,445	2,990	2,934	3,000	1,187	-60.40%
6403	Cell Phone Charges	-	-	-	-	1,877	0.00%
6404	Internet Charges	-	-	-	-	436	0.00%
6405	Copier Lease/Paper Charges	-	-	2,828	475	2,500	426.30%
6412	Advertising/Other	3,297	195	359	1,500	1,500	0.00%
6416	Office Supplies/Expendable	751	655	3,004	1,000	1,500	50.00%
6420	Mileage Reimbursements	295	184	266	200	200	0.00%
6425	Vehicle Fuel, Supplies & Maint	21,691	40,028	60,947	38,000	63,379	66.80%
6440	Contracted Services	345,562	388,519	463,150	440,300	325,000	-26.20%
6515	Taxes and Assessments	53,198	54,310	37,739	37,739	-	-100.00%
6516	Permits and Fees	-	-	-	-	75,000	0.00%
6530	Conference/Training/Ed	8,693	13,045	8,769	12,000	12,000	0.00%
6532	Maintenance/Other Supplies	258,374	29,460	413,141	390,261	325,000	-16.70%
6536	Tuition Reimbursement	-	-	2,400	-	3,000	0.00%
6560	Liability / Property Insurance	461,095	531,849	293,107	293,068	293,072	0.00%
6610	Contingency	-	-	-	-	200,000	0.00%
6900	Interfund Charge - Fac. Maint.	187,597	187,597	312,130	312,130	312,130	0.00%
6902	Interfund Charges- Central Sup	1,879	1,803	989	1,803	1,533	-15.00%
6903	Interfund Charges - Cost Distr	-	54,795	-	-	-	0.00%
6904	Interfund Charges - Admin. Ove	339,651	339,651	339,651	339,651	339,651	0.00%
6907	Interfund Chrg/Vehicle Replcmt	80,617	80,034	90,400	90,400	156,862	73.50%
6908	Interfund Chrg/Vehicle Maint.	70,016	64,940	72,854	72,854	56,978	-21.80%
6918	Interfund Charges- Comp Maint	27,293	70,760	69,279	69,279	81,791	18.10%
6920	Interfund Charges - Computer R	5,821	18,912	32,290	32,290	19,649	-39.10%
6924	Interfund Charges- Motor Renta	5,671	6,199	4,828	4,828	7,938	64.40%
6926	Interfund Chg Risk Charges	-	-	12,161	12,161	31,660	160.30%
8210	Transfers Out/Debt Service	46,055	89,757	258,384	258,384	258,307	0.00%
8220	Transfers Out - Insurance Rese	26,795	27,330	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 4,223,376</b>	<b>\$ 3,747,925</b>	<b>\$ 4,960,672</b>	<b>\$ 4,770,559</b>	<b>\$ 5,209,889</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (4,208,416)</b>	<b>\$ (3,740,575)</b>	<b>\$ (4,780,908)</b>	<b>\$ (4,700,330)</b>	<b>\$ (5,121,753)</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4355	Transfer-In	-	145,913	-	-	-	0.00%
4360	Transfer-In CIP	-	-	2,423,686	7,818,000	9,046,835	15.70%
4434	Grants	-	-	-	8,500,000	8,500,000	0.00%
<b>Total Revenue</b>		<b>\$ -</b>	<b>\$ 145,913</b>	<b>\$ 2,423,686</b>	<b>\$ 16,318,000</b>	<b>\$ 17,546,835</b>	
6804	Infrastructure Study	-	(30,704)	-	695,000	-	-100.00%
7030	Facilities And Improvements	9,608	205,750	240,981	780,000	-	-100.00%
7050	Construction/Infrastructure	162,597	1,566,556	2,139,119	16,325,063	33,618,563	105.93%
<b>Total Expense</b>		<b>\$ 172,205</b>	<b>\$ 1,741,602</b>	<b>\$ 2,380,100</b>	<b>\$ 17,800,063</b>	<b>\$ 33,618,563</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (172,205)</b>	<b>\$ (1,595,689)</b>	<b>\$ 43,586</b>	<b>\$ (1,482,063)</b>	<b>\$ (16,071,728)</b>	

(20403430)

Waste Water Treatment Plant Bond Administration

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4162	Interest Income	-	-	1,264,568	-	-	0.00%
4355	Transfer-In	250,000	250,000	250,000	250,000	250,000	0.00%
	<b>Total Revenue</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 1,514,568</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	
6448	Bond/Loan Admin Fees	4,910	6,870	3,220	-	-	0.00%
8000	Interest Expense	962,954	1,262,620	511,475	890,048	834,375	-6.30%
8001	Principal Payment	15,000	(408,395)	699,500	1,637,000	1,695,000	3.50%
	<b>Total Expense</b>	<b>\$ 982,864</b>	<b>\$ 861,095</b>	<b>\$ 1,214,195</b>	<b>\$ 2,527,048</b>	<b>\$ 2,529,375</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (732,864)</b>	<b>\$ (611,095)</b>	<b>\$ 300,373</b>	<b>\$ (2,277,048)</b>	<b>\$ (2,279,375)</b>	

(20410000)

Sewer Rate Stabilization

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4162	Interest Income	1,090	2,807	2,432	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 1,090</b>	<b>\$ 2,807</b>	<b>\$ 2,432</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ 1,090</b>	<b>\$ 2,807</b>	<b>\$ 2,432</b>	<b>\$ -</b>	<b>\$ -</b>	



# Solid Waste

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Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4355	Transfer-In	-	-	18,513	18,513	13,219	-28.60%
4659	Refunds and Reimbursements	-	636,039	2,453	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 636,039</b>	<b>\$ 20,966</b>	<b>\$ 18,513</b>	<b>\$ 13,219</b>	
5000	Salaries/Full-time	127,689	122,914	170,598	137,984	94,326	-31.60%
5005	Salaries/Part-time	5,130	975	-	-	-	0.00%
5100	Salaries/Overtime	720	576	3,602	500	525	5.00%
5105	Salaries/Leave Payout	901	2,756	511	-	-	0.00%
5200	Salaries/Auto & Expense Allow	15	-	-	-	-	0.00%
5300	Public Employee Retirement Sys	15,212	13,966	15,975	19,021	11,136	-41.50%
5301	Health Insurance Benefits	394	-	-	-	-	0.00%
5302	Long Term Disability Insurance	334	304	359	350	191	-45.40%
5303	Life Insurance Premiums	149	132	126	141	101	-28.40%
5304	Workers Compensation Insurance	10,423	12,280	16,784	14,079	8,057	-42.80%
5305	Medicare Tax- Employer's Share	2,073	1,734	2,575	2,055	1,435	-30.20%
5306	Unfunded Accrued Liability	30,256	28,017	28,176	28,176	31,591	12.10%
5307	Deferred Comp/Part-Time	-	14	-	-	-	0.00%
5308	Deferred Compensation/Full-tim	4,784	4,590	5,021	5,634	3,573	-36.60%
5309	Unemployment Insurance	468	307	368	287	227	-20.90%
5310	Section 125 Benefit Allow.	43,090	52,944	54,854	56,359	34,875	-38.10%
6402	Telephone/Fax Charges	4,248	3,657	3,326	4,000	3,449	-13.80%
6403	Cell Phone Charges	-	-	-	-	300	0.00%
6404	Internet Charges	-	-	-	-	487	0.00%
6405	Copier Lease/Paper Charges	-	-	-	875	-	-100.00%
6411	Advertising/Bids and Notices	56	267	-	-	-	0.00%
6416	Office Supplies/Expendable	1,466	653	1,278	1,500	1,500	0.00%
6418	Postage / Other Mailing Charge	21,301	18,762	24,521	23,000	24,400	6.10%
6425	Vehicle Fuel, Supplies & Maint	-	-	-	125	-	-100.00%
6426	Equipment Fuel/Supplies/Mtn	128	-	-	-	-	0.00%
6440	Contracted Services	18,454	11,916	13,668	33,600	14,350	-57.30%
6451	Bank Service Charges	7,089	12,083	23,226	12,000	17,400	45.00%
6530	Conference/Training/Ed	-	-	498	650	748	15.10%
6532	Maintenance/Other Supplies	548	-	-	-	-	0.00%
6562	Retiree Insurance Premiums	838	-	-	-	-	0.00%
6903	Interfund Charges - Cost Distr	-	12,334	-	-	-	0.00%
6904	Interfund Charges - Admin. Ove	18,548	18,548	18,548	18,548	18,548	0.00%
6918	Interfund Charges- Comp Maint	16,905	17,463	17,098	17,098	20,186	18.10%
6920	Interfund Charges - Computer R	3,743	4,667	7,969	7,969	4,849	-39.20%
6924	Interfund Charges- Motor Renta	334	358	285	285	468	64.20%
6926	Interfund Chg Risk Charges	-	-	2,174	2,174	-	-100.00%
8220	Transfers Out - Insurance Rese	4,789	4,885	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 340,085</b>	<b>\$ 347,103</b>	<b>\$ 411,541</b>	<b>\$ 386,410</b>	<b>\$ 292,722</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (340,085)</b>	<b>\$ 288,937</b>	<b>\$ (390,575)</b>	<b>\$ (367,897)</b>	<b>\$ (279,503)</b>	



Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4162	Interest Income	8,835	13,980	35,307	-	30,000	0.00%
4208	Late Payment/Other Penalty	-	165,791	253,458	130,000	100,000	-23.10%
4209	Revenue/ Disp Collection Fees	5,669,567	7,986,659	11,121,623	8,100,000	11,677,704	44.20%
4355	Transfer-In	-	-	5,716	5,716	7,511	31.40%
4649	Admin Fees	27,986	-	153,244	20,000	-	-100.00%
4682	Collection Recovery	-	658	644	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 5,706,388</b>	<b>\$ 8,167,089</b>	<b>\$ 11,569,991</b>	<b>\$ 8,255,716</b>	<b>\$ 11,815,215</b>	
5000	Salaries/Full-time	37,607	70,058	75,885	76,685	80,852	5.40%
5100	Salaries/Overtime	328	1,259	1,728	1,100	-	-100.00%
5105	Salaries/Leave Payout	-	710	133	-	-	0.00%
5200	Salaries/Auto & Expense Allow	-	129	129	129	129	0.00%
5300	Public Employee Retirement Sys	4,348	8,266	9,091	9,948	10,394	4.50%
5302	Long Term Disability Insurance	105	176	199	189	204	7.90%
5303	Life Insurance Premiums	40	67	67	64	72	12.50%
5304	Workers Compensation Insurance	2,452	6,516	7,399	7,291	7,047	-3.30%
5305	Medicare Tax- Employer's Share	556	944	1,123	1,121	1,179	5.20%
5306	Unfunded Accrued Liability	8,897	17,634	23,665	23,665	26,533	12.10%
5308	Deferred Compensation/Full-tim	1,032	1,466	1,136	1,322	1,420	7.40%
5309	Unemployment Insurance	81	148	129	101	116	14.90%
5310	Section 125 Benefit Allow.	8,084	15,972	17,815	16,463	19,706	19.70%
6401	Gas and Electric Utilities	3,970	5,794	5,588	10,000	5,964	-40.40%
6402	Telephone/Fax Charges	1,087	1,008	1,127	1,200	530	-55.80%
6403	Cell Phone Charges	-	-	-	-	134	0.00%
6404	Internet Charges	-	-	-	-	536	0.00%
6405	Copier Lease/Paper Charges	-	-	1,168	713	1,100	54.30%
6412	Advertising/Other	11,405	9,226	11,798	13,000	13,000	0.00%
6416	Office Supplies/Expendable	54	523	-	900	750	-16.70%
6440	Contracted Services	4,811,893	6,764,444	4,659,134	6,600,000	7,282,000	10.30%
6560	Liability / Property Insurance	28,040	32,342	8,284	8,283	9,397	13.40%
6900	Interfund Charge - Fac. Maint.	26,339	26,339	40,823	40,823	40,823	0.00%
6903	Interfund Charges - Cost Distr	4,327	7,041	4,327	4,327	4,435	2.50%
6904	Interfund Charges - Admin. Ove	226,492	226,492	226,492	226,492	226,492	0.00%
6909	Interfund Chrg/ Route/Roll-Off	108,150	-	-	-	-	0.00%
6918	Interfund Charges- Comp Maint	16,441	15,001	14,687	14,687	17,339	18.10%
6920	Interfund Charges - Computer R	-	4,009	6,845	6,845	4,165	-39.20%
6926	Interfund Chg Risk Charges	-	-	2,025	2,025	-	-100.00%
8200	Transfer Out	593,857	770,288	572,903	572,903	572,903	0.00%
8210	Transfers Out/Debt Service	1,212	1,132	-	-	-	0.00%
8220	Transfers Out - Insurance Rese	4,460	4,550	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 5,901,256</b>	<b>\$ 7,991,536</b>	<b>\$ 5,693,700</b>	<b>\$ 7,640,276</b>	<b>\$ 8,327,220</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (194,868)</b>	<b>\$ 175,553</b>	<b>\$ 5,876,291</b>	<b>\$ 615,440</b>	<b>\$ 3,487,995</b>	

(47603620)

Solid Waste Recycling

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4355	Transfer-In	-	67,311	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 67,311</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
6416	Office Supplies/Expendable	1,804	-	-	-	-	0.00%
6440	Contracted Services	38	-	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 1,842</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (1,842)</b>	<b>\$ 67,311</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4208	Late Payment/Other Penalty	-	7	2	5,000	-	-100.00%
4256	Street Sweeping Fees	409,822	26,253	443,920	450,000	450,000	0.00%
4355	Transfer-In	-	50,000	13,885	13,885	15,404	10.90%
4657	Miscellaneous Revenue	-	240	-	-	-	0.00%
4682	Collection Recovery	-	45	91	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 409,822</b>	<b>\$ 76,544</b>	<b>\$ 457,897</b>	<b>\$ 468,885</b>	<b>\$ 465,404</b>	
5000	Salaries/Full-time	170,357	202,817	216,225	210,605	222,323	5.60%
5100	Salaries/Overtime	16,353	17,994	23,673	15,000	15,000	0.00%
5105	Salaries/Leave Payout	8,204	710	1,534	-	-	0.00%
5110	Salaries/Uniform Pay	800	800	800	801	-	-100.00%
5300	Public Employee Retirement Sys	19,761	23,584	28,223	29,121	30,208	3.70%
5302	Long Term Disability Insurance	480	534	572	531	574	8.10%
5303	Life Insurance Premiums	222	253	239	244	218	-10.70%
5304	Workers Compensation Insurance	11,515	18,283	24,592	19,995	18,657	-6.70%
5305	Medicare Tax- Employer's Share	3,119	2,728	3,752	3,533	3,711	5.00%
5306	Unfunded Accrued Liability	41,982	49,964	56,361	56,361	63,192	12.10%
5308	Deferred Compensation/Full-tim	6,135	7,582	7,650	8,350	8,762	4.90%
5309	Unemployment Insurance	471	456	513	428	497	16.10%
5310	Section 125 Benefit Allow.	23,794	28,576	29,598	28,452	31,344	10.20%
6402	Telephone/Fax Charges	6	10	18	100	-	-100.00%
6403	Cell Phone Charges	-	-	-	-	100	0.00%
6425	Vehicle Fuel, Supplies & Maint	44,582	49,678	46,915	50,000	48,792	-2.40%
6440	Contracted Services	21,416	332	64,530	500	-	-100.00%
6532	Maintenance/Other Supplies	12,825	9,506	13,702	20,000	45,000	125.00%
6560	Liability / Property Insurance	7,789	8,984	-	-	-	0.00%
6610	Contingency	-	-	-	-	50,000	0.00%
6900	Interfund Charge - Fac. Maint.	-	-	12,144	12,144	12,144	0.00%
6903	Interfund Charges - Cost Distr	-	11,830	-	-	-	0.00%
6904	Interfund Charges - Admin. Ove	19,148	19,148	19,148	19,148	19,148	0.00%
6907	Interfund Chrg/Vehicle Replcmt	82,617	106,617	124,450	124,450	214,030	72.00%
6908	Interfund Chrg/Vehicle Maint.	72,857	73,341	86,402	86,402	69,917	-19.10%
6926	Interfund Chg Risk Charges	-	-	2,353	2,353	1,015	-56.90%
8220	Transfers Out - Insurance Rese	5,186	5,289	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 569,617</b>	<b>\$ 639,014</b>	<b>\$ 763,394</b>	<b>\$ 688,518</b>	<b>\$ 854,632</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (159,795)</b>	<b>\$ (562,470)</b>	<b>\$ (305,497)</b>	<b>\$ (219,633)</b>	<b>\$ (389,228)</b>	

(47603640)

Beverage Container Recycling

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4434	Grants	16,662	21,661	-	16,349	16,349	0.00%
	<b>Total Revenue</b>	<b>\$ 16,662</b>	<b>\$ 21,661</b>	<b>\$ -</b>	<b>\$ 16,349</b>	<b>\$ 16,349</b>	
6412	Advertising/Other	9,703	14,915	6,840	16,349	16,349	0.00%
	<b>Total Expense</b>	<b>\$ 9,703</b>	<b>\$ 14,915</b>	<b>\$ 6,840</b>	<b>\$ 16,349</b>	<b>\$ 16,349</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ 6,959</b>	<b>\$ 6,746</b>	<b>\$ (6,840)</b>	<b>\$ -</b>	<b>\$ -</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4355	Transfer-In	-	109,120	1,650	1,650	1,840	11.50%
4434	Grants	-	87,781	-	87,781	28,661	-67.30%
<b>Total Revenue</b>		<b>\$ -</b>	<b>\$ 196,901</b>	<b>\$ 1,650</b>	<b>\$ 89,431</b>	<b>\$ 30,501</b>	
5000	Salaries/Full-time	13,949	13,539	14,326	20,658	19,178	-7.20%
5100	Salaries/Overtime	298	216	44	-	50	0.00%
5110	Salaries/Uniform Pay	125	250	-	125	-	-100.00%
5300	Public Employee Retirement Sys	1,235	1,302	1,666	2,291	2,247	-1.90%
5302	Long Term Disability Insurance	-	28	51	68	-	-100.00%
5303	Life Insurance Premiums	15	18	23	30	24	-20.00%
5304	Workers Compensation Insurance	967	1,203	1,305	1,839	1,658	-9.80%
5305	Medicare Tax- Employer's Share	216	219	252	354	289	-18.40%
5308	Deferred Compensation/Full-tim	516	556	636	906	859	-5.20%
5309	Unemployment Insurance	128	63	63	62	71	14.50%
5310	Section 125 Benefit Allow.	3,067	2,707	1,976	2,700	5,625	108.30%
6440	Contracted Services	3,056	973	990	87,781	-	-100.00%
6532	Maintenance/Other Supplies	-	2,920	-	-	500	0.00%
6903	Interfund Charges - Cost Distr	-	445	-	-	-	0.00%
6926	Interfund Chg Risk Charges	-	-	527	527	-	-100.00%
8220	Transfers Out - Insurance Rese	1,161	1,184	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 24,733</b>	<b>\$ 25,623</b>	<b>\$ 21,860</b>	<b>\$ 117,341</b>	<b>\$ 30,501</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (24,733)</b>	<b>\$ 171,278</b>	<b>\$ (20,210)</b>	<b>\$ (27,910)</b>	<b>\$ -</b>	



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# Drainage

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Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4320	Capital Contribution	616,807	196,180	-	-	-	0.00%
4355	Transfer-In	-	-	-	70,000	-	-100.00%
4900	Budgetary Carryover	-	-	-	741,500	635,174	-14.30%
	<b>Total Revenue</b>	<b>\$ 616,807</b>	<b>\$ 196,180</b>	<b>\$ -</b>	<b>\$ 811,500</b>	<b>\$ 635,174</b>	
7050	Construction/Infrastructure	-	-	-	811,500	587,500	-27.60%
	<b>Total Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 811,500</b>	<b>\$ 587,500</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ 616,807</b>	<b>\$ 196,180</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,674</b>	



Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4162	Interest Income	5,480	15,708	11,288	10,000	12,000	20.00%
4208	Late Payment/Other Penalty	-	13,984	15,068	15,000	10,000	-33.30%
4210	Drainage User Fees	723,559	698,663	718,604	725,000	725,000	0.00%
4346	Interfund Charges/ Cost Dist	170,009	170,009	170,009	170,009	174,259	2.50%
4355	Transfer-In	-	-	-	-	40,000	0.00%
4682	Collection Recovery	-	52	132	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 899,048</b>	<b>\$ 898,416</b>	<b>\$ 915,101</b>	<b>\$ 920,009</b>	<b>\$ 961,259</b>	
6451	Bank Service Charges	343	639	789	600	-	-100.00%
6900	Interfund Charge - Fac. Maint.	49,750	49,750	82,710	82,710	82,710	0.00%
6904	Interfund Charges - Admin. Ove	1,935	1,935	1,935	1,935	1,935	0.00%
8200	Transfer Out	45,000	45,000	45,000	45,000	45,000	0.00%
9171	Sale of Real and Personal Prop	-	-	810	-	-	0.00%
<b>Total Expense</b>		<b>\$ 97,028</b>	<b>\$ 97,324</b>	<b>\$ 131,244</b>	<b>\$ 130,245</b>	<b>\$ 129,645</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ 802,020</b>	<b>\$ 801,092</b>	<b>\$ 783,857</b>	<b>\$ 789,764</b>	<b>\$ 831,614</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4355	Transfer-In	-	-	35,556	35,556	35,002	-1.60%
4657	Miscellaneous Revenue	-	130	190	-	-	0.00%
4900	Budgetary Carryover	-	-	-	211,057	-	-100.00%
<b>Total Revenue</b>		<b>\$ -</b>	<b>\$ 130</b>	<b>\$ 35,746</b>	<b>\$ 246,613</b>	<b>\$ 35,002</b>	
5000	Salaries/Full-time	198,118	252,218	272,664	290,888	291,378	0.20%
5005	Salaries/Part-time	322	20	-	-	-	0.00%
5100	Salaries/Overtime	10,917	19,247	26,616	10,000	15,000	50.00%
5105	Salaries/Leave Payout	-	631	477	-	-	0.00%
5110	Salaries/Uniform Pay	940	1,103	928	1,093	-	-100.00%
5200	Salaries/Auto & Expense Allow	-	129	129	129	129	0.00%
5300	Public Employee Retirement Sys	20,519	28,055	32,347	37,499	36,788	-1.90%
5302	Long Term Disability Insurance	477	583	764	637	754	18.40%
5303	Life Insurance Premiums	258	319	341	361	334	-7.50%
5304	Workers Compensation Insurance	13,497	24,399	29,973	28,352	24,872	-12.30%
5305	Medicare Tax- Employer's Share	3,299	3,676	4,661	4,587	4,613	0.60%
5306	Unfunded Accrued Liability	39,180	56,301	62,779	62,779	70,388	12.10%
5308	Deferred Compensation/Full-tim	7,438	9,201	9,581	11,669	11,431	-2.00%
5309	Unemployment Insurance	651	627	637	620	659	6.30%
5310	Section 125 Benefit Allow.	51,095	81,555	85,165	96,080	91,242	-5.00%
6401	Gas and Electric Utilities	26,077	31,937	28,667	33,000	30,968	-6.20%
6425	Vehicle Fuel, Supplies & Maint	9,536	18,617	22,789	18,000	23,701	31.70%
6440	Contracted Services	76,304	18,889	28,824	20,000	35,000	75.00%
6515	Taxes and Assessments	26,498	26,498	26,498	27,000	-	-100.00%
6516	Permits and Fees	-	-	-	-	30,000	0.00%
6532	Maintenance/Other Supplies	17,500	28,414	14,228	30,000	35,000	16.70%
6560	Liability / Property Insurance	-	-	212,097	212,068	14,833	-93.00%
6902	Interfund Charges- Central Sup	76	-	-	-	25	0.00%
6903	Interfund Charges - Cost Distr	-	13,280	-	-	-	0.00%
6904	Interfund Charges - Admin. Ove	35,534	35,534	35,534	35,534	35,534	0.00%
6907	Interfund Chrg/Vehicle Replcmt	22,434	23,234	24,734	24,734	80,218	224.30%
6908	Interfund Chrg/Vehicle Maint.	34,360	34,844	40,201	40,201	32,530	-19.10%
6918	Interfund Charges- Comp Maint	11,697	18,397	18,013	18,013	21,266	18.10%
6920	Interfund Charges - Computer R	2,649	4,917	8,395	8,395	5,109	-39.10%
6926	Interfund Chg Risk Charges	-	-	3,816	3,816	1,602	-58.00%
8210	Transfers Out/Debt Service	4,909	7,514	20,922	20,922	20,916	0.00%
8220	Transfers Out - Insurance Rese	8,408	8,577	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 622,694</b>	<b>\$ 748,716</b>	<b>\$ 1,011,779</b>	<b>\$ 1,036,377</b>	<b>\$ 914,290</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (622,694)</b>	<b>\$ (748,586)</b>	<b>\$ (976,032)</b>	<b>\$ (789,764)</b>	<b>\$ (879,288)</b>	



Airport

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Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4002	Current Unsecured Property Tax	151,653	96,082	110,365	90,000	130,000	44.40%
4150	Rents/Admin Building	16,830	16,480	11,300	8,000	12,000	50.00%
4151	Lease/Agricultural	178,881	131,375	162,550	140,000	162,550	16.10%
4152	Lease/Airport Land Area	139,958	145,126	144,261	150,000	85,917	-42.70%
4153	Airport Hanger Rentals	181,020	135,200	173,540	220,000	180,000	-18.20%
4155	Hangar Rentals	-	44,850	(1,350)	-	-	0.00%
4158	Commercial Op User Fees	1,500	1,500	1,500	1,500	1,500	0.00%
4161	F.B.O. Fuel Flowage Fees	9,857	14,026	2,210	18,000	2,500	-86.10%
4162	Interest Income	9,100	17,918	10,493	12,000	12,000	0.00%
4177	Tiedown Rentals	4,360	4,356	5,058	4,500	5,058	12.40%
4240	Utility Reimbursement	120	120	120	120	120	0.00%
4333	Interfund Chg Land Rent	-	-	-	-	64,083	0.00%
4355	Transfer-In	-	-	9,840	9,840	13,281	35.00%
4450	Federal Aviation Airport Grant	-	-	-	-	184,175	0.00%
4657	Miscellaneous Revenue	-	30	-	-	-	0.00%
4659	Refunds and Reimbursements	-	848	10	-	-	0.00%
4676	Workers Comp Recovery - Wages	-	-	1,506	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 693,279</b>	<b>\$ 607,911</b>	<b>\$ 631,403</b>	<b>\$ 653,960</b>	<b>\$ 853,184</b>	
5000	Salaries/Full-time	69,374	82,943	91,841	92,514	96,053	3.80%
5005	Salaries/Part-time	17,925	12,130	16,983	16,806	17,485	4.00%
5100	Salaries/Overtime	452	25	16	-	500	0.00%
5105	Salaries/Leave Payout	-	1,699	399	-	-	0.00%
5110	Salaries/Uniform Pay	250	250	250	250	-	-100.00%
5300	Public Employee Retirement Sys	11,265	10,311	11,961	13,713	14,295	4.20%
5302	Long Term Disability Insurance	215	234	245	245	264	7.80%
5303	Life Insurance Premiums	91	99	99	95	108	13.70%
5304	Workers Compensation Insurance	5,887	8,412	10,210	9,987	9,800	-1.90%
5305	Medicare Tax- Employer's Share	1,313	1,251	1,580	1,606	1,690	5.20%
5306	Unfunded Accrued Liability	21,540	22,221	27,749	27,749	31,112	12.10%
5307	Deferred Comp/Part-Time	108	455	637	630	656	4.10%
5308	Deferred Compensation/Full-tim	2,700	3,222	3,003	3,496	3,757	7.50%
5309	Unemployment Insurance	481	413	390	303	353	16.50%
5310	Section 125 Benefit Allow.	20,174	25,777	30,229	26,836	34,397	28.20%
6401	Gas and Electric Utilities	21,004	11,516	10,974	16,000	12,451	-22.20%
6402	Telephone/Fax Charges	8,132	6,815	5,341	7,000	6,000	-14.30%
6405	Copier Lease/Paper Charges	-	-	888	475	800	68.40%
6412	Advertising/Other	2,350	-	-	-	1,000	0.00%
6416	Office Supplies/Expendable	61	37	423	100	1,000	900.00%
6418	Postage / Other Mailing Charge	-	134	299	200	400	100.00%
6425	Vehicle Fuel, Supplies & Maint	3,021	2,332	1,826	3,000	1,889	-37.00%
6440	Contracted Services	42,676	10,507	34,766	29,650	47,000	58.50%
6515	Taxes and Assessments	22,109	16,449	14,400	20,650	25,000	21.10%
6516	Permits and Fees	-	-	151	-	100	0.00%
6530	Conference/Training/Ed	1,237	-	1,716	2,000	3,000	50.00%
6532	Maintenance/Other Supplies	66,616	26,348	22,505	15,000	45,500	203.30%
6536	Tuition Reimbursement	-	-	-	-	2,400	0.00%
6560	Liability / Property Insurance	120,395	131,165	59,286	54,947	48,942	-10.90%
6570	Settlements	25,000	-	-	-	-	0.00%
6900	Interfund Charge - Fac. Maint.	21,765	21,765	36,146	36,146	36,146	0.00%
6902	Interfund Charges- Central Sup	860	404	885	404	549	35.90%
6903	Interfund Charges - Cost Distr	-	6,409	-	-	-	0.00%
6904	Interfund Charges - Admin. Ove	69,276	69,277	69,277	69,277	69,277	0.00%
6907	Interfund Chrg/Vehicle Replcmt	18,050	17,983	22,758	22,758	46,767	105.50%

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
6908	Interfund Chrg/Vehicle Maint.	22,987	23,311	27,462	27,462	22,222	-19.10%
6918	Interfund Charges- Comp Maint	12,754	11,322	11,085	11,085	13,087	18.10%
6920	Interfund Charges - Computer R	2,747	3,026	5,166	5,166	3,144	-39.10%
6926	Interfund Chg Risk Charges	-	-	1,577	1,577	4,099	159.90%
8000	Interest Expense	2,123	634	-	-	-	0.00%
8001	Principal Payment	-	(1)	-	-	-	0.00%
8210	Transfers Out/Debt Service	6,313	14,127	36,782	36,782	36,770	0.00%
8220	Transfers Out - Insurance Rese	3,475	3,545	-	-	-	0.00%
9171	Sale of Real and Personal Prop	-	-	22,600	-	-	0.00%
<b>Total Expense</b>		<b>\$ 624,726</b>	<b>\$ 546,546</b>	<b>\$ 581,903</b>	<b>\$ 553,909</b>	<b>\$ 638,013</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ 68,553</b>	<b>\$ 61,365</b>	<b>\$ 49,500</b>	<b>\$ 100,051</b>	<b>\$ 215,171</b>	

(20503510)

Airport Capital Projects

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4419	CalTrans Aeronautic Grant	17,038	-	47,606	98,505	11,250	-88.60%
4450	Grant/ Capital Grant	74,004	-	1,126,921	1,611,900	225,000	-86.00%
4900	Budgetary Carryover	-	-	-	160,595	38,579	-75.98%
	<b>Total Revenue</b>	<u>\$ 91,042</u>	<u>\$ -</u>	<u>\$ 1,174,527</u>	<u>\$ 1,871,000</u>	<u>\$ 274,829</u>	
7030	Facilities And Improvements	83,613	1,092,428	75,218	1,494,000	-	-100.00%
7050	Construction/Infrastructure	-	-	-	377,000	490,000	29.97%
	<b>Total Expense</b>	<u>\$ 83,613</u>	<u>\$ 1,092,428</u>	<u>\$ 75,218</u>	<u>\$ 1,871,000</u>	<u>\$ 490,000</u>	
	<b>Total Net Surplus/(Deficit)</b>	<u>\$ 7,429</u>	<u>\$ (1,092,428)</u>	<u>\$ 1,099,309</u>	<u>\$ -</u>	<u>\$ (215,171)</u>	

(21500000)

Airport Development

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4162	Interest Income	768	1,977	1,713	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 768</b>	<b>\$ 1,977</b>	<b>\$ 1,713</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ 768</b>	<b>\$ 1,977</b>	<b>\$ 1,713</b>	<b>\$ -</b>	<b>\$ -</b>	



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# Transit

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Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4162	Interest Income	469	2,691	4,903	4,000	3,500	-12.50%
4239	Ticket Sales	-	904	3,295	1,500	3,295	119.70%
4354	Interfund Salary & Bene Reimb	6,353	879	-	-	-	0.00%
4423	Federal Grant Sec 5307	1,036,361	820,405	448,810	575,173	474,422	-17.50%
4424	Local Transportation Allocatio	-	-	230,651	-	168,707	0.00%
4425	State Transit Assistance - Cit	71,014	429,695	364,091	208,343	111,524	-46.50%
4434	Grants	-	-	-	625,427	669,645	7.07%
4657	Miscellaneous Revenue	-	49	-	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 1,114,197</b>	<b>\$ 1,254,623</b>	<b>\$ 1,051,750</b>	<b>\$ 1,414,443</b>	<b>\$ 1,431,093</b>	
5000	Salaries/Full-time	153,675	165,135	166,294	163,722	177,900	8.70%
5005	Salaries/Part-time	-	555	54	-	-	0.00%
5100	Salaries/Overtime	95	3,326	5,496	100	10,000	9900.00%
5105	Salaries/Leave Payout	4,082	-	-	-	-	0.00%
5110	Salaries/Uniform Pay	573	573	573	573	-	-100.00%
5200	Salaries/Auto & Expense Allow	20	-	-	-	-	0.00%
5300	Public Employee Retirement Sys	18,067	19,593	20,223	21,864	23,276	6.50%
5302	Long Term Disability Insurance	435	438	492	404	496	22.80%
5303	Life Insurance Premiums	128	129	132	132	152	15.20%
5304	Workers Compensation Insurance	10,817	15,075	15,773	14,913	14,939	0.20%
5305	Medicare Tax- Employer's Share	2,466	2,319	2,546	2,495	2,815	12.80%
5306	Unfunded Accrued Liability	35,922	39,588	29,705	29,705	33,305	12.10%
5308	Deferred Compensation/Full-tim	5,909	6,783	6,372	7,179	7,792	8.50%
5309	Unemployment Insurance	369	419	367	290	350	20.70%
5310	Section 125 Benefit Allow.	29,623	37,611	37,854	36,747	42,640	16.00%
6402	Telephone/Fax Charges	-	-	-	2,400	-	-100.00%
6405	Copier Lease/Paper Charges	-	-	1,421	1,350	1,350	0.00%
6412	Advertising/Other	993	-	213	1,200	1,200	0.00%
6416	Office Supplies/Expendable	1,152	1,188	139	1,000	1,000	0.00%
6418	Postage / Other Mailing Charge	44	-	-	150	150	0.00%
6425	Vehicle Fuel, Supplies & Maint	76,896	111,762	127,675	100,000	128,327	28.30%
6440	Contracted Services	505,243	535,020	842,505	711,121	897,133	26.20%
6470	Funding to Outside Agencies	-	-	-	125,086	-	-100.00%
6520	Ticket Purchases	-	-	-	1,500	1,500	0.00%
6530	Conference/Training/Ed	325	833	179	2,400	2,400	0.00%
6902	Interfund Charges- Central Sup	6,090	6,103	6,773	6,103	6,050	-0.90%
6903	Interfund Charges - Cost Distr	213,687	191,192	7,958	7,958	-	-100.00%
6904	Interfund Charges - Admin. Ove	40,208	40,208	40,208	40,208	40,208	0.00%
6918	Interfund Charges- Comp Maint	4,515	4,812	4,711	4,711	5,562	18.10%
6920	Interfund Charges - Computer R	1,045	1,286	2,196	2,196	1,336	-39.20%
6926	Interfund Chg Risk Charges	-	-	1,047	1,047	2,712	159.00%
8200	Transfer Out	-	28,500	28,500	28,500	28,500	0.00%
8220	Transfers Out - Insurance Rese	2,306	2,352	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 1,114,684</b>	<b>\$ 1,214,800</b>	<b>\$ 1,349,405</b>	<b>\$ 1,315,054</b>	<b>\$ 1,431,093</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (487)</b>	<b>\$ 39,823</b>	<b>\$ (297,655)</b>	<b>\$ 99,389</b>	<b>\$ -</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4239	Ticket Sales	-	-	27	12,123	-	-100.00%
4354	Interfund Salary & Bene Reimb	6,353	879	-	-	-	0.00%
4423	Federal Grant Sec 5307	1,533,952	1,157,443	613,348	1,757,924	953,087	-45.80%
4424	Local Transportation Allocatio	-	-	327,556	-	317,060	0.00%
4425	State Transit Assistance - Cit	79,627	479,515	484,033	1,652,338	307,089	-81.40%
4434	Grants	-	-	-	-	669,646	0.00%
4657	Miscellaneous Revenue	-	49	-	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 1,619,932</b>	<b>\$ 1,637,886</b>	<b>\$ 1,424,964</b>	<b>\$ 3,422,385</b>	<b>\$ 2,246,882</b>	
5000	Salaries/Full-time	153,660	165,137	166,333	163,722	177,900	8.70%
5005	Salaries/Part-time	-	555	54	-	-	0.00%
5100	Salaries/Overtime	19,649	16,863	5,496	20,000	10,000	-50.00%
5105	Salaries/Leave Payout	4,082	-	-	-	-	0.00%
5110	Salaries/Uniform Pay	573	573	573	573	-	-100.00%
5200	Salaries/Auto & Expense Allow	20	-	-	-	-	0.00%
5300	Public Employee Retirement Sys	17,951	19,674	20,229	21,864	23,279	6.50%
5302	Long Term Disability Insurance	436	439	492	401	497	23.90%
5303	Life Insurance Premiums	141	138	132	141	153	8.50%
5304	Workers Compensation Insurance	12,328	16,294	15,777	16,608	14,939	-10.00%
5305	Medicare Tax- Employer's Share	2,686	2,468	2,547	2,743	2,814	2.60%
5306	Unfunded Accrued Liability	35,953	39,774	29,705	29,705	33,305	12.10%
5308	Deferred Compensation/Full-tim	5,909	6,806	6,374	7,180	7,792	8.50%
5309	Unemployment Insurance	404	446	367	314	349	11.10%
5310	Section 125 Benefit Allow.	29,623	37,611	37,854	36,747	42,640	16.00%
6402	Telephone/Fax Charges	-	-	-	2,400	-	-100.00%
6405	Copier Lease/Paper Charges	-	-	1,421	1,350	1,350	0.00%
6412	Advertising/Other	734	773	169	1,200	1,200	0.00%
6416	Office Supplies/Expendable	1,334	1,183	425	1,000	1,000	0.00%
6418	Postage / Other Mailing Charge	-	-	-	150	150	0.00%
6425	Vehicle Fuel, Supplies & Maint	104,001	133,707	178,209	110,000	156,859	42.60%
6440	Contracted Services	856,371	854,717	1,336,457	1,466,079	1,625,000	10.84%
6520	Ticket Purchases	-	-	-	1,500	1,500	0.00%
6530	Conference/Training/Ed	325	1,908	179	2,400	2,400	0.00%
6532	Maintenance/Other Supplies	98,267	50,204	40	-	-	0.00%
6560	Liability / Property Insurance	-	-	40,473	40,363	50,211	24.40%
6902	Interfund Charges- Central Sup	5,108	7,800	6,377	7,800	6,923	-11.20%
6903	Interfund Charges - Cost Distr	213,687	192,135	7,958	7,958	-	-100.00%
6904	Interfund Charges - Admin. Ove	48,511	48,511	48,511	48,511	48,511	0.00%
6918	Interfund Charges- Comp Maint	4,515	4,812	4,711	4,711	5,562	18.10%
6920	Interfund Charges - Computer R	1,045	1,286	2,196	2,196	1,336	-39.20%
6926	Interfund Chg Risk Charges	-	-	1,047	1,047	2,712	159.00%
8200	Transfer Out	-	28,500	28,500	28,500	28,500	0.00%
8220	Transfers Out - Insurance Rese	2,306	2,352	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 1,619,619</b>	<b>\$ 1,634,668</b>	<b>\$ 1,942,609</b>	<b>\$ 2,027,163</b>	<b>\$ 2,246,882</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ 313</b>	<b>\$ 3,218</b>	<b>\$ (517,645)</b>	<b>\$ 1,395,222</b>	<b>\$ -</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4265	State of Good Repair	9,311	26,982	-	66,676	635,499	853.10%
4434	Grants	-	-	-	-	124,630	0.00%
	<b>Total Revenue</b>	<b>\$ 9,311</b>	<b>\$ 26,982</b>	<b>\$ -</b>	<b>\$ 66,676</b>	<b>\$ 760,129</b>	
7000	Vehicles and Equipment	-	-	-	-	124,630	0.00%
7030	Facilities And Improvements	9,311	-	-	66,676	635,499	853.12%
	<b>Total Expense</b>	<b>\$ 9,311</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 66,676</b>	<b>\$ 760,129</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ 26,982</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

(21295491)

Low Carbon Transit Operation

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4266	Low Carbon Transit Op Prog	24,775	-	-	350,000	300,000	-14.29%
	<b>Total Revenue</b>	<b>\$ 24,775</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,000</b>	<b>\$ 300,000</b>	
7030	Facilities And Improvements	24,775	-	-	350,000	-	-100.00%
7050	Construction/Infrastructure	-	-	-	-	300,000	0.00%
	<b>Total Expense</b>	<b>\$ 24,775</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,000</b>	<b>\$ 300,000</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

(21295500)

Fixed Route - Capital Outlay

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4320	Capital Contribution	-	13,819	-	-	-	0.00%
4421	Grant/FTA Section 5339	-	66,623	-	-	-	0.00%
4423	Federal Grant Sec 5307	-	-	389,749	-	-	0.00%
<b>Total Revenue</b>		<b>\$ -</b>	<b>\$ 80,442</b>	<b>\$ 389,749</b>	<b>\$ -</b>	<b>\$ -</b>	
7000	Vehicles and Equipment	-	66,623	4,662	-	-	0.00%
7030	Facilities And Improvements	-	(33,200)	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ 33,423</b>	<b>\$ 4,662</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ -</b>	<b>\$ 47,019</b>	<b>\$ 385,087</b>	<b>\$ -</b>	<b>\$ -</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4424	Local Transportation Allocatio	-	-	1,008	-	-	0.00%
4425	State Transit Assistance - Cit	-	1,031	2,284	-	-	0.00%
4490	Proposition 1B PTMISEA	1,128	571,930	354,317	205,748	152,644	-25.80%
	<b>Total Revenue</b>	<b>\$ 1,128</b>	<b>\$ 572,961</b>	<b>\$ 357,609</b>	<b>\$ 205,748</b>	<b>\$ 152,644</b>	
7000	Vehicles and Equipment	-	523,649	5,579	-	-	0.00%
7030	Facilities And Improvements	1,128	41,733	255,077	205,748	152,644	-25.80%
	<b>Total Expense</b>	<b>\$ 1,128</b>	<b>\$ 565,382</b>	<b>\$ 260,656</b>	<b>\$ 205,748</b>	<b>\$ 152,644</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ 7,579</b>	<b>\$ 96,953</b>	<b>\$ -</b>	<b>\$ -</b>	

(21295595)

Caltrans - Transit Study Grant

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4434	Grants	86,709	13,203	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 86,709</b>	<b>\$ 13,203</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
6440	Contracted Services	93,557	-	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 93,557</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (6,848)</b>	<b>\$ 13,203</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	





Golf

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(20606295)

Golf Course Capital

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4320	Capital Contribution	-	-	50,000	50,000	50,000	0.00%
4355	Transfer-In	-	-	25,000	25,000	-	-100.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 50,000</b>	
7040	Parks/Facilities Equipment	-	-	75,000	75,000	116,152	54.90%
	<b>Total Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 116,152</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (66,152)</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4169	Rents/ Pro Shop	19,970	24,267	61,632	65,000	65,000	0.00%
4213	Green Fee User Charges	54,742	59,878	98,208	82,500	85,250	3.30%
4355	Transfer-In	298,151	298,804	95,421	95,421	-	-100.00%
<b>Total Revenue</b>		<b>\$ 372,863</b>	<b>\$ 382,949</b>	<b>\$ 255,261</b>	<b>\$ 242,921</b>	<b>\$ 150,250</b>	
6560	Liability / Property Insurance	-	-	14,459	14,457	18,064	24.90%
6921	Interfund Charges - Land Rent	64,083	64,083	64,083	64,083	64,083	0.00%
6926	Interfund Chg Risk Charges	-	-	-	-	1,951	0.00%
<b>Total Expense</b>		<b>\$ 64,083</b>	<b>\$ 64,083</b>	<b>\$ 78,542</b>	<b>\$ 78,540</b>	<b>\$ 84,098</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ 308,780</b>	<b>\$ 318,866</b>	<b>\$ 176,719</b>	<b>\$ 164,381</b>	<b>\$ 66,152</b>	

(20606299)

Golf Course Debt Service

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
8000	Interest Expense	20,962	11,910	2,581	2,581	-	-100.00%
8001	Principal Payment	-	-	161,800	161,800	-	-100.00%
	<b>Total Expense</b>	\$ 20,962	\$ 11,910	\$ 164,381	\$ 164,381	\$ -	



# Special Revenue Funds

## Revenues & Expenses by Organization

Development Impact Fees

State Gas Tax

Measure T

Business Improvement District

Park Development

Parking District

Federal Aid Urban Grant

Local Transportation

Landscaping Assessment

Supplemental Law

Intermodal

Residential Rehab Housing

Low-Moderate Income Housing

Community Facilities Districts (CFD)

# Special Revenue Funds Budget Overview

Special Revenue Funds are established to track and report monies that must be expended for specified purposes. The following is a summary of the various 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; enhanced street maintenance; environmental enhancement through transportation projects; transit improvements; and leverage other state and federal funds. Funds are received quarterly from Madera County.

## ***San Joaquin Valley Air Pollution Control District (SJVAPCD) REMOVE II Grant***

This grant provides funding for projects consistent with the goals of the SJVAPCD.

## ***Transportation***

### ***Prop 1B Public Transportation Modernization, Improvement and Service Enhancement Account (PTMISEA)***

This program is aimed at transit modernization and improvement and service enhancement. This program is currently being used to fund a portion of the transit facility. Funds are received as reimbursement for costs incurred.

### ***Low Carbon Transit Operations Program (LCTOP)***

This program provides funding to be used by transit operators to reduce greenhouse emissions. The City has utilized these funds to improve transit stop amenities.

### ***Local Transportation Fund (LTF)***

This program is to fund Public Transportation including planning and program activities, pedestrian and bicycle facilities, community transit services, and bus and rail projects. Additionally, LTF may be used for construction and maintenance of local streets and roads. It is a component of the Transportation Development Act (TDA).

### ***Sustainable Communities Grant***

Grant program created to maintain and integrate multi-modal transportation, also from the Road Repair and Accountability Act of 2017, SB 1.

## Parks

### *Parks Grants Fund*

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

- ***CalTrans Grant***  
Funding from this grant will be used to install art on the Highway 99 soundproofing wall between Yosemite Avenue and 4th Street.
- ***Statewide Park Development Program (SPP)***  
This grant is awarded through the State of California Parks and Recreation Department. The goal of the grant program is to create new parks and recreation opportunities in underserved communities across California. This grant is funding park construction in the FY 24/25 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 24/25 Proposed Budget
- ***MUSD Afterschool Program***  
The Madera Unified School District is partnering with the City to provide afterschool programming to Madera's youth. The funds will be used to pay the salary and benefits of several Part-Time Parks employees, as well as supplies for the program. -
- ***Special Legislative Grant***  
This City received a \$1.6 million allocation in the most recently approved State budget for improvements at a local park. This money is funding one project in the FY 24/25 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 tracts. The City, which receives approximately \$1 million/year of CDBG entitlement funds, spends its CDBG entitlement allocation on a variety of initiatives, including supporting local non-profits and enhancing park facilities.

### ***Active Transportation Program (ATP)***

State program that consolidates existing Federal and State transportation programs, including Transportation Alternatives Program (TAP), Bicycle Transportation Account (BTA), and State Safe Routes to School (SR2S) into a single program. Currently, there are no new projects funded through this program. Previously, ATP funds were utilized for one CIP project (PK-00008). Funds are received as reimbursement for costs incurred.

### ***Bridge Preventive Maintenance Program (BPMP)***

Intended to maintain existing inventory of bridges and is currently funding one CIP project (B-000004). Funds are received as reimbursement for costs incurred.

### ***Congestion Mitigation & Air Quality Program (CMAQ)***

Intended to fund transportation projects that will contribute to attainment of national air quality standards. Currently funding many CIP projects. Funds are received as reimbursement for costs incurred.

### ***Highway Safety Improvement Program (HSIP)***

Federal aid program available to states for achieving a significant reduction in fatalities and serious injuries on public roads. This program currently funds two CIP projects

(R-000031 and R-000066). Funds are received as reimbursement for costs incur.

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

Federal grant program enacted into law in March 2021. The City received a one-time allocation of \$23.1 million of ARPA funds. ARPA funds have a specific set of eligible items on which the funds can be spent. From that set, the City has chosen to spend its entire allocation on Water and Sewer infrastructure projects. ARPA funds must be fully encumbered by 12/31/2024, and fully spent by 12/31/2026.

## **Housing**

### ***Home/CalHome Down Payment Assistance and Program Income***

Grant money to assist first-time home buyers with down payment assistance. Funds recaptured from loan payments are deposited into Program Income to be used for further down payment assistance.

### ***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 downpayment 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



2024/25 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 24/25 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 an officer.
- ***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
- ***Special Legislative Grant***  
A grant provided by the State of California's Legislature to fund the purchase of a mobile command vehicle.

## Expense Summaries

	FY 21/22	FY 22/23	FY 23/24	FY 23/24	FY 24/25	PCT
Development Impact Fees Org List	ACTUALS	ACTUALS	ACTUALS	BUDGET	PROPOSED	CHANGE
40800000-Water Develop Impact Fee	-	-	-	33,567	267	-99.20%
40810000-Water Pipe Dev Impact Fee	-	36,281	-	194,200	219,000	12.77%
40820000-Water Well Impact Fee	15,138	10,272	11,571	145,805	674,393	362.53%
40830000-Waste Water Dev Impact Fee	250,000	250,000	251,500	541,122	728,551	34.64%
40840000-Westberry Ellis Dev Impact Fee	200,507	(3,629)	(12,000)	26,383	5,808	-77.99%
40850000-Rd 28 Sewer Int Dev Impact Fee	4,000	3,813	3,468	3,468	342	-90.14%
40860000-Develop Impact Fee/Fire	-	-	-	102,218	56,989	-44.25%
40870000-Develop Impact Fee/Police	125,020	128,642	128,771	150,017	128,771	-14.16%
40880000-Develop Impact Fee/Parks	5,943	626,838	-	692,861	356,700	-48.52%
40890000-Develop Imp Fee/Public Works	-	(274)	-	112,735	100,253	-11.07%
40920000-General Government Impact Fee	-	(731)	-	71,316	42,444	-40.48%
40930000-Transportation Impact Fee	-	555,792	10,398	1,690,000	323,231	-80.87%
40940000-Administrative Services	15,000	13,825	15,000	23,438	15,000	-36.00%
40950000-Median Island Impact Fee	-	60,151	99,481	99,944	59,859	-40.11%
40960000-Arterial/Collector Impact Fee	-	695,977	519,236	1,080,000	230,875	-78.62%
40970000-Traffic Signal Impact Fee	17,926	56,350	(34,661)	554,803	172,938	-68.83%
40980000-Traffic Special Impact Fee	-	(158)	-	2,000	2,314	15.70%
40990000-Sewer New Req	-	-	73,202	38,608	3,833	-90.07%
41000000-Sewer NW Quad	15,769	6,946	-	463	151	-67.39%
41010000-Sewer NE Quad	-	-	-	172,159	43,000	-75.02%
41020000-Sewer SW Quad	-	(334)	460,090	58,147	11,288	-80.59%
41030000-Sewer SE Quad	14,662	144	242,073	74,770	261	-99.65%
41040000-Drainage Dev Imp Fee	-	99,044	-	193,926	280,472	44.63%
41050000-Storm Drain NW Quad	-	(136)	536,569	536,569	103,300	-80.75%
41060000-Storm Drain NE Quad	-	-	-	179,883	193,300	7.46%
41070000-Storm Drain SW Quad	-	-	145,377	145,380	25,137	-82.71%
41080000-Storm Drain SE Quad	380,569	269,938	-	310,017	80	-99.97%
<b>Total Development Impact Fees</b>	<b>\$ 1,044,533</b>	<b>\$ 2,808,748</b>	<b>\$ 2,450,077</b>	<b>\$ 7,233,799</b>	<b>\$ 3,778,557</b>	

	FY 21/22	FY 22/23	FY 23/24	FY 23/24	FY 24/25	PCT
State Gas Org List	ACTUALS	ACTUALS	ACTUALS	BUDGET	PROPOSED	CHANGE
41303310-Gas Tax - Street Maintenance	2,656,404	1,075,042	2,230,011	6,148,395	6,969,023	13.35%
41305422-REMOVE II - SJVAPCD	3,545	-	-	13,300	-	-100.00%
41305424-SB1-LPP (Local Partnership Program)	287,561	-	-	334,000	334,000	0.00%
41315320-RSTP - Fed Exchange	292,374	(142,683)	69,130	1,035,600	4,084,984	294.46%
41500000-Measure A	-	-	-	1,120,000	-	-100.00%
<b>Total State Gas</b>	<b>\$ 3,239,884</b>	<b>\$ 932,359</b>	<b>\$ 2,299,141</b>	<b>\$ 8,651,295</b>	<b>\$ 11,388,007</b>	

	FY 21/22	FY 22/23	FY 23/24	FY 23/24	FY 24/25	PCT
Measure T Org List	ACTUALS	ACTUALS	ACTUALS	BUDGET	PROPOSED	CHANGE
41514470-Measure T - RTP - Rehab/Recons	487,495	44,958	33,173	7,023,172	2,383,708	-66.06%
41520000-Measure T - LTP Street Maint	537,040	536,421	860,000	1,860,000	2,271,068	22.10%
41530000-Measure T - LTP Suppl Sts. Maint	407,367	361,053	-	1,484,747	1,700,000	14.50%
41540000-Measure T - LTP ADA Compliance	26,417	1,847	-	136,050	152,150	11.83%
41550000-Measure T - Transit Enhancement	-	2,576	-	460,000	400,000	-13.04%
41560000-Measure T - Transit Enh/ADA/Sr.	-	630	-	-	-	0.00%
41570000-Measure T - Enviro Enhan/Bike/Pe	15,025	86,355	367,284	429,091	140,711	-67.21%
41580000-Measure T - LTP - Flexible	-	-	-	61,328	-	-100.00%
<b>Total Measure T</b>	<b>\$ 1,473,344</b>	<b>\$ 1,033,840</b>	<b>\$ 1,260,457</b>	<b>\$ 11,454,388</b>	<b>\$ 7,047,637</b>	

	FY 21/22	FY 22/23	FY 23/24	FY 23/24	FY 24/25	PCT
Business Improvement District Org List	ACTUALS	ACTUALS	ACTUALS	BUDGET	PROPOSED	CHANGE
41600000-Madera Downtown BID	22,915	18,594	13,537	20,000	18,217	-8.92%
<b>Total Business Improvement District</b>	<b>\$ 22,915</b>	<b>\$ 18,594</b>	<b>\$ 13,537</b>	<b>\$ 20,000</b>	<b>\$ 18,217</b>	

	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>Park Development Org List</b>						
41096355-CalTrans Grant	-	-	99,567	100,000	433	-99.57%
41096356-Prop 68 Grant	-	6,034	351,816	2,291,206	1,817,166	-20.69%
41096357-CCLP Grant	-	-	513,025	518,737	-	-100.00%
41096358-MUSD After School Program	-	-	169,749	323,671	137,146	-57.63%
41096359-Special Legislative Grant	-	-	174,685	915,712	1,425,315	55.65%
41096360-MUSD Agreements	-	-	-	-	35,651	0.00%
41096361-MCDPH Agreements	-	-	-	-	27,000	0.00%
<b>Total Park Development</b>	\$ -	\$ 6,034	\$ 1,308,842	\$ 4,149,326	\$ 3,442,711	

	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>Parking District Org List</b>						
41400000-Parking Dist Operations	22,727	25,900	29,232	37,291	35,974	-3.53%
<b>Total Parking District</b>	\$ 22,727	\$ 25,900	\$ 29,232	\$ 37,291	\$ 35,974	

	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>Federal Aid Urban Grant Org List</b>						
41705070-FAU CMAQ	142,491	155,323	713,945	3,568,766	3,070,472	-13.96%
41705075-Carbon Reduction Program	-	-	-	-	83,000	0.00%
41705080-Highway Safety Improv Program	-	-	-	113,760	113,760	0.00%
41705087-Safe Streets & Roads For All	-	-	-	-	338,520	0.00%
41705100-CRRSSA fund	-	-	-	303,000	303,000	0.00%
41705730-Bridge Preventative Maint. Program	2,993	938	32,673	212,771	350,539	64.75%
41705735-Highway Bridge Program	-	-	-	-	74,365	0.00%
<b>Total Federal Aid Urban Grant</b>	\$ 145,484	\$ 156,260	\$ 746,619	\$ 4,198,297	\$ 4,333,656	

	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>ARPA Funds Org List</b>						
48250000-ARPA FUNDS	-	205,058	6,436,666	16,163,515	9,046,835	-44.03%
<b>Total ARPA Funds</b>	\$ -	\$ 205,058	\$ 6,436,666	\$ 16,163,515	\$ 9,046,835	

	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>Local Transportation Org List</b>						
42005330-Local Transportation- Streets	660,264	740,722	149,687	5,281,815	4,176,924	-20.92%
42005410-Local Transportation- Parks	8,023	365	148	-	130,000	0.00%
42005493-Local Transportation- Transit	14,368	121,609	17	-	115,926	0.00%
<b>Total Local Transportation</b>	\$ 682,655	\$ 862,696	\$ 149,852	\$ 5,281,815	\$ 4,422,850	

	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>Landscape Maintenance District Org List</b>						
LMD	419,236	390,601	423,274	443,400	803,519	81.22%
<b>Total Landscape Maintenance District</b>	\$ 419,236	\$ 390,601	\$ 423,274	\$ 443,400	\$ 803,519	

	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>PD Grants Org List</b>						
47700000- Supplemental Law Enforcement	67,731	70,527	62,424	106,000	174,750	64.86%
47810000- JAG Grant	21,580	-	58,368	58,398	-	-100.00%
47810110- Health and Wellness	-	-	19,165	40,721	21,424	-47.39%
47810210- OJP BJA COVID-19 Grant	17,613	-	-	-	-	0.00%
47810310- Prop 64 Health & Public Safety	-	-	83,359	107,748	126,762	17.65%
47810410-PD Special Investigation Unit	-	-	292,703	464,430	304,908	-34.35%
47811100- PD Opioid Settlement Funds	-	-	-	-	114,497	0.00%
47812030- PD Schools Policing	-	-	-	-	444,456	0.00%
47812040- PD Housing Authority	-	-	-	-	153,752	0.00%
47812050-COPS Hiring Grant	-	-	253,540	409,142	381,981	-6.64%
47813010- PD Central Command Center	-	-	-	300,000	300,000	0.00%
47813011-PD Parking Lot Resurfacing	-	-	350,000	350,000	-	-100.00%
47813012-PD Safe & Clean	-	-	-	223,124	300,000	34.45%
47813013-PD Tire Amnesty Grant	-	-	880	37,270	92,326	147.72%
47813015-PD Abandoned Vehicle Abatement	-	-	-	-	102,305	0.00%
47900000-DUI Enforcement & Awareness Grant	61,385	59,643	120,570	125,000	83,470	-33.22%

	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>PD Grants Org List</b>						
47910000-Tobacco Law Enforcement Grant	70,854	94,196	70,343	111,606	13,800	-87.64%
47920000-OTS/ABC Shoulder Tap Grant	136	-	-	-	-	0.00%
47930000-OTS/STEP DUI Grant	-	2,741	-	-	-	0.00%
48301100-Opioid Settlement Fund	-	-	-	-	70,000	0.00%
76102657-PD Community Outreach	-	-	700	4,500	3,300	-26.67%
<b>Total PD Grants</b>	<b>\$ 239,299</b>	<b>\$ 227,107</b>	<b>\$ 1,312,052</b>	<b>\$ 2,337,939</b>	<b>\$ 2,687,731</b>	

	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>Intermodal Org List</b>						
41100000-Madera Transit Center	21,950	27,268	7,339	-	13,000	0.00%
41108060-Intermodal Building	104,929	93,782	143,292	175,584	135,741	-22.69%
<b>Total Intermodal</b>	<b>\$ 126,879</b>	<b>\$ 121,050</b>	<b>\$ 150,631</b>	<b>\$ 175,584</b>	<b>\$ 148,741</b>	

	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>Community Development Block Grant Org List</b>						
10211300-General/Grant Oversight	75,113	618,822	60,454	64,482	-	-100.00%
10218000-CDBG Admin	215,447	268,753	142,501	170,189	206,680	21.44%
10218010-CDBG Public Services	427,516	334,789	146,657	188,037	675,281	259.12%
10218020-CDBG Public Improvements	593,080	615,803	1,099,878	1,615,193	1,822,639	12.84%
10218030-CDBG Revolving Loan Fund	-	-	190	-	-	0.00%
<b>Total Community Development Block Grant</b>	<b>\$ 1,311,156</b>	<b>\$ 1,838,168</b>	<b>\$ 1,449,681</b>	<b>\$ 2,037,901</b>	<b>\$ 2,704,600</b>	

	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>Economic Development Org List</b>						
42500000-Economic Development Fund	2,278	2,523	2,000	161,500	159,000	-1.55%
<b>Total Economic Development</b>	<b>\$ 2,278</b>	<b>\$ 2,523</b>	<b>\$ 2,000</b>	<b>\$ 161,500</b>	<b>\$ 159,000</b>	

	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>Residential Rehab Housing Org List</b>						
43800000-Home DAP	304,146	7,270	-	-	15,000	0.00%
44004430-DAP Program Income	14,718	19,685	22,901	24,543	26,309	7.20%
44004432-CalHome Mobile Home Rehab	31,596	32,295	1	-	-	0.00%
44004440-HOME PJ	-	-	-	-	500,000	0.00%
44004460-HOME Program	43,178	49,589	50,527	262,574	268,913	2.41%
44004620-CalHOME OOR	-	-	206	-	-	0.00%
44004630-CalHOME Program Income	1,429	44	41	1,500	-	-100.00%
44004640-Permanent Local Housing Allocation	-	-	27,895	422,319	422,319	0.00%
44900000-Residential Rehab	-	-	-	-	45,780	0.00%
<b>Total Residential Rehab Housing</b>	<b>\$ 395,066</b>	<b>\$ 108,883</b>	<b>\$ 101,569</b>	<b>\$ 710,936</b>	<b>\$ 1,278,321</b>	

	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>Low/Moderate Income Housing Org List</b>						
40200000-Low/Mod Housing Fund	559	801	694	5,000	-	-100.00%
40210000- Affordable Housing	57,797	540,111	37,558	2,858,500	2,128,600	-25.53%
<b>Total Low/Mod Income Housing</b>	<b>\$ 58,356</b>	<b>\$ 540,912</b>	<b>\$ 38,252</b>	<b>\$ 2,863,500</b>	<b>\$ 2,128,600</b>	

	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>CFD Special Revenue Org List</b>						
48000000-CFD 2005-1 City Wide Services	304,602	305,359	308,395	306,303	308,403	0.69%
48010000-CFD 2006-1 KB Homes	168,186	173,259	184,198	184,191	189,690	2.99%
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	7,850	6,690	6,690	6,690	6,690	0.00%
48500000-CFD 2006 Bond Debt	172,472	87,091	179,155	179,634	185,133	3.06%
<b>Total CFD Special Revenue</b>	<b>\$ 662,861</b>	<b>\$ 582,149</b>	<b>\$ 688,188</b>	<b>\$ 686,568</b>	<b>\$ 699,666</b>	

	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>SB-1186 Org List</b>						
48404200-SB-1186 Proceeds	-	-	2	-	8,000	0.00%
<b>Total SB-1186</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ 8,000</b>	

## Expenditures by Organizational Code

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>40800000 - Water Develop Impact Fee Fund</b>							
6570	Settlements	-	-	-	31,286	-	-100.00%
6800	Developer Reimbursement	-	-	-	-	267	0.00%
7050	Construction/Infrastructure	-	-	-	2,281	-	-100.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,567</b>	<b>\$ 267</b>	
<b>40810000 - Water Pipe Impact Fee Fund</b>							
6800	Developer Reimbursement	-	36,172	-	-	-	0.00%
7030	Facilities And Improvements	-	-	-	-	219,000	0.00%
7050	Construction/Infrastructure	-	109	-	194,200	-	-100.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ 36,281</b>	<b>\$ -</b>	<b>\$ 194,200</b>	<b>\$ 219,000</b>	
<b>40820000 - Water Well Impact Fee Fund</b>							
7030	Facilities And Improvements	15,138	10,272	-	-	674,393	0.00%
7050	Construction/Infrastructure	-	-	11,571	145,805	-	-100.00%
<b>Total Expense</b>		<b>\$ 15,138</b>	<b>\$ 10,272</b>	<b>\$ 11,571</b>	<b>\$ 145,805</b>	<b>\$ 674,393</b>	
<b>40830000 - Waste Water Impact Fee Fund</b>							
6800	Developer Reimbursement	-	-	-	91,122	420,218	361.20%
7030	Facilities And Improvements	-	-	1,500	200,000	58,333	-70.80%
8200	Transfer Out	250,000	250,000	250,000	250,000	250,000	0.00%
<b>Total Expense</b>		<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 251,500</b>	<b>\$ 541,122</b>	<b>\$ 728,551</b>	
<b>40840000 - Waste Water Impact Fee Fund</b>							
6440	Contracted Services	-	(3,629)	(12,000)	-	-	0.00%
6800	Developer Reimbursement	200,507	-	-	26,383	5,808	-78.00%
<b>Total Expense</b>		<b>\$ 200,507</b>	<b>\$ (3,629)</b>	<b>\$ (12,000)</b>	<b>\$ 26,383</b>	<b>\$ 5,808</b>	
<b>40850000 - Road 28 Sewer Impact Fee Fund</b>							
6440	Contracted Services	-	(187)	-	-	-	0.00%
7030	Facilities And Improvements	-	-	-	-	342	0.00%
8200	Transfer Out	4,000	4,000	3,468	3,468	-	-100.00%
<b>Total Expense</b>		<b>\$ 4,000</b>	<b>\$ 3,813</b>	<b>\$ 3,468</b>	<b>\$ 3,468</b>	<b>\$ 342</b>	
<b>40860000 - Fire Impact Fee Fund</b>							
6440	Contracted Services	-	-	-	102,218	-	-100.00%
6800	Developer Reimbursement	-	-	-	-	56,989	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 102,218</b>	<b>\$ 56,989</b>	
<b>40870000 - Police Impact Fee Fund</b>							
6440	Contracted Services	-	(129)	-	21,246	-	-100.00%
8200	Transfer Out	125,020	128,771	128,771	128,771	128,771	0.00%
<b>Total Expense</b>		<b>\$ 125,020</b>	<b>\$ 128,642</b>	<b>\$ 128,771</b>	<b>\$ 150,017</b>	<b>\$ 128,771</b>	
<b>40880000 - Parks Impact Fee Fund</b>							
6440	Contracted Services	-	(350)	-	-	-	0.00%
6800	Developer Reimbursement	-	522,558	-	692,861	356,700	-48.50%
7050	Construction/Infrastructure	5,943	104,631	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 5,943</b>	<b>\$ 626,838</b>	<b>\$ -</b>	<b>\$ 692,861</b>	<b>\$ 356,700</b>	
<b>40890000 - Public Works Impact Fee Fund</b>							
6440	Contracted Services	-	(274)	-	112,735	-	-100.00%
6800	Developer Reimbursement	-	-	-	-	100,253	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ (274)</b>	<b>\$ -</b>	<b>\$ 112,735</b>	<b>\$ 100,253</b>	
<b>40920000 - General Government Impact Fee Fund</b>							
6440	Contracted Services	-	(731)	-	-	-	0.00%
6800	Developer Reimbursement	-	-	-	71,316	42,444	-40.50%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ (731)</b>	<b>\$ -</b>	<b>\$ 71,316</b>	<b>\$ 42,444</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>40930000 - Transportation Impact Fee Fund</b>							
6440	Contracted Services	-	(1,259)	-	-	-	0.00%
6800	Developer Reimbursement	-	-	-	-	178,231	0.00%
7030	Facilities And Improvements	-	-	-	-	145,000	0.00%
7050	Construction/Infrastructure	-	557,051	10,398	1,690,000	-	-100.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ 555,792</b>	<b>\$ 10,398</b>	<b>\$ 1,690,000</b>	<b>\$ 323,231</b>	
<b>40940000 - Admin Services Impact Fee Fund</b>							
6440	Contracted Services	-	(1,175)	-	8,438	-	-100.00%
8200	Transfer Out	15,000	15,000	15,000	15,000	15,000	0.00%
<b>Total Expense</b>		<b>\$ 15,000</b>	<b>\$ 13,825</b>	<b>\$ 15,000</b>	<b>\$ 23,438</b>	<b>\$ 15,000</b>	
<b>40950000 - Median Island Impact Fee Fund</b>							
6800	Developer Reimbursement	-	60,151	99,481	99,944	59,859	-40.10%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ 60,151</b>	<b>\$ 99,481</b>	<b>\$ 99,944</b>	<b>\$ 59,859</b>	
<b>40960000 - Arterial/Collector Impact Fee Fund</b>							
6440	Contracted Services	-	(220)	-	-	-	0.00%
6800	Developer Reimbursement	-	696,197	519,236	520,253	230,875	-55.60%
7050	Construction/Infrastructure	-	-	-	559,747	-	-100.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ 695,977</b>	<b>\$ 519,236</b>	<b>\$ 1,080,000</b>	<b>\$ 230,875</b>	
<b>40970000 - Traffic Signal Impact Fee Fund</b>							
6570	Settlements	-	-	-	495,942	-	-100.00%
6800	Developer Reimbursement	-	56,350	-	-	-	0.00%
7030	Facilities And Improvements	-	-	-	-	172,938	0.00%
7050	Construction/Infrastructure	17,926	-	(34,661)	58,861	-	-100.00%
<b>Total Expense</b>		<b>\$ 17,926</b>	<b>\$ 56,350</b>	<b>\$ (34,661)</b>	<b>\$ 554,803</b>	<b>\$ 172,938</b>	
<b>40980000 - Traffic Special Impact Fee Fund</b>							
6440	Contracted Services	-	(158)	-	2,000	-	-100.00%
6800	Developer Reimbursement	-	-	-	-	2,314	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ (158)</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 2,314</b>	
<b>40990000 - New Sewer Impact Fee Fund</b>							
6800	Developer Reimbursement	-	-	73,202	18,608	3,833	-79.40%
7030	Facilities And Improvements	-	-	-	20,000	-	-100.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 73,202</b>	<b>\$ 38,608</b>	<b>\$ 3,833</b>	
<b>41000000 - Sewer N/W Quad Impact Fee Fund</b>							
6440	Contracted Services	-	(54)	-	-	-	0.00%
6800	Developer Reimbursement	15,769	7,000	-	463	151	-67.40%
<b>Total Expense</b>		<b>\$ 15,769</b>	<b>\$ 6,946</b>	<b>\$ -</b>	<b>\$ 463</b>	<b>\$ 151</b>	
<b>41010000 - Sewer N/E Quad Impact Fee Fund</b>							
6570	Settlements	-	-	-	127,591	-	-100.00%
7030	Facilities And Improvements	-	-	-	-	43,000	0.00%
7050	Construction/Infrastructure	-	-	-	44,568	-	-100.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 172,159</b>	<b>\$ 43,000</b>	
<b>41020000 - Sewer S/W Quad Impact Fee Fund</b>							
6440	Contracted Services	-	(334)	-	-	-	0.00%
6800	Developer Reimbursement	-	-	459,007	58,147	11,288	-80.60%
7050	Construction/Infrastructure	-	-	1,083	-	-	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ (334)</b>	<b>\$ 460,090</b>	<b>\$ 58,147</b>	<b>\$ 11,288</b>	
<b>41030000 - Sewer S/E Quad Impact Fee Fund</b>							
6440	Contracted Services	-	(158)	-	-	-	0.00%
6800	Developer Reimbursement	-	-	240,256	74,770	261	-99.70%
7050	Construction/Infrastructure	14,662	302	1,817	-	-	0.00%
<b>Total Expense</b>		<b>\$ 14,662</b>	<b>\$ 144</b>	<b>\$ 242,073</b>	<b>\$ 74,770</b>	<b>\$ 261</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>41040000 - Drainage Impact Fee Fund</b>							
6440	Contracted Services	-	(510)	-	-	-	0.00%
6800	Developer Reimbursement	-	99,554	-	173,926	137,072	-21.20%
7030	Facilities And Improvements	-	-	-	-	130,000	0.00%
8200	Transfer Out	-	-	-	-	13,400	0.00%
8260	Transfer-Out CIP	-	-	-	20,000	-	-100.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ 99,044</b>	<b>\$ -</b>	<b>\$ 193,926</b>	<b>\$ 280,472</b>	
<b>41050000 - Storm Drain N/W Quad Impact Fee Fund</b>							
6440	Contracted Services	-	(136)	-	-	-	0.00%
6800	Developer Reimbursement	-	-	536,569	536,569	-	-100.00%
7030	Facilities And Improvements	-	-	-	-	90,000	0.00%
8200	Transfer Out	-	-	-	-	13,300	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ (136)</b>	<b>\$ 536,569</b>	<b>\$ 536,569</b>	<b>\$ 103,300</b>	
<b>41060000 - Storm Drain N/E Quad Impact Fee Fund</b>							
6800	Developer Reimbursement	-	-	-	1,883	-	-100.00%
7030	Facilities And Improvements	-	-	-	-	180,000	0.00%
7050	Construction/Infrastructure	-	-	-	168,210	-	-100.00%
8200	Transfer Out	-	-	-	-	13,300	0.00%
8260	Transfer-Out CIP	-	-	-	9,790	-	-100.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 179,883</b>	<b>\$ 193,300</b>	
<b>41070000 - Storm Drain S/W Quad Impact Fee Fund</b>							
6800	Developer Reimbursement	-	-	145,377	25,380	5,137	-79.80%
7030	Facilities And Improvements	-	-	-	-	20,000	0.00%
7050	Construction/Infrastructure	-	-	-	100,000	-	-100.00%
8260	Transfer-Out CIP	-	-	-	20,000	-	-100.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 145,377</b>	<b>\$ 145,380</b>	<b>\$ 25,137</b>	
<b>41080000 - Storm Drain S/E Quad Impact Fee Fund</b>							
6440	Contracted Services	-	(62)	-	-	-	0.00%
6800	Developer Reimbursement	-	270,000	-	309,807	80	-100.00%
7050	Construction/Infrastructure	11,541	-	-	-	-	0.00%
7100	Land	369,028	-	-	-	-	0.00%
8260	Transfer-Out CIP	-	-	-	210	-	-100.00%
<b>Total Expense</b>		<b>\$ 380,569</b>	<b>\$ 269,938</b>	<b>\$ -</b>	<b>\$ 310,017</b>	<b>\$ 80</b>	
<b>41303310 - Gas Tax Streets Fund</b>							
6900	Interfund Charge - Fac. Maint.	-	-	419,504	419,504	419,504	0.00%
6903	Interfund Charges - Cost Distr	660,182	-	-	-	-	0.00%
7050	Construction/Infrastructure	1,365,756	10,035	2,095	3,920,479	4,741,105	20.90%
8200	Transfer Out	630,467	1,060,684	1,808,412	1,808,412	1,808,414	0.00%
8260	Transfer-Out CIP	-	4,323	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 2,656,404</b>	<b>\$ 1,075,042</b>	<b>\$ 2,230,011</b>	<b>\$ 6,148,395</b>	<b>\$ 6,969,023</b>	
<b>41305422 - SJVAPCD Grant</b>							
7050	Construction/Infrastructure	3,545	-	-	13,300	-	-100.00%
<b>Total Expense</b>		<b>\$ 3,545</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,300</b>	<b>\$ -</b>	
<b>41305424 - SB1 Fund</b>							
7050	Construction/Infrastructure	287,561	-	-	334,000	334,000	0.00%
<b>Total Expense</b>		<b>\$ 287,561</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 334,000</b>	<b>\$ 334,000</b>	
<b>41315320 - RSTP - Fed Exchange Fund</b>							
7050	Construction/Infrastructure	292,374	(142,683)	69,130	1,035,600	4,084,984	294.50%
<b>Total Expense</b>		<b>\$ 292,374</b>	<b>\$ (142,683)</b>	<b>\$ 69,130</b>	<b>\$ 1,035,600</b>	<b>\$ 4,084,984</b>	
<b>41500000 - Measure A Fund</b>							
6570	Settlements	-	-	-	1,120,000	-	-100.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,120,000</b>	<b>\$ -</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>41514470 - Measure T - RTP Fund</b>							
7050	Construction/Infrastructure	487,495	44,958	33,173	7,023,172	2,383,708	-66.10%
<b>Total Expense</b>		<b>\$ 487,495</b>	<b>\$ 44,958</b>	<b>\$ 33,173</b>	<b>\$ 7,023,172</b>	<b>\$ 2,383,708</b>	
<b>41520000 - Measure T - LTP Street Maint. Fund</b>							
7050	Construction/Infrastructure	619	-	-	1,000,000	1,411,068	41.10%
8200	Transfer Out	536,421	536,421	860,000	860,000	860,000	0.00%
<b>Total Expense</b>		<b>\$ 537,040</b>	<b>\$ 536,421</b>	<b>\$ 860,000</b>	<b>\$ 1,860,000</b>	<b>\$ 2,271,068</b>	
<b>41530000 - Measure T - LTP Suppl. Street Maint. Fund</b>							
7050	Construction/Infrastructure	46,314	-	-	1,484,747	1,700,000	14.50%
8200	Transfer Out	361,053	361,053	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 407,367</b>	<b>\$ 361,053</b>	<b>\$ -</b>	<b>\$ 1,484,747</b>	<b>\$ 1,700,000</b>	
<b>41540000 - Measure T - LTP ADA Fund</b>							
7050	Construction/Infrastructure	26,417	1,847	-	136,050	152,150	11.80%
<b>Total Expense</b>		<b>\$ 26,417</b>	<b>\$ 1,847</b>	<b>\$ -</b>	<b>\$ 136,050</b>	<b>\$ 152,150</b>	
<b>41550000 - Measure T - Transit Enhancement Fund</b>							
6440	Contracted Services	-	2,576	-	-	-	0.00%
7030	Facilities And Improvements	-	-	-	400,000	-	-100.00%
7050	Construction/Infrastructure	-	-	-	60,000	400,000	566.70%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ 2,576</b>	<b>\$ -</b>	<b>\$ 460,000</b>	<b>\$ 400,000</b>	
<b>41560000 - Measure T - Transit Enhancement/ADA Fund</b>							
7030	Facilities And Improvements	-	630	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ 630</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>41570000 - Measure T - Environmental Enhance Fund</b>							
7050	Construction/Infrastructure	15,025	86,355	367,284	429,091	140,711	-67.20%
<b>Total Expense</b>		<b>\$ 15,025</b>	<b>\$ 86,355</b>	<b>\$ 367,284</b>	<b>\$ 429,091</b>	<b>\$ 140,711</b>	
<b>41580000 - Measure T - Flex Category Fund</b>							
7050	Construction/Infrastructure	-	-	-	61,328	-	-100.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 61,328</b>	<b>\$ -</b>	
<b>41600000 - Madera Downtown BID Category Fund</b>							
6440	Contracted Services	24	13	13	100	100	0.00%
6470	Funding to Outside Agencies	21,601	17,291	12,235	18,610	16,827	-9.60%
6904	Interfund Charges - Admin. Ove	1,290	1,290	1,290	1,290	1,290	0.00%
<b>Total Expense</b>		<b>\$ 22,915</b>	<b>\$ 18,594</b>	<b>\$ 13,537</b>	<b>\$ 20,000</b>	<b>\$ 18,217</b>	
<b>41096355 - CalTrans Grant</b>							
6440	Contracted Services	-	-	48,250	48,250	-	-100.00%
6518	Other Supplies	-	-	51,317	51,750	433	-99.20%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 99,567</b>	<b>\$ 100,000</b>	<b>\$ 433</b>	
<b>41096356 - Prop 68 Grant</b>							
7030	Facilities And Improvements	-	6,034	166,355	177,952	3,230	-98.20%
7030	Facilities And Improvements	-	-	9,397	-	-	0.00%
7050	Construction/Infrastructure	-	-	176,065	2,113,254	1,813,936	-14.20%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ 6,034</b>	<b>\$ 351,816</b>	<b>\$ 2,291,206</b>	<b>\$ 1,817,166</b>	
<b>41096357 - CCLP Grant</b>							
6440	Contracted Services	-	-	6,786	5,000	-	-100.00%
7040	Parks/Facilities Equipment	-	-	506,222	513,737	-	-100.00%
7050	Construction/Infrastructure	-	-	17	-	-	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 513,025</b>	<b>\$ 518,737</b>	<b>\$ -</b>	



Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>41096358 - MUSD After School Program</b>							
5005	Salaries/Part-time	-	-	115,967	192,447	-	-100.00%
5100	Salaries/Overtime	-	-	214	-	-	0.00%
5300	Public Employee Retirement Sys	-	-	11	-	-	0.00%
5304	Workers Compensation Insurance	-	-	9,587	16,418	-	-100.00%
5305	Medicare Tax- Employer's Share	-	-	1,689	2,895	-	-100.00%
5307	Deferred Comp/Part-Time	-	-	4,207	7,217	-	-100.00%
5309	Unemployment Insurance	-	-	2,113	126	-	-100.00%
6410	Advertising/Job Announcements	-	-	450	450	-	-100.00%
6460	Pre-Employment Costs	-	-	4,517	5,265	-	-100.00%
6518	Other Supplies	-	-	30,995	98,853	-	-100.00%
6561	Miscellaneous Expenses	-	-	-	-	137,146	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 169,749</b>	<b>\$ 323,671</b>	<b>\$ 137,146</b>	
<b>41096359 - Special Legislative Grant</b>							
7050	Construction/Infrastructure	-	-	174,685	915,712	1,425,315	55.70%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 174,685</b>	<b>\$ 915,712</b>	<b>\$ 1,425,315</b>	
<b>41096360 - MUSD Agreements</b>							
5005	Salaries / Part-time	-	-	-	-	13,760	0.00%
5304	Workers Compensation Insurance	-	-	-	-	1,224	0.00%
5305	Medicare Tax- Employer's Share	-	-	-	-	207	0.00%
5307	Deferred Comp/Part-Time	-	-	-	-	516	0.00%
5309	Unemployment Insurance	-	-	-	-	194	0.00%
6480	Program Expense	-	-	-	-	19,750	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,651</b>	
<b>41096361 - MCDPH Agreements</b>							
5005	Salaries / Part-time	-	-	-	-	5,760	0.00%
5304	Workers Compensation Insurance	-	-	-	-	512	0.00%
5305	Medicare Tax- Employer's Share	-	-	-	-	87	0.00%
5307	Deferred Comp/Part-Time	-	-	-	-	216	0.00%
5309	Unemployment Insurance	-	-	-	-	121	0.00%
6480	Program Expense	-	-	-	-	20,304	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,000</b>	
<b>41400000 - Parking District</b>							
5005	Salaries/Part-time	4,158	1,829	9,766	15,475	16,000	3.40%
5100	Salaries/Overtime	-	6	-	-	-	0.00%
5304	Workers Compensation Insurance	317	165	833	1,320	1,423	7.80%
5305	Medicare Tax- Employer's Share	63	28	147	233	241	3.40%
5307	Deferred Comp/Part-Time	158	69	366	580	600	3.40%
5309	Unemployment Insurance	78	33	192	126	147	16.70%
6401	Gas and Electric Utilities	3,667	3,449	1,132	3,000	1,123	-62.60%
6440	Contracted Services	8,985	9,036	11,407	11,500	11,500	0.00%
6441	Contracted Services/ Citations	550	64	832	500	500	0.00%
6518	Other Supplies	1,582	-	-	-	-	0.00%
6902	Interfund Charges- Central Sup	75	-	-	-	25	0.00%
6904	Interfund Charges - Admin. Ove	2,192	2,192	2,192	2,192	2,192	0.00%
6926	Interfund Chg Risk Charges	-	-	141	141	-	-100.00%
8200	Transfer Out	-	7,709	-	-	-	0.00%
8210	Transfers Out/Debt Service	592	1,004	2,224	2,224	2,223	0.00%
8220	Transfers Out - Insurance Rese	311	317	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 22,727</b>	<b>\$ 25,900</b>	<b>\$ 29,232</b>	<b>\$ 37,291</b>	<b>\$ 35,974</b>	
<b>41705070 - FAU CMAQ</b>							
7030	Facilities And Improvements	20,356	6,461	-	-	-	0.00%
7050	Construction/Infrastructure	122,135	148,862	713,945	3,568,766	3,070,472	-14.00%
<b>Total Expense</b>		<b>\$ 142,491</b>	<b>\$ 155,323</b>	<b>\$ 713,945</b>	<b>\$ 3,568,766</b>	<b>\$ 3,070,472</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>41705075 - FAU Carbon Reduction Program</b>							
7050	Construction/Infrastructure	-	-	-	-	83,000	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 83,000</b>	
<b>41705080 - FAU Highway Safety Improv Program</b>							
7050	Construction/Infrastructure	-	-	-	113,760	113,760	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 113,760</b>	<b>\$ 113,760</b>	
<b>41705087 - Safe Streets and Roads Program</b>							
7050	Construction/Infrastructure	-	-	-	-	338,520	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 338,520</b>	
<b>41705100 - CRSSA Program</b>							
7050	Construction/Infrastructure	-	-	-	303,000	303,000	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 303,000</b>	<b>\$ 303,000</b>	
<b>41705730 - Bridge Preventative Maint. Program</b>							
7050	Construction/Infrastructure	2,993	938	32,673	212,771	350,539	64.70%
<b>Total Expense</b>		<b>\$ 2,993</b>	<b>\$ 938</b>	<b>\$ 32,673</b>	<b>\$ 212,771</b>	<b>\$ 350,539</b>	
<b>41705735 - Highway Bridge Program</b>							
7050	Construction/Infrastructure	-	-	-	-	74,365	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 74,365</b>	
<b>48250000 - ARPA</b>							
8200	Transfer Out	-	205,058	-	-	-	0.00%
8260	Transfer-Out CIP	-	-	6,436,666	16,163,515	9,046,835	-44.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ 205,058</b>	<b>\$ 6,436,666</b>	<b>\$ 16,163,515</b>	<b>\$ 9,046,835</b>	
<b>42005330 - LTP Streets Program</b>							
6800	Developer Reimbursement	-	-	8,555	8,556	-	-100.00%
7025	Software Cost	-	-	-	25,000	-	-100.00%
7050	Construction/Infrastructure	148,264	228,722	(440,228)	4,278,449	3,578,124	-16.40%
8200	Transfer Out	512,000	512,000	581,360	581,360	598,800	3.00%
8260	Transfer-Out CIP	-	-	-	388,450	-	-100.00%
<b>Total Expense</b>		<b>\$ 660,264</b>	<b>\$ 740,722</b>	<b>\$ 149,687</b>	<b>\$ 5,281,815</b>	<b>\$ 4,176,924</b>	
<b>42005410 - LTP Parks Program</b>							
7030	Facilities And Improvements	-	-	148	-	130,000	0.00%
7050	Construction/Infrastructure	8,023	365	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 8,023</b>	<b>\$ 365</b>	<b>\$ 148</b>	<b>\$ -</b>	<b>\$ 130,000</b>	
<b>42005493 - LTP Transit Program</b>							
6440	Contracted Services	14,368	110,873	-	-	115,926	0.00%
7000	Vehicles and Equipment	-	10,736	-	-	-	0.00%
7030	Facilities And Improvements	-	-	17	-	-	0.00%
<b>Total Expense</b>		<b>\$ 14,368</b>	<b>\$ 121,609</b>	<b>\$ 17</b>	<b>\$ -</b>	<b>\$ 115,926</b>	
<b>LMD Funds</b>							
6401	Gas and Electric Utilities	14,240	3,070	3,181	23,307	36,173	55.20%
6424	Equipment Use Charge	-	-	-	-	22,535	0.00%
6426	Equipment Fuel/Supplies/Mtnc	-	-	-	-	6,348	0.00%
6426	Equipment Fuel/Supplies/Mtnc	-	-	-	-	386	0.00%
6440	Contracted Services	-	0	-	-	248,719	0.00%
6516	Permits and Fees	-	-	-	-	5,235	0.00%
6516	Permits and Fees	-	-	-	-	484	0.00%
6901	Interfund Charges - Parks Main	276,640	271,297	287,433	287,433	428,998	49.25%
6904	Interfund Charges - Admin. Ove	51,072	50,089	53,062	53,062	19,684	-62.90%
6910	Interfund Charges - Legal Fees	4,256	4,207	4,422	4,422	4,201	-5.00%
6911	Interfund Charges - Park Admin	61,712	60,516	64,120	64,120	27,838	-56.58%
6919	Interfund Charges - Finance	10,640	-	11,056	11,056	2,918	-73.61%

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>LMD Funds</b>							
8210	Transfers Out/Debt Service	677	1,421	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 419,236</b>	<b>\$ 390,601</b>	<b>\$ 423,274</b>	<b>\$ 443,400</b>	<b>\$ 803,519</b>	
<b>47700000 - Supplemental Law Enforcement Fund</b>							
6530	Conference/Training/Ed	318	3,004	-	3,000	-	-100.00%
6532	Maintenance/Other Supplies	67,413	67,523	62,424	103,000	35,550	-65.50%
7000	Vehicles and Equipment	-	-	-	-	139,200	0.00%
<b>Total Expense</b>		<b>\$ 67,731</b>	<b>\$ 70,527</b>	<b>\$ 62,424</b>	<b>\$ 106,000</b>	<b>\$ 174,750</b>	
<b>47810000 - JAG Grant</b>							
7000	Vehicles and Equipment	21,580	-	58,368	58,398	-	-100.00%
<b>Total Expense</b>		<b>\$ 21,580</b>	<b>\$ -</b>	<b>\$ 58,368</b>	<b>\$ 58,398</b>	<b>\$ -</b>	
<b>47810110 - Health and Wellness Category</b>							
6532	Maintenance/Other Supplies	-	-	19,165	40,721	21,424	-47.40%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,165</b>	<b>\$ 40,721</b>	<b>\$ 21,424</b>	
<b>47810210 - OJP Covid-19 Grant</b>							
5000	Salaries/Full-time	8,550	-	-	-	-	0.00%
5100	Salaries/Overtime	1,977	-	-	-	-	0.00%
5105	Salaries/Leave Payout	268	-	-	-	-	0.00%
5110	Salaries/Uniform Pay	179	-	-	-	-	0.00%
5300	Public Employee Retirement Sys	1,320	-	-	-	-	0.00%
5302	Long Term Disability Insurance	37	-	-	-	-	0.00%
5303	Life Insurance Premiums	13	-	-	-	-	0.00%
5304	Workers Compensation Insurance	996	-	-	-	-	0.00%
5305	Medicare Tax- Employer's Share	172	-	-	-	-	0.00%
5309	Unemployment Insurance	0	-	-	-	-	0.00%
5310	Section 125 Benefit Allow.	4,101	-	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 17,613</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>47810310 - Prop 64 Health &amp; Public Safety</b>							
5000	Salaries/Full-time	-	-	46,091	50,127	66,689	33.00%
5100	Salaries/Overtime	-	-	(3)	-	-	0.00%
5110	Salaries/Uniform Pay	-	-	743	677	1,017	50.20%
5300	Public Employee Retirement Sys	-	-	6,038	5,903	10,409	76.30%
5302	Long Term Disability Insurance	-	-	572	197	830	321.30%
5303	Life Insurance Premiums	-	-	47	43	71	65.10%
5304	Workers Compensation Insurance	-	-	4,001	4,574	5,658	23.70%
5305	Medicare Tax- Employer's Share	-	-	709	769	992	29.00%
5308	Deferred Compensation/Full-tim	-	-	-	2,252	-	-100.00%
5309	Unemployment Insurance	-	-	146	126	147	16.70%
5310	Section 125 Benefit Allow.	-	-	23,538	11,743	32,449	176.30%
6518	Other Supplies	-	-	1,479	28,837	6,000	-79.20%
6530	Conference/Training/Ed	-	-	-	2,500	2,500	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 83,359</b>	<b>\$ 107,748</b>	<b>\$ 126,762</b>	
<b>47810410 - PD Special Investigation Unit</b>							
5000	Salaries/Full-time	-	-	185,093	244,960	202,234	-17.40%
5100	Salaries / Overtime	-	-	1,929	-	6,700	0.00%
5105	Salaries / Leave Payout	-	-	6,635	-	-	0.00%
5110	Salaries/Uniform Pay	-	-	2,956	3,051	2,034	-33.30%
5300	Public Employee Retirement Sys	-	-	35,957	56,243	29,059	-48.30%
5302	Long Term Disability Insurance	-	-	488	427	492	15.20%
5303	Life Insurance Premiums	-	-	107	132	121	-8.30%
5304	Workers Compensation Insurance	-	-	16,630	25,099	16,221	-35.40%
5305	Medicare Tax- Employer's Share	-	-	2,078	3,479	3,029	-12.90%
5306	Unfunded Accrued Liability	-	-	-	46,604	-	-100.00%

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>47810410 - PD Special Investigation Unit</b>							
5309	Unemployment Insurance	-	-	201	260	294	13.10%
5310	Section 125 Benefit Allow.	-	-	40,630	84,175	44,724	-46.90%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 292,703</b>	<b>\$ 464,430</b>	<b>\$ 304,908</b>	
<b>47811100 - PD Opioid Settlement Funds</b>							
5000	Salaries / Full-Time	-	-	-	-	82,764	0.00%
5300	Public Employees Retirement Sy	-	-	-	-	12,621	0.00%
5302	Long Term Disability Insurance	-	-	-	-	262	0.00%
5303	Life Insurance Premiums	-	-	-	-	52	0.00%
5304	Workers Compensation Insurance	-	-	-	-	7,229	0.00%
5305	Medicare Tax- Employer's Share	-	-	-	-	981	0.00%
5309	Unemployment Insurance	-	-	-	-	132	0.00%
5310	Section 125 Benefit Allow.	-	-	-	-	10,456	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 114,497</b>	
<b>47812030 - PD Schools Policing</b>							
5000	Salaries/Full-time	-	-	-	-	220,559	0.00%
5100	Salaries/Overtime	-	-	-	-	45,000	0.00%
5300	Public Employee Retirement Sys	-	-	-	-	49,026	0.00%
5302	Long Term Disability Insurance	-	-	-	-	657	0.00%
5303	Life Insurance Premiums	-	-	-	-	159	0.00%
5304	Workers Compensation Insurance	-	-	-	-	19,220	0.00%
5305	Medicare Tax- Employer's Share	-	-	-	-	3,303	0.00%
5306	Unfunded Accrued Liability	-	-	-	-	85,350	0.00%
5309	Unemployment Insurance	-	-	-	-	429	0.00%
5310	Section 125 Benefit Allow.	-	-	-	-	20,753	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 444,456</b>	
<b>47812040 - PD Housing Authority</b>							
5000	Salaries/Full-time	-	-	-	-	82,764	0.00%
5300	Public Employee Retirement Sys	-	-	-	-	27,562	0.00%
5302	Long Term Disability Insurance	-	-	-	-	262	0.00%
5303	Life Insurance Premiums	-	-	-	-	41	0.00%
5304	Workers Compensation Insurance	-	-	-	-	7,229	0.00%
5305	Medicare Tax- Employer's Share	-	-	-	-	1,114	0.00%
5306	Unfunded Accrued Liability	-	-	-	-	30,631	0.00%
5309	Unemployment Insurance	-	-	-	-	133	0.00%
5310	Section 125 Benefit Allow.	-	-	-	-	4,016	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 153,752</b>	
<b>47812050 - COPS Hiring Grant</b>							
5000	Salaries/Full-time	-	-	164,260	159,052	254,161	59.80%
5100	Salaries/Overtime	-	-	415	-	-	0.00%
5105	Salaries/Leave Payout	-	-	34	-	-	0.00%
5110	Salaries/Uniform Pay	-	-	2,280	2,708	4,068	50.20%
5300	Public Employee Retirement Sys	-	-	18,716	19,044	36,116	89.60%
5302	Long Term Disability Insurance	-	-	449	788	687	-12.80%
5303	Life Insurance Premiums	-	-	181	172	263	52.90%
5304	Workers Compensation Insurance	-	-	15,890	14,756	21,779	47.60%
5305	Medicare Tax- Employer's Share	-	-	2,588	2,452	3,863	57.50%
5308	Deferred Compensation/Full-tim	-	-	4,598	7,264	-	-100.00%
5309	Unemployment Insurance	-	-	614	504	588	16.70%
5310	Section 125 Benefit Allow.	-	-	37,799	46,972	51,756	10.20%
6518	Other Supplies	-	-	5,715	10,764	8,700	-19.20%
7000	Vehicles and Equipment	-	-	-	144,666	-	-100.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 253,540</b>	<b>\$ 409,142</b>	<b>\$ 381,981</b>	
<b>47813010 - PD Central Command Center</b>							
7000	Vehicles and Equipment	-	-	-	300,000	300,000	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>47813011 - PD Parking Lot Resurfacing</b>							
7030	Facilities And Improvements	-	-	350,000	350,000	-	-100.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ -</b>	
<b>47813012 - PD Safe &amp; Clean</b>							
5000	Salaries/Full-time	-	-	-	94,292	-	-100.00%
5110	Salaries/Uniform Pay	-	-	-	750	-	-100.00%
5300	Public Employee Retirement Sys	-	-	-	11,245	-	-100.00%
5302	Long Term Disability Insurance	-	-	-	591	-	-100.00%
5303	Life Insurance Premiums	-	-	-	129	-	-100.00%
5304	Workers Compensation Insurance	-	-	-	8,714	-	-100.00%
5305	Medicare Tax- Employer's Share	-	-	-	1,312	-	-100.00%
5308	Deferred Compensation/Full-tim	-	-	-	4,289	-	-100.00%
5309	Unemployment Insurance	-	-	-	378	-	-100.00%
5310	Section 125 Benefit Allow.	-	-	-	26,424	-	-100.00%
6532	Maintenance/Other Supplies	-	-	-	75,000	-	-100.00%
8200	Transfer Out	-	-	-	-	300,000	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 223,124</b>	<b>\$ 300,000</b>	
<b>47813013 - PD Tire Amnesty Grant</b>							
5000	Salaries / Full-Time	-	-	-	7,281	22,842	213.70%
5100	Salaries / Overtime	-	-	-	3,821	1,080	-71.70%
5300	Public Employees Retirement Sy	-	-	-	-	3,493	0.00%
5302	Long Term Disability Insurance	-	-	-	-	63	0.00%
5303	Life Insurance Premiums	-	-	-	28	23	-17.90%
5304	Workers Compensation Insurance	-	-	-	1,162	1,959	68.60%
5305	Medicare Tax- Employer's Share	-	-	-	172	358	108.10%
5308	Deferred Compensation/Full-tim	-	-	-	-	1,023	0.00%
5309	Unemployment Insurance	-	-	-	20	48	140.00%
5310	Section 125 Benefit Allow.	-	-	-	-	6,922	0.00%
6412	Advertising/Other	-	-	-	1,208	3,020	150.00%
6418	Postage / Other Mailing Charge	-	-	-	1,200	3,000	150.00%
6440	Contracted Services	-	-	880	15,680	34,625	120.80%
6470	Funding to Outside Agencies	-	-	-	4,583	11,455	149.90%
6518	Other Supplies	-	-	-	2,115	2,415	14.20%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 880</b>	<b>\$ 37,270</b>	<b>\$ 92,326</b>	
<b>47813015 - PD Abandoned Vehicle Abatement</b>							
5000	Salaries / Full-Time	-	-	-	-	18,937	0.00%
5005	Salaries / Part-time	-	-	-	-	23,000	0.00%
5100	Salaries / Overtime	-	-	-	-	1,875	0.00%
5300	Public Employees Retirement Sy	-	-	-	-	3,138	0.00%
5302	Long Term Disability Insurance	-	-	-	-	52	0.00%
5303	Life Insurance Premiums	-	-	-	-	19	0.00%
5304	Workers Compensation Insurance	-	-	-	-	3,657	0.00%
5305	Medicare Tax- Employer's Share	-	-	-	-	651	0.00%
5307	Deferred Comp/Part-Time	-	-	-	-	862	0.00%
5308	Deferred Compensation/Full-tim	-	-	-	-	857	0.00%
5309	Unemployment Insurance	-	-	-	-	183	0.00%
5310	Section 125 Benefit Allow.	-	-	-	-	7,428	0.00%
6440	Contracted Services	-	-	-	-	41,646	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 102,305</b>	
<b>47900000 - DUI Enforcement &amp; Awareness Grant</b>							
5100	Salaries / Overtime	-	-	-	-	31,313	0.00%
5100	Salaries/Overtime	51,524	50,994	88,310	85,187	48,000	-6.90%
5303	Life Insurance Premiums	29	27	42	-	20	0.00%
5304	Workers Compensation Insurance	4,030	4,589	7,631	12,100	-	-100.00%
5305	Medicare Tax- Employer's Share	648	620	1,073	1,713	2,092	22.12%
5309	Unemployment Insurance	83	38	165	-	45	0.00%
6518	Other Supplies	4,769	49	1,151	2,160	1,000	-53.70%
6530	Conference/Training/Ed	222	-	2,197	3,840	1,000	-73.96%

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>47900000 - DUI Enforcement &amp; Awareness Grant</b>							
7000	Vehicles and Equipment	81	3,326	20,000	20,000	-	-100.00%
<b>Total Expense</b>		<b>\$ 61,385</b>	<b>\$ 59,643</b>	<b>\$ 120,570</b>	<b>\$ 125,000</b>	<b>\$ 83,470</b>	
<b>47910000 - Tobacco Law Enforcement Grant</b>							
5000	Salaries/Full-time	37,727	47,966	45,569	51,690	-	-100.00%
5100	Salaries/Overtime	1,837	2,998	1,249	13,314	11,739	-11.80%
5110	Salaries/Uniform Pay	250	250	500	250	-	-100.00%
5300	Public Employee Retirement Sys	3,648	4,575	4,854	6,239	-	-100.00%
5302	Long Term Disability Insurance	128	153	123	150	-	-100.00%
5303	Life Insurance Premiums	52	63	63	61	4	-93.40%
5304	Workers Compensation Insurance	4,615	6,916	4,550	7,975	-	-100.00%
5305	Medicare Tax- Employer's Share	563	720	761	933	145	-84.50%
5308	Deferred Compensation/Full-tim	1,521	1,916	1,840	2,393	-	-100.00%
5309	Unemployment Insurance	322	126	242	126	12	-90.50%
5310	Section 125 Benefit Allow.	19,591	27,379	10,590	28,475	-	-100.00%
6518	Other Supplies	600	1,132	-	-	1,900	0.00%
<b>Total Expense</b>		<b>\$ 70,854</b>	<b>\$ 94,196</b>	<b>\$ 70,343</b>	<b>\$ 111,606</b>	<b>\$ 13,800</b>	
<b>47920000 - OTS/ABC Shoulder Tap Grant</b>							
5100	Salaries/Overtime	125	-	-	-	-	0.00%
5303	Life Insurance Premiums	0	-	-	-	-	0.00%
5304	Workers Compensation Insurance	10	-	-	-	-	0.00%
5305	Medicare Tax- Employer's Share	1	-	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 136</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>47930000 - OTS/STEP DUI Grant</b>							
5100	Salaries/Overtime	-	2,481	-	-	-	0.00%
5303	Life Insurance Premiums	-	2	-	-	-	0.00%
5304	Workers Compensation Insurance	-	223	-	-	-	0.00%
5305	Medicare Tax- Employer's Share	-	34	-	-	-	0.00%
5309	Unemployment Insurance	-	2	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ 2,741</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>48301100 - Opioid Settlement Fund</b>							
8200	Transfer Out	-	-	-	-	70,000	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,000</b>	
<b>76102657 - PD Community Outreach</b>							
6561	Miscellaneous Expenses	-	-	700	4,500	3,300	-26.70%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700</b>	<b>\$ 4,500</b>	<b>\$ 3,300</b>	
<b>41100000 - Madera Transit Center</b>							
5100	Salaries/Overtime	-	2,481	-	-	-	0.00%
5303	Life Insurance Premiums	-	2	-	-	-	0.00%
5304	Workers Compensation Insurance	-	223	-	-	-	0.00%
5305	Medicare Tax- Employer's Share	-	34	-	-	-	0.00%
5309	Unemployment Insurance	-	2	-	-	-	0.00%
6440	Contracted Services	21,699	27,268	7,339	-	13,000	0.00%
6532	Maintenance/Other Supplies	250	-	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 21,950</b>	<b>\$ 27,527</b>	<b>\$ 7,339</b>	<b>\$ -</b>	<b>\$ 13,000</b>	
<b>41108060 - Intermodal Building</b>							
5005	Salaries/Part-time	19,857	7,497	2,713	15,475	-	-100.00%
5100	Salaries/Overtime	142	2,481	-	-	-	0.00%
5300	Public Employee Retirement Sys	2,036	744	299	1,704	-	-100.00%
5303	Life Insurance Premiums	-	2	-	-	-	0.00%
5304	Workers Compensation Insurance	1,568	898	237	1,320	-	-100.00%
5305	Medicare Tax- Employer's Share	290	143	39	224	-	-100.00%
5306	Unfunded Accrued Liability	3,274	1,204	1,217	1,217	1,365	12.20%
5309	Unemployment Insurance	207	62	45	126	-	-100.00%

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>41108060 - Intermodal Building</b>							
6401	Gas and Electric Utilities	14,719	19,543	16,289	16,000	15,620	-2.40%
6440	Contracted Services	18,495	14,345	22,428	37,500	24,500	-34.70%
6532	Maintenance/Other Supplies	532	2,328	5	2,000	-	-100.00%
6560	Liability / Property Insurance	3,116	3,594	15,459	15,457	8,855	-42.70%
6900	Interfund Charge - Fac. Maint.	30,748	30,748	64,453	64,453	64,453	0.00%
6904	Interfund Charges - Admin. Ove	7,610	8,610	7,610	7,610	7,610	0.00%
6926	Interfund Chg Risk Charges	-	-	113	113	957	746.90%
8210	Transfers Out/Debt Service	2,087	4,072	12,385	12,385	12,381	0.00%
8220	Transfers Out - Insurance Rese	249	254	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 104,929</b>	<b>\$ 96,523</b>	<b>\$ 143,292</b>	<b>\$ 175,584</b>	<b>\$ 135,741</b>	

<b>10211300 - General Grant Oversight</b>							
5000	Salaries/Full-time	19,369	15,116	10,671	12,057	-	-100.00%
5100	Salaries/Overtime	8	13	-	-	-	0.00%
5105	Salaries/Leave Payout	2,491	-	-	-	-	0.00%
5200	Salaries/Auto & Expense Allow	75	-	-	-	-	0.00%
5300	Public Employee Retirement Sys	2,042	1,483	1,150	1,427	-	-100.00%
5302	Long Term Disability Insurance	16	6	31	10	-	-100.00%
5303	Life Insurance Premiums	16	10	7	10	-	-100.00%
5304	Workers Compensation Insurance	1,577	1,348	917	1,119	-	-100.00%
5305	Medicare Tax- Employer's Share	283	207	154	176	-	-100.00%
5306	Unfunded Accrued Liability	3,507	2,548	1,519	1,519	-	-100.00%
5308	Deferred Compensation/Full-tim	724	598	406	515	-	-100.00%
5309	Unemployment Insurance	87	50	22	20	-	-100.00%
5310	Section 125 Benefit Allow.	2,066	3,368	3,339	3,550	-	-100.00%
6402	Telephone/Fax Charges	3,816	3,359	3,381	3,768	-	-100.00%
6410	Advertising/Job Announcements	1,000	-	-	-	-	0.00%
6416	Office Supplies/Expendable	232	513	248	1,000	-	-100.00%
6440	Contracted Services	5,303	6,210	291	1,000	-	-100.00%
6470	Funding to Outside Agencies	-	526,918	-	-	-	0.00%
6900	Interfund Charge - Fac. Maint.	4,679	4,679	4,251	4,251	-	-100.00%
6902	Interfund Charges- Central Sup	76	152	159	152	-	-100.00%
6903	Interfund Charges - Cost Distr	-	21,783	-	-	-	0.00%
6918	Interfund Charges- Comp Maint	21,221	22,643	22,169	22,169	-	-100.00%
6920	Interfund Charges - Computer R	4,875	6,052	10,333	10,333	-	-100.00%
6924	Interfund Charges- Motor Renta	1,651	1,767	1,406	1,406	-	-100.00%
<b>Total Expense</b>		<b>\$ 75,113</b>	<b>\$ 618,822</b>	<b>\$ 60,454</b>	<b>\$ 64,482</b>	<b>\$ -</b>	

<b>10218000 - CDBG Admin</b>							
5000	Salaries/Full-time	68,348	73,526	89,388	92,883	99,602	7.20%
5005	Salaries/Part-time	-	1,089	-	-	-	0.00%
5100	Salaries/Overtime	16	26	-	-	-	0.00%
5105	Salaries/Leave Payout	5,055	-	779	-	-	0.00%
5200	Salaries/Auto & Expense Allow	20	-	-	-	-	0.00%
5300	Public Employee Retirement Sys	7,772	7,161	9,619	10,682	11,169	4.60%
5302	Long Term Disability Insurance	149	184	223	164	222	35.40%
5303	Life Insurance Premiums	80	58	62	62	70	12.90%
5304	Workers Compensation Insurance	5,949	6,549	7,757	8,437	8,223	-2.50%
5305	Medicare Tax- Employer's Share	1,122	1,074	1,280	1,323	1,436	8.50%
5308	Deferred Compensation/Full-tim	2,668	2,870	3,479	3,973	4,251	7.00%
5309	Unemployment Insurance	342	348	198	170	191	12.40%
5310	Section 125 Benefit Allow.	12,145	15,468	20,001	20,395	21,002	3.00%
6411	Advertising/Bids and Notices	1,221	1,841	1,986	2,000	2,000	0.00%
6415	Publications/Subscriptions	1,630	-	-	-	-	0.00%
6416	Office Supplies/Expendable	114	322	230	600	600	0.00%
6417	Software Costs	-	3,750	7,500	7,500	8,000	6.70%
6440	Contracted Services	13,225	3,750	-	-	27,914	0.00%
6470	Funding to Outside Agencies	-	-	-	20,000	20,000	0.00%
6530	Conference/Training/Ed	10	738	-	2,000	2,000	0.00%
6922	Interfund Charges - Grants	95,581	150,000	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 215,447</b>	<b>\$ 268,753</b>	<b>\$ 142,501</b>	<b>\$ 170,189</b>	<b>\$ 206,680</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>10218010 - CDBG Public Services</b>							
6419	Food	-	-	36,393	51,402	30,000	84.82%
6419	Food/Meals	-	-	-	-	65,000	0.00%
6470	Funding to Outside Agencies	388,278	313,387	95,034	117,259	580,281	394.87%
6518	Other Supplies	-	-	15,229	19,376	-	-100.00%
8200	Transfer Out	39,238	21,402	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 427,516</b>	<b>\$ 334,789</b>	<b>\$ 146,657</b>	<b>\$ 188,037</b>	<b>\$ 675,281</b>	
<b>10218020 - CDBG Public Improvements</b>							
5000	Salaries / Full-Time	-	-	76,649	-	65,000	0.00%
5005	Salaries / Part-time	-	-	6,342	-	-	0.00%
5300	Public Employees Retirement Sy	-	-	1,789	-	-	0.00%
5302	Long Term Disability Insurance	-	-	45	-	-	0.00%
5303	Life Insurance Premiums	-	-	21	-	-	0.00%
5304	Workers Compensation Insurance	-	-	1,155	-	-	0.00%
5305	Medicare Tax- Employer's Share	-	-	183	-	-	0.00%
5308	Deferred Compensation/Full-tim	-	-	569	-	-	0.00%
5309	Unemployment Insurance	-	-	35	-	-	0.00%
5310	Section 125 Benefit Allow.	-	-	31,828	-	-	0.00%
6428	Repairs	-	-	12,500	48,386	4,839	-90.00%
6440	Contracted Services	27,436	-	-	-	-	0.00%
6470	Funding to Outside Agencies	108,096	-	-	-	-	0.00%
7030	Facilities And Improvements	7,529	62	271,203	315,000	519,652	64.97%
7040	Parks/Facilities Equipment	-	-	607,073	609,307	41,976	-93.10%
7050	Construction/Infrastructure	450,019	6,434	90,486	642,500	1,191,172	85.40%
8260	Transfer-Out CIP	-	609,307	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 593,080</b>	<b>\$ 615,803</b>	<b>\$ 1,099,878</b>	<b>\$ 1,615,193</b>	<b>\$ 1,822,639</b>	
<b>10218030 - CDBG Revolving Loan Fund</b>							
6561	Miscellaneous Expenses	-	-	190	-	-	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 190</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>42500000 - Economic Development Fund</b>							
6515	Taxes and Assessments	2,278	2,523	2,000	5,000	2,500	-50.00%
7050	Construction/Infrastructure	-	-	-	156,500	156,500	0.00%
<b>Total Expense</b>		<b>\$ 2,278</b>	<b>\$ 2,523</b>	<b>\$ 2,000</b>	<b>\$ 161,500</b>	<b>\$ 159,000</b>	
<b>43800000 - Home DAP</b>							
6440	Contracted Services	-	7,270	-	-	15,000	0.00%
6503	Down Payment Assistance	304,146	-	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 304,146</b>	<b>\$ 7,270</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	
<b>44004430 - DAP Program Income</b>							
5000	Salaries/Full-time	8,188	12,246	14,558	15,657	17,035	8.80%
5105	Salaries/Leave Payout	1,591	-	-	-	-	0.00%
5200	Salaries/Auto & Expense Allow	12	-	-	-	-	0.00%
5300	Public Employee Retirement Sys	795	1,182	1,578	1,849	1,965	6.30%
5302	Long Term Disability Insurance	16	-	44	-	44	0.00%
5303	Life Insurance Premiums	9	8	10	9	11	22.20%
5304	Workers Compensation Insurance	767	1,082	1,252	1,452	1,386	-4.50%
5305	Medicare Tax- Employer's Share	159	185	210	228	249	9.20%
5308	Deferred Compensation/Full-tim	213	464	555	666	730	9.60%
5309	Unemployment Insurance	18	19	22	18	22	22.20%
5310	Section 125 Benefit Allow.	2,951	4,499	4,672	4,664	4,867	4.40%
<b>Total Expense</b>		<b>\$ 14,718</b>	<b>\$ 19,685</b>	<b>\$ 22,901</b>	<b>\$ 24,543</b>	<b>\$ 26,309</b>	
<b>44004432 - CalHome Mobile Home Rehab</b>							
6416	Office Supplies/Expendable	-	194	1	-	-	0.00%
6903	Interfund Charges - Cost Distr	31,596	32,101	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 31,596</b>	<b>\$ 32,295</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	



Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>44004440 - HOME PJ</b>							
6440	Contracted Services	-	-	-	-	500,000	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	
<b>44004460 - HOME Program</b>							
5000	Salaries/Full-time	4,120	6,368	4,831	8,092	12,608	55.80%
5100	Salaries/Overtime	40	64	-	-	-	0.00%
5300	Public Employee Retirement Sys	605	626	491	963	1,415	46.90%
5302	Long Term Disability Insurance	14	21	9	50	24	-52.00%
5303	Life Insurance Premiums	6	7	5	10	12	20.00%
5304	Workers Compensation Insurance	464	579	412	746	1,018	36.50%
5305	Medicare Tax- Employer's Share	91	92	73	112	192	71.40%
5308	Deferred Compensation/Full-tim	161	250	176	367	538	46.60%
5309	Unemployment Insurance	37	53	37	32	37	15.60%
5310	Section 125 Benefit Allow.	496	1,840	1,125	2,202	3,069	39.40%
6440	Contracted Services	2,000	4,545	3,641	-	16,290	0.00%
6503	Down Payment Assistance	-	-	39,727	250,000	233,710	-6.50%
6903	Interfund Charges - Cost Distr	35,144	35,144	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 43,178</b>	<b>\$ 49,589</b>	<b>\$ 50,527</b>	<b>\$ 262,574</b>	<b>\$ 268,913</b>	
<b>44004620 - CalHOME OOR</b>							
6416	Office Supplies/Expendable	-	-	206	-	-	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 206</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>44004630 - CalHOME Program Income</b>							
6440	Contracted Services	1,429	44	41	1,500	-	-100.00%
<b>Total Expense</b>		<b>\$ 1,429</b>	<b>\$ 44</b>	<b>\$ 41</b>	<b>\$ 1,500</b>	<b>\$ -</b>	
<b>44004640 - Permanent Local Housing Allocation</b>							
6481	Grant Expense	-	-	27,895	422,319	422,319	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,895</b>	<b>\$ 422,319</b>	<b>\$ 422,319</b>	
<b>44900000 - Residential Rehab</b>							
6440	Contracted Services	-	-	-	-	45,780	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,780</b>	
<b>40200000 - Low/Mod Housing Fund</b>							
6515	Taxes and Assessments	-	-	-	4,306	-	-100.00%
6562	Retiree Insurance Premiums	559	801	694	694	-	-100.00%
<b>Total Expense</b>		<b>\$ 559</b>	<b>\$ 801</b>	<b>\$ 694</b>	<b>\$ 5,000</b>	<b>\$ -</b>	
<b>40210000 - Affordable Housing</b>							
6440	Contracted Services	-	(11,890)	-	-	-	0.00%
7030	Facilities And Improvements	-	-	-	150,000	-	-100.00%
7050	Construction/Infrastructure	57,797	552,001	37,558	2,708,500	2,128,600	-21.40%
<b>Total Expense</b>		<b>\$ 57,797</b>	<b>\$ 540,111</b>	<b>\$ 37,558</b>	<b>\$ 2,858,500</b>	<b>\$ 2,128,600</b>	
<b>48000000 - CFD 2005-1 City Wide Services</b>							
6440	Contracted Services	4,300	5,056	8,092	6,000	8,100	35.00%
6904	Interfund Charges - Admin. Ove	303	303	303	303	303	0.00%
8200	Transfer Out	300,000	300,000	300,000	300,000	300,000	0.00%
<b>Total Expense</b>		<b>\$ 304,602</b>	<b>\$ 305,359</b>	<b>\$ 308,395</b>	<b>\$ 306,303</b>	<b>\$ 308,403</b>	
<b>48010000 - CFD 2006-1 KB Homes</b>							
6440	Contracted Services	3,103	3,246	4,207	4,200	4,200	0.00%
6904	Interfund Charges - Admin. Ove	357	357	357	357	357	0.00%
8200	Transfer Out	-	169,656	-	-	-	0.00%
8210	Transfers Out/Debt Service	164,725	-	179,634	179,634	185,133	3.10%
<b>Total Expense</b>		<b>\$ 168,186</b>	<b>\$ 173,259</b>	<b>\$ 184,198</b>	<b>\$ 184,191</b>	<b>\$ 189,690</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
<b>48030000 - CFD 2012-1 Public Service</b>							
8200	Transfer Out	9,750	9,750	9,750	9,750	9,750	0.00%
<b>Total Expense</b>		<b>\$ 9,750</b>	<b>\$ 9,750</b>	<b>\$ 9,750</b>	<b>\$ 9,750</b>	<b>\$ 9,750</b>	
<b>48040000 - CFD 2013-1 Madera Family Apts</b>							
8200	Transfer Out	7,850	6,690	6,690	6,690	6,690	0.00%
<b>Total Expense</b>		<b>\$ 7,850</b>	<b>\$ 6,690</b>	<b>\$ 6,690</b>	<b>\$ 6,690</b>	<b>\$ 6,690</b>	
<b>48500000 - CFD 2006 Bond Debt</b>							
6448	Bond/Loan Admin Fees	4,313	6,175	3,522	4,000	4,000	0.00%
8000	Interest Expense	84,114	80,916	77,334	77,335	73,389	-5.10%
8001	Principal Payment	84,046	-	98,299	98,299	107,744	9.60%
<b>Total Expense</b>		<b>\$ 172,472</b>	<b>\$ 87,091</b>	<b>\$ 179,155</b>	<b>\$ 179,634</b>	<b>\$ 185,133</b>	
<b>48404200 - SB-1186 Proceeds</b>							
6415	Publications/Subscriptions	-	-	-	-	1,700	0.00%
6440	Contracted Services	-	-	2	-	3,370	0.00%
6530	Conference/Training/Ed	-	-	-	-	2,930	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ 8,000</b>	



# Internal Service Funds

Revenues & Expenses by Organization  
Fleet  
Facilities  
Information Technology

# Internal Service Funds Budget Overview

Internal Service Funds are used in governmental accounting to track services provided internally to the organization. The City currently operates three Internal Service Funds:

- Facilities
- Fleet
- Computer Acquisition and Maintenance

Each department in the organization is charged for the services the internal service fund provides through interfund transfers.

The following is a summary of each:

## ***Facilities:***

The Facilities Division provides routine maintenance to the City's buildings, equipment, and facilities. Each internal department is charged a facility fee for the services. Allocations are based on the square footage of the area occupied by the department and a time study of facility personnel.

## ***Fleet Management:***

Fleet Management maintains a variety of vehicles that are 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 and useful life estimates for replacement, whereas motor pool charges are based on the prior year's usage.

Worth noting is that fire engines are covered under the City's Fire Engine Replacement program implemented in FY 2019/20. Funds for this program are allocated from Measure K and the City recently purchased its first fire engine under this program. After delays by the manufacturing, the City received its engine in FY 2023/24.

## ***Information Services:***

Computer services provided by the City's Information Services Department are charged based on computer users per department considering all peripherals, servers, and licenses required to maintain and upgrade the current technology.

Budgets for Internal Service Funds are designed to balance.

The exceptions are both the Fleet and Computer Replacement funds, where money is set aside by the department so that

when vehicles and computers have reached the end of their useful life, funds are available for replacements. Some years will experience greater revenues than expenses and vice versa, which largely depends on the number of vehicles and computers slated to be replaced in that period. Each fund tracks the balances available by the department and determines when equipment should be replaced.

# Expense Summaries

<b>Fleet Org List</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 23/24 ACTUALS</b>	<b>FY 23/24 BUDGET</b>	<b>FY 24/25 PROPOSED</b>	<b>PCT CHANGE</b>
30650000-Fleet Acquisition	-	-	-	-	1,813,402	0.00%
30701240-Fleet Maintenance	988,062	948,710	1,096,169	1,153,330	4,471,503	287.70%
30701250-Fleet Acquisition	1,002,565	(93,744)	1,768,931	1,783,587	-	-100.00%
30701260-Fleet Motor Pool	36,370	35,086	28,356	29,918	51,172	71.04%
<b>Total Fleet</b>	<b>\$ 2,026,997</b>	<b>\$ 890,051</b>	<b>\$ 2,893,455</b>	<b>\$ 2,966,835</b>	<b>\$ 6,336,077</b>	

<b>Facilities Org List</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 23/24 ACTUALS</b>	<b>FY 23/24 BUDGET</b>	<b>FY 24/25 PROPOSED</b>	<b>PCT CHANGE</b>
30710000-Facilities Maintenance	1,670,001	2,056,632	2,329,070	2,300,650	2,915,693	26.73%
30750000-Deferred Maintenance	-	-	-	-	396,000	0.00%
<b>Total Facilities</b>	<b>\$ 1,670,001</b>	<b>\$ 2,056,632</b>	<b>\$ 2,329,070</b>	<b>\$ 2,300,650</b>	<b>\$ 3,311,693</b>	

<b>Information Technology Org List</b>	<b>FY 21/22 ACTUALS</b>	<b>FY 22/23 ACTUALS</b>	<b>FY 23/24 ACTUALS</b>	<b>FY 23/24 BUDGET</b>	<b>FY 24/25 PROPOSED</b>	<b>PCT CHANGE</b>
30720000-Computer Maintenance	1,207,811	1,315,142	1,596,875	1,584,644	2,162,020	36.44%
30730000-Computer Acquisition	-	-	-	-	1,173,345	0.00%
<b>Total Information Technology</b>	<b>\$ 1,207,811</b>	<b>\$ 1,315,142</b>	<b>\$ 1,596,875</b>	<b>\$ 1,584,644</b>	<b>\$ 3,335,365</b>	
<b>Total</b>	<b>\$ 4,904,809</b>	<b>\$ 4,261,825</b>	<b>\$ 6,819,400</b>	<b>\$ 6,852,129</b>	<b>\$ 12,983,135</b>	



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# Fleet



## Department Summary

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

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

The City's fleet consists of more than 280 vehicles and equipment, with a replacement value of over \$8 million, necessary to complete the city's mission of delivering quality and efficient services. Fleet funds labor, parts, services, fuel,

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

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

The Fleet Vehicle Replacement program is funded through a replacement charge for each vehicle or equipment in service, determined by actual costs of vehicle procurement divided by the expected life of the vehicle. This program funds asset replacement and vehicle outfitting. Cost-effective vehicle procurement is achieved through cooperative purchasing

agreements and bidding processes. Revenue is collected from the sale of retired city fleet assets at auction.

Fleet works tirelessly on improving equipment and efficiencies as technology improves and changes. Air quality has regulations that require annual reporting as well as clean air goals that must be met. New regulations are being introduced as well as existing ones being updated. Fleet must continuously update and adapt our policies and equipment to ensure these are being met.

## Responsibility

Fleet is responsible for providing the vehicles and equipment the City needs to perform its essential tasks and duties. Safety is a high priority in maintaining the equipment to high standards and maximum up-time to ensure departments can work efficiently.

Equipment purchases are made with the end task in mind to obtain the proper and best fit for the application. The replacement fund charges a pro-rated amount over the life of the equipment to ensure funds are available when the equipment has reached its life expectancy and a replacement is purchased. As funds are collected through Fleet, the department sees a consistent charge annually and the purchases are made with Fleet funds.

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

## Key Accomplishments

Overview of accomplishments in FY 2023/24:

- Completed 1,251 work orders for the fiscal year.
- Completed epoxy coating on shop floors.
- Completed interior painting of shop.
- Procured, upfitted, and put into service three new 26-foot Transit buses.
- Surplus and auctioned 53 vehicles and other equipment.
- Completed registration and data entry for California Air Resources Board's new Advanced Clean Fleet regulation for medium and heavy-duty vehicles.

## Goals & Performance Measures

- Continue to clean up the shop by removing old/unused equipment and supplies.
- Continue to update Fleet equipment to maintain efficiency and better meet our current needs.
- Assist new Mechanic I with training and resources to work toward Mechanic II qualifications.
- Stay updated and current on existing and new air quality regulations and regulatory policies.
- Receive and put into service our first all-electric medium duty truck to meet new Advanced Clean Fleet regulations.
- Complete the installation of new bay doors

## Changes/Additions to Budget

- Separated Fleet acquisition funding from Fleet operations funding and set up new fund for Fleet Acquisition. The separation is being proposed in order to better account for Fleet operations and acquisitions costs.
- \$45,000 for fleet management software implementation. Staff will be evaluating various fleet management software packages for possible implementation during the fiscal year. The proposed funding is anticipated to provide initial funding for the software.
- Vehicles planned for purchase in Fiscal Year 2024/25 include a dump truck (\$450,000), an electric street sweeper (\$500,000), a tractor for the Safe and Clean Team (\$110,000) and two Police interceptor replacement vehicles (\$150,000).

## 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.



Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4351	Interfund Charges/ Veh Replace	-	-	-	-	1,720,338	0.00%
4355	Transfer In	-	-	-	-	3,840,793	0.00%
<b>Total Revenue</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,561,131</b>	
5000	Salaries / Full-Time	-	-	-	-	15,164	0.00%
5300	Public Employees Retirement Sy	-	-	-	-	2,529	0.00%
5302	Long Term Disability Insurance	-	-	-	-	46	0.00%
5303	Life Insurance Premiums	-	-	-	-	11	0.00%
5304	Workers Compensation Insurance	-	-	-	-	1,329	0.00%
5305	Medicare Tax- Employer's Share	-	-	-	-	231	0.00%
5308	Deferred Compensation/Full-tim	-	-	-	-	703	0.00%
5309	Unemployment Insurance	-	-	-	-	22	0.00%
5310	Section 125 Benefit Allow.	-	-	-	-	4,867	0.00%
7000	Vehicles and Equipment	-	-	-	-	1,788,500	0.00%
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,813,402</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,747,729</b>	

(30700000)

Fleet Unassigned

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4162	Interest Income	-	-	43,557	-	25,000	0.00%
	<b>Total Revenue</b>	\$ -	\$ -	\$ 43,557	\$ -	\$ 25,000	
	<b>Total Net Surplus/(Deficit)</b>	\$ -	\$ -	\$ 43,557	\$ -	\$ 25,000	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4351	Interfund Charges/ Veh Repairs	909,246	866,127	997,436	997,436	804,000	-19.40%
4354	Interfund Salary & Bene Reimb	-	2,300	-	-	-	0.00%
4355	Transfer-In	-	57,000	70,894	70,894	75,684	6.80%
4657	Miscellaneous Revenue	3,533	5,984	4,452	10,000	5,000	-50.00%
4659	Refunds and Reimbursements	221,842	16,284	117,484	75,000	120,000	60.00%
4900	Budgetary Carryover	-	-	-	-	3,440,665	0.00%
<b>Total Revenue</b>		<b>\$ 1,134,621</b>	<b>\$ 947,695</b>	<b>\$ 1,190,266</b>	<b>\$ 1,153,330</b>	<b>\$ 4,445,349</b>	
5000	Salaries/Full-time	241,183	236,110	227,923	225,744	237,952	5.40%
5100	Salaries/Overtime	3,092	3,650	6,118	-	6,650	0.00%
5105	Salaries/Leave Payout	-	-	825	-	-	0.00%
5110	Salaries/Uniform Pay	3,255	2,655	2,561	1,755	-	-100.00%
5300	Public Employee Retirement Sys	32,808	33,756	32,424	39,512	34,579	-12.50%
5302	Long Term Disability Insurance	758	764	682	791	702	-11.30%
5303	Life Insurance Premiums	228	232	215	250	260	4.00%
5304	Workers Compensation Insurance	14,916	20,978	23,467	19,970	20,521	2.80%
5305	Medicare Tax- Employer's Share	3,954	3,158	3,739	3,295	3,843	16.60%
5306	Unfunded Accrued Liability	74,539	78,148	76,234	76,234	85,474	12.10%
5308	Deferred Compensation/Full-tim	9,275	9,676	8,968	9,757	9,802	0.50%
5309	Unemployment Insurance	523	451	618	466	508	9.00%
5310	Section 125 Benefit Allow.	37,906	44,410	33,295	26,323	41,392	57.20%
6402	Telephone/Fax Charges	1,231	1,053	1,133	1,300	280	-78.50%
6403	Cell Phone Charges	-	-	-	-	616	0.00%
6404	Internet Charges	-	-	-	-	292	0.00%
6412	Advertising/Other	111	-	-	150	150	0.00%
6415	Publications/Subscriptions	499	3,956	4,211	3,500	4,200	20.00%
6416	Office Supplies/Expendable	-	928	519	300	300	0.00%
6425	Vehicle Fuel, Supplies & Maint	159,254	156,793	6,261	10,000	6,338	-36.60%
6427	Major Repair Parts/Supplies	26,839	16,754	35,433	30,500	60,000	96.70%
6428	Repairs	-	-	151,252	190,000	190,000	0.00%
6440	Contracted Services	10,213	13,525	12,525	11,000	57,000	418.20%
6530	Conference/Training/Ed	1,226	193	2,687	2,750	2,750	0.00%
6532	Maintenance/Other Supplies	8,210	10,127	6,332	9,000	9,000	0.00%
6551	Expense/ Damaged Vehicle Ins	187,444	72,298	43,718	87,241	89,435	2.50%
6560	Liability / Property Insurance	42,059	48,513	7,385	7,384	15,212	106.00%
6900	Interfund Charge - Fac. Maint.	10,364	10,364	38,757	38,757	38,757	0.00%
6902	Interfund Charges- Central Sup	6,525	15,917	27,300	15,917	12,825	-19.40%
6904	Interfund Charges - Admin. Ove	57,229	61,637	57,229	57,229	57,229	0.00%
6907	Interfund Chrg/Vehicle Replcmt	4,107	4,107	5,440	5,440	6,653	22.30%
6908	Interfund Chrg/Vehicle Maint.	6,723	6,804	-	-	-	0.00%
6918	Interfund Charges- Comp Maint	8,519	26,606	26,049	26,049	30,753	18.10%
6920	Interfund Charges - Computer R	1,834	7,111	12,140	12,140	7,387	-39.20%
6926	Interfund Chg Risk Charges	-	-	3,576	3,576	1,643	-54.10%
7000	Vehicles and Equipment	25,361	-	237,154	237,000	-	-100.00%
8200	Transfer Out	-	50,000	-	-	3,439,000	0.00%
8220	Transfers Out - Insurance Rese	7,878	8,036	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 988,062</b>	<b>\$ 948,710</b>	<b>\$ 1,096,169</b>	<b>\$ 1,153,330</b>	<b>\$ 4,471,503</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ 146,559</b>	<b>\$ (1,014)</b>	<b>\$ 94,096</b>	<b>\$ -</b>	<b>\$ (26,154)</b>	

(30701250)

Fleet Acquisition

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4351	Interfund Charges/ Veh Replace	935,813	1,072,502	1,226,130	1,226,129	-	-100.00%
4355	Transfer-In	-	-	749,500	816,587	-	-100.00%
4659	Refunds and Reimbursements	-	26,051	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ 935,813</b>	<b>\$ 1,098,553</b>	<b>\$ 1,975,630</b>	<b>\$ 2,042,716</b>	<b>\$ -</b>	
7000	Vehicles and Equipment	1,002,565	93,744	1,768,931	1,783,587	-	-100.00%
	<b>Total Expense</b>	<b>\$ 1,002,565</b>	<b>\$ 93,744</b>	<b>\$ 1,768,931</b>	<b>\$ 1,783,587</b>		
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (66,752)</b>	<b>\$ 1,004,809</b>	<b>\$ 206,699</b>	<b>\$ 259,129</b>	<b>\$ -</b>	

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4352	Interfund Charges Revenue - Ve	35,148	39,141	29,918	29,918	51,122	70.90%
4355	Transfer-In	-	-	-	-	1,204	0.00%
<b>Total Revenue</b>		<b>\$ 35,148</b>	<b>\$ 39,141</b>	<b>\$ 29,918</b>	<b>\$ 29,918</b>	<b>\$ 52,326</b>	
5000	Salaries / Full-Time	-	-	-	-	14,111	0.00%
5100	Salaries / Overtime	-	-	-	-	350	0.00%
5300	Public Employees Retirement Sy	-	-	-	-	2,127	0.00%
5302	Long Term Disability Insurance	-	-	-	-	43	0.00%
5303	Life Insurance Premiums	-	-	-	-	13	0.00%
5304	Workers Compensation Insurance	-	-	-	-	1,219	0.00%
5305	Medicare Tax- Employer's Share	-	-	-	-	227	0.00%
5308	Deferred Compensation/Full-tim	-	-	-	-	626	0.00%
5309	Unemployment Insurance	-	-	-	-	28	0.00%
5310	Section 125 Benefit Allow.	-	-	-	-	2,777	0.00%
6425	Vehicle Fuel, Supplies & Maint	3,535	2,088	2,737	4,000	2,846	-28.90%
6532	Maintenance/Other Supplies	129	79	-	300	300	0.00%
6560	Liability / Property Insurance	-	-	3,451	3,451	3,915	13.40%
6907	Interfund Chrg/Vehicle Replcmt	17,547	17,547	22,167	22,167	22,167	0.00%
6908	Interfund Chrg/Vehicle Maint.	15,159	15,372	-	-	-	0.00%
6926	Interfund Chg Risk Charges	-	-	-	-	423	0.00%
<b>Total Expense</b>		<b>\$ 36,370</b>	<b>\$ 35,086</b>	<b>\$ 28,356</b>	<b>\$ 29,918</b>	<b>\$ 51,172</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (1,222)</b>	<b>\$ 4,055</b>	<b>\$ 1,562</b>	<b>\$ -</b>	<b>\$ 1,154</b>	



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# Facilities



## Department Summary

The Facilities and Electrical Division is within the organizational structure of the Public Works Department and 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:

- 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

- Electrical components at the Wastewater Treatment Facility
- Roofs
- Painting
- Fire alarm systems
- Sewer lift stations
- Storm drain pumps,
- Streetlights
- Traffic signals and their controller cabinets and programming.

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.

## Key Accomplishments

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

- Conducted 562 repairs, replacements, and maintenance tasks related to streetlights, traffic signals, plumbing leaks, and HVAC issues.
- Ensured the proper operation and programming of 42 traffic signals.
- Coordinated the safe electrical operation of 20 water wells, 5 sewer lift stations, 21 storm drain lift stations, and other related systems.
- Maintained over 3,300 conventional streetlights and 196 solar-powered street lights.
- Drafted a capital asset replacement plan for the major systems throughout the City that will ensure that the maximum lifespan of assets is being reached while reducing unexpected breakdowns.
- Upgraded and remodeled a section of former Parks Administration office at the Corporation Yard for the relocation of Parks Department maintenance staff and the Information Technology Department.

## 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 increasing the efficiency of the City's various lighting, heating, cooling, and plumbing systems.
- Refine the City's Facility Maintenance Program to ensure that all buildings are scheduled for on-going maintenance, including roof repairs, flooring, painting, HVAC systems, and doors.

## Changes/Additions to Budget

- To address the backlog of deferred maintenance that exists with the City's facilities, the Facilities and Electrical Division is recommending the creation of a Deferred Maintenance Fund. This new fund will provide a dedicated source of monies to fund maintenance of the City's buildings. Initial financial resources for this fund come from the Facilities Fund's fund balance. An interdepartmental charge will be set up in future fiscal years to provide an ongoing revenue stream for this fund.
- Projects that are appropriated in the Deferred Maintenance Fund this fiscal year include:
  - \$80,000 for door replacement at the Pan Am Center
  - \$30,000 for air conditioner replacement at Police Headquarters
  - \$30,000 for air conditioner replacement at Fire Station 57
  - \$20,000 for City Hall exterior enhancements



- \$10,000 for door/lock replacement.

## 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 and four electricians and three facilities maintenance technicians. These eight workers care for building systems in every City-owned building in Madera.

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4162	Interest Income	-	-	14,264	2,000	10,000	400.00%
4332	Interfund Chg Facility Maint.	-	-	-	-	2,161,395	0.00%
4346	Interfund Charges/ Cost Dist	-	1,100,001	-	-	-	0.00%
4348	Interfund Charges/ Admin OH	1,686,640	1,026,457	2,161,395	2,161,395	-	-100.00%
4355	Transfer-In	-	-	75,778	75,778	85,006	12.20%
4657	Miscellaneous Revenue	-	316	-	-	-	0.00%
4659	Refunds and Reimbursements	-	(7,620)	25,550	-	-	0.00%
4900	Budgetary Carryover	-	-	-	61,477	659,292	972.40%
<b>Total Revenue</b>		<b>\$ 1,686,640</b>	<b>\$ 2,119,154</b>	<b>\$ 2,276,987</b>	<b>\$ 2,300,650</b>	<b>\$ 2,915,693</b>	
5000	Salaries/Full-time	544,935	618,626	618,743	620,221	648,272	4.50%
5100	Salaries/Overtime	4,359	7,115	9,879	5,000	10,000	100.00%
5105	Salaries/Leave Payout	-	215	-	-	-	0.00%
5110	Salaries/Uniform Pay	1,900	1,900	1,900	1,900	-	-100.00%
5300	Public Employee Retirement Sys	65,809	72,286	82,152	90,598	93,278	3.00%
5302	Long Term Disability Insurance	1,722	1,791	1,953	1,752	1,949	11.20%
5303	Life Insurance Premiums	574	604	596	586	612	4.40%
5304	Workers Compensation Insurance	33,462	52,594	62,968	58,758	56,181	-4.40%
5305	Medicare Tax- Employer's Share	8,482	7,596	9,364	9,360	9,899	5.80%
5306	Unfunded Accrued Liability	134,170	151,441	150,951	150,951	169,247	12.10%
5308	Deferred Compensation/Full-tim	22,000	24,436	24,813	27,927	29,435	5.40%
5309	Unemployment Insurance	1,183	1,039	1,198	1,027	1,198	16.70%
5310	Section 125 Benefit Allow.	154,735	216,627	216,515	216,143	225,370	4.30%
6401	Gas and Electric Utilities	321,724	450,932	465,435	420,000	528,058	25.70%
6402	Telephone/Fax Charges	9,277	12,405	10,359	13,000	383	-97.10%
6403	Cell Phone Charges	-	-	-	-	9,246	0.00%
6404	Internet Charges	-	-	-	-	391	0.00%
6416	Office Supplies/Expendable	648	1,268	1,306	1,600	1,500	-6.30%
6423	Office Furniture	-	-	-	-	4,000	0.00%
6425	Vehicle Fuel, Supplies & Maint	9,214	8,187	7,115	11,000	7,400	-32.70%
6440	Contracted Services	51,975	34,793	44,011	40,000	60,000	50.00%
6516	Permits and Fees	-	-	-	-	5,000	0.00%
6530	Conference/Training/Ed	6,526	2,220	6,766	7,000	7,000	0.00%
6532	Maintenance/Other Supplies	10,171	8,250	17,275	9,000	21,000	133.30%
6533	Street Signs/Lights	66,258	68,966	89,802	61,000	100,000	63.90%
6560	Liability / Property Insurance	-	-	9,479	9,478	9,625	1.60%
6902	Interfund Charges- Central Sup	3,980	7,782	6,418	7,782	5,031	-35.40%
6903	Interfund Charges - Cost Distr	-	-	22	-	-	0.00%
6904	Interfund Charges - Admin. Ove	77,697	83,682	77,697	77,697	77,697	0.00%
6907	Interfund Chrg/Vehicle Replcmt	15,494	18,994	24,202	24,202	62,019	156.30%
6908	Interfund Chrg/Vehicle Maint.	26,408	31,509	37,120	37,120	30,037	-19.10%
6918	Interfund Charges- Comp Maint	36,730	51,796	50,712	50,712	59,870	18.10%
6920	Interfund Charges - Computer R	7,816	13,843	23,636	23,636	14,383	-39.10%
6924	Interfund Charges- Motor Renta	1,879	1,992	1,601	1,601	2,630	64.30%
6926	Interfund Chg Risk Charges	-	-	7,060	7,060	1,040	-85.30%
8200	Transfer Out	-	-	-	46,517	396,000	751.30%
8210	Transfers Out/Debt Service	35,323	87,877	268,022	268,022	267,942	0.00%
8220	Transfers Out - Insurance Rese	15,553	15,865	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 1,670,001</b>	<b>\$ 2,056,632</b>	<b>\$ 2,329,070</b>	<b>\$ 2,300,650</b>	<b>\$ 2,915,693</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ 16,638</b>	<b>\$ 62,522</b>	<b>\$ (52,082)</b>	<b>\$ -</b>	<b>\$ -</b>	

(30750000)

Deferred Maintenance

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4355	Transfer In	-	-	-	-	396,000	0.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 396,000</b>	
7050	Construction/Infrastructure	-	-	-	-	396,000	0.00%
	<b>Total Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 396,000</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



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# Information Services 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, support, and alignment of the City's technology infrastructure with departmental business needs and requirements.

The mission of the department is to connect employees within the city government and residents to their government. The department strives to promote the effectiveness and efficiency of government and build stronger connections through reliable and secure infrastructure and applications, responsive service delivery, and greater transparency of information.

## Responsibility

The department provides the organizational support necessary to:

- Maintain, sustain, and update the computer, network, and phone systems.
- Build a strong, secure internal network and asset infrastructure.
- Provide proactive, relevant, and up-to-date infrastructure planning, replacement, and upgrading.
- Provide high-level technical problem-solving and troubleshooting.
- Provide digital resource management and security of those resources.
- Ensure 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:

- 16 Servers
- 85 Servers/Virtual Servers
- 50 Managed Network Switches
- 20 Telecommunications Switches
- 28 Battery Backups
- 6 Firewalls
- 240+ 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

### Key Accomplishments

Overview of accomplishments in FY 2023/24:

- Migrated from the old Mitel telephone system to the new ZOOM VoIP system.
- Refreshed half of the City’s servers. Staff will update the other half this fiscal year. Staff have outlined a 5-year replacement plan.
- Replaced all the City’s firewalls with new state-of-the-art Palo Alto Networks firewalls, to increase the security and efficiency of the data network.
- Tested the network’s cybersecurity status and optimized security 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 IT 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 IT 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 2024/25). They either enable better service delivery citywide, mitigate a potentially critical issue, or create the potential for significant citywide savings.

- Enhance the efficiency and functionality of computers and systems within police vehicles, ensuring optimized mobile computing capabilities and seamless connectivity to support operational needs.
- 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.
- 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.
- 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

- To make it easier to determine how much is being spent on IT equipment purchases/replacement and how much is being spent on IT operations, a new fund has been created within the IT Department for technology purchases. The new fund, which will earn its revenue through interdepartmental charges, will provide greater transparency on how the City's dollars are spent on IT.
- The IT Operations Fund contains an \$80,000 appropriation for Dell server/storage hardware maintenance support.
- The IT Equipment Fund has appropriations to pay for a variety of equipment, including \$480,000 for server/storage hardware replacement and \$150,000 for a Storage Area Network (SAN) acquisition.

### 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 Systems 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) and one Intern. The Director of Information Technology reports to the City Manager and has overall responsibility for the department.

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4162	Interest Income	-	-	11,267	-	9,024	0.00%
4350	Interfund Charges/Computer Mai	1,309,287	1,372,691	1,550,752	1,550,752	1,248,780	-19.50%
4355	Transfer-In	-	-	27,399	27,399	18,716	-31.70%
4657	Miscellaneous Revenue	-	218	-	-	-	0.00%
4900	Budgetary Carryover	-	-	-	6,493	885,500	13537.80%
<b>Total Revenue</b>		<b>\$ 1,309,287</b>	<b>\$ 1,372,909</b>	<b>\$ 1,589,418</b>	<b>\$ 1,584,644</b>	<b>\$ 2,162,020</b>	
5000	Salaries/Full-time	339,605	315,149	265,131	273,121	464,557	70.10%
5005	Salaries/Part-time	-	-	12,119	11,609	18,000	55.10%
5100	Salaries/Overtime	4,576	6,902	1,877	2,372	3,000	26.50%
5105	Salaries/Leave Payout	3,629	24,592	21,995	22,000	-	-100.00%
5200	Salaries/Auto & Expense Allow	900	738	-	-	-	0.00%
5300	Public Employee Retirement Sys	41,871	41,693	33,079	33,154	52,888	59.50%
5302	Long Term Disability Insurance	1,058	1,035	702	703	1,171	66.60%
5303	Life Insurance Premiums	262	250	195	198	349	76.30%
5304	Workers Compensation Insurance	24,112	31,744	28,725	26,604	41,515	56.00%
5305	Medicare Tax- Employer's Share	5,308	4,647	4,643	4,756	7,509	57.90%
5306	Unfunded Accrued Liability	88,129	90,628	70,297	70,297	78,817	12.10%
5307	Deferred Comp/Part-Time	-	-	457	440	675	53.40%
5308	Deferred Compensation/Full-tim	8,583	9,112	7,653	7,650	13,338	74.40%
5309	Unemployment Insurance	587	504	962	939	877	-6.60%
5310	Section 125 Benefit Allow.	74,477	82,029	32,286	32,287	30,275	-6.20%
6402	Telephone/Fax Charges	7,701	11,795	11,676	7,500	1,281	-82.90%
6403	Cell Phone Charges	-	-	-	-	6,185	0.00%
6404	Internet Charges	-	-	-	-	1,036	0.00%
6416	Office Supplies/Expendable	722	1,155	920	750	1,250	66.70%
6420	Mileage Reimbursements	-	-	-	200	200	0.00%
6423	Office Furniture	-	-	-	-	41,725	0.00%
6425	Vehicle Fuel, Supplies & Maint	50	88	92	93	96	3.20%
6440	Contracted Services	198,083	330,568	419,534	417,085	84,650	-79.70%
6530	Conference/Training/Ed	3,775	1,099	5,995	5,500	10,496	90.80%
6532	Maintenance/Other Supplies	1,767	3,735	8,605	12,000	500	-95.80%
6560	Liability / Property Insurance	-	-	311	416	472	13.50%
6900	Interfund Charge - Fac. Maint.	14,510	14,510	24,239	24,239	24,239	0.00%
6904	Interfund Charges - Admin. Ove	59,873	64,485	59,873	59,873	59,873	0.00%
6907	Interfund Chrg/Vehicle Replcmt	1,867	1,867	2,467	2,467	2,467	0.00%
6908	Interfund Chrg/Vehicle Maint.	1,964	1,992	2,346	2,346	1,899	-19.10%
6918	Interfund Charges- Comp Maint	21,681	-	-	-	-	0.00%
6920	Interfund Charges - Computer R	6,709	-	-	-	-	0.00%
6924	Interfund Charges- Motor Renta	132	141	112	112	184	64.30%
6926	Interfund Chg Risk Charges	-	-	4,583	4,583	51	-98.90%
7000	Vehicles and Equipment	210,664	176,849	471,971	463,000	-	-100.00%
7025	Software Cost	75,119	87,537	104,031	98,350	-	-100.00%
8200	Transfer Out	-	-	-	-	1,212,445	0.00%
8220	Transfers Out - Insurance Rese	10,097	10,299	-	-	-	0.00%
<b>Total Expense</b>		<b>\$ 1,207,811</b>	<b>\$ 1,315,142</b>	<b>\$ 1,596,875</b>	<b>\$ 1,584,644</b>	<b>\$ 2,162,020</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ 101,476</b>	<b>\$ 57,767</b>	<b>\$ (7,457)</b>	<b>\$ -</b>	<b>\$ -</b>	



(30730000)

Information Technology Acquisition

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4350	Interfund Charges/Computer Mai	-	-	-	-	300,000	0.00%
4355	Transfer-In	-	-	-	-	1,212,445	0.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,512,445</b>	
7000	Vehicles and Equipment	-	-	-	-	735,000	0.00%
7025	Software Cost	-	-	-	-	438,345	0.00%
	<b>Total Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,173,345</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 339,100</b>	



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# City | Debt

# Debt Service

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

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

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

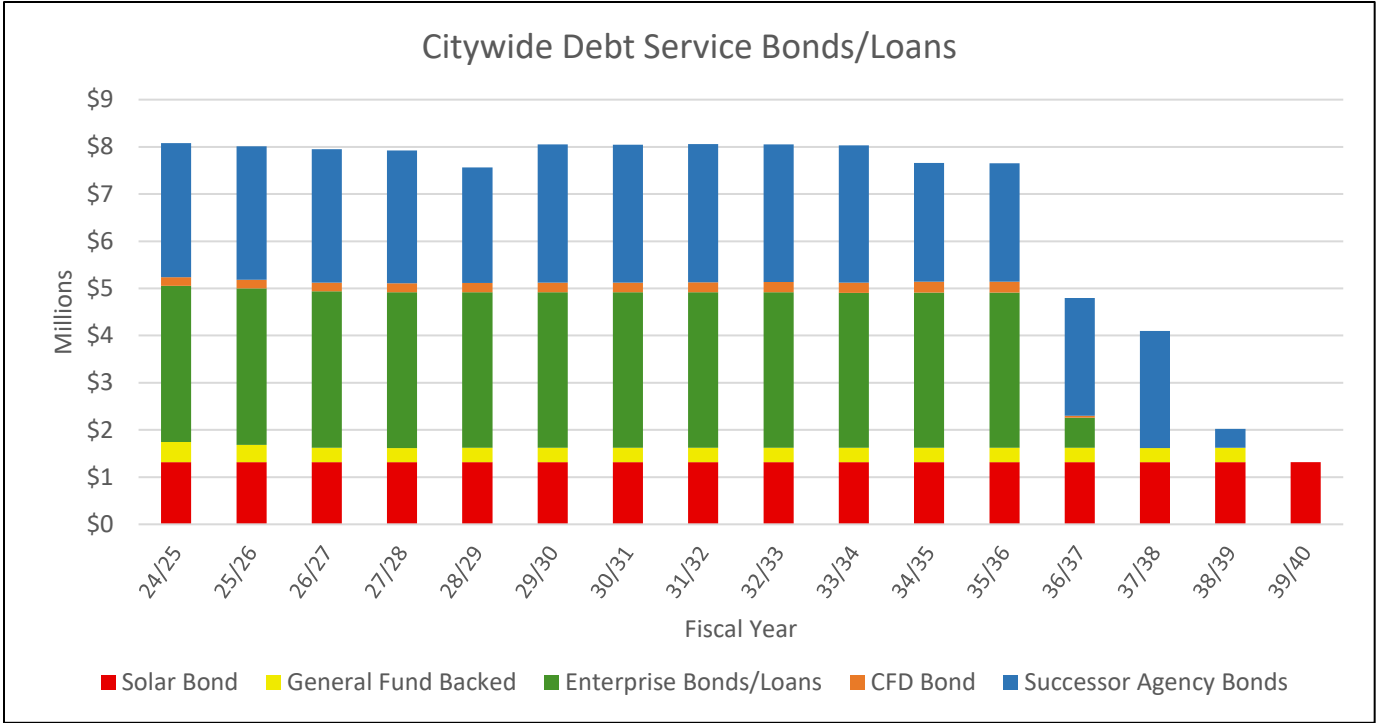
A summary of the City's debt service obligations due during the Fiscal Year 2024/25 and included in this budget is presented Schedule A below. A detailed discussion of each of the related debt obligations are presented in the City's audited Annual Comprehensive Financial Report. A copy can be viewed 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 2024/25 (Schedule A)				
Fund	Issuance	Principal	Interest	Total
General Fund	2019 Solar Energy Lease	\$856,000	\$459,072	\$1,315,072
General Fund	2018 Police Facility Loan	\$120,800	\$4,206	\$125,006
General Fund	2019 LRBs (Fire Station)	\$155,000	\$147,850	\$302,850
<b>Total General Fund</b>		<b>\$1,131,800</b>	<b>\$611,128</b>	<b>\$1,742,928</b>
Water Enterprise	2015 Water/Wastewater Refunding Revenue Bonds	\$95,000	\$51,430	\$146,430
Water Enterprise	2019 Water Refunding Revenue Bonds	\$457,908	\$179,989	\$637,897
<b>Total Water Fund</b>		<b>\$552,908</b>	<b>\$231,419</b>	<b>\$784,327</b>
Sewer Enterprise	2021 BBVA Loan	\$395,000	\$123,790	\$518,790
Sewer Enterprise	2015 Water/Wastewater Refunding Revenue Bonds	\$1,300,000	\$710,585	\$2,010,585
<b>Total Sewer Fund</b>		<b>\$1,695,000</b>	<b>\$834,375</b>	<b>\$2,529,375</b>
CFD 2006 Fund	2018 KB Home Bond	\$107,744	\$73,389	\$181,133
Successor Agency	2018 Tax Allocation Bonds	\$1,570,000	\$1,270,696	\$2,840,696
<b>Total Miscellaneous Funds</b>		<b>\$1,677,744</b>	<b>\$1,344,085</b>	<b>\$3,021,829</b>
<b>Total Debt Service</b>		<b>\$5,057,452</b>	<b>\$3,021,007</b>	<b>\$8,078,459</b>

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

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

CFD 2006-1 Special Tax Refunding Bond			
<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2025	107,744	73,389	181,133
2026	117,070	69,083	186,153
2027	121,274	64,519	185,793
2028	130,399	59,700	190,099
2029	144,143	54,442	198,585
2030	152,664	48,758	201,422
2031	161,011	42,751	203,762
2032	174,178	36,332	210,510
2033	187,099	29,414	216,513
2034	194,765	22,101	216,866
2035	212,224	14,307	226,531
2036	224,352	5,947	230,299
2037	43,098	825	43,923
<b>Total</b>	<b>\$1,970,021</b>	<b>\$521,568</b>	<b>\$2,491,589</b>



The figure above summarizes the City’s debt service payments from Fiscal Year 2024/25 to maturity.



# Capital Funds & | Projects |

(70000000)

Roads/Streets Capital Projects

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4360	Transfer-In CIP	-	4,323	-	-	-	0.00%
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 4,323</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
7050	Construction/Infrastructure	4,323	-	-	-	-	0.00%
	<b>Total Expense</b>	<b>\$ 4,323</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Net Surplus/(Deficit)</b>	<b>\$ (4,323)</b>	<b>\$ 4,323</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



(70103400)

General Capital Projects

Object	Object Description	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 23/24 BUDGET	FY 24/25 PROPOSED	PCT CHANGE
4355	Transfer-In	225,773	505,223	1,315,465	1,315,465	1,345,717	2.30%
4360	Transfer-In CIP	-	-	-	130,000	-	-100.00%
4659	Refunds and Reimbursements	100,000	-	-	-	-	0.00%
<b>Total Revenue</b>		<b>\$ 325,773</b>	<b>\$ 505,223</b>	<b>\$ 1,315,465</b>	<b>\$ 1,445,465</b>	<b>\$ 1,345,717</b>	
7030	Facilities And Improvements	597	(654,538)	-	-	30,644	0.00%
7050	Construction/Infrastructure	-	-	-	130,000	-	-100.00%
8000	Interest Expense	527,353	505,220	482,465	482,465	459,073	-4.80%
8001	Principal Payment	788,000	810,000	833,000	833,000	856,000	2.80%
<b>Total Expense</b>		<b>\$ 1,315,950</b>	<b>\$ 660,682</b>	<b>\$ 1,315,465</b>	<b>\$ 1,445,465</b>	<b>\$ 1,345,717</b>	
<b>Total Net Surplus/(Deficit)</b>		<b>\$ (990,177)</b>	<b>\$ (155,459)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	

City of Madera, California  
*Capital Improvement Program*  
 '24/'25 thru '28/'29

**PROJECTS BY DEPARTMENT**

Department	Project #	'24/'25	'25/'26	'26/'27	'27/'28	'28/'29	Total
<b>Airport</b>							
AIR-0001 - T-Hangar Development Phase 1	AIR-0001				0		0
AIR-0002 - Tee Hangar Development Const-II	AIR-0002	0	0	0	0		0
AIR-0003 - Commercial Hangar Develop Extend-III	AIR-0003				0		0
AIR-0004 - Runway 12-30 Mill & Fill	AIR-0004		330,000		5,683,000		6,013,000
AIR-0005 - Taxiway Mill & Fill	AIR-0005				1,617,000		1,617,000
AIR-0006 - Airport Layout Plan & GIS Survey	AIR-0006	250,000					250,000
AIR-0007 Pavement Maintenance Management Plan	AIR-0007				0		0
<b>Airport Total</b>		<b>250,000</b>	<b>330,000</b>	<b>0</b>	<b>7,300,000</b>		<b>7,880,000</b>
<b>Community Development</b>							
CD-00001 City Hall Relocation & Expansion	CD-00001					500,000	500,000
<b>Community Development Total</b>						<b>500,000</b>	<b>500,000</b>
<b>Engineering</b>							
ALY-0004 ALLEY PAVING 2024 - NORTHWEST	ALY-0004	111,000	614,000				725,000
ALY-0005 - ALLEY PAVING 2024 - SOUTHWEST	ALY-0005	111,000	614,000				725,000
ALY-0006 - ALLEY PAVING 2024 - NORTHEAST	ALY-0006	140,000	800,000				940,000
B-000002 Westberry Bridge Construction	B-000002	145,000				16,600,000	16,745,000
B-000004 BPMP Rehab/Repair of 3 Bridges	B-000004	396,000					396,000
B-000005 Granada Pedestrian Bridge	B-000005	180,000	2,090,000				2,270,000
B-000006 CLARK STREET BRIDGE	B-000006	84,000	583,000				667,000
CD-00003 - ENGINEERING DIVISION SIGN REHAB	CD-00003	30,644					30,644
CURRENT DEVELOPER REIMBURSEMENTS	DEVREMCUR	218,218					218,218
FUTURE DEVELOPER REIMBURSEMENTS	DEVREMFUTURE		3,867,009				3,867,009
ENG A Federal/State-Local Match	ENG A	80,000	80,000	80,000	80,000	80,000	400,000
ENG F CIP Engineering	ENG F	598,800	611,000	629,000	648,000	668,000	3,154,800
ENG S LTF FAIR SHARE AVE 17 vicinity SR99	ENG S		524,296				524,296
ENG-000C Traffic Warrants	ENG-000C	25,000	25,000	25,000	25,000	25,000	125,000
ENG-000G Pavement Management Program (PMP)	ENG-000G	70,000		100,000			170,000
MUP-UDII Master Utility Plan Update, II	MUP-UDII	973,333					973,333
PK-00048 Tulare/Cleveland/Raymond Bike Path	PK-00048	30,000	315,000				345,000
PK-00081 Parks & Rec Facilities Paving Project	PK-00081	642,172					642,172
R-000010 Olive Ave Widening-Gateway to Knox	R-000010	1,140,000	5,958,000				7,098,000
R-000031 Misc. Transportation Projects/Planning	R-000031	188,000	194,000	200,000	206,000	212,000	1,000,000
R-000032 UPPR Crossing - Street Approach	R-000032	80,000	80,000	80,000	80,000	80,000	400,000
R-000037 Raymond Rd Shoulder-n/o Cleveland	R-000037	274,500					274,500
R-000041 Concrete Projects - Share Program	R-000041	20,000	20,000	20,000	20,000	20,000	100,000
R-000046 Lake St Widening-Fourth to Cleveland	R-000046		400,000	400,000	7,200,000		8,000,000
R-000050 Pine St Reconstr-Howard to Fourth St	R-000050		50,000	540,000			590,000
R-000054 Cleveland Ave Widen-Schnoor to SR99	R-000054		360,000		4,000,000		4,360,000
R-000057 Lake-Fourth-Central Intersection	R-000057	1,043,500					1,043,500
R-000058 Schnoor Ave Sidewalk-Sunset to River	R-000058	527,600					527,600
R-000060 Storey Rd Shoulder Paving	R-000060	438,300					438,300
R-000064 ADA Walkability Sidewalks Program	R-000064	80,000	80,000	80,000	80,000	80,000	400,000

Department	Project #	'24/'25	'25/'26	'26/'27	'27/'28	'28/'29	Total
R-000067 Pecan Ave Shoulder Paving	R-000067	535,100					535,100
R-000079 RMRA Seals/Overlays 2021-22	R-000079	2,260,000					2,260,000
R-000080 RMRA Seals/Overlays 2022-23	R-000080	2,050,000					2,050,000
R-000081 2022-23 City Streets 3R & ADA Project	R-000081	1,387,000					1,387,000
R-000082 Almond Ave Extension - Pine to Stadium	R-000082	605,000	200,000	6,100,000			6,905,000
R-000087 Almond/Pine/Stadium Traffic Study	R-000087	83,950					83,950
R-000093 Washington School Sidewalks CMAQ	R-000093	678,000					678,000
R-000094 Sidewalk Improvements Var Locations	R-000094	3,375,000					3,375,000
R-000096 Caltrans Downtown Madera CAPM Project	R-000096	1,000,000	2,000,000				3,000,000
R-000097 CLINTON AVE SEWER & WATER IMPROVEMENTS	R-000097	985,000					985,000
R-000098 - RMRA Seals/Overlays 2023-24	R-000098	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 Street and Clark Street 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	1,700,000					1,700,000
S-000012 Schnoor Ave Trunk Sewer Rehab	S-000012	1,150,000					1,150,000
S-000995 Road 28 Sewer Loan Repayment	S-000995	4,000	4,000	4,000	4,000	4,000	20,000
S-000996 Southeast Quad Sewer Improvement	S-000996					455,000	455,000
S-000997 Northeast Quad Sewer Improvement	S-000997					208,602	208,602
S-000998 Northwest Quad Sewer Improvement	S-000998					352,000	352,000
SD-00017 G St Storm Drain Improvements	SD-00017		118,410	51,590	1,361,500		1,531,500
SD-00018 Sunset Avenue Pipeline	SD-00018	287,500			3,162,800		3,450,300
SD-00019 Lake Street Pipeline Clark to Wessmith	SD-00019	40,000	210,000				250,000
SD-00020 Lake St Pipeline 80' n/o Kennedy to Clark	SD-00020	30,000	150,000				180,000
SD-00021 HOWARD ROAD STORM DRAIN PIPE	SD-00021	670,000	140,000	7,119,250			7,929,250
SD-000997 NW Quad Storm Drain Improvement	SD-000997					7,400,000	7,400,000
SD-000998 SE Quad Storm Drain Improvements	SD-000998				17,500,000		17,500,000
SD-13-PX Retention Basin Land Acquisition	SD-13-PX	40,000	70,000	40,000	40,000		190,000
SD-14-P11 Granada Dr/Ave 12.5 Retention Basin	SD-14-P11		100,000				100,000
SD-15-P7 Ellis St/Krohn St Retention Basin	SD-15-P7	100,000					100,000
SS-00000 Engineering Support for Sewer Projects	SS-00000	25,000	25,000	25,000	25,000	25,000	125,000
SS-00006 Fairgrounds Liftstation-VFD	SS-00006	2,005,000					2,005,000
SS-00008 2018 Sewer Manhole Project	SS-00008	130,000					130,000
SS-00009 2018 Sewer Repairs	SS-00009	4,174,000					4,174,000
SS-00010 Airport Lift Station Pumps Replacement	SS-00010		170,000				170,000
SS-00011 Mainberry Sewer - Howard to Sunset	SS-00011	105,000	640,000				745,000
SS-00012 Doubletree Sewer - Westberry to Liberty	SS-00012	175,000					175,000
SS-00013 Pecan Ave Parallel Sewer Main	SS-00013		2,046,700				2,046,700
SS-00014 Avenue 13 Sewer Trunk Main Rehabilitation	SS-00014	14,420,000				7,150,000	21,570,000
SS-00015 SEWER LIFT STATION R&R	SS-00015	200,000					200,000
S-STDY-1 Sewer System Assess/Rehab Phase 2	S-STDY-1	140,563					140,563
S-STDY-2 Sewer Asset Mgmt Software	S-STDY-2	75,000					75,000
S-VI-002 Sewer Main Video Inspection Phase 2	S-VI-002	695,000	150,000	150,000	150,000	150,000	1,295,000
TS-00023 HOPYQ Intersection Traffic Signals	TS-00023	297,000					297,000
TS-00024 Cleveland/Granada Dr Traffic Signal	TS-00024	549,000					549,000
TS-00030 Miscellaneous Traffic Safety Items	TS-00030	20,000	20,000	20,000	20,000	20,000	100,000
TS-00032 D St/South St Traffic Signal	TS-00032	613,250					613,250
TS-00034 Granada Dr Pedestrian Improvements	TS-00034	304,240					304,240
TS-00035 LAKE & SHERWOOD TRAFFIC SIGNAL	TS-00035	750,000					750,000
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	2,415,000					2,415,000
W-000006 H St-Water Main Upgrades	W-000006	50,000	650,000				700,000
W-000008 10th St-Water Main Upgrades	W-000008	50,000	1,600,000				1,650,000

W-000009 Gateway-Riverside River Crossing	W-000009	460,000					460,000
W-000026 Water Tower Demolition	W-000026	60,000	660,000				720,000
W-000031 Manual Read Water Meter Replacements/AMR	W-000031	214,796					214,796
W-000032 2018-19 New Water Meter Installations	W-000032	3,000,000					3,000,000
W-000033 Residential AMR Water Meter Replacements	W-000033	604,000	1,040,000	1,040,000	575,000		3,259,000
W-000038 Well 27 Rehabilitation	W-000038	165,000	1,810,000				1,975,000
W-000039 2022 Year 2 Pipeline Replacements	W-000039	2,130,000					2,130,000
W-000040 2021 Year 1 Pipeline Replacements	W-000040	2,420,000					2,420,000
W-000041 2021 Leak Detection CIP	W-000041	255,000					255,000
W-000043 SR145 WATER MAIN REPLACEMENTS	W-000043	5,703,000					5,703,000
W-GW-001 Water Well 37-Install Pump	W-GW-001	2,770,000					2,770,000
W-GW-003 Water Well 36- SR145/Indigo	W-GW-003	120,000	2,600,000				2,720,000
W-PSW-45 Almond Ave Water Main, Pine-Stadium	W-PSW-45	88,000	188,000				276,000
W-STDY-2 Water System Condition Assess/Rehab	W-STDY-2	296,000					296,000
W-STDY-3 Water Asset Mgmt Software	W-STDY-3	150,000					150,000
W-T-0001 Water Storage Tank Installation	W-T-0001	2,550,000	25,280,000				27,830,000
<b>Engineering Total</b>		<b>77,334,095</b>	<b>57,553,415</b>	<b>16,923,840</b>	<b>35,202,300</b>	<b>33,554,602</b>	<b>220,568,252</b>

**Fire Department**

FD-00004 Fire station 56 Upgrades & Improvements	FD-00004	100,000					100,000
FD-00005 Fire station 57 Upgrades & Improvements	FD-00005	100,000					100,000
FD-00006 Fire station 58 Upgrades & Improvements	FD-00006	134,340					134,340
<b>Fire Department Total</b>		<b>334,340</b>					<b>334,340</b>

**Parks & Community Services**

PK-00001 Ped/Bike Facilities	PK-00001	100,000	40,000	50,000	50,000	100,000	340,000
PK-00013 Sunrise Rotary Sports Complex	PK-00013	150,000		1,700,000			1,850,000
PK-00056 Bike/Ped Path, FRT-Cleveland Ave	PK-00056		45,000	339,000			384,000
PK-00058 FRT-Granada to MID, North Bank	PK-00058		40,000	156,000			196,000
PK-00064 India Park	PK-00064			200,000			200,000
PK-00067 James Taubert Park	PK-00067	1,917,254					1,917,254
PK-00068 North/West Land Acquisition	PK-00068				300,000		300,000
PK-00069 South/East Land Acquisition	PK-00069				300,000		300,000
PK-00070 Sunset Park Development	PK-00070		725,000				725,000
PK-00071 Town & Country Connectivity Project	PK-00071	1,663,750					1,663,750
PK-00073 McNally Park Rehabilitation	PK-00073	50,000					50,000
PK-00074 Parkwood Park Rehabilitation	PK-00074		100,000				100,000
PK-00078 REHABILITATION AT PAN AMERICAN CENTER	PK-00078		100,000				100,000
PK-00079 TOWN & COUNTRY PARK BATTING CAGES	PK-00079	70,000					70,000
<b>Parks &amp; Community Services Total</b>		<b>3,951,004</b>	<b>1,050,000</b>	<b>2,445,000</b>	<b>650,000</b>	<b>100,000</b>	<b>8,196,004</b>

**Public Works**

PWTRANS - PUBLIC WORKS STREETS DEPT. ACTIVITY	PWTRANS	2,781,975	2,970,000	3,070,000	3,170,000	3,170,000	15,161,975
RM-00001 Rtne Maint City Bridges Fresno RVR	RM-00001	80,000	80,000	80,000	80,000	80,000	400,000
W-000029 Downtown Valve Replacement	W-000029	390,000					390,000
W-000034 South St Water Tower Exterior Rehab	W-000034	134,030					134,030
W-000036 4th/Gateway Line and Valve	W-000036	80,000	990,000				1,070,000
W-000042 Chlorine Analyzers & Generators	W-000042	481,000	175,000				656,000
W-000044 WELL 16 DEMOLITION	W-000044	95,000					95,000
WWTP23-01 - WWTP CENTRIFUGE UNITS	WWTP23-01		1,266,000				1,266,000
WWTP23-02 - HEADWORKS & PIPELINE CIPP LINING	WWTP23-02	1,198,000					1,198,000
WWTP23-03 - SLUDGE BELT THICKENER	WWTP23-03		777,000				777,000

WWTP23-04 - WWTP PERIMETER FENCING	WWTP23-04	348,000				348,000
WWTP23-05 - WWTP WASTE GAS FLARE UNIT (DIGESTOR)	WWTP23-05	115,000	548,000			663,000
WWTP24-01 - 2024 Improvement Project	WWTP24-01	8,460,000				8,460,000
<b>Public Works Total</b>		<b>14,163,005</b>	<b>6,806,000</b>	<b>3,150,000</b>	<b>3,250,000</b>	<b>3,250,000</b>
<b>RDA Successor Agency</b>						
RDA-16-01 Adell St Utility Project	RDA-16-01	50,000	1,735,000			1,785,000
RDA-16-07 Adelaide Subdivision	RDA-16-07			1,598,478		1,598,478
RDA-17-02 Yosemite Lot Development	RDA-17-02		550,970			550,970
RDA-18-02 Adell St Interconnect, Kennedy & Adell	RDA-18-02		265,000			265,000
<b>RDA Successor Agency Total</b>		<b>50,000</b>	<b>2,550,970</b>	<b>1,598,478</b>		<b>4,199,448</b>
<b>Transit Program</b>						
TRANS-01 Madera Transit Center	Trans-01	85,526				85,526
Trans-10 AHSC Transit Developments	Trans-10	642,928				642,928
TRANS-11 Transit Center Charging Station Project	TRANS-11	67,118	599,667			666,785
TRANS-12 BUS SHELTER RELOCATION	TRANS-12	400,000				400,000
<b>Transit Program Total</b>		<b>1,195,572</b>	<b>599,667</b>			<b>1,795,239</b>
<b>GRAND TOTAL</b>		<b>97,278,016</b>	<b>68,890,052</b>	<b>24,117,318</b>	<b>46,402,300</b>	<b>37,404,602</b>

Transfer Schedule  
FY 24-25 Budget

From

To

Fund

Fund

Department

Department

Amount

Amount

Amount

Purpose

Fund	Department	Amount	Fund	Department	Amount	Purpose
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	\$ 1,315,073	Solar Lease Payment
General Fund	Police	40,611				
General Fund	Fire	25,070				
General Fund	Parks Admin	32,684				
General Fund	Recreation	274				
General Fund	Sr. Citizen Com. Service	699				
General Fund	Aquatics Program	7,113				
General Fund	Comm & Rec Centers	53,117				
Measure K - Police	Police	6,786				
Facilities	Public Works	267,942				
Madera Transit Center	Transit	12,381				
Parking	Grants	2,223				
Drainage System	Public Works	20,916				
Sewer Maintenance	Public Works	20,885				
Waste Water Treatment Plant	Public Works	258,307				
General Fund	Engineering	4,302				
Water Operations	Public Works	513,469				
Airport	Public Works	36,770				
Non-Housing Tax Increment	Successor Agency	\$ 2,865,896	Successor Agency Debt Service	Successor Agency	\$ 2,865,896	To cover Successor Agency annual debt service.
CFD 2006-1, KB Homes	Finance	\$ 185,133	CFD Debt Fund - 2006 Bonds	Finance	\$ 185,133	Annual Debt Service Payment
General Fund	Finance	\$ 158,459	Zone 1 Activities	Landscape Maintenance Zones	\$ 581	General Fund Subsidy to Cover FY 24 Expenditures
			Zone 3 Activities	Landscape Maintenance Zones	4,012	
			Zone 5 Activities	Landscape Maintenance Zones	4,151	
			Zone 6B Activities	Landscape Maintenance Zones	518	
			Zone 7 Activities	Landscape Maintenance Zones	6,804	
			Zone 8 Activities	Landscape Maintenance Zones	2,722	
			Zone 9 Activities	Landscape Maintenance Zones	2,720	
			Zone 10A Activities	Landscape Maintenance Zones	3,243	
			Zone 10D Activities	Landscape Maintenance Zones	680	
			Zone 10G Activities	Landscape Maintenance Zones	1,343	
			Zone 10H Activities	Landscape Maintenance Zones	2,541	
			Zone 12 Activities	Landscape Maintenance Zones	10,381	
			Zone 13 Activities	Landscape Maintenance Zones	6,127	
			Zone 14 Activities	Landscape Maintenance Zones	176	
			Zone 15B Activities	Landscape Maintenance Zones	1,779	
			Zone 16 Activities	Landscape Maintenance Zones	1,578	
			Zone 17A Activities	Landscape Maintenance Zones	6,903	
			Zone 17C Activities	Landscape Maintenance Zones	2,215	
			Zone 17D Activities	Landscape Maintenance Zones	3,421	
			Zone 20B Activities	Landscape Maintenance Zones	7,769	
			Zone 21A Activities	Landscape Maintenance Zones	46,131	
			Zone 23 Activities	Landscape Maintenance Zones	1,958	
			Zone 25C Activities	Landscape Maintenance Zones	2,521	
			Zone 26 Activities	Landscape Maintenance Zones	2,499	
			Zone 26B Activities	Landscape Maintenance Zones	531	
			Zone 26D Activities	Landscape Maintenance Zones	5,379	
			Zone 27B Activities	Landscape Maintenance Zones	3,845	
			Zone 30 Activities	Landscape Maintenance Zones	1,840	
			Zone 31A Activities	Landscape Maintenance Zones	21,205	
			Zone 36B Activities	Landscape Maintenance Zones	528	
			Zone 50 Activities	Landscape Maintenance Zones	1,166	
			Zone 52 Activities	Landscape Maintenance Zones	1,192	

CFD 2005-1, City Wide Services	Finance	General Fund	Finance	\$ 315,440	Payment for City Services Provided Within CFDs
CFD 2012-1, Public Service	Finance				
CFD 2013-1 Madera Family Apts	Finance				
Opioid Settlement Fund	Central Admin	Police Grants Fund	Police	\$ 70,000	Use of Opioid Settlement Funds for officer salary
General Fund	Police				
General Fund	Finance	General Grants Fund	Finance	\$ 8,781	To cover cost of Lump Sum employee stipend and additional Health Insurance costs.
		Measure K - Police Fund	Police	93,229	
		Water Fund	Public Works	139,009	
		Sewer Fund	Public Works	145,296	
		Airport Fund	Public Works	13,281	
		Fleet Acquisition	Finance	1,793	
		Equipment Mgt. Fund	Finance	19,888	
		Facilities Fund	Public Works	85,006	
		IT Fund	Information Technology	18,716	
		Housing Development Fund	Finance	3,172	
		Drainage Fund	Public Works	35,002	
		Solid Waste	Public Works	37,974	
		Police Grants Fund	Police	97,088	
Non-Housing Tax Increment	Successor Agency	Successor Agency Admin	Successor Agency	\$ 250,000	To cover administrative costs for the Successor Agency
Facilities	Public Works	Deferred Maintenance	Public Works	\$ 396,000	To set up funding for new Deferred Maintenance fund
Equipment Fund	Finance	Fleet Acquisition Fund	Finance	\$ 3,439,000	To set up funding in new Fleet Acquisition Fund
IT Fund	Information Technology	IT Equipment Fund	Information Technology	\$ 1,212,445	To set up funding in new IT Equipment Fund
Waste Water Development Impact Fee Fund	Engineering	Sewer Operating	Public Works - Sewer	\$ 250,000	Transfer to cover new development's portion of Waste Water Bond
Development Impact Fee - Police Fund	Engineering	General Fund	Police	\$ 128,771	Transfer to cover new development's portion of additional Police costs
Admin Services Development Impact Fee Fund	Engineering	General Fund	Engineering	\$ 15,000	Transfer to cover engineering services provided to development impact fee funds
Development Impact Fee - Drainage Existing Area	Engineering	Drainage Operating Fund	Public Works	\$ 40,000	To cover the cost of retention basin land acquisition
Development Impact Fee - Drainage NE Quadrant	Engineering				
Development Impact Fee - Drainage NW Quadrant	Engineering				
General Fund	Police	Police Grants Fund	Police	\$ 259,368	Grant match payment
General Fund	Public Works	Fleet Equipment	Finance	\$ 400,000	Purchase of a tractor for Streets and Dump Truck for Safe & Clean Team
General Fund	Public Works				
Drainage Fund	Public Works	General Fund	Engineering	\$ 45,000	To cover cost of drainage engineering services
General Fund	Finance	Housing Development Fund	Finance	\$ 127,935	To supplement funding for HOME PJ program
ARPA	Finance	Sewer Fund	Public Works	\$ 9,046,835	ARPA Funded Projects
Measure K - Police	Police	General Fund	Finance	\$ 112,000	Annual repayment amount on loan made by General Fund in 2018
Local Transportation Fund	Engineering	General Fund	Engineering	\$ 598,800	Transfer to cover engineering services provided to transportation projects.
Solid Waste Operations Fund	Public Works	General Fund	Public Works - Streets	\$ 390,000	To cover alley paving contract costs.
Solid Waste Operations Fund	Public Works	General Fund	Police - Graffiti Abatement	\$ 44,000	To cover cost of graffiti abatement.
Solid Waste Operations Fund	Public Works	General Fund	Police - Code Enforcement	\$ 18,903	Transfer to cover Code Enforcement activity related to solid waste issues
Solid Waste Operations Fund	Public Works	General Fund	Parks	\$ 120,000	To cover the cost of garbage collection services provided by Parks employees.
Measure T Street Maintenance	Engineering	General Fund	Public Works - Streets	\$ 860,000	Transfer Measure T for Operational Costs
Water Operations Fund	Public Works	General Fund	Parks	\$ 60,000	To cover cost of ponding basins on Parks property.

Gas Tax - Street Maintenance	Engineering	\$ 43,000	General Fund	Engineering	\$ 43,000	To cover cost of streets engineering services
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	\$ 1,690,732	General Fund General Fund General Fund	Public Works - Streets Police - Graffiti Abatement Parks - Median Landscaping	\$ 1,500,000 40,000 150,732	Transfer Gas Tax For Operational Costs
General Fund	Engineering	\$ 30,644	General Capital Projects Fund	Engineering	\$ 30,644	To cover cost of Engineering Division Sign project.
General Fund	Police	\$ 32,541	Police Grants Fund	Police	\$ 32,541	To partially cover costs of Police Officer assigned to Opioid Prevention
Police Grants Fund	Police	\$ 300,000	General Fund	Public Works	\$ 300,000	To cover Safe and Clean Team costs.
<b>Total</b>		<b>\$ 25,651,692</b>			<b>\$ 25,651,692</b>	