

NOTICE AND CALL OF THE SPECIAL MEETING OF MADERA CITY COUNCIL

205 W. 4th Street, Madera, California 93637

AMENDED NOTICE AND AGENDA

**Wednesday, June 24, 2026
6:00 p.m.**

**Council Chambers
City Hall**

The Madera City Council meetings are open to the public. This meeting will also be available for public viewing and participation through Zoom. Members of the public may also observe the live-streamed meeting on the City's website at www.madera.gov/live. Members of the public may comment on agenda items at the meeting or remotely through an electronic meeting via phone by dialing (669) 900-6833 enter ID: 873 3348 1668 #. Press *9 to raise your hand to comment and *6 to unmute yourself to speak. Comments will also be accepted via email at citycouncilpubliccomment@madera.gov or by regular mail at 205 W. 4th Street, Madera, CA 93637.



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<https://attend.wordly.ai/join/FTZJ-3396>

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<https://attend.wordly.ai/join/FTZJ-3396>

CALL TO ORDER:

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

INVOCATION:

PLEDGE OF ALLEGIANCE:

APPROVAL OF AGENDA:

PRESENTATIONS: None

PUBLIC COMMENT:

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

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

B-1 Presentation and Adoption of the Fiscal Year 2026/27 Proposed Budget

Recommendation: 1. Conduct a Public Hearing and Adopt the Resolution approving the Operating, Capital, and Debt Budgets for Fiscal Year 2026/27
2. Adopt a Resolution Establishing an Appropriations Limit for Fiscal Year 2026/27 in the amount of \$65,224,052 (Report by Michael Lima)

B-2 Policy Governing Remote Participation and Enhancement of Public Participation in City Council and Subsidiary Body Meetings

Recommendation: Adopt a Resolution Adopting the Policy Governing Remote Participation and Enhancement of Public Participation in City Council and Subsidiary Body Meetings (Report by Alicia Gonzales)

FUTURE MEETING DATES:

- Wednesday, July 1, 2026
- Wednesday, July 15, 2026

ADJOURNMENT:

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- The meeting room is accessible to the physically disabled. Requests for accommodations for persons with disabilities such as signing services, assistive listening devices, or alternative format agendas and reports needed to assist participation in this public meeting may be made by calling the City Clerk's Office at (559) 661-5405 or emailing cityclerkinfo@madera.gov. Those who are hearing impaired may call 711 or 1-800-735-2929 for TTY Relay Service. Requests should be made as soon as practicable as additional time may be required for the City to arrange or provide the requested accommodation. Requests may also be delivered/mailed to: City of Madera, Attn: City Clerk, 205 W. 4th Street, Madera, CA 93637. At least seventy-two (72) hours' notice prior to the meeting is requested but not required. When making a request, please provide sufficient details that the City may evaluate the nature of the request and available accommodations to support meeting participation. Please also provide

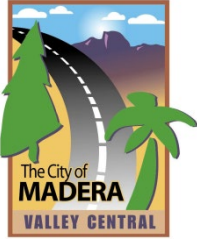
appropriate contact information should the City need to engage in an interactive discussion regarding the requested accommodation.

- Please silence or turn off cell phones and electronic devices while the meeting is in session.
 - Regular meetings of the Madera City Council are held the 1st and 3rd Wednesday of each month at 6:00 p.m. in the Council Chambers at City Hall.
 - Any writings or documents provided to a majority of the City Council within 72 hours of the meeting regarding any item on this agenda will be made available for public inspection at the City Clerk's office located at 205 W. 4th Street, Madera, CA 93637 and on the City website at www.madera.gov
 - Questions regarding the meeting agenda or conduct of the meeting, please contact the City Clerk's Office at (559) 661-5405.
 - Para asistencia en español sobre este aviso, por favor llame al (559) 661-5405.
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I, Alicia Gonzales, City Clerk for the City of Madera, declare under penalty of perjury that I posted the above agenda for the Special Meeting of the Madera City Council for June 24, 2026, near the front entrances of City Hall and on the City's website www.madera.gov at 9:45 a.m. on June 22, 2026.



Alicia Gonzales, City Clerk



REPORT TO CITY COUNCIL

Approved by:

Michael Lima

Michael Lima, Director of Financial Services

Arnoldo Rodriguez

Arnoldo Rodriguez, City Manager

Council Meeting of: June 24, 2026

Agenda Number: B-1

SUBJECT:

Presentation and Adoption of the Fiscal Year 2026/27 Proposed Budget

RECOMMENDATION:

1. Conduct a Public Hearing and Adopt the Resolution approving the Operating, Capital, and Debt Budgets for Fiscal Year 2026/27
2. Adopt a Resolution establishing an Appropriations Limit for Fiscal Year 2026/27 in the amount of \$62,788,178

DISCUSSION:

The Fiscal Year (FY) 2026/27 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:

- May 20, 2026: FY 2025/26 year-end revenue projections, FY 2026/27 estimated revenues and underlying assumptions behind the revenue figures, FY 2026/27 Capital Improvement Plan (CIP).
- June 17, 2025: FY 2025/26 year-end revenue projections and FY 2026/27 projected appropriations and appropriations 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 2026/27, and the related revenue sources and expenditures by fund and department that collectively comprise the City's Budget.

SUMMARY OF PROPOSED BUDGET:

The FY 2026/27 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 community (e.g., personnel, utilities, supplies, equipment, contractual services, and similar costs). The following is a summary of the budget elements:

GENERAL FUND & MEASURE K

General Fund:

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

- Sales & Use Taxes
- Property Tax in Lieu of VLF
- Secured Property Tax
- Engineering Fees
- Building Permits
- Transient Occupancy Tax
- Business License Tax
- Electric Utility Franchise Tax
- Interest
- Plan Check Fees

Measure K:

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

The following table identifies the proposed General Fund operating budget.

Table 1: General Fund for FY 2026/27 (not including Measure K)			
<i>Fund</i>	<i>Projected Revenues</i>	<i>Proposed Expenditures</i>	<i>Projected surplus</i>
General Fund	\$47,442,426	\$47,442,426	\$0

ENTERPRISE FUNDS

Enterprise funds are municipal services that are funded through fees charged partly or wholly to cover the costs of the services provided. The fees collected must be used on operating and/or capital expenditures directly related to the enterprise for which they were collected, such as water, sewer, or street sweeping. The revenues projected for the Water, Sewer, and Solid Waste enterprise fund reflect the adjusted rates approved by the ratepayers via the Proposition 218 process completed three years ago. Table 2 provides a summary of the enterprise funds' projected revenues and expenses for Fiscal Year 2026/27.

Table 2: Enterprise Funds for FY 2026/27

<i>Fund</i>	<i>Projected Revenues</i>	<i>Proposed Expenditures</i>	<i>Operating Surplus/(Deficit)</i>
Water	\$52,904,976	\$52,904,976	\$0
Sewer	\$25,415,100	\$25,415,100	\$0
Airport	\$1,341,788	\$1,341,788	\$0
Golf Course	\$297,240	\$297,240	\$0
Dial-A-Ride	\$2,392,046	\$2,252,838	\$139,208
Fixed Route (Madera Metro)	\$3,624,985	\$3,335,508	\$298,477
Drainage	\$1,397,461	1,397,461	\$0
Solid Waste ⁽¹⁾	\$14,358,270	\$11,328,578	\$3,029,692
(1) Staff anticipates that monies in the Solid Waste Fund will be needed to address SB 1383 (recycling) expenses. As the amount of these expenses is unknown at this time, they are not included in the FY 2026/27 Proposed Budget.			

Funds with an Operating Surplus have projected revenues greater than proposed appropriations. Council may choose to appropriate these monies as part of the FY 2026/27 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 2026/27 are approximately \$242.1 million. Projected citywide revenues are approximately \$254.7 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 2026/27 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 Business License revenues have shown slight growth in the past year. More significant growth has been seen in Property Taxes and Property Tax in Lieu of Vehicle License Fees, which have averaged about 6% growth over the past seven fiscal years. Yet,

while revenues are showing signs of growth, expenses are increasing at an equal, or in some cases faster, rate than revenues due to inflationary pressures in the economy. Staff will continue to monitor the situation and will recommend adjustments as may be necessary as the fiscal year unfolds.

2. Revenue

- Sales tax estimates (including Measure K) are calculated by the City's sales tax consultant, HdL. City staff reduces the HdL calculated amount by the projected amounts to be paid to the County under the current tax sharing agreement.
- Given historical growth rates, Property Tax projections have been increased by 3.1 percent from previous fiscal year estimated figures.
- Other General Fund and Special Revenue Fund 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. FY 26/27 is the final year of the previously approved 5-year rate adjustment plan.
- In preparing the budget, staff estimated major City revenues as indicated below:
 - Projected Retail Sales & Use Tax: \$12.4 million
 - Measure K: \$7.2 million
 - Transient Occupancy Tax (hotel tax): \$1.1 million
 - Property tax in-lieu: \$9.5 million
 - Property tax: \$6.0 million
 - Business License revenue: \$670k
 - Interest Income: \$1.3 million

3. Expenditures/Expenses

- The City has labor agreements with all bargaining units that represent City staff. Salary and benefit costs as prescribed in those labor agreement have been included in the FY 2026/27 Proposed Budget.
- Retirement costs estimates, including unfunded liability, are based on CalPERS actuarial report for the City dated June 30, 2024.

4. Balancing the Budget: General Fund

The FY 2026/27 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 2026/27 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 2026/27 Proposed Budget has a total of 283 Full Time Equivalent (FTE) compared to 294 FTE in FY 2025/26. 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 2025/26 and FY 2026/27 is due to a reduction in full and part-time FTEs as a result of bringing budgeted hours and staffing in-line with actual hours and staffing used in FY 2025/26. Additionally, several FTEs were deleted from the Aquatics Program staffing due to the pool's anticipated closure during FY 26/27.

6. Health Care and Retirement for Vacant Positions

For the FY 2026/27 Proposed Budget, vacant full-time positions were budgeted at the expectation of employee-only health coverage in the Anthem plan and the Public Employee Pension Reform Act (PEPRA) tier for the CalPERS pension.

7. Planned Promotions

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

8. Employee Compensation

As mentioned previously, the Proposed FY 2026/27 budget includes funds for salary and benefit costs equal to the City's offer to bargaining groups made as part of ongoing labor negotiations. If negotiations with the bargaining groups results in an agreement with a higher salary and benefits cost than the City's offer, a budget adjustment will need to be made at the time of contract ratification for the difference between the final agreement and the cost of the City's proposal.

The Proposed Budget also includes merit step increases to be awarded as earned by employees via satisfactory performance evaluations. Merit step increases are only awarded within the defined steps of the assigned salary range for the position and are not automatic.

9. Debt

The total City outstanding debt, including utility debts, is \$47.0 million as of June 30, 2026. The Proposed FY 2026/27 Budget includes appropriations for the related debt service payments totaling \$7,952,437 in various funds.

10. Measure K

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

Table 3: Measure K Revenue and Expenditures FY 2026/27			
<i>Department</i>	<i>Projected Revenues ⁽¹⁾</i>	<i>Proposed Expenditures</i>	<i>Difference</i>
Police	\$4,043,054	\$4,043,054	\$0
Fire	\$4,134,144	\$4,134,144	\$0
(1) Measure K is split 50/50. The difference between the revenue amounts for Measure K – Police and Measure K- Fire are made up of interest earnings generated by those two funds.			

▪ 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. With the increase in appropriations for both the Measure K – Police and Measure K – Fire Funds in the FY 2026/27 Proposed Budget, the amount to be held in reserve in each fund has increased. The Proposed Budget includes amounts set aside in each fund to meet the stabilization reserve requirement.

Table 4: Measure K Reserve Account		
<i>Fiscal Year</i>	<i>Police</i>	<i>Fire</i>
2017/2018 ⁽¹⁾	\$130,000	\$130,000
2018/2019	\$130,000	\$130,000
2019/2020	\$130,000	\$130,000
2020/2021	\$130,000	\$130,000
2021/2022	\$130,000	\$130,000
2022/2023	\$130,000	\$130,000
2023/2024	\$130,000	\$130,000
2024/2025	\$130,000	\$130,000
2025/2026	\$8,797	\$28,089
2026/2027	\$164,119	\$172,154
Total	\$1,212,916	\$1,240,243
<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 amount was increased to \$490,000 per year in FY 2022/23. The reserve fund is projected to have a balance of \$1,882,755 at the end of FY 2025/26. Table 5 provides a summary.

Table 5: Fire Engine Replacement Program			
<i>Fiscal Year</i>	<i>Allocation</i>	<i>Expenses</i>	<i>Running Total</i>
2017/2018 ⁽¹⁾	\$200,000	\$0	\$200,000
2018/2019	\$200,000	\$0	\$400,000
2019/2020	\$200,000	\$0	\$600,000
2020/2021	\$200,000	\$0	\$800,000
2021/2022	\$200,000	\$751,460 ⁽²⁾	\$248,540
2022/2023	\$490,000	\$158,763 ⁽³⁾	\$579,777
2023/2024	\$490,000	\$57,022 ⁽⁴⁾	\$1,012,755
2024/2025	\$490,000	\$110,000 ⁽⁵⁾	\$1,392,755
2025/2026	\$490,000	\$0	\$1,882,755
2026/2027	\$490,000	\$1,263,012 ⁽⁶⁾	\$1,109,743
<i>(1) The program was created in FY 2018/2019; however,</i>			

revenue exceeded projections in FY 2017/2018 and funds were retroactively adjusted.

- (2) Council authorized the purchase of a new Type 1 Engine.
- (3) Equipment for new Type 1 Engine.
- (4) Purchase of a skid steer and radios for new Type 1 engine.
- (5) Purchase of a tractor for the Safe and Clean Team
- (6) Proposed purchase of new fire engine. Cost does not include outfitting the fire engine.

11. Contingency Accounts

History has demonstrated that unexpected events arise which require immediate action to address. Sometimes, those events exceed a particular department's budgetary authority, which results in delays in addressing the situation until budgetary authority is established. To mitigate these instances, the Proposed Budget contains several Contingency appropriations for unanticipated events. They include \$121,840 in the City Manager's Office (General Fund), \$30,000 in the Police Department (Measure K – Police), \$160,200 in Public Works – Water Maintenance (Water Fund), \$115,000 in Public Works – Sewer Maintenance (Sewer Fund), \$115,000 in Public Works – Waste Water Treatment Plant (Sewer Fund), \$10,000 in Public Works – Airports (Airport Fund), \$103,750 in Public Works – Facilities (Facilities Fund), \$25,000 in Public Works – Drainage Flood Control (Drainage Fund), and \$50,000 in the Public Works Department – Street Cleaning Division (Solid Waste Fund).

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 2026/27 Appropriations Limit shows an increase from the prior year due to a rise in the Statewide PCI of 4.95 percent in combination with a 0.02 percent decrease in the City's population growth rate. The combination of these factors resulted in a blended increase of 5.54 percent.

The Appropriations Limit for FY 2025/26 has been calculated to be \$65,224,052. 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 \$29,930,167. This figure represents the appropriations from tax proceeds approved in the FY

2026/27 budget. The upcoming fiscal year budgeted appropriations are approximately 46 percent of the allowable limit, indicating that the City's approved budget is well within the limits set by State law.

BUDGET SUMMARY:

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

FINANCIAL IMPACT:

The Proposed Budget is the City's fiscal plan of operations and capital improvement for Fiscal Year 2026/27. It supports appropriations of \$242,058,898 for the FY 2026/27 operations of the City.

ALTERNATIVES:

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

ATTACHMENTS:

1. Resolution – Adopting FY 2026/27 Budget
 - a. Exhibit A
2. Resolution – Adopting FY 2025/26 Gann Limit
 - a. Attachment 1 - Worksheets # 1, 2, 3
 - b. Attachment 2 - Department of Finance Letter

RESOLUTION NO. 26-_____

**RESOLUTION OF THE COUNCIL OF THE CITY OF MADERA ADOPTING THE
BUDGET OF THE CITY OF MADERA FOR THE FISCAL YEAR JULY 1, 2026
THROUGH JUNE 30, 2027 IN THE AMOUNT OF \$242,058,898 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) 2030/31 at its scheduled May 20, 2026 meeting; and

WHEREAS, the Council held workshops at a regularly scheduled City Council meetings on May 20, 2026 and June 17, 2026 to discuss the FY 2025/26 projections and Proposed FY 2026/27 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 FY 2030/31 is attached to the Proposed Budget and has been made available for public inspection online and in the Finance Department; and

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

WHEREAS, it is the intention of the Council to adopt the said FY 2026/27 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 \$242,058,880 as set forth in the attached Exhibit "A" including budgets for capital improvements, is hereby adopted for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027.
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, 2026, approved by the City Manager shall be continued and re-appropriated for expenditure into the FY 2026/27 Adopted Budget.
7. The unencumbered balance for all Capital Improvement Project accounts, which are duly approved as of or before June 30, 2026, shall be continued and re-appropriated for expenditure in the FY 2026/27.
8. Except as monetary appropriations may be affected by intra-fund transfers within the General Fund or other funds as herein above provided, no appropriations set forth in said budget shall be cancelled in whole or in part except by resolution adopted by a majority vote of all members of the Council.
9. Expenditures made, liabilities incurred, or warrants issued in excess of budget appropriations as originally approved or as thereafter increased or decreased, shall not constitute an obligation or liability of the City of Madera. The City Manager and the Council shall approve no claims and the Director of Financial Services shall issue no warrants or checks for any expenditure in excess of existing appropriations except upon an order of the court of competent jurisdiction, or in cases of emergency as specified and in accordance with the procedures established in the Government Code of California.
10. This resolution shall be effective immediately upon adoption.

* * * *

Exhibit A

CITY OF MADERA BUDGET – FISCAL YEAR 2026/2027

CITYWIDE SUMMARY OF REVENUES, EXPENSES, AND CAPITAL EXPENDITURES

Fund	Projected Revenues	Salaries & Benefits	Materials & Services	Other Oper. Exp.	Capital Exp.	Proposed Expend.	Use of Fund Balance
General Fund	\$ 47,442,426	\$ 26,825,274	\$ 16,007,653	\$ 4,550,099	\$ 59,400	\$ 47,442,426	\$ -
Water	15,308,004	2,525,812	5,262,071	3,046,843	42,070,250	52,904,976	37,596,972
Sewer	18,035,000	2,807,367	3,745,266	4,380,634	14,481,833	25,415,100	7,380,100
Solid Waste	14,358,270	811,511	8,889,205	1,627,862	-	11,328,578	-
Drainage	989,615	501,143	165,710	303,108	427,500	1,397,461	407,846
Airport	1,310,743	206,447	187,320	181,293	766,728	1,341,788	31,045
Transit	6,017,031	644,644	3,318,175	157,170	1,468,357	5,588,346	-
Golf	226,000	-	18,588	67,829	210,823	297,240	71,240
Enterprise Funds	\$ 56,244,663	\$ 7,496,924	\$ 21,586,335	\$ 9,764,739	\$ 59,425,491	\$ 98,273,489	\$ 45,487,203
General Grants	2,338,669	145,942	429,790	11,627	1,751,310	2,338,669	-
Measure K - Police	3,800,856	2,816,197	371,349	446,182	409,326	4,043,054	242,198
Measure K - Fire	4,000,856	-	2,814,651	384,745	934,748	4,134,144	133,288
Development Impact Fees	1,345,918	-	16,989,219	308,299	2,837,621	20,135,139	18,819,604
State Gas Tax	5,384,897	-	-	2,251,859	1,414,076	3,665,935	-
Measure T	4,187,645	-	-	3,940,225	9,225,239	13,165,464	8,977,819
RMRA	1,864,293	-	-	-	8,622,211	8,622,211	6,757,918
Business Improvement District	19,297	-	18,100	1,197	-	19,297	-
Parks Grants	4,288,666	1,975	315,053	19,315	1,453,302	1,789,645	-
Police Grants	2,035,288	1,508,635	80,288	101,180	24,324	1,714,427	-
Tobacco Law Enforcement Grant	32,653	16,450	3,600	150	-	20,200	-
Parking District	26,500	19,552	13,600	15,038	-	48,190	21,690
Fed Aid Urban Grant	7,152,922	-	-	-	6,938,167	6,938,167	-
Local Transportation	8,858,991	-	-	626,724	7,162,076	7,788,800	-
Landscaping Assessment	490,906	-	133,140	477,970	-	611,110	128,109
Tobacco Code Enforcement Grant	101,694	101,694	-	-	-	101,694	-
Supplemental Law Enforce.	120,000	-	54,850	4,342	39,334	98,526	-
DUI Enforcement Grant	131,976	60,852	6,275	524	5,000	72,651	-
Opioid Settlement	96,400	-	-	163,188	-	163,188	66,788
Intermodal	196,415	1,481	58,387	95,124	-	154,992	-
Economic Development	15,000	-	2,500	150	12,350	15,000	-
SB 1186	14,300	-	12,030	-	-	12,030	-
Housing	3,932,087	29,011	1,797,673	8,337	1,910,434	3,745,455	487,266
CFD Special Revenue	1,848,543	-	21,500	1,694,282	-	1,715,782	-
Special Revenue Funds	\$ 52,284,772	\$ 4,701,789	\$ 23,122,005	\$ 10,550,458	\$ 42,739,518	\$ 81,113,770	\$ 35,634,680
Fleet Acquisition	2,222,296	25,984	-	376	298,000	324,360	-
Fleet Operations	1,052,573	505,984	330,021	186,803	177,000	1,199,808	147,235
Facilities Maintenance	2,216,395	1,231,086	962,168	569,244	1,500.00	2,763,998	547,603
Deferred Maintenance	265,000	-	-	-	359,196	359,196	94,196
Info. Technology Operations	802,500	743,351	16,674	93,097	-	853,122	50,622
Info. Technology Acquisition	1,458,247	-	10,000	-	1,248,247	1,258,247	-
Insurance Reserve	1,601,250	-	438,360	5,090	900,000	1,343,450	-
Internal Service Funds	\$ 9,618,261	\$ 2,506,405	\$ 1,757,223	\$ 854,610	\$ 2,983,943	\$ 8,102,181	\$ 839,656
Capital Funds	\$ 1,320,623	\$ -	\$ -	\$ 1,320,623	\$ -	1,320,623	\$ -
Successor Agency	\$ 5,756,790	\$ -	\$ 34,456	\$ 5,710,854	\$ 61,099	\$ 5,806,409	\$ 49,619
Total Citywide	\$ 172,667,535	\$ 41,530,392	\$ 62,507,672	\$ 32,751,383	\$ 105,269,451	\$ 242,058,898	\$ 82,011,158



FISCAL YEAR

2026-2027

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 | 2026-2027

Operating Budget

& Capital Improvement Program

City Council

Cece Gallegos, Mayor
Rohi Zacharia, 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

Cece Gallegos, Mayor
Rohi Zacharia, 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 Development
David Brletic, Planning Manager
Gino Chiaramonte, Police Chief
Harpiar Gandhi, Public Works Operations Director
Joseph Hebert, Director of Parks & Community Services
Rafael Magallan, Chief Building Official
Keith Helmuth, City Engineer
Wendy Silva, Director of Human Resources
Gary Price, Director of Information Technology

Financial Budget Support Staff

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



Letter from the City Manager



Executive Summary:

On behalf of staff, it is my pleasure to present the FY 2026/27 Annual Operating Budget for general operations and capital improvement programs for the City of Madera (City).

While uncertain economic conditions have made it challenging to forecast financial results, the City is pleased to share that the Proposed General Fund budget is balanced. No General Fund carryover is proposed for use to fund any costs, including one-time expenses, in this Proposed budget.

The City's budget document is an essential expression of a municipality's core mission, City Council policy priorities, and ultimately, the community's vision. With this in mind, the 2026/27 Proposed Budget has been prepared with the goal of continuing to deliver essential city services while maintaining fiscal accountability.

The City's financial condition has shown modest growth during FY 2025/26, with Sales Tax, Property Tax, Property Tax in Lieu of VLF, and Interest revenue exceeding last fiscal year's budgeted amounts. Overall, FY 2025/26 revenues are projected to be ahead of FY 2025/26 Adopted Budget amounts. In addition, FY 2025/26 expenditure levels are projected to be below budgeted amounts, resulting in a net positive to the City's finances. This positive impact has established a good starting point from which the FY 2026/27 budget can be built.

Over the past several years, the City has maintained its General Fund Stabilization Reserve in accordance with the City's Fund Balance Reserve Policy for the General Fund. Specific assumptions and budget modifications are outlined in the Key Budget Assumptions and Changes section. As the new fiscal year progresses, staff will revisit the assumptions and projections in this budget and bring that analysis to the Council for direction and action.

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

- Inflation caused by policy and geopolitical factors, which is causing expenses to rise faster than revenues.
- Labor shortages and higher labor costs remain a challenge for the City and the community.
- The impact of global conflicts, such as those in Ukraine and Iran, on commodity prices.
- Complying with increased regulations, specifically land use and environmental regulations.
- The impact of increased insurance and energy costs due to wildfire and other environmental issues.

Though we anticipate much of that uncertainty will continue in the near term, our approach to budgeting continues to focus on the continuity of service levels and the strategic expansion of services as growth and demand warrant. This requires reprioritizing and adapting as the economy changes. This reprioritization is important in an environment where revenue growth looks to be lower than the rate at which expenses are projected to increase during the foreseeable future.

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

These challenges, along with our focus on delivering the most effective services with the most significant impact, are the driving force behind our operating plan.

Consequently, this budget is designed to:

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

Budget Overview

The City cannot provide a budget overview without acknowledging the impacts that economic factors, such as increased costs, presented in the preparation of this budget document. While some revenue streams, such as Property Tax and Interest, have increased, City expenses have also increased. For example, while the City's gas tax revenues were relatively flat this past fiscal year, road repair costs have increased significantly.

As we continue to move forward, the City anticipates flat revenue in comparison to previous fiscal years. More specifically, the City is projected to generate \$12.4 million from Bradley-Burns uniform local sales tax and \$7.2 million from Measure K.

Property taxes and property tax in-lieu/VLF are forecast to significantly increase year over year to \$15.6 million, primarily due to increased property values in both residential and commercial areas.

Unfortunately, while some revenues have increased, certain City expenses have as well. Property and liability insurance premiums have increased, while energy costs continue to grow at a pace that exceeds inflation. Employee health insurance is increasing by 4.8 percent.

The Citywide budget includes many enterprise, internal service, and special revenue funds that operate with adequate revenue to sustain necessary operating and capital needs; however, some have incurred structural deficits, with ongoing revenues insufficient to cover ongoing expenses. Specifically, the Sewer, Water, and Drainage funds require millions of dollars to fund complex projects over the following years. While the City continues to seek grants to help cover the costs of these improvements, the majority of the expenses will be borne by Madera's ratepayers.

Special revenue funds are established to track and report funds assigned to specific purposes. All special revenue funds are budgeted based on projected revenues and are balanced. An example of a Special Revenue Fund is the Community Development Block Grant (CDBG) Fund.

Internal service funds provide services to internal customers, including Information Technology, Fleet, Facilities, and the Insurance Reserve Fund. Like enterprise funds, internal service funds charge customers for the services they provide. Budgeted revenues are adequate to provide City departments with essential internal services.

Presenting a Balanced Budget

I understand that a balanced budget is one of the Council's highest priorities. Staff from each department examined projected revenues and proposed expenses. These numbers were then verified by Finance Department staff and me. The result is a budget where projected operational revenues slightly exceed anticipated projected operational expenses for several funds.

Several items worth highlighting:

- The City is projecting General Fund revenues to grow slightly (about 2%) in comparison to previous years.
- 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, 142 Special Revenue Funds, 7 Internal Service Funds, 1 Capital Projects Fund, 2 Debt Service Funds, and 3 Fiduciary Funds, and approximately 283 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 \$7.2 million for public safety.
- Cannabis revenue is not included in the General Fund's revenue projections.
- There is no use of unrestricted General Fund carryover proposed in this budget..

Key Additions

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

- In light of the adoption of the Pavement Management Plan (PMP) update in May 2025, this budget dedicates substantial resources toward addressing some of the items listed in the PMP. Among the funding for street work being proposed in this budget is:
 - \$3 million to expand the 10X10 program (up from \$526,000 in the FY 2025/26 budget)
 - \$13.3 million for road sealing and pavement work throughout Madera. These projects are funded through the Capital Improvement Program.
 - \$3.5 million for the construction of the Lake/Fourth/Central intersection.
 - \$2.5 million for the City's portion of the Yosemite Avenue project that is primarily being funded and constructed by Caltrans.

All together, there is about \$22.5 million (or just under 10% of the total City budget) dedicated to street repair, reconstruction, and rehabilitation.

- The creation of a dedicated Sidewalk Repair Team within the Public Works Department. This team will repair and replace sections of sidewalk throughout the City. The cost of this team is budgeted at \$469,000.
- Almost \$1.3 million to maintain and replace equipment at the Wastewater Treatment Plant. These funds will address critical needs at the facility while extending its useful life (Sewer).
- To address facility improvements, this budget includes \$359,000 for facility improvements through the Deferred Maintenance Fund, \$315,000 from Measure K for Police Department improvements, and \$20,000 of General Fund support for Parks.

- Police Department
 - \$45,000 for roof restoration
 - \$30,000 for HVAC replacement
 - \$200,000 for a lobby remodel
 - \$100,000 for annex improvements

- City Hall
 - \$15,000 for replacing and upgrading the Finance Department's front doors with lighter-weight, easier-opening doors
 - \$50,000 for the Finance Department remodel, primarily furniture

- Corporation Yard: \$200,000 for a roof replacement in FY 2028/29 (total estimated cost: \$1 million)

- Airport Terminal Building: \$239,000 for roof replacement

- Citywide
 - \$10,000 for door and lock replacements
 - \$20,000 for replacement of flashing crosswalks at Stadium/Madison and Parkwood
 - \$45,000 for park improvements, including:
 - \$25,000 for goal post replacement at Sunrise Rotary Sports Complex, Rancho Santa Fe, Lions Town & Country, and the John Wells Youth Complex
 - \$10,000 for restriping the basketball court at the Pan American Center
 - \$10,000 for conversion to stone-based landscaping at Westberry & DoubleTree
 - \$25,000 for replacement of the floor at the Pan American Center

- John W. Wells Youth Center:
 - \$30,000 for roof restoration
 - \$10,000 for replacing and updating roof solar inverters
 - \$60,000 for sealing the exterior gym wall for longevity and beautification
 - \$45,000 for replacing the air conditioning in the craft room

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

Looking Ahead

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

As we continue to work in partnership with our community to deliver desired service levels through effective business models, staff will continue to adjust their efforts as more efficient methods are identified. In partnering with our community, service organizations, Council, and staff, we are confident that we will capitalize on opportunities and mitigate challenges, positioning the City to weather any anticipated challenges on the horizon.

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

Respectfully submitted,



Arnoldo Rodriguez
City Manager





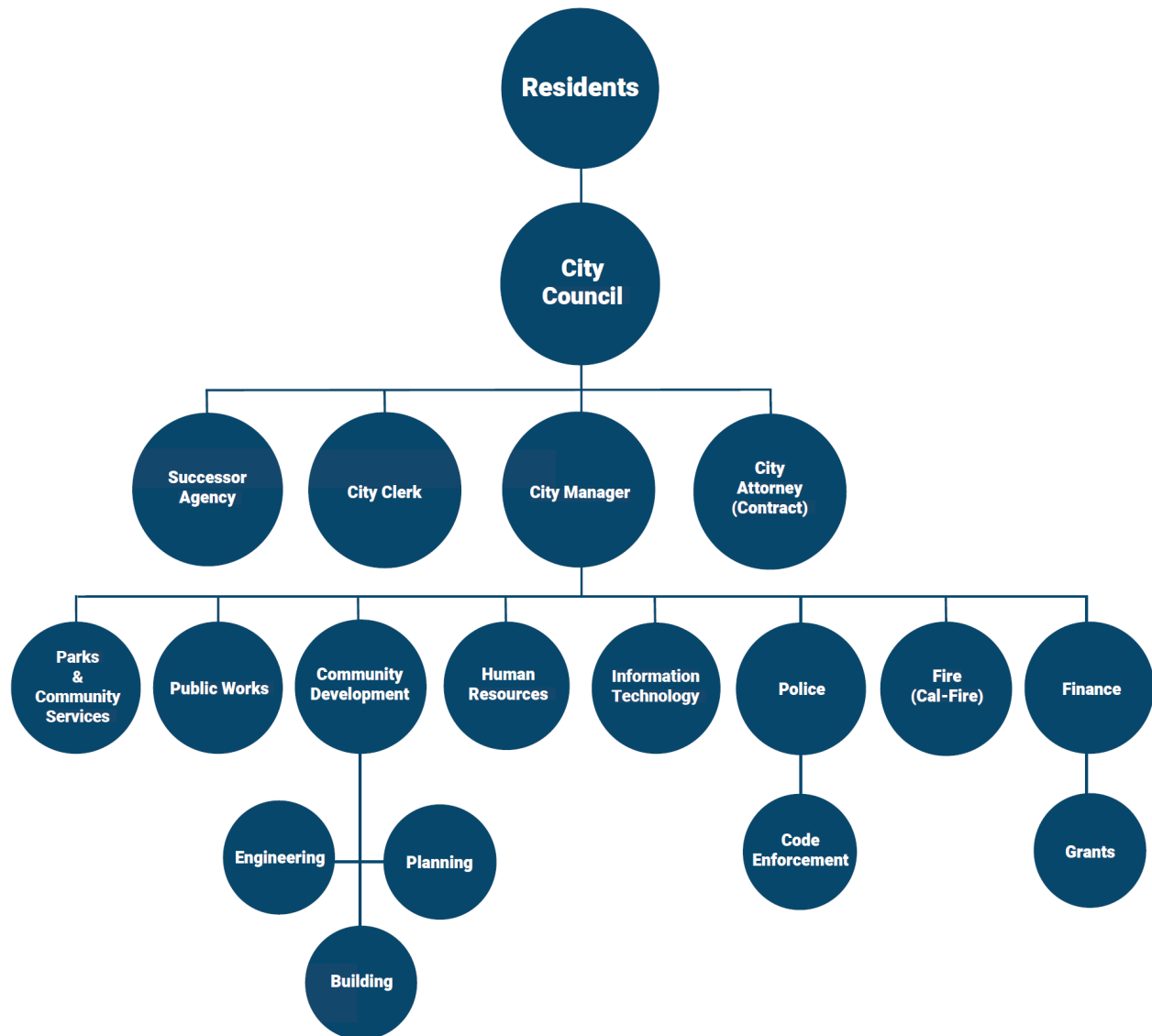
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About Madera

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

City of Madera



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>
Americans with Disabilities Act (ADA) Advisory Council	Mayor	Jack Porter	02/05/25	12/01/28
	District 1	Vacant	----	12/01/26
	District 2	Cynthia Ortegon	01/16/19	12/01/28
	District 3	Saim Mohammad	05/04/22	12/01/26
	District 4	Sipho Munyaradzi	01/15/25	12/01/28
	District 5	Gladys Marroquin	08/24/22	12/01/26
	District 6	Diana Robbins	01/06/21	12/01/28
Airport Advisory Commission	Mayor	Jerry Holiday	02/05/25	12/01/28
	District 1	Patrick Civiello	11/05/25	12/01/26
	District 2	Issa Zacharia	05/16/18	12/01/28
	District 3	Vacant	---	12/01/26
	District 4	Maurice Johnson	11/19/25	12/01/28
	District 5	Vacant	---	12/01/26
	District 6	Ramon Lopez-Maciel	01/06/21	12/01/28
Beautification Committee	Mayor	Miguel Gonzalez	02/03/21	12/01/24
	District 1	Karen Huerta	02/07/18	12/01/26
	District 2	Vacant	----	12/01/28
	District 3	Debra M. Basila	03/17/21	12/01/26
	District 4	Robert Gonzalez	05/19/21	12/01/28
	District 5	Agapita Rocha	01/16/19	12/01/26
	District 6	Cynthia Moreno-Procopio	03/17/21	12/01/28
Civil Service Commission	Mayor	Dennis Smith	02/05/25	12/01/28
	District 1	Nick Salinas	02/02/22	12/01/26
	District 2	Vacant	---	12/01/28
	District 3	Vacant	---	12/01/26
	District 4	Shawn Griffin	01/17/24	12/01/28
	District 5	Gloria Toscano	03/19/25	12/01/26
	District 6	Mattie Mendez	05/07/25	12/01/28

	<i>District</i>	<i>Committee Member</i>	<i>Date Appointed</i>	<i>Term Expires</i>
CDBG Block Grant Commission	Mayor	Candace Talley	02/05/25	12/01/28
	District 1	Vacant	----	12/01/26
	District 2	Alyssia Arredondo	03/01/17	12/01/28
	District 3	Vacant	---	12/01/26
	District 4	Cesar Villegas	02/05/25	12/01/28
	District 5	Stevie Wright	04/02/25	12/01/26
	District 6	Diana Mosqueda	02/19/25	12/01/28
Golf Course Advisory Committee	Varies. Includes At-Large Appointments by Type and Appointments by Category	Jose Rodriguez (Councilmember)	09/06/23	12/01/28
		Joseph Hebert (Parks Director)	09/06/23	Continual
		Dan Bacci (SGM Rep.)	09/06/23	Continual
		Dan Riley (Service Organization Rep.)	08/20/25	08/20/27
		Edward McIntyre (Golfer/At-Large Community Member)	08/20/25	08/20/27
		Lisa Gill (Food and Beverage Rep.)	09/06/23	Continual
		Andy Medellin (Non-Golfer/At-Large Community Member)	08/20/25	08/20/27
Loan Review Committee	At-Large Appointment	Elvin Martin	3/1/06	N/A
		John Molina	3/1/06	N/A
		Vacant	---	N/A
		Matilda Villafan	2/20/19	N/A
		Johanna Torres	09/21/22	N/A
Planning Commission	Mayor	Timothy Riche	02/05/25	12/01/28
	District 1	Robert Gran Jr.	01/16/19	12/01/26
	District 2	Abel Perez	03/05/25	12/01/28
	District 3	Saim Mohammad	05/04/22	12/01/26
	District 4	Balwinder Singh	06/02/21	12/01/28
	District 5	Vacant	---	12/01/26
	District 6	Ramon Lopez-Maciel	01/06/21	12/01/28
Transit Advisory Board	Mayor	Andrew Albonico	02/05/25	12/01/28
	District 1	Jack Porter	03/05/25	12/01/26
	District 2	Alvina Miguel-Leon	12/17/25	12/01/28
	District 3	Marie Luna	02/20/19	12/01/26
	District 4	Sipho Munyaradzi	06/18/25	12/01/28
	District 5	Otilia Morales	02/20/19	12/01/26
	District 6	Cynthia Ortegon	02/19/25	12/01/28
Youth Commission	Mayor	Vacant	---	---
	District 1	Vacant	---	---

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

General Description of Boards, Committees & Commissions

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

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

AIRPORT ADVISORY COMMISSION: Four-year term. The Commission is composed of seven members. Appointees shall be residents of the City of Madera. Meetings are held the second Tuesday of each quarter per calendar year at 10:00 a.m. Each member of the City Council makes a nomination to be considered for appointment by the Mayor.

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

BEAUTIFICATION COMMITTEE: Four-year term. The Committee is composed of seven members. Appointees shall be residents of the City of Madera. Regular meetings of the Committee are held every second Thursday of the month at 5:30 p.m. Each member of the City Council makes a nomination to be considered for appointment by the Mayor.

Responsibilities Include: Serves in an advisory capacity to the City Council and staff on community beautification matters including: develop and formulate programs and projects to enhance the aesthetic appearance of the community; develop an ordinance which will establish landscape standards for new development projects; develop and recommend practices and

policies which will enhance and upgrade existing properties; and coordinate periodic community clean up campaigns and encourage public participation therein.

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

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

CDBG BLOCK GRANT COMMISSION: The Commission is composed of seven members; each member of the City Council makes a nomination to be considered for appointment by the Mayor. Meets during a weekday evening as required. Serves in an advisory capacity to staff and the City Council on matters pertaining to the use of CDBG funds allocated to the City of Madera to benefit persons of low and moderate income, disabled and elderly persons, minority groups, homeless persons, or persons at risk of homelessness and CDBG-funded activities in eligible Census Tracts where CDBG program activities are proposed. Accepts testimony from City staff and applicants presenting proposals to request CDBG funds. Evaluates proposals and recommends CDBG funding allocations consistent with policies, goals and priorities established by the City's CDBG Consolidated Plan and the Vision Madera 2025 Action Plan. Receives testimony from staff and provides comments about the City's CDBG-funded programs and projects overall annual outcomes and accomplishments. Promotes public participation in the CDBG planning process and any amendments.

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

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

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

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

PLANNING COMMISSION: Four-year term. The Commission is composed of seven members; each member of the City Council makes a nomination to be considered for appointment by the Mayor. Appointees must reside within the City limits. Meetings are held on the second Tuesday of each month beginning at 6:00 p.m.

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

TRANSIT ADVISORY BOARD: Four-year term. The Board consists of seven members appointed from a cross section of the community (general public, children, elderly, disabled, students, social service agencies, and minority family). The Board is composed of seven members; each member of the City Council makes a nomination to be considered for appointment by the Mayor. Appointees shall be residents of the City of Madera. Meetings are held quarterly in January, April, July, and September at a time and public place set by the advisory board.

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

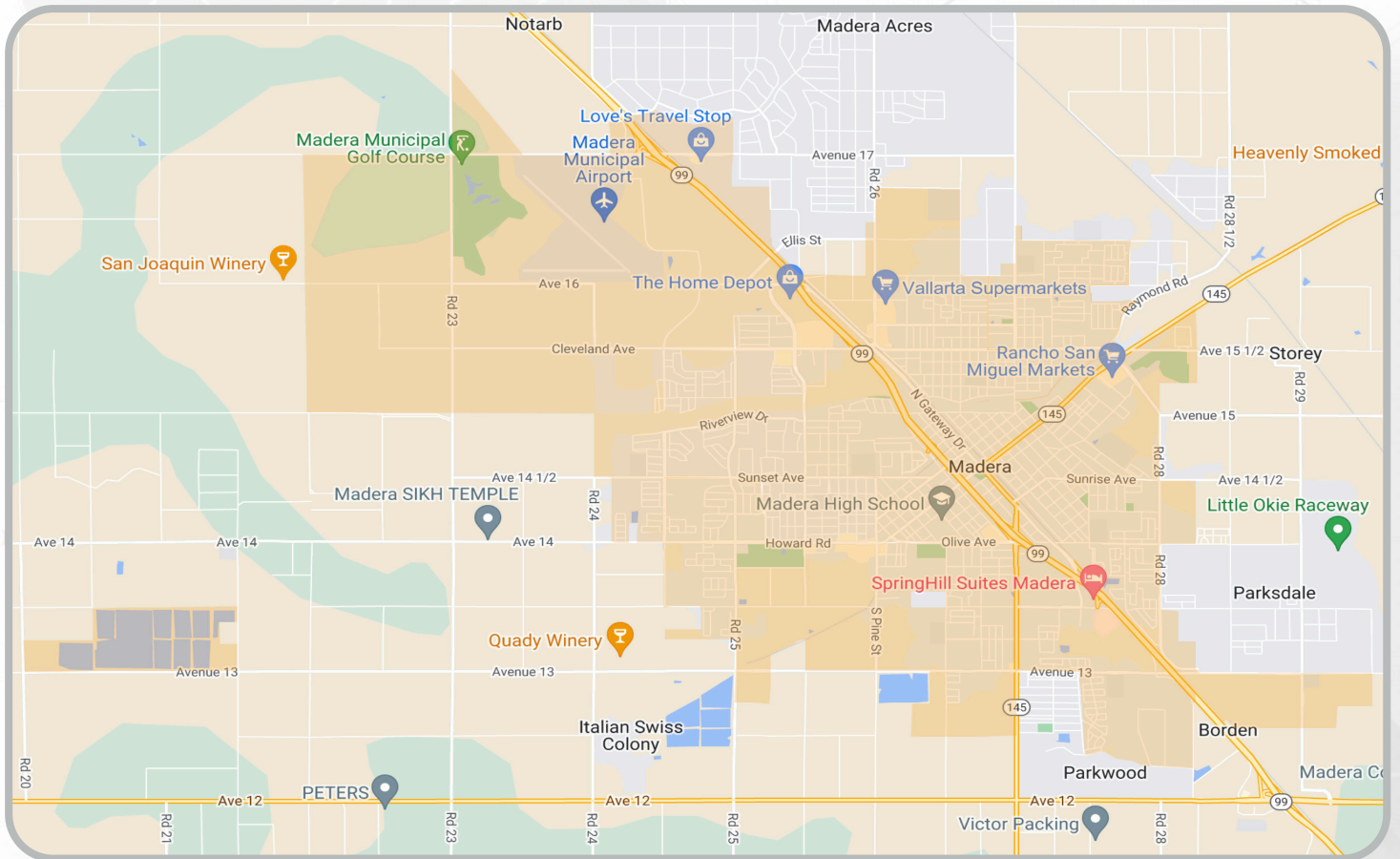
YOUTH COMMISSION: Two-year term. The Commission is composed of seven members; each member of the City Council makes a nomination to be considered for appointment by the Mayor. The Commission meets on the second Wednesday of each month at 5:00 p.m.

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



City Map

The Heart of California

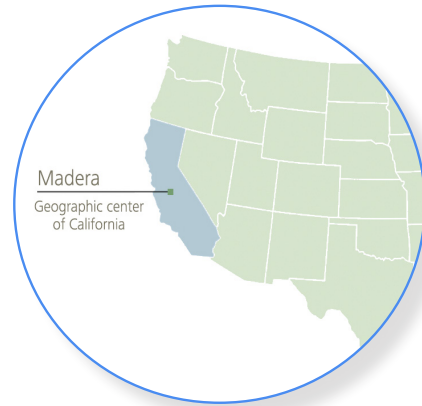


Madera at a Glance

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

Madera, California

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



Proudly
Established

1977

Located in

**Madera
County**

Nickname

**The ♥ of
California**

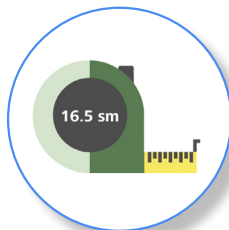
South of **Chowchilla,**
North of **Fresno**

Home of the annual

Madera Pomegranate, Fruit & Nut Festival



Population:
~69,094



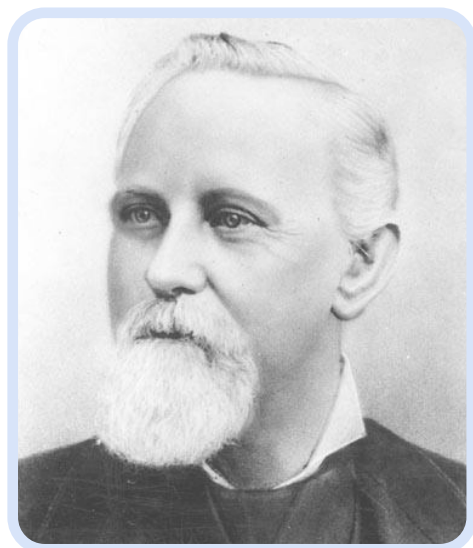
Location Size:
~20.2 sq. miles



Median Income:
\$63,933

The Early History of Madera

Source: Madera Chamber of Commerce



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



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

1876

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

1877

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

1881

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

1893

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

1896

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

1898

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

1907

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

1933

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

Madera Residents

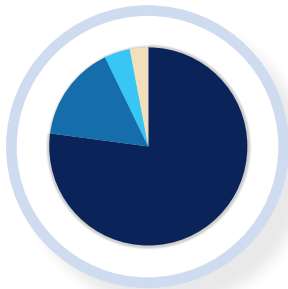
Source: United States Census Bureau QuickFacts | California Demographics



Average Age

30.4

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



Diversity

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

62.7%

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



Language

60.2%

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

Madera Home & Family

Source: United States Census Bureau QuickFacts



359,900

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



17,526

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



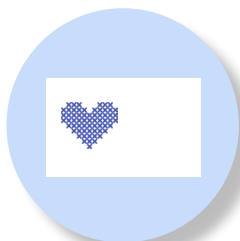
3.8

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



54.7%

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

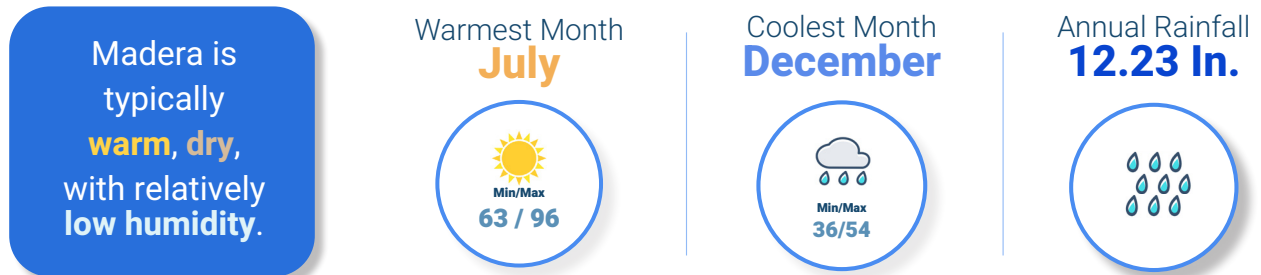


90.3%

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

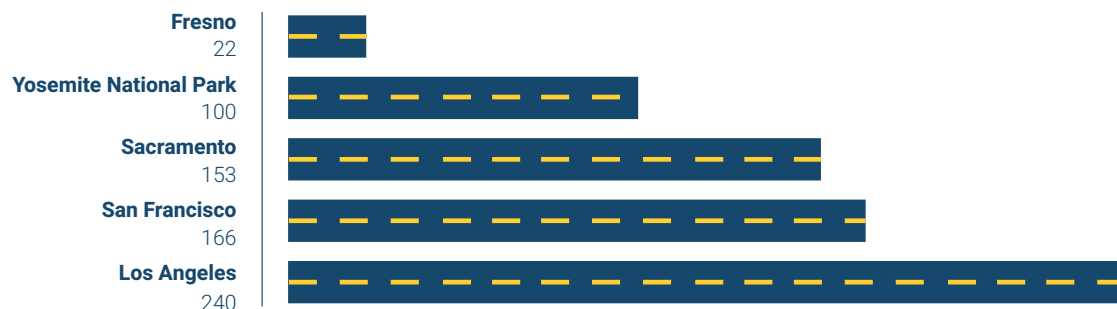


Local Transit

Sources: Madera Chamber of Commerce & Madera.gov



Miles to Other Major California Destinations



Local Government

Council-Manager

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

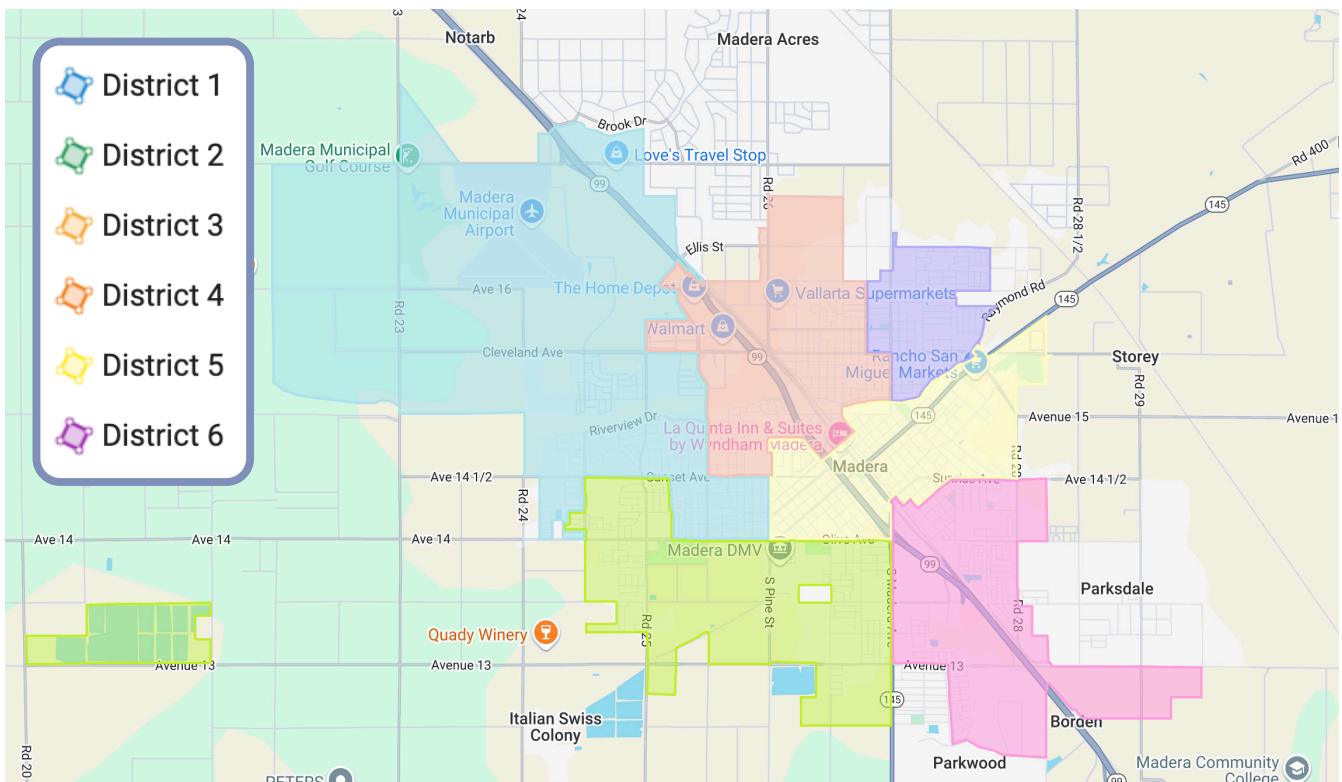
Districts

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

General Law City

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

The Six City Council Districts of the City of Madera



View a detailed district map at madera.gov/districts



Parks



14 Parks

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



43 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.



164 Acres

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



Infrastructure



217.5 Miles of City Streets

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



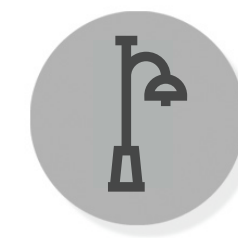
20 Water Wells

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



204 Miles of Waterline

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



3,373 Streetlights

Keep residents out of the dark, while more than 40 traffic signals keep them moving safely.

Police



71 Police Vehicles

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



68 Sworn Officers

Including specialized units, such as SWAT, SIU, and Community Outreach. The Police Department also has 27 civilian employees.



2 K-9 Units

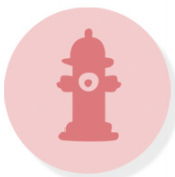
K-9 units help human officers take a bite out of crime.



65,715 Events

Madera PD responded to 1,677 more events compared to last fiscal year's 64,038 events. This figure represents events as of May 20, 2026, of FY 25/26.

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.



1,177 Fires Mitigated

Over the last calendar year.



25 Fire Fighters

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



4,460 Calls for Service

Over the last calendar year.



4,087 Inspections Conducted

Inspections ensure projects meet approved plans, conditions-of-approval, and current code standards. This figure represents inspections reported by the Building Department as of June 15, 2026, for FY 25/26.



3,687 Business Licenses

Madera businesses keep our local economic gears spinning. This figure comprises all business licenses, excluding rentals as of May 27, 2026, for FY 25/26.



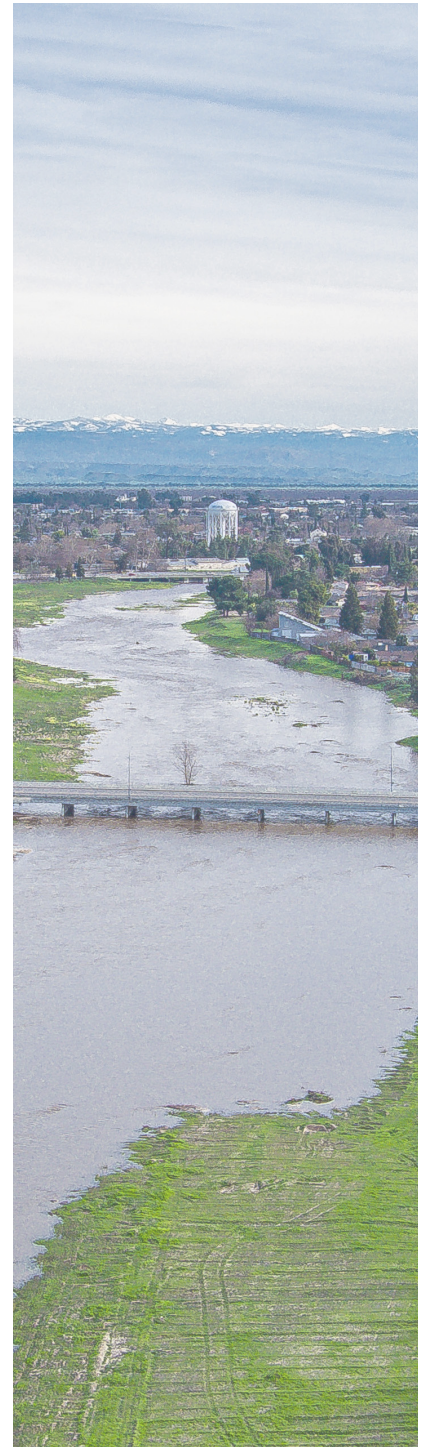
69 Single Family Residential Permits

Issued as of June 15, 2026, for FY 25/26.



1,417 Building Permits

Issued as of June 15, 2026, for FY 25/26.



Major Employers of Madera

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

Source: Data provided by the Madera County Economic Development Commission



Budget Overview

- Key Budget Assumptions & Changes Assumptions
- Budget Process
- Basis of Accounting & Budgeting
- Level of Budgetary Control
- Financial Budget Policies
- Employee Salary & Benefits
- Employees By Department

Key Budget Assumptions & Changes

Defining the Fiscal Year 2026/27 Starting Point

The City budgets to provide services delivered to the community, while strategically increasing or expanding those services as warranted by growth and demand. Similar to other communities, the City consistently recalibrates its service delivery model to meet evolving needs. Overall, the conservative budgeting of both revenues and expenses has positioned the City to remain financially stable. As is always the case in government, planning and flexibility are imperative. With the level of uncertainty in the current economic climate, staff has updated budget item forecasts relative to the plethora of issues pressing the national and local economy. These issues include:

- **Consumer Behavior:** Madera has seen an influx of new businesses open over the past few years. Smart & Final, In-N-Out, and Ross are among the major chains that have established a presence in Madera over the past three years. These store openings have resulted in a greater variety of shopping experiences for Madera's residents. Yet, the additional variety did not translate into additional sales tax revenue for the City. That dynamic changed in FY 25/26, when sales tax revenue grew approximately 3.5% over the previous year's total. This growth rate is the highest that the City has experienced since FY 21/22. There are signs that that this trend will continue, as new stores like Bath and Body Works and 7-11 Travel Center have announced plans to open in the new fiscal year. Additionally, property tax continues to grow at approximately 6%/year, due to rising home prices and a healthy home sales market. While both the sales tax and property tax trends are favorable, there is no guarantee that consumers will continue to spend at the same levels in FY 26/27 as they did during FY 25/26.
- **Interest Rates:** In response to several economic and political conditions, interest rates rose in FY 25/26 to their highest level in a few years. This increase has had a slowing effect on the economy, by making money more expensive to borrow. With no plans for further borrowing and all its debt at fixed rates, the interest rate increase has had minimal impact on the City's costs. However, it has had a significant impact on the City's interest earnings. Evidence of that impact can be found in the yield on the City's Treasury portfolio, which has gone from 3.79% at the end of May 2025 to 3.93% at the end of May 2025. That percentage increase translates to an additional \$294,000 in income for the City. Staff anticipates the

earnings on the City's portfolio to continue to increase throughout FY 2026/27, as interest rates remain elevated and the City's cash balance grows.

- **Inflation:** Inflation has again become a major factor in shaping the City's budget. The current annual rate of 4.2% remains much higher than the Federal Reserve's stated goal of 2%. Prices have been driven up by disruptions to global food and energy markets, which have been exacerbated by global instability. Similar to others, the City is experiencing the effects of inflation from cost increases in services, fuel, supplies, equipment, and construction projects.
- **Labor:** The City has MOUs with all of its bargaining units, which detail the salaries and benefits the employees will be receiving during FY 26/27. Any MOU specified increases in salaries and benefits are reflected in the Proposed FY 26/27 Budget. While there is labor cost certainty in FY 26/27, the City is cognizant of amounts paid for labor by neighboring governmental agencies and private companies. While the City has attempted to mitigate labor costs, 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 2026/27 budget, staff estimated major City revenues as indicated below:

- Sales & Use Tax: \$12.4 million
- Measure K: \$7.2 million
- Transient Occupancy Tax (hotel tax): \$1.1 million
- Property tax in-lieu (c. 2004): \$9.5 million
- Property tax: \$6.0 million
- Business license revenue: \$670k
- Community Facilities District (CFD): \$1.5 million
- Building Permits: \$938k
- Interest Income: \$1.3 million

It is worth noting that cannabis tax revenues are not included in this budget. Staff recommends excluding cannabis related revenue projections at this time. This approach allows for the

development of more reliable estimates once revenues are received and a consistent revenue pattern is established.

Expenses

In preparing the FY 2026/27 Proposed Budget, staff made the following adjustments to expenses:

- Unfunded Accrued Pension Liability is increasing by approximately \$475k to \$5.3 million.
- Property/Liability Insurance is decreasing by approximately \$100k to \$2.7 million.
- Employee Health Insurance is projected to increase by 4.8 percent to \$5.8 million.
- An increase of \$252k for the Fire Services contract with CalFire. This increase recognizes:
 - CalFire staff benefit rates continue to increase, albeit at slower rates than those experience in previous fiscal years.
 - Five percent (5%) estimated increase in cooperative agreements.

Balancing the Budget

- The Proposed General Fund FY 2026/27 Budget is balanced.
- The Proposed Budget does not anticipate using funds from either the General Fund Stabilization Reserve or the General Fund's unassigned fund balance
- Key proposed expenses include:
 - \$250,000 transferred to the Deferred Maintenance Fund established in FY 2024/25.
 - \$3,000,000 for the 10X10 Street Repair program. This amount is a significant expansion from the \$526,480 appropriated for the program in FY 2025/26. Under this program, reconstruction/rehabilitation of key streets and intersections is outsourced to augment similar efforts made by the City's streets staff.
 - \$469,438 for a dedicated Sidewalk Repair Team made up of City staff.

- \$300,000 for development of the General Plan's Housing Element (one-time expense)
- \$121,840 for a contingency account in the City Administration budget.

- Should the City receive less revenue than anticipated, the City expects to utilize reserves to offset revenue shortfalls. However, such utilization of reserves will be brought before Council for consideration and approval.

Budgeted Positions

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

Vacant Positions

- Vacant positions are included in the budget for any existing positions the City intends to fill. The number of actual vacant positions and the specific positions vacant fluctuate as employees leave the organization and new employees are hired. For the FY 2026/27 Proposed Budget, vacant positions were determined as of May 11, 2026.
- There are a total of 23 vacant positions including in the budget projection for an overall vacancy rate of 8.8%, broken down as follows.

Unit/Group	Vacancy Rate
General Bargaining Unit	6.4%
Madera Police Officers' Association	11.1%
Mid Management	13.6%
Law Enforcement Mid Management	-
Management	-
Executive Reports	-

- For the FY 2026/27 Proposed Budget, vacant positions were budgeted at the expectation of employee-only health coverage in the Anthem plan, with total compensation adjusted based on current recruitment status and assumed hire date.

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.

No employee-initiated requests were received nor is the City seeking to initiate any reclassifications, therefore there are no proposed position reclassifications in the Fiscal Year 2026/27 Proposed Budget.

Planned Promotions

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

Adjusted Positions

As staff turnover occurs, all positions are evaluated to determine whether the vacancy should be filled or if the needs of the organization have changed. This evaluation may also occur during a long-term leave of absence. Based on this analysis, the following vacant positions were not filled during FY 2025/26 and are not recommended in the FY 2026/27 Proposed Budget.

- Administrative Assistant (Public Works, Admin)
- Office Assistant II (Public Works, Admin)
- Park Project Manager
- Retired Annuitant Engineering Project Manager
- Water System Lead Worker
- Part Time Maintenance Worker I (Public Works, Airport)
- Part Time Office Assistant I (Parks & Community Services)

Additionally, after review of operational needs at the Madera Municipal Airport, staff has determined that the currently vacant position previously filled as a Maintenance Technician should be replaced with a Public Works Equipment Operator. This change is reflected in the FY 2026/27 Proposed Budget.

Part time positions in the Parks & Community Services Department such as Park Aide and Program Leader are budgeted annually by total anticipated hours needed to perform the desired work. These hours are reviewed in detail by staff, looking at proposed program changes as well as historical actuals. These adjustments may result in year-over-year Full Time Equivalent (FTE) fluctuations, however the proposed hours are intended to meet the existing service-level.

Additional adjustments may be warranted during FY 2026/27. Staff will continually monitor the City's workforce, allocated positions, and service delivery, with any recommendations brought before Council as needed.

Employee Compensation

The FY 2026/27 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.
- A 2% cost-of-living adjustment effective the first July paycheck for applicable employees.
- Estimated increases to the City's health insurance contribution effective January 1, 2027.
- Retention bonus payments for applicable employees to be paid January 2027.
- Hiring bonus payments for current applicants who will be eligible under the Hiring Bonus Policy.

Measure K

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

This budget recognizes the following:

- Equipment and vehicles for the Fire Department are paid for by Measure K.
- Historically, two-thirds of personnel and operations costs for the Fire Department are funded by the General Fund, while Measure K funds the remaining one-third. In FY 2022/23, the City added a 2nd Battalion Chief and this practice continued. The FY 2026/27 Proposed Budget has Measure K paying the full cost for the second Battalion Chief.
- The City issued lease revenue bonds in June 2019 to construct Fire Station 58 for \$4,005,000. The bonds are due in annual installments of \$230,000 to \$307,000 over a 20-year period. The construction of the fire station was completed in November 2020. The annual debt service is included in the budget.
- Police staff salaries and benefits.
- General Fund loan payment for the purchase of a Police building and critical radio infrastructure.
- The grant match for the COPS grant is being paid out of the Measure K – Police Fund (\$95,700). FY 2026/27 will be the final year of match payment on this grant.
- Unassigned or unused Measure K monies for Fire and Police remain in their respective Measure K funds.

the Fire Engine Replacement Reserve is projected to be almost \$2.2 million by the end of FY 2025/26. To ensure that the Fire Department is adequately equipped, another \$490k is proposed to be reserved in the Proposed Budget.

Debt

The City will pay \$7,952,437 in principal and interest in Fiscal Year 2025/26, with a total outstanding debt of \$46,977,774 as of June 30, 2026.

Measure K Stabilization Fund

The Council has directed that \$130,000 of Measure K revenue for both Police and Fire be committed each year for establishing a stabilization reserve, until the reserve reaches the equivalent of 30 percent of Measure K expenditures. Currently, both the Police and Fire departments have a stabilization reserve fund balance of \$1,040,000 each, consistent with the City's reserve policy. Due to an increase in the proposed expense amounts in both the Police and Fire Measure K funds, the FY 2026/27 Proposed Budget reflects a \$1.2 million reserve in the Police Measure K Fund and a \$1.2 million reserve in the Fire Measure K Fund.

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

Budget Process

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

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

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

Department Personnel Begins Projections

Department personnel are asked to update current year projections and proposed FY 2025/26 projected expenses and revenues. As part of this process, Salary Projection Worksheets are also prepared. These worksheets list City employees organized by department and calculate their total salary and wages for the specified fiscal year.

Mid-Year Budget Review

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

Preliminary Enterprise Fund Review

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

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

Other Funds Review

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

Public Input on Spending Priorities

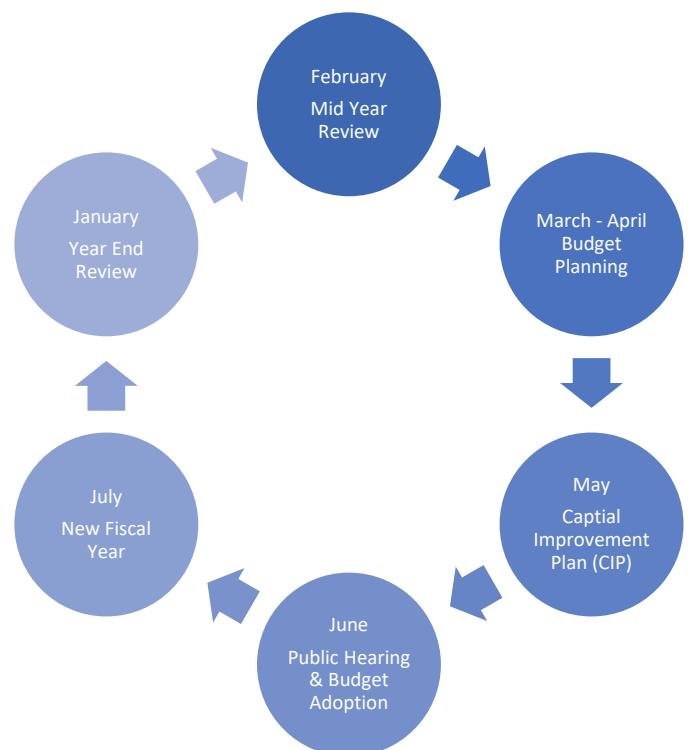
A public hearing is held at a Council meeting regarding the Community Development Block Grant (CDBG). The public is encouraged to provide input regarding how funds are to be allocated.

Preliminary Budget to City Council

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

Final Budget Approval

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



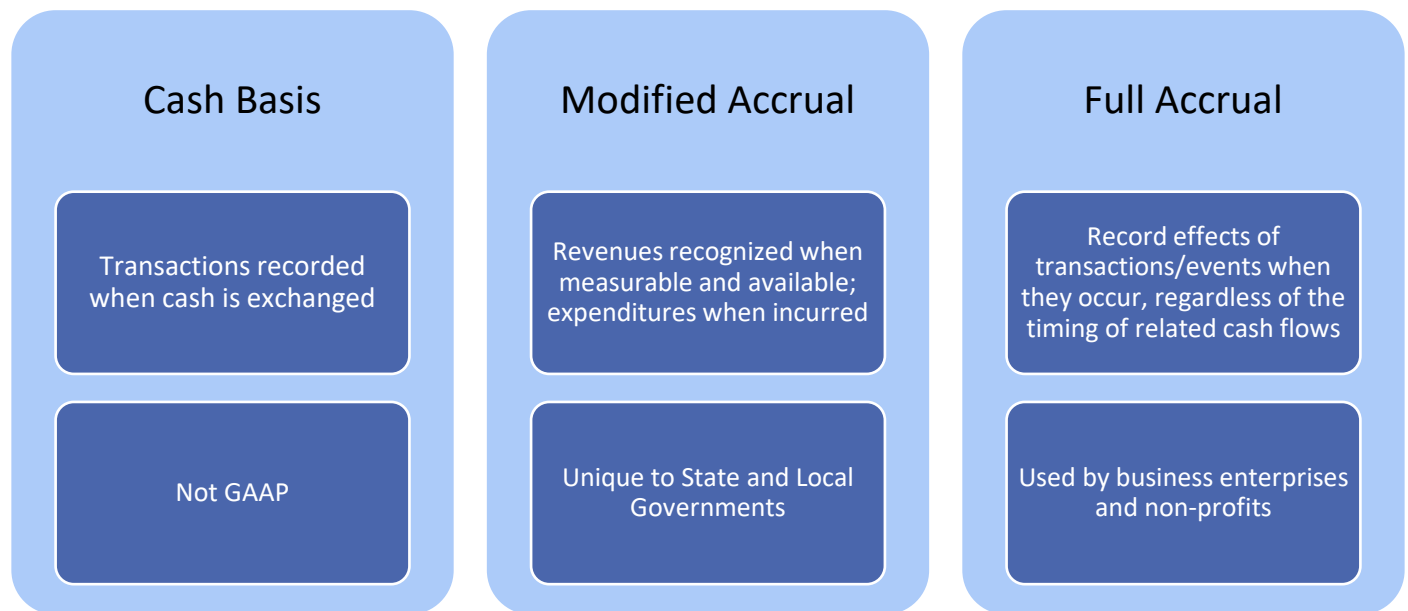
Basis of Accounting & Budgeting

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

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

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

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



Level of Budgetary Control

Each Spring, City personnel prepare a proposed budget and present it to the Council for consideration. The proposed budget, along with all the supporting schedules, is made available for public inspection in the City Clerk's Office and the office of the Financial Services Director. For the FY 2026/27 budget, the Council held budget review workshops on May 20, 2026 and June 17, 2026 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 Director of Financial Services shall issue no warrants or checks for any expenditure more than existing appropriations except upon an order of the court of competent jurisdiction, or in cases of emergency as specified and in accordance with the procedures established in the Government Code of California.



Financial Budget Policies

Budgeting

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

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

Projected revenues will be sufficient to support projected expenditures.

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

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

Accounting & Financial Reporting

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

Reserves

- The City will maintain the General Fund Contingency reserves at a level of at least 30 percent of the General Fund's operating expenditures to protect essential service programs and funding requirements during periods of economic downturn or other unforeseen significant costs not covered by the Contingency Reserve.
- The City will establish an account to accumulate funds to be used for payment of accrued employee benefits for retired and separated employees. The level of

this reserve will be established based upon an annual projection of employee retirements.

- Self-insurance reserves will be maintained at a level consistent with professional actuarial review recommendations.

Capital Planning

- The City will develop and annually update a long-term Capital Improvement Plan (CIP) for the purpose of planning, scheduling, and financing capital projects as determined and approved by the City Council.
- The CIP will be a five-year plan and will include major on-going maintenance and rehabilitation costs to existing capital assets (land, land improvements, infrastructure, and equipment), as well as the costs of new facilities and improvements.
- The City will maintain its capital assets at a level adequate to protect the City's capital investment and to minimize future maintenance and orderly replacement of capital assets from current revenues where possible.
- The CIP budget will realistically assess potential future revenues and avoid commitments for projects that lack economic feasibility.

Revenue

- The City will estimate its annual revenues by an objective, analytical process utilizing trend, judgmental, and statistical analysis as appropriate.
- The City will attempt to maintain a diversified and stable revenue base to minimize the effects of economic fluctuations on revenue generation.
- The user fees and charges for each Enterprise Fund will be set to fully support the total direct and indirect costs of the activity. Indirect costs include the cost of annual depreciation of capital assets and overhead charges.
- Internal Service Funds are to be funded at appropriate levels to ensure their ability to provide services adequately.
- Development Impact Fees will be established to provide for the cost of infrastructure improvements

from new growth instead of being a burden to existing taxpayers.

Debt Management

- The City will not use long-term debt financing for any recurring purpose such as current operating and maintenance expenditures.
- The City will consider the issuance of long-term debt to purchase or construct capital assets that will serve as long-term community assets. Prior to entering a long-term financing arrangement, an internal analysis will be conducted to determine the impact on current and future budgets for debt service and operations. This analysis will address the reliability of revenues to support the debt service.



Employee Salary & Benefits

Employee Salary & Benefits Summary

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

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

Management and part-time employees are unrepresented.

When proposing and negotiating modifications to either salary or benefits, the City's pay philosophy is to focus on total compensation. Below represents a summary of the normal benefits offered by the City in addition to base pay. Individual bargaining units may have additional pay incentives or benefits negotiated for their members; bargaining unit agreements can be found on the City's website. Currently, all Memorandums of Understanding (MOUs) with the units term June 30, 2027.

Summary Description

Retirement

Retirement: Defined Benefit

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

Miscellaneous Employees

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

Sworn Employees

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

Retirement: Supplemental	The City offers a choice between two 457 Deferred Compensation plans for full-time employees. For all full-time employees except Sworn Law Enforcement and Management, the City contributes an amount equal to 4.2% of base pay into the plan. No matching contribution from employees is required. Employees may elect to contribute their own funds up to the IRS defined annual maximum on a pre-tax basis. Monies may be withdrawn while still employed through either an emergency withdrawal or as a loan that must be repaid. Emergency withdrawal provisions are governed by IRS rules. While employed, employees may take a loan against their account, governed by IRS rules and repaid through payroll deductions after-tax with interest. Individuals have full access to funds after separation of service from the City.
Retirement: Part-Time	Part-time employees receive either the CalPERS benefits defined above or participate in a Social Security replacement plan administered by Empower Retirement depending on the number of hours worked annually. Any employee who works 1,000 or more hours in a fiscal year qualifies for CalPERS, regardless of part-time or full-time status.
Health & Welfare Benefits	
Health, Dental, & Vision Insurance	The City is a member of the PRISM public entity risk sharing pools applicable to health, dental, and vision coverage. The City's current benefit providers are: ▪ Medical: Anthem and Kaiser ▪ Dental: Delta Dental ▪ Vision: VSP (as of 7/1/2026) The City's contribution towards health insurance is defined within the bargaining unit agreements for each employee group. The contribution is currently equal to the cost of the Core medical plan plus dental plus vision at each enrollment level, with automatic adjustments to this formula based on premium increases through 2027. Employees may waive coverage with proof of other group coverage and receive a monthly waiver benefit of \$450. Premiums are paid by employees pre-tax under a Section 125 Cafeteria Benefits Plan. The City's health, dental, and vision insurance plans are based on the calendar year. The City has received its preliminary January 2027 renewal. Medical premiums will increase 11.2% (proposed) for each plan and dental premiums will increase by 5% (proposed). Due to service issues with the prior vision plan carrier, the City changed to VSP effective July 1, 2026. This change resulted in a slight increase to vision premiums, however the premiums will be in an 18-month rate lock. These premium increases are included in the proposed budget.
Flexible Spending Accounts	The City offers both dependent care and medical expense Flexible Spending Accounts under its Section 125 Cafeteria Benefits Plan. Employees may choose to contribute up to \$3,400 per year on a pre-tax basis for reimbursable medical expenses or up to \$5,000 per year on a pre-tax basis for reimbursable childcare expenses. The maximum contribution limits may be adjusted annually based on IRS limits.

Group Life	The City provides group life insurance coverage for full-time employees and dependents. Employees may purchase additional voluntary employee, spouse, and/or dependent life through the program, as well as accidental death and dismemberment benefits. The rates for these plans are currently in a rate-lock that began January 2024 and will end December 2026. Lincoln Financial is the plan provider, purchased through PRISM.
Disability	The City provides a long-term disability policy for situations requiring the employee to be absent from work due to disability more than 90 days. The policy provides up to 60% income replacement. This policy is provided by Lincoln Financial, purchased through PRISM. The City does not participate in the California State Disability program; Madera Affiliated City Employees' Association participates at their own expense.
Employee Assistance Program	The City offers an Employee Assistance Program through SimpleTherapy that provides free counseling services to employees and their household. The program also has free online resources to help with work-life balance and management. In addition to these services, the plan also includes wellness benefits for employees and emotional fitness coaching resources.
Supplemental Insurance	The City offers additional accident, disability, universal life and similar policies employees may choose to participate in at their own expense.
Paid Leave Benefits	
Vacation	All full-time employees accrue paid vacation based on years of service with the City. Unused vacation is fully vested to the employee and is paid out as compensation upon separation from the City. Vacation balance caps vary by bargaining unit.
Sick	All full-time employees accrue paid sick leave at the rate of 12 days per year. A percentage of sick leave is available for cash-out upon positive separation based on years of service with the City. All part-time employees accrue paid sick leave at the rate of 1 hour for every 30 hours worked.
Family Sick	Both full and part-time employees may use sick leave to care for a family member or designated person. The number of hours varies by bargaining unit.
Holidays	The City recognizes 11 full day and 2 half day paid holidays each year. Additionally, some employees are eligible for floating holiday time based on years of service with the City, depending on their bargaining unit. Because of the nature of their job, employees represented by the Madera Police Officers' Association accrue holiday leave similar to vacation.

Administrative Leave	Positions exempt from overtime under the Fair Labor Standards Act receive 40 hours per year of Administrative Leave. This leave must be used each fiscal year, or it is lost; unused hours are not carried forward.
Compensatory Time Off	Positions eligible for overtime have the option to accrue Compensatory Time Off in lieu of pay. For each hour of overtime worked, the employee may elect to accrue 1.5 or 2 hours of leave, equivalent to the applicable rate of pay.
Additional Benefits	
Flexible Work Schedules	Depending on bargaining unit, employees may request to work alternative schedules to assist in work/life balance. This potentially includes both 9/80 and 4/10 options.
Bilingual Pay	Full-time employees may be eligible for bilingual English-Spanish incentive pay after successfully completing a skills exam. Employees represented by the Madera Police Officers' Association are also eligible for American Sign Language bilingual pay.
Education/Certificate Incentive Pay	All four of the City's recognized bargaining units provide various education and certificate incentive pays. These benefits are in addition to base pay.
Education Reimbursement	All four of the City's recognized bargaining units have provisions in their agreements for reimbursement of education expenses. Currently employees may request reimbursement of up to \$2,400 per fiscal year for pursuing a college degree.
Holiday Closure	Under the current MOUs, for employees represented by the Madera Affiliated City Employees' Association and the Mid Management Employee Group and selected non-represented employees, the City closed non-safety functions and services between Christmas Day and New Year's Day. At this time, the Holiday Closure will sunset with the term of the current MOUs and is under negotiation.
Longevity Pay	All full-time employees are eligible for Longevity Pay based on continuous full-time City service: 2.5% at 10 years, 5% at 15 years, and 7.5% at 20 years. Longevity Pay is in addition to base pay.

Citywide FTE Count

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

Fund Group	2024/25	2025/26	2026/27
General Fund			
General Fund Total	197.97	191.71	184.96
Enterprise Funds			
Water	19.39	18.26	16.79
Sewer	19.76	19.04	18.77
Solid Waste	6.27	7.28	5.77
Drainage	4.39	4.48	3.40
Airport	1.88	1.86	1.55
Transit	4.75	4.14	4.15
Enterprise Funds Total	56.44	55.06	50.43
Internal Service Funds			
Fleet	3.80	3.80	3.97
Facilities	8.15	8.05	8.10
Information Technology	5.48	5.00	5.00
Internal Service Funds Total	17.43	16.85	17.07
Special Revenue Funds			
CDBG	1.30	1.20	1.20
Measure K Sales Tax - Police	13.50	14.17	18.42
Park Development	0.59	0.78	-
Parking Dist Operations	0.48	0.48	0.48
Housing Programs	0.40	0.15	0.15
PD Grants	13.05	14.05	10.20
Special Revenue Funds Total	29.31	30.83	30.44
Grand Total	301.16	294.44	282.90

FTE by Expensing Org

Fund Group	Org Description	2024/25	2025/26	2026/27
General Fund				
	10201000-City Council	7.00	7.00	7.00
	10201010-City Clerk's Office	2.00	2.00	2.00
	10201100-City Manager	2.70	2.70	2.70
	10201200-Finance	7.90	7.90	7.90
	10201210-Purchasing	1.10	1.10	1.10
	10201220-General/Grant Oversight	0.45	0.40	0.40
	10201500-HR/Risk Management	4.00	4.00	4.00
	10202000-PD Operations	70.97	71.47	68.29
	10202060-Animal Control	2.47	2.47	2.39
	10203000-PW Admin	-	0.17	0.10
	10203010-PW - Streets	9.75	8.27	5.81
	10203011-PW Safe & Clean Initiative	3.00	3.30	3.30
	10203017-PW Sidewalk Repair Team	-	-	4.00
	10203020-Graffiti Abatement	1.00	1.65	1.65
	10204100-Planning	5.66	5.38	5.54
	10204200-Building	6.83	6.14	6.14
	10204300-Engineering	18.15	17.54	18.66
	10204400-Code Enforcement	6.73	6.68	6.11
	10206000-Parks Administration	3.48	3.24	3.00
	10206100-Parks	19.94	17.56	16.66
	10206110-Landscape Mntc Dist Services	7.38	6.60	6.09
	10206200-Recreation	5.33	4.31	3.45
	10206218-Sr Citizen Community Service	2.89	2.89	2.50
	10206220-Sports Programs	3.04	2.77	2.88
	10206230-Aquatics Programs	2.89	3.46	0.65
	10206240-Comm & Rec Centers	2.53	1.94	1.92
	10206270-Special Events	0.77	0.77	0.72
General Fund Total		197.97	191.71	184.96

Fund Group	Org Description	2024/25	2025/26	2026/27
Enterprise Funds				
	20301220-Utility Billing/Water	3.15	3.15	3.15
	20303800-Water Mtnc/Operations	12.04	10.93	9.44
	20303810-Water Quality Control	2.20	2.18	2.20
	20303820-Water Conservation Program	2.00	2.00	2.00
	20401230-Utility Billing/Sewer	1.58	1.58	1.58
	20403400-Sewer Mtnc/Operations	6.69	6.13	5.99
	20403410-WW Treatment Plant	11.50	11.33	11.20
	20503270-Airport Operations	1.88	1.86	1.55
	21285290-Transportation - Dial-A-Ride	2.38	2.07	2.08
	21295300-Transportation - Fixed Route	2.38	2.07	2.08
	45003090-Drainage Flood Control	4.39	4.48	3.40
	47601235-Utility Billing/Garbage	1.58	2.52	1.58
	47603600-Solid Waste Disposal	0.79	0.78	0.79
	47603630-Street Cleaning	3.40	3.23	2.80
	47603730-Tire Clean Up	0.50	0.75	0.60
Enterprise Funds Total		56.44	55.06	50.43
Internal Service Funds				
	30650000-Fleet Acquisition	0.15	0.15	0.15
	30701240-Fleet Maintenance	3.45	3.45	3.61
	30701260-Fleet Motor Pool	0.20	0.20	0.21
	30710000-Facilities Maintenance	8.15	8.05	8.10
	30720000-Information Technology Maintenance	5.48	5.00	5.00
Internal Service Funds Total		17.43	16.85	17.07
Special Revenue Funds				
	10218000-CDBG Administrative Costs	1.30	1.20	1.20
	10252000-Measure K Sales Tax - Police	13.50	14.17	18.42
	41096360-MUSD Agreements	0.41	0.61	-
	41096361-MCDPH Agreements	0.17	0.17	-
	41400000-Parking Dist Operations	0.48	0.48	0.48
	44004430-DAP Program Income	0.15	0.15	0.15
	44004460-HOME Program Income	0.25	-	-
	47810310-Prop 64 Health & Public Safety	1.00	1.00	1.00
	47810410-Special Investigation Unit	2.00	2.00	2.00
	47811100-PD Opioid Settlement Funds	1.00	2.00	1.00
	47812030-Schools Policing	3.00	3.00	3.00
	47812040-PD Housing Authority	1.00	1.00	1.00
	47812050-COPS Hiring Grant	4.00	4.00	0.82
	47813013-PD Tire Amnesty Grant	0.32	0.32	0.12
	47813015-Abandoned Vehicle Abatement	0.73	0.73	0.25
	47940000-Tobacco Code Enforcement Grant	-	-	1.00
Special Revenue Funds Total		29.31	30.83	30.44
Grand Total		301.16	294.44	282.90



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Citywide Summaries



Citywide Revenues

Budget Revenues by Department	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
General Use	6,946,865	9,519,845	0	6,116,101	0	-100.00%
General Use Revenues	30,167,281	31,366,037	28,722,578	32,707,248	32,184,570	-1.60%
City Clerk's Office	82,703	82,467	82,475	82,434	82,434	0.00%
City Manager	381,880	710,366	555,072	735,748	617,471	-16.10%
Finance Department	6,301,572	10,031,058	6,052,032	6,111,660	7,220,444	18.10%
Grants	6,069,530	5,262,303	6,208,456	13,001,890	12,990,765	-0.10%
City Attorney's Office	4,422	4,201	4,201	4,201	4,202	0.00%
Human Resource Department	790,386	922,624	2,828,356	2,054,792	2,005,042	-2.40%
Police Services Department	7,288,906	8,317,645	5,198,683	7,293,249	7,734,395	6.00%
Fire Department	3,393,482	4,074,399	2,993,382	4,238,109	4,194,892	-1.00%
Public Works	59,339,887	64,604,414	60,867,971	94,851,487	107,144,619	13.00%
Planning Department	306,841	506,681	297,179	334,100	215,000	-35.60%
Building Inspection Department	1,493,478	1,104,845	968,448	1,203,322	1,102,172	-8.40%
Engineering Department	10,140,139	19,780,852	8,201,242	30,251,761	44,339,904	46.60%
Code Enforcement	210,429	199,074	51,272	247,938	90,002	-63.60%
Information Technology	1,567,071	2,785,850	1,689,436	2,291,120	2,311,369	0.90%
Parks Administration	972,463	1,098,842	1,159,830	5,991,608	4,624,978	-22.80%
Parks Maintenance	864,181	1,028,474	1,065,756	1,018,033	1,050,366	3.20%
Parks Recreation	263,151	341,246	519,713	459,250	178,722	-61.10%
Development Impact Fee	2,731,183	1,714,476	1,315,728	21,320,303	20,165,522	-5.40%
Landscape Maintenance Zones	453,407	632,062	472,390	636,030	619,015	-2.70%
Successor Agency	6,342,739	6,367,592	5,830,542	5,730,730	5,806,409	1.30%
Total	\$ 146,111,996	\$ 170,455,352	\$ 135,084,743	\$ 236,681,114	\$ 254,682,293	

Budget Revenues by Fund	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
General Fund	41,523,608	43,386,258	39,474,878	44,181,390	47,442,426	7.40%
General Fund - Grants	943,514	972,942	1,295,334	2,588,722	2,338,669	-9.70%
Measure K Sales Tax - Police	3,817,615	3,719,025	2,751,638	3,586,362	4,043,054	12.70%
Measure K Sales Tax - Fire	3,335,662	3,924,966	2,910,521	4,177,843	4,134,144	-1.00%
General Fund - Ins Reserve	386,577	518,789	2,422,398	1,651,000	1,601,250	-3.00%
Water Fund	17,931,617	18,626,808	15,306,360	35,499,810	52,908,576	49.00%
Sewer Fund	17,510,507	24,281,266	22,321,722	31,731,054	25,415,100	-19.90%
Sewer Rate Stabl Fund	3,441	9,248	6,064	0	0	0.00%
Airport Oper Fund	1,865,601	899,225	773,994	4,024,975	1,341,788	-66.70%
Golf Course Oper Fund	347,214	226,509	232,848	215,633	297,240	37.80%
Dial-A-Ride	1,356,666	1,337,105	1,283,740	1,803,128	2,392,046	32.70%
Fixed Route	2,824,051	2,047,858	1,827,854	4,619,865	3,624,985	-21.50%
Airport Develop Fund	2,423	6,514	4,271	0	0	0.00%
Fleet Acquisition	0	5,615,910	2,272,559	2,244,694	2,222,296	-1.00%
Equipment Maint	3,260,273	1,059,742	1,065,905	1,191,117	1,199,808	0.70%
Facilities Maint	2,284,028	2,689,304	1,963,613	2,941,763	2,763,998	-6.00%
Computer Maintenance	1,567,071	1,259,036	1,300,117	1,310,651	853,122	-34.90%
Computer Replacement	0	1,526,814	389,319	980,469	1,458,247	48.70%
Deferred Maintenance Fund	0	403,382	665,756	650,000	359,196	-44.70%
Housing Fund	23,881	0	23,985	0	0	0.00%
Affordable Housing	250,282	466,782	1,459,254	2,316,523	1,235,792	-46.70%
Redev Prop Tax Trust Fund	3,037,181	3,093,695	2,749,294	2,864,765	2,877,795	0.50%
Water Dev Impact Fee	281	321	84	2,909	3,041	4.50%
Water Pipe Impact Fee	73,995	49,358	32,334	609,394	578,926	-5.00%

Budget Revenues by Fund	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
Water Well Impact Fee	106,165	80,944	55,206	917,868	963,652	5.00%
Waste Water Dev Impact	737,966	185,644	124,602	2,208,685	1,674,762	-24.20%
Westberry/Ellis Swr Impact Fee	6,072	7,706	6,707	67,789	108,843	60.60%
Rd 28 Sewer Intersec Impact Fee	51	96	35,038	36,345	6,361	-82.50%
Development Impact Fee - Fire	59,184	46,404	32,016	519,787	546,780	5.20%
Development Impact Fee - Police	95,868	45,426	28,773	128,821	30,100	-76.60%
Development Impact Fee - Parks	378,026	399,384	266,906	4,909,396	3,937,543	-19.80%
Dev Impact Fee - Public Works	105,103	69,182	44,659	1,079,253	1,124,205	4.20%
Pre-AB 1600 Funding	33	90	59	0	0	0.00%
General Government Impact Fee	48,624	74,470	50,126	1,331,541	1,395,904	4.80%
Transportation Impact Fee	339,034	239,697	145,260	3,346,135	3,370,897	0.70%
Admin Svc impact Fee	13,459	8,918	6,062	40,581	28,190	-30.50%
Median Island Impact Fee	61,033	42,860	28,329	317,942	332,657	4.60%
Arterial/Collector Street Impact	239,838	203,822	130,379	2,110,202	2,207,428	4.60%
Traffic Signal Impact Fee	46,281	31,205	19,277	265,420	275,904	3.90%
Traffic Special Impact Fee	3,274	8,801	5,770	200,622	209,609	4.50%
Sewer-New Reqt's Existing Area	3,948	4,195	41,038	38,528	11,262	-70.80%
Sewer-N.W.Quadrant Fee	157	294	35,037	36,620	1,265	-96.50%
Sewer-N.E.Quadrant Fee	6,344	4,142	4,316	48,249	63,450	31.50%
Sewer-S.W.Quadrant Fee	11,300	13,146	35,958	50,059	28,188	-43.70%
Sewer-S.E.Quadrant Fee	261	1,425	35,000	35,000	583	-98.30%
Drainage Dev.Imp Fee-ESA	291,007	108,188	88,000	1,725,084	1,589,922	-7.80%
Storm Drain-N.W.Quadrant	18,058	44,913	22,874	808,626	1,149,503	42.20%
Storm Drain-N.E. Quadrant	60,349	18,878	21,542	428,489	456,247	6.50%
Storm Drain-S.W.Quadrant	25,359	24,356	20,372	56,793	70,075	23.40%
Storm Drain-S.E.Quadrant	113	611	2	165	225	36.40%
Park Grant Fund	573,186	821,317	1,157,338	5,973,215	4,288,666	-28.20%
Madera Transit Center	179,346	136,488	137,616	171,998	196,415	14.20%
State Gasoline Tax	3,446,756	1,768,909	1,601,458	2,145,262	2,724,348	27.00%
RSTP - Federal Exchange	63,967	1,903,474	439,699	3,486,232	2,660,549	-23.70%
RMRA	0	6,053,275	1,368,387	5,530,479	8,622,211	55.90%
Parking District Operations	24,892	20,700	25,862	40,153	48,190	20.00%
Measure T - RTP - Rehab/Recons	2,103,397	2,588,227	1,723,507	2,458,208	6,900,726	180.70%
Measure T- LTP Street Maint	929,364	1,114,032	708,604	1,914,131	2,460,000	28.50%
Measure T -LTP Suppl Sts Maint	631,350	785,096	511,906	2,000,000	2,650,000	32.50%
Measure T -LTP ADA Compliance	40,782	50,075	31,986	246,150	152,050	-38.20%
Measure T -Transit Enhancement	147,152	181,540	119,322	380,175	519,513	36.70%
Measure T -Transit Enh/ADA/Sr	15,912	19,441	13,039	0	145,197	0.00%
Measure T-Enviro Enhn/Bike/Pe	141,504	167,829	109,024	168,140	277,978	65.30%
Measure T -LTP- Flexible	2,793	3,230	2,304	60,000	60,000	0.00%
Measure T-Tier 1-Regional Stre	2,978	3,444	2,457	0	0	0.00%
Madera Downtown B.I.D.	20,092	14,196	19,466	18,398	19,297	4.90%
Federal Aid-Urban Grant	440,985	327,925	78,516	4,169,406	7,152,922	71.60%
Local Transportation Fund	2,283,020	1,699,129	243,683	6,357,784	8,858,991	39.30%
Economic Development Fund	26,324	42,049	44,279	159,100	15,000	-90.60%
Home - Project Grants	1,825	1,889	1,889	15,000	15,000	0.00%
Housing Development	493,754	285,043	183,302	1,443,576	3,143,881	117.80%
Residence Rehab Program	0	0	0	24,680	24,680	0.00%
Drainage Sys.Operation	956,148	1,029,158	1,018,360	1,806,509	1,397,461	-22.60%
Zone 1 Activities	5,459	6,149	5,557	8,054	7,706	-4.30%
Zone 2 Activities	31,959	31,502	31,268	43,718	41,837	-4.30%
Zone 3 Activities	7,648	11,913	7,658	11,787	11,487	-2.50%

Budget Revenues by Fund	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
Zone 4 Activities	14,191	14,303	14,448	21,708	20,938	-3.50%
Zone 5 Activities	0	4,151	0	0	0	0.00%
Zone 6A Activities	13,931	13,724	13,861	19,099	18,380	-3.80%
Zone 6B Activities	8,254	8,824	8,062	11,055	10,611	-4.00%
Zone 7 Activities	3,512	10,271	3,336	5,704	5,556	-2.60%
Zone 8 Activities	4,703	7,416	4,628	5,306	5,303	-0.10%
Zone 9 Activities	2,234	5,097	2,201	3,809	3,694	-3.00%
Zone 10A Activities	321	3,564	321	1,122	1,137	1.30%
Zone 10B Activities	841	841	841	707	881	24.60%
Zone 10C Activities	1,234	1,234	1,209	1,313	1,287	-2.00%
Zone 10D Activities	595	1,275	595	936	919	-1.80%
Zone 10E Activities	1,058	1,058	1,034	985	1,032	4.80%
Zone 10F Activities	1,011	986	986	1,201	1,175	-2.20%
Zone 10G Activities	1,545	2,855	1,533	1,904	1,848	-2.90%
Zone 10H Activities	1,807	4,349	1,791	2,609	2,534	-2.90%
Zone 10I Activities	780	781	727	580	730	25.90%
Zone 12 Activities	25,693	36,776	25,364	41,379	39,462	-4.60%
Zone 13 Activities	5,879	12,134	5,778	8,617	8,372	-2.80%
Zone 14 Activities	2,951	3,127	2,938	3,734	3,637	-2.60%
Zone 15 Activities	3,595	3,595	3,501	1,682	4,063	141.60%
Zone 15B Activities	280	2,059	280	894	871	-2.60%
Zone 15C Activities	752	752	752	860	840	-2.30%
Zone 16 Activities	4,360	5,847	4,473	5,758	5,666	-1.60%
Zone 17A Activities	6,763	13,595	6,584	13,145	12,466	-5.20%
Zone 17B Activities	2,321	2,321	2,212	3,792	3,680	-3.00%
Zone 17C Activities	3,039	5,254	3,039	6,055	5,784	-4.50%
Zone 17D Activities	2,115	5,636	2,136	4,152	3,991	-3.90%
Zone 18 Activities	3,686	3,652	3,652	3,694	3,624	-1.90%
Zone 20A Activities	1,351	1,067	998	1,185	1,163	-1.90%
Zone 20B Activities	0	7,769	0	1,972	1,918	-2.70%
Zone 20C Activities	1,300	1,301	1,301	1,275	1,237	-3.00%
Zone 21A Activities	0	46,131	0	10,523	10,110	-3.90%
Zone 21B Activities	3,121	3,235	3,208	3,560	3,428	-3.70%
Zone 21C Activities	6,007	7,812	7,766	13,210	12,626	-4.40%
Zone 21D Activities	5,911	5,944	5,870	8,964	8,674	-3.20%
Zone 23 Activities	322	2,280	322	410	411	0.20%
Zone 24 Activities	10,882	11,289	10,819	16,515	15,902	-3.70%
Zone 25C Activities	1,961	4,585	1,961	2,961	2,864	-3.30%
Zone 25D Activities	2,079	2,079	2,079	2,824	2,735	-3.20%
Zone 26 Activities	1,622	4,112	1,570	2,556	2,470	-3.40%
Zone 26B Activities	2,119	2,651	2,103	1,745	2,053	17.70%
Zone 26C Activities	1,186	1,187	1,152	1,266	1,245	-1.70%
Zone 26D Activities	850	6,230	851	3,244	3,113	-4.00%
Zone 27 Activities	1,606	1,724	1,643	1,694	1,698	0.20%
Zone 27B Activities	2,102	5,947	2,195	4,271	4,109	-3.80%
Zone 28 Activities	5,503	5,430	5,599	5,466	5,306	-2.90%
Zone 28B Activities	1,443	1,422	1,403	1,307	1,324	1.30%
Zone 29 Activities	8,021	9,237	9,286	9,871	9,425	-4.50%
Zone 29B Activities	3,521	3,567	3,525	5,574	5,325	-4.50%
Zone 29C Activities	1,836	1,836	1,836	2,214	2,159	-2.50%
Zone 29D Activities	3,243	3,189	3,189	5,103	4,880	-4.40%
Zone 29E Activities	2,078	2,078	2,078	2,691	2,598	-3.50%

Budget Revenues by Fund	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
Zone 30 Activities	2,702	4,543	2,871	2,918	2,660	-8.80%
Zone 31A Activities	14,705	35,910	14,392	20,441	19,706	-3.60%
Zone 31B Activities	28,376	33,671	33,365	37,916	36,304	-4.30%
Zone 32A Activities	5,253	5,253	5,253	8,126	7,808	-3.90%
Zone 32B Activities	4,458	4,458	4,364	6,569	6,337	-3.50%
Zone 33 Activities	6,916	7,259	7,200	8,446	8,072	-4.40%
Zone 34 Activities	10,326	12,393	12,946	11,706	12,794	9.30%
Zone 34B Activities	0	0	0	4,625	4,488	-3.00%
Zone 34C Activities	1,617	2,016	1,586	1,626	1,651	1.50%
Zone 35 Activities	2,725	2,727	2,712	2,879	2,784	-3.30%
Zone 36A Activities	6,454	7,756	7,841	9,856	9,460	-4.00%
Zone 36B Activities	1,354	1,883	1,355	1,008	1,212	20.20%
Zone 36C Activities	4,824	4,824	4,824	3,877	4,316	11.30%
Zone 37 Activities	2,924	2,895	2,851	3,042	2,950	-3.00%
Zone 39 Activities	4,013	4,016	4,003	3,929	3,833	-2.40%
Zone 40 Activities	5,230	5,367	5,299	5,876	5,662	-3.60%
Zone 41 Activities	4,887	5,743	5,743	5,426	6,024	11.00%
Zone 43A Activities	52,880	52,376	55,354	70,168	67,073	-4.40%
Zone 43B Activities	224	0	0	0	0	0.00%
Zone 43C Activities	21,268	25,371	25,190	28,431	27,281	-4.00%
Zone 43D Activities	8,023	8,003	8,131	10,109	9,725	-3.80%
Zone 43E Activities	0	0	0	1,345	1,306	-2.90%
Zone 44 Activities	4,338	4,716	4,523	5,606	5,322	-5.10%
Zone 45A Activities	7,403	7,118	7,225	9,866	9,456	-4.20%
Zone 46 Activities	12,764	12,213	12,213	12,870	12,282	-4.60%
Zone 50 Activities	2,672	4,132	2,847	2,764	2,866	3.70%
Zone 51 Activities	6,487	9,084	8,781	10,845	11,359	4.70%
Zone 52 Activities	0	1,192	0	0	0	0.00%
Solid Waste Disposal	12,080,377	12,225,541	13,596,997	12,869,290	14,358,270	11.60%
Supplemental Law Enforcement	248,844	224,699	174,835	167,291	120,000	-28.30%
PD Grants	1,694,063	1,473,959	1,149,636	2,032,814	2,035,288	0.10%
DUI Enforcement& Awareness	108,887	83,205	89,745	185,649	131,976	-28.90%
Tobacco Law Enforcement	186,373	18,891	3,307	35,390	32,653	-7.70%
Tobacco Code Enforcement	0	0	0	0	101,694	0.00%
CFD 2005-1 City-Wide Services	1,034,181	1,261,185	1,340,662	1,211,597	1,335,000	10.20%
CFD 2006-1 KB Home	194,602	202,067	199,562	192,177	199,500	3.80%
CFD 2012-1 Public Service	10,452	11,386	10,999	10,650	10,650	0.00%
CFD 2013-1 Madera Family Apts	598,911	24,319	18,392	108,000	113,000	4.60%
ARPA Funds	6,946,865	9,519,845	0	6,116,101	0	-100.00%
OPIOID SETTLEMENT FUND	72,403	203,127	95,501	261,465	163,188	-37.60%
SB-1186 PROCEEDS	10,379	13,716	15,362	14,300	14,300	0.00%
CFD Debt Fund-2006/2018 Bonds	182,229	187,977	186,154	190,703	190,393	-0.20%
Successor Agency Admin	250,578	250,000	15,000	15,000	25,000	66.70%
Non Housing Bond	0	258	0	0	0	0.00%
LowMod Housing Bond	0	570	0	0	0	0.00%
Prior Bonds Project Fund	1,362	1,200	1,200	1,200	50,819	4134.90%
Roads/Streets Capital	0	0	0	0	0	0.00%
General Capital Projects	1,315,465	2,661,070	1,315,029	1,315,029	1,315,307	0.00%
General Trust Fund	309,763	1,636,289	0	0	5,316	0.00%
Debt Svc Fund - SA	3,029,737	3,021,869	3,041,063	2,849,765	2,852,795	0.10%
Total	\$ 146,111,996	\$ 170,455,352	\$ 135,084,743	\$ 236,681,114	\$ 254,682,293	

Citywide Expenses

Budget Expenses by Department	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
General Use	6,599,647	9,142,484	2,782,310	6,116,101	0	-100.00%
General Use Expenses	586,279	1,410,884	650,000	1,136,423	250,000	-78.00%
City Clerk's Office	472,853	599,472	511,760	567,901	770,680	35.70%
City Manager	1,551,543	1,360,077	1,278,691	1,568,993	1,502,821	-4.20%
Finance Department	6,671,783	11,619,874	4,800,160	5,900,001	6,068,537	2.50%
Grants	4,239,615	5,217,880	5,053,453	9,903,076	11,955,036	20.70%
City Attorney's Office	295,804	249,561	366,297	365,156	420,089	15.00%
Human Resource Department	924,203	1,087,376	977,507	2,226,440	2,326,792	4.50%
Police Services Department	19,627,071	20,528,237	18,622,287	21,278,358	22,284,172	4.70%
Fire Department	9,280,142	6,939,722	7,438,494	9,214,392	9,425,730	2.30%
Public Works	40,609,961	48,875,046	37,191,690	91,533,028	103,458,864	13.00%
Planning Department	854,156	622,923	821,123	1,605,830	1,389,427	-13.50%
Building Inspection Department	1,163,922	1,092,046	990,476	1,363,159	1,438,329	5.50%
Engineering Department	6,429,794	7,369,112	10,184,915	30,417,535	42,872,297	40.90%
Code Enforcement	857,805	789,599	793,390	968,078	994,589	2.70%
Information Technology	1,341,262	1,461,057	1,474,450	1,790,760	2,111,369	17.90%
Parks Administration	2,125,301	920,946	3,988,358	6,392,303	2,813,132	-56.00%
Parks Maintenance	3,495,190	3,384,345	3,324,385	3,837,925	3,782,813	-1.40%
Parks Recreation	1,786,269	1,795,211	1,767,667	2,107,614	1,660,523	-21.20%
Development Impact Fee	2,461,539	695,827	1,433,648	21,285,303	20,135,139	-5.40%
Landscape Maintenance Zones	423,296	493,434	510,229	635,621	611,110	-3.90%
Successor Agency	4,433,791	4,369,133	5,287,253	5,730,324	5,806,409	1.30%
Total	\$ 116,231,227	\$ 130,024,243	\$ 110,248,543	\$ 225,944,321	\$ 242,077,858	

Budget Expenses by Fund	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
General Fund	40,028,721	39,409,799	38,023,489	44,181,390	47,442,426	7.40%
General Fund - Grants	372,174	914,512	1,180,262	2,588,722	2,338,669	-9.70%
Measure K Sales Tax - Police	3,199,140	2,678,593	2,630,374	3,495,990	4,043,054	15.60%
Measure K Sales Tax - Fire	3,333,224	2,454,323	2,638,508	4,021,777	4,134,144	2.80%
General Fund - Ins Reserve	69,403	251,304	239,125	1,297,482	1,343,450	3.50%
Payroll Clearing Fund	0	3,000	3,300	0	0	0.00%
Water Fund	13,026,343	6,901,427	15,639,885	35,498,810	52,908,576	49.00%
Sewer Fund	10,263,292	18,528,347	6,934,531	31,731,054	25,415,100	-19.90%
Airport Oper Fund	651,139	642,371	489,365	4,024,975	1,341,788	-66.70%
Golf Course Oper Fund	410,350	329,255	89,717	215,633	297,240	37.80%
Dial-A-Ride	1,345,532	1,341,435	1,406,525	1,802,978	2,252,838	25.00%
Fixed Route	2,220,229	1,834,908	2,012,820	3,678,819	3,335,508	-9.30%
Fleet Acquisition	0	331,317	579,650	1,023,997	324,360	-68.30%
Equipment Maint	1,382,155	4,259,955	832,006	1,191,117	1,199,808	0.70%
Facilities Maint	2,432,739	2,922,587	2,213,675	2,941,763	2,763,998	-6.00%
Computer Maintenance	1,341,262	943,881	757,614	810,291	853,122	5.30%
Computer Replacement	0	517,176	716,836	980,469	1,258,247	28.30%
Deferred Maintenance Fund	0	22,591	66,604	450,000	359,196	-20.20%
Housing Fund	694	0	0	0	0	0.00%
Affordable Housing	43,704	663,979	41,785	61,964	561,894	806.80%
Redev Prop Tax Trust Fund	3,104,545	3,115,696	2,864,765	2,864,765	2,877,795	0.50%
Water Dev Impact Fee	0	0	0	2,909	3,041	4.50%
Water Pipe Impact Fee	0	0	25	609,394	578,926	-5.00%
Water Well Impact Fee	15,057	0	-654	917,868	963,652	5.00%

Budget Expenses by Fund	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
Waste Water Dev Impact Fee	253,844	250,000	417,000	2,208,685	1,674,762	-24.20%
Westberry/Ellis Swr Impact Fee	-12,000	0	100	67,789	108,843	60.60%
Rd 28 Sewer Intersec Impact Fee	3,468	0	50	36,345	6,361	-82.50%
Development Impact Fee - Fire	0	0	0	519,787	546,780	5.20%
Development Impact Fee - Police	128,771	128,771	67,782	128,821	150	-99.90%
Development Impact Fee - Parks	0	0	881,411	4,909,396	3,937,543	-19.80%
Dev Impact Fee - Public Works	0	0	50	1,079,253	1,124,205	4.20%
General Government Impact Fee	0	0	50	1,331,541	1,395,904	4.80%
Transportation Impact Fee	15,726	-197,717	10,694	3,346,135	3,370,897	0.70%
Admin Svc impact Fee	15,000	15,000	15,050	40,581	28,190	-30.50%
Median Island Impact Fee	99,481	0	100	317,942	332,657	4.60%
Arterial/Collector Street Impact	519,236	0	175	2,110,202	2,207,428	4.60%
Traffic Signal Impact Fee	-34,661	0	1,290	265,420	275,904	3.90%
Traffic Special Impact Fees	0	0	50	200,622	209,609	4.50%
Sewer-New Reqt's Existing Area	73,202	22,977	25	3,528	11,262	219.20%
Sewer-N.W.Quadrant Fees	0	0	100	36,620	1,265	-96.50%
Sewer-N.E.Quadrant Fees	0	0	0	48,249	63,450	31.50%
Sewer-S.W.Quadrant Fees	460,112	2,230	100	50,059	28,188	-43.70%
Sewer-S.E.Quadrant Fees	242,357	0	0	35,000	150	-99.60%
Drainage Dev.Imp Fee-ESA	0	441,447	13,475	1,725,084	1,589,922	-7.80%
Storm Drain-N.W.Quadrant	536,569	13,300	13,375	808,626	1,149,503	42.20%
Storm Drain-N.E. Quadrant	0	13,300	13,300	428,489	456,247	6.50%
Storm Drain-S.W.Quadrant	145,377	0	25	56,793	70,075	23.40%
Storm Drain-S.E.Quadrant	0	6,519	75	165	225	36.40%
Park Grant Fund	1,123,586	-19,165	3,572,965	5,774,664	1,789,645	-69.00%
Madera Transit Center	149,636	150,035	144,264	150,684	154,992	2.90%
State Gasoline Tax	2,235,382	6,464,909	2,145,262	2,145,262	2,611,859	21.80%
RSTP - Federal Exchange	95,136	1,376,314	463,792	2,197,930	1,054,076	-52.00%
RMRA	0	0	544	5,530,479	8,622,211	55.90%
Parking District Operations	29,383	29,315	37,081	40,153	48,190	20.00%
Measure T - RTP - Rehab/Recons	37,742	13,442	462,569	2,458,208	6,900,726	180.70%
Measure T- LTP Street Maint.	860,000	860,024	860,342	1,914,131	2,460,000	28.50%
Measure T -LTP Suppl Sts.Maint	0	10,958	300,000	2,000,000	2,650,000	32.50%
Measure T -LTP ADA Compliance	0	7,116	102,028	246,150	152,050	-38.20%
Measure T -Transit Enhancement	2,046	14,099	48,317	380,175	519,513	36.70%
Measure T -Transit Enh/ADA/Sr.	0	0	0	0	145,197	0.00%
Measure T-Enviro Enhan/Bike/Pe	277,679	23,812	5,263	168,140	277,978	65.30%
Measure T -LTP- Flexible	0	0	0	60,000	60,000	0.00%
Madera Downtown B.I.D. Fund	13,537	17,149	13,171	18,398	19,297	4.90%
Federal Aid-Urban Grant Fund	750,176	-10,935	551,649	4,135,403	6,938,167	67.80%
Local Transportation Fund	442,501	1,567,356	3,199,176	6,357,784	7,788,800	22.50%
Economic Development Fund	2,000	0	476	159,100	15,000	-90.60%
Home - Project Grants	0	-293	574	15,000	15,000	0.00%
Housing Development	94,699	195,806	148,096	1,443,566	3,143,881	117.80%
Residence Rehab Prog Income	0	0	0	24,680	24,680	0.00%
Drainage Sys.Operation	1,179,257	995,859	1,011,865	1,806,509	1,397,461	-22.60%
Zone 1 Activities	5,283	6,609	6,909	8,054	7,706	-4.30%
Zone 2 Activities	29,212	34,756	36,446	43,718	41,837	-4.30%
Zone 3 Activities	7,289	7,188	7,543	11,787	11,487	-2.50%
Zone 4 Activities	10,597	15,116	15,805	21,708	20,938	-3.50%
Zone 6A Activities	12,837	15,234	15,245	19,099	18,380	-3.80%
Zone 6B Activities	8,839	8,643	9,027	11,055	10,611	-4.00%

Budget Expenses by Fund	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
Zone 7 Activities	3,271	3,858	4,004	5,704	5,556	-2.60%
Zone 8 Activities	4,813	3,184	2,551	5,306	5,303	-0.10%
Zone 9 Activities	2,029	2,711	2,817	3,809	3,694	-3.00%
Zone 10A Activities	0	373	373	1,122	1,137	1.30%
Zone 10B Activities	891	515	518	707	704	-0.40%
Zone 10C Activities	1,172	990	1,015	1,313	1,287	-2.00%
Zone 10D Activities	544	695	711	936	919	-1.80%
Zone 10E Activities	764	724	741	985	967	-1.80%
Zone 10F Activities	770	908	932	1,201	1,175	-2.20%
Zone 10G Activities	1,641	1,491	1,542	1,904	1,848	-2.90%
Zone 10H Activities	1,807	1,958	2,032	2,609	2,534	-2.90%
Zone 10I Activities	759	374	374	580	582	0.30%
Zone 12 Activities	25,127	33,042	34,648	41,379	39,462	-4.60%
Zone 13 Activities	2,347	9,026	7,157	8,617	8,372	-2.80%
Zone 14 Activities	2,731	2,573	2,664	3,734	3,637	-2.60%
Zone 15 Activities	3,237	1,090	1,127	1,682	1,657	-1.50%
Zone 15B Activities	266	759	780	894	871	-2.60%
Zone 15C Activities	757	719	738	860	840	-2.30%
Zone 16 Activities	4,239	3,323	3,480	5,758	5,666	-1.60%
Zone 17A Activities	6,063	11,181	11,704	13,145	12,466	-5.20%
Zone 17B Activities	1,971	2,309	2,403	3,792	3,680	-3.00%
Zone 17C Activities	2,725	4,946	5,170	6,055	5,784	-4.50%
Zone 17D Activities	2,053	3,124	3,257	4,152	3,991	-3.90%
Zone 18 Activities	3,535	2,093	2,164	3,694	3,624	-1.90%
Zone 20A Activities	1,520	889	914	1,185	1,163	-1.90%
Zone 20B Activities	50	1,601	1,641	1,972	1,918	-2.70%
Zone 20C Activities	1,324	1,068	1,104	1,275	1,234	-3.20%
Zone 21A Activities	0	7,604	7,957	10,523	10,110	-3.90%
Zone 21B Activities	3,169	2,835	2,948	3,560	3,428	-3.70%
Zone 21C Activities	3,000	10,720	11,218	13,210	12,626	-4.40%
Zone 21D Activities	5,510	6,894	7,141	8,964	8,674	-3.20%
Zone 23 Activities	306	322	323	410	411	0.20%
Zone 24 Activities	11,674	12,964	12,989	16,515	15,902	-3.70%
Zone 25C Activities	1,997	2,189	2,274	2,961	2,864	-3.30%
Zone 25D Activities	2,118	2,055	2,135	2,824	2,735	-3.20%
Zone 26 Activities	1,602	2,149	2,270	2,556	2,470	-3.40%
Zone 26B Activities	2,159	1,058	1,084	1,745	1,729	-0.90%
Zone 26C Activities	1,208	1,013	1,040	1,266	1,236	-2.40%
Zone 26D Activities	808	2,589	2,699	3,244	3,113	-4.00%
Zone 27 Activities	1,527	1,303	1,345	1,694	1,646	-2.80%
Zone 27B Activities	2,135	3,385	3,538	4,271	4,109	-3.80%
Zone 28 Activities	4,909	3,789	3,934	5,466	5,306	-2.90%
Zone 28B Activities	1,297	938	956	1,307	1,289	-1.40%
Zone 29 Activities	8,576	8,381	8,750	9,871	9,425	-4.50%
Zone 29B Activities	3,353	4,570	4,776	5,574	5,325	-4.50%
Zone 29C Activities	1,817	1,455	1,515	2,214	2,159	-2.50%
Zone 29D Activities	3,248	4,135	4,320	5,103	4,880	-4.40%
Zone 29E Activities	1,903	1,947	2,026	2,691	2,598	-3.50%
Zone 30 Activities	3,011	2,132	2,218	2,509	2,406	-4.10%
Zone 31A Activities	9,642	14,888	15,729	20,441	19,706	-3.60%
Zone 31B Activities	23,636	29,728	31,169	37,916	36,304	-4.30%
Zone 32A Activities	5,437	6,146	6,427	8,126	7,808	-3.90%

Budget Expenses by Fund	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
Zone 32B Activities	5,594	4,732	4,943	6,569	6,337	-3.50%
Zone 33 Activities	8,402	6,867	7,181	8,446	8,072	-4.40%
Zone 34 Activities	9,298	9,503	9,942	11,706	11,190	-4.40%
Zone 34B Activities	0	3,433	3,469	4,625	4,488	-3.00%
Zone 34C Activities	0	569	569	1,626	1,651	1.50%
Zone 35 Activities	2,017	2,292	2,374	2,879	2,784	-3.30%
Zone 36A Activities	5,937	7,652	7,991	9,856	9,460	-4.00%
Zone 36B Activities	475	722	742	1,008	991	-1.70%
Zone 36C Activities	4,555	3,123	3,255	3,877	3,722	-4.00%
Zone 37 Activities	2,871	2,265	2,346	3,042	2,950	-3.00%
Zone 39 Activities	3,939	2,963	3,086	3,929	3,833	-2.40%
Zone 40 Activities	5,700	4,345	4,531	5,876	5,662	-3.60%
Zone 41 Activities	4,124	4,629	4,839	5,426	5,174	-4.60%
Zone 43A Activities	49,669	57,587	59,336	70,168	67,073	-4.40%
Zone 43C Activities	22,565	21,107	22,097	28,431	27,281	-4.00%
Zone 43D Activities	8,378	7,412	7,744	10,109	9,725	-3.80%
Zone 43E Activities	0	1,109	1,146	1,345	1,306	-2.90%
Zone 44 Activities	4,210	5,057	5,291	5,606	5,322	-5.10%
Zone 45A Activities	7,428	7,822	8,174	9,866	9,456	-4.20%
Zone 46 Activities	10,234	10,620	11,111	12,870	12,282	-4.60%
Zone 50 Activities	2,437	2,453	2,556	2,764	2,637	-4.60%
Zone 51 Activities	10,958	8,913	9,193	10,845	10,425	-3.90%
Solid Waste Disposal	9,322,025	9,742,594	6,879,247	10,465,070	11,343,938	8.30%
Supplemental Law Enforcement	55,627	141,524	92,271	167,291	98,526	-41.10%
PD Grants	999,228	1,809,360	1,477,750	2,032,814	1,714,427	-15.70%
DUI Enforcement& Awareness	110,322	122,430	87,519	166,933	72,651	-56.50%
Tobacco Law Enforcement	70,053	10,133	75	20,143	20,200	0.30%
Tobacco Code Enforceme	0	0	0	0	101,694	0.00%
CFD 2005-1 City-Wide S	308,395	308,827	308,983	310,960	1,312,509	322.10%
CFD 2006-1 KB Home	184,191	189,733	190,856	192,177	196,440	2.20%
CFD 2012-1 Public Serv	9,750	9,750	9,750	9,750	9,750	0.00%
CFD 2013-1 Madera Fami	42,071	6,690	6,690	6,690	6,690	0.00%
ARPA Funds	6,599,647	9,142,484	2,782,310	6,116,101	0	-100.00%
OPIOID SETTLEMENT FUND	0	70,000	261,465	261,465	163,188	-37.60%
SB-1186 PROCEEDS	0	1,354	406	14,300	12,030	-15.90%
CFD Debt Fund-2006/201	179,155	184,736	186,965	190,703	190,393	-0.20%
Successor Agency Admin	10,758	3,195	4,387	15,000	25,000	66.70%
Prior Bonds Project Fund	694	0	794	794	50,819	6300.40%
General Capital Projects	1,315,465	814,087	1,103,608	1,315,029	1,315,307	0.00%
General Trust Fund	230,855	1,606,965	0	0	5,316	0.00%
Madera Groundwater JPA	0	83,993	66,015	0	0	0.00%
Debt Svc Fund - SA	1,317,101	1,250,242	2,417,307	2,849,765	2,852,795	0.10%
General L/T Debt Acct	2,073,649	3,574,626	0	0	0	0.00%
Total	\$ 116,231,227	\$ 130,024,243	\$ 110,248,543	\$ 225,944,321	\$ 242,077,858	

Projected Fund Balance

Fund Name		Estimated Ending Fund Balances (6/30/2026)
General Fund:		
Unassigned	GF: FB Unassigned	\$21,863,750
Committed	GF: FB GF Stab. Reserve	\$13,113,561
Committed	GF: FB Measure K (Reserves)	\$3,045,866
Committed	GF: FB Solar Street Light	\$50,000
Committed	GF: FB General Plan Update	\$50,000
Assigned	GF: FB Debt Service	\$1,112,943
Assigned	GF: FB OPEB Liability	\$97,339
Assigned	GF: FB Measure K (Police/Fire) (1025/1026)	\$14,121,867
Non-Spendable	GF: FB Non Spendable Items	\$221,034
General Fund Totals		\$53,676,360

Special Revenue Funds:		
1021	General Grants	431,355
4020	Low/Mod Housing Fund	1,624,825
4021	Affordable Housing	(769,892)
4080	Water Develop Impact Fee	2,940
4081	Water Pipe Dev Impact Fee	536,801
4082	Water Well Impact Fee	316,590
4083	Waste Water Dev Impact Fee	1,539,284
4084	Westberry Ellis Dev Impact Fee	137,853
4085	Rd 28 Sewer Int Dev Impact Fee	41,309
4086	Develop Impact Fee/Fire	511,606
4087	Develop Impact Fee/Police	(29,133)
4088	Develop Impact Fee/Parks	3,969,185
4089	Develop Imp Fee/Public Works	1,073,911
4091	Pre AB 1600	2,068
4092	General Government Impact Fee	1,336,385
4093	Transportation Impact Fee	3,386,749
4094	Administrative Services	21,916
4095	Median Island	261,750
4096	Arterial/Collector	2,092,655
4097	Traffic Signal	256,106
4098	Traffic Special Impact Fee	202,654
4099	Sewer New Req	39,896
4100	Sewer NW Quad U/A	36,217
4101	Sewer NE Quad U/A	95,711
4102	Sewer SW Quad U/A	46,327
4103	Sewer SE Quad U/A	34,567
4104	Drainage Dev Imp U/A	1,501,296
4105	Storm Drain NW Quad U/A	1,121,681
4106	Storm Drain NE Quad U/A	428,645
4107	Storm Drain SW Quad U/A	48,393
4108	Storm Drain SE Quad U/A	36
4109	Park Development Fund	(475,223)
4109	OLRP Grant	535,726
4109	CalTrans Grant	29,192
4109	Prop 68 Grant	(137,042)
4109	CCLP Grant	365,284
4109	MUSD After School Program	(137,146)
4109	Special Legislative Grant	(727,726)
4109	MUSD Agreements	79,054
4109	MCDPH Agreements	17,926
4109	FMAAA Grant	(13,517)
4109	Dick's Sporting Goods Grant	0
4109	Sunset Park Grant	164,547
4110	Madera Transit Center	67,628
4110	Prop.1B CalOES	0
4110	Intermodal Building	(25,520)
4130	Gas Tax - Street Maintenance	(167,971)
4130	REMOVE II - SJVAPCD	0
4130	SB1-LPP (Local Partnership Program)	(869)
4131	RSTP - Fed Exchange	20,214
4132	RMRA	7,399,057
4140	Parking Dist Operations	112,604
4150	Local Sales Tax (Measure A)	176
4151	Measure T - RTP - Rehab/Recons	16,809,708
4151	Meas T Regional Sts.Proj	58,267
4152	Measure T- LTP Street Maint.	1,667,860
4153	Measure T -LTP Suppl Sts.Maint	2,430,893
4154	Measure T -LTP ADA Compliance	165,609
4155	Measure T -Transit Enhancement	981,852
4156	Measure T -Transit Enh/ADA/Sr.	158,236
4157	Measure T-Enviro Enhnan/Bike/Pe	(336,072)
4158	Measure T -LTP- Flexible	74,404
4159	Measure T-Tier 1-Regional Stre	80,052
4160	Madera Downtown BID	25,560
4170	Sustainable Community Grant	0
4170	FAU - Parks & Pedestrian Projects	0

FY 2026/27 Estimated Revenues	FY 2026/27 Estimated Expenditures	Net Surplus / (Shortfall)	Estimated Transfers In	Estimated Transfers Out	Budgetary Carryover Used	Estimated Ending Fund Balances (6/30/2027)
38,511,610	46,995,946	(8,484,336)	8,930,816	1,565,647	0	20,744,583
0	0	0	1,119,167	0	0	14,232,728
0	0	0	898,361	0	0	3,944,227
0	0	0	0	0	0	50,000
0	0	0	0	0	0	50,000
0	0	0	0	0	0	1,112,943
0	0	0	0	0	0	97,339
7,801,712	7,962,711	(160,999)	0	1,112,848	375,486	12,848,020
0	0	0	0	0	0	221,034
46,313,322	54,958,657	(8,645,335)	10,948,344	2,678,495	375,486	53,300,874

2,338,669	2,338,669	0	0	0	0	431,355
0	0	0	0	0	0	1,624,825
1,235,792	561,894	673,898	0	0	0	(95,994)
109	3,041	(2,932)	0	0	2,932	8
44,000	578,926	(534,926)	0	0	534,926	1,875
63,000	963,652	(900,652)	0	0	900,652	(584,062)
144,000	1,424,762	(1,280,762)	0	250,000	1,530,762	8,522
6,300	108,843	(102,543)	0	0	102,543	35,310
55	6,361	(6,306)	0	0	6,306	35,003
36,500	546,780	(510,280)	0	0	510,280	1,326
30,100	150	29,950	0	0	0	817
320,000	3,937,543	(3,617,543)	0	0	3,617,543	351,642
54,000	1,124,205	(1,070,205)	0	0	1,070,205	3,706
0	0	0	0	0	0	2,068
63,000	1,395,904	(1,332,904)	0	0	1,332,904	3,481
175,000	3,370,897	(3,195,897)	0	0	3,195,897	190,852
6,400	13,190	(6,790)	0	15,000	21,790	126
30,500	332,657	(302,157)	0	0	302,157	(40,407)
146,000	2,207,428	(2,061,428)	0	0	2,061,428	31,227
21,000	275,904	(254,904)	0	0	254,904	1,202
7,500	209,609	(202,109)	0	0	202,109	545
6,300	11,262	(4,962)	0	0	4,962	34,934
50	1,265	(1,215)	0	0	1,215	35,002
2,700	63,450	(60,750)	0	0	60,750	34,961
9,200	28,188	(18,988)	0	0	18,988	27,339
583	150	433	0	0	0	35,000
100,000	1,576,522	(1,476,522)	0	13,400	1,489,922	11,374
30,000	1,136,203	(1,106,203)	0	13,300	1,119,503	2,178
27,000	442,947	(415,947)	0	13,300	429,247	(602)
22,407	70,075	(47,668)	0	0	47,668	725
214	225	(11)	0	0	11	25
0	0	0	0	0	0	(475,223)
659,640	1,195,366	(535,726)	0	0	0	(0)
300,000	300,000	0	0	0	0	29,192
1,854,921	230,765	1,624,156	0	0	0	1,487,114
0	0	0	0	0	0	365,284
0	0	0	0	0	0	(137,146)
1,342,014	42,113	1,299,901	0	0	0	572,175
79,054	14,401	57,065	0	0	0	136,119
17,926	0	0	0	0	0	17,926
(13,517)	60,625	53,625	0	0	0	40,108
0	0	0	0	0	0	0
164,547	0	0	0	0	0	164,547
30,000	2,171	27,829	0	0	0	95,457
0	0	0	0	0	0	0
(25,520)	166,415	25,976	0	12,382	0	(11,926)
(167,971)	2,030,348	440,597	1,589,751	1,811,262	0	(389,482)
0	0	0	0	0	0	0
(869)	694,000	334,000	0	0	0	333,131
20,214	2,660,549	1,054,076	1,606,473	0	0	1,626,687
7,399,057	1,864,293	8,622,211	(6,757,918)	0	6,757,918	641,139
112,604	26,500	(19,466)	0	2,224	21,690	90,914
176	0	0	0	0	0	176
16,809,708	1,967,042	4,900,726	(2,933,684)	0	2,000,000	4,898,684
58,267	35,000	0	35,000	0	0	93,267
1,667,860	1,208,570	1,600,000	(391,430)	0	860,000	1,251,430
2,430,893	595,965	1,650,000	(1,054,035)	0	1,000,000	2,054,035
165,609	38,341	72,050	(33,709)	0	80,000	113,709
981,852	141,048	519,513	(378,465)	0	0	378,465
158,236	15,316	145,197	(129,881)	0	0	129,881
(336,072)	126,363	277,978	(151,615)	0	0	151,615
74,404	60,000	60,000	0	0	0	0
80,052	0	0	0	0	0	0
25,560	19,297	19,297	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0

4170 FAU- Section 130	0	0	0	0	0	0	0	0
4170 FAU CMAQ	1,829	3,854,597	3,783,849	70,748	0	0	0	72,577
4170 Carbon Reduction Program	22	1,031,000	1,031,000	0	0	0	0	22
4170 Highway Safety Improv Program	15,538	483,930	308,610	175,320	0	0	0	190,858
4170 Highway Infrastructure Program	0	0	0	0	0	0	0	0
4170 Safe Streets & Roads For All	34,003	304,517	338,520	(34,003)	0	0	0	0
4170 Active Transportation Program	0	0	0	0	0	0	0	0
4170 CRRSSA Fund	0	0	0	0	0	0	0	0
4170 Bridge Preventative Maintenance Program	1,999	1,031,638	1,033,588	(1,950)	0	0	0	49
4170 Highway Bridge Program	(4,640)	447,240	442,600	4,640	0	0	0	0
4200 Local Transportation- Streets	(123,820)	8,663,115	6,966,649	1,696,466	0	626,275	0	946,371
4200 Local Transportation- Parks	0	80,000	80,000	0	0	0	0	0
4200 Local Transportation- Transit	0	115,876	115,876	0	0	0	0	0
4250 Economic Develop Fund U/A	1,555,072	15,000	15,000	0	0	0	0	1,555,072
4360 NSP3 Program U/A	2,443	0	0	0	0	0	0	2,443
4380 Home DAP	7,755,586	15,000	15,000	0	0	0	0	7,755,586
4390 Home Grant - DAP Program	10,868	0	0	0	0	0	0	10,868
4400 Housing Program U/A	2,249,961	50,000	0	50,000	0	0	153,309	2,299,961
4400 DAP Program Income	(66,975)	0	29,387	(29,387)	0	0	0	(96,362)
4400 CalHome Down Payment Assistance	0	0	0	0	0	0	0	0
4400 CalHome MH Rehab	0	0	0	0	0	0	0	0
4400 Home PJ 24	(181)	1,176,382	1,304,317	(127,935)	0	0	127,935	(128,116)
4400 HOME Program Income	(108,322)	63,000	266,722	(203,722)	0	0	0	(312,044)
4400 CalHOME DAP	0	0	0	0	0	0	0	0
4400 CalHOME OOR	0	0	0	0	0	0	0	0
4400 CalHome Program Income	85,477	30,000	200	29,800	0	0	0	115,277
4400 Permanent Local Housing Allocation	214,095	1,361,913	1,543,255	(181,342)	0	0	181,342	32,753
4490 Residential Rehab U/A	286,270	0	24,680	(24,680)	0	0	24,680	261,590
4501-4583 Zone Activities	645,414	469,852	611,110	(141,258)	21,054	0	128,109	525,210
4770 Supplemental Law Enforcement	720,299	120,000	98,526	21,474	0	0	0	741,773
4780 Local Law Enforce. Block Grant	96,347	0	0	0	0	0	0	96,347
4781 JAG Grants	258,807	24,324	24,324	0	0	0	0	258,807
4781 Health and Wellness Grant	16,377	0	0	0	0	0	0	16,377
4781 Prop 64 Health & Public Safety Grant	(89,236)	92,800	108,478	(15,678)	0	0	0	(104,914)
4781 Special Investigation Unit	(113,401)	470,656	360,872	109,784	0	0	0	(3,617)
4781 PD Opioid Settlement Funds	148,014	0	163,188	(163,188)	163,188	0	0	148,014
4781 School Policing	(35,995)	547,426	547,426	0	0	0	0	(35,995)
4781 PD Housing Authority	(18,618)	215,231	215,231	0	0	0	0	(18,618)
4781 COPS Hiring Grant	(189,609)	237,691	126,201	111,490	95,700	0	0	17,581
4781 PD Command Center	35,356	0	0	0	0	0	0	35,356
4781 PD Parking Lot Resurfacing	(166,997)	0	0	0	0	0	0	(166,997)
4781 PD Safe & Clean Team	0	0	0	0	0	0	0	0
4781 PD Tire Amnesty Grant	7,500	66,337	66,337	0	0	0	0	7,500
4781 Abandoned Vehicle Abatement	41,011	40,107	40,107	0	0	0	0	41,011
4781 CHP Prop 64 Cannabis Enforcement	(19,567)	81,828	62,263	19,565	0	0	0	(2)
4790 DUI Enforcement & Awareness	(40,734)	131,976	72,651	59,325	0	0	0	18,591
4791 Tobacco Law Enforcement Grant	(12,453)	32,653	20,200	12,453	0	0	0	0
4792 OTS-ABC Grant	(136)	0	0	0	0	0	0	(136)
4793 OTS-STEP DUI Grant	(118)	0	0	0	0	0	0	(118)
4794 Tobacco Code Enforcement Grant	0	101,694	101,694	0	0	0	0	0
4800 CFD 2005-1, City-Wide Services	3,918,291	1,335,000	12,509	1,322,491	0	1,300,000	0	3,940,782
4802 CFD 2008-1 Madera Town	(19,739)	0	0	0	0	0	0	(19,739)
4803 CFD 2012-1, Public Service	45,292	10,650	0	10,650	0	9,750	0	46,192
4804 CFD 2013-1 Madera Family Apt	559,073	113,000	0	113,000	0	6,690	0	665,383
4830 Opioid Settlement Funds	(29,832)	96,400	0	96,400	0	163,188	66,788	(96,620)
4840 SB-1186 Proceeds	37,698	14,300	12,030	2,270	0	0	0	39,968
Special Revenue Funds Totals	67,224,718	43,813,225	64,372,968	(20,559,743)	279,942	8,176,771	35,259,194	38,768,146
Capital Projects Funds:								
7000 Roads/Streets Capital Projects	4,028	0	0	0	0	0	0	4,028
7010 General Capital Projects	228,422	0	1,315,307	(1,315,307)	1,315,307	0	0	228,422
7050 Water Capital Projects	0	0	0	0	0	0	0	0
7100 Sewer Capital Projects	0	0	0	0	0	0	0	0
Capital Projects Funds Totals	232,450	0	1,315,307	(1,315,307)	1,315,307	0	0	232,450
Enterprise Funds:								
2030 Water	69,095,278	15,308,004	52,335,015	(37,027,011)	0	573,561	37,600,572	31,494,706
2040 Sewer	52,993,781	17,785,000	25,135,859	(7,350,859)	250,000	279,241	7,380,100	45,613,681
2041 Sewer Rate Stabilization Fund	213,007	0	0	0	0	0	0	213,007
2050 Airport Operations	12,915,892	1,310,743	1,305,011	5,732	0	36,777	31,045	12,884,847
2060 Golf Course Operations Fund	1,321,179	176,000	86,417	89,583	0	0	0	1,410,762
2060 Reserved: Golf Course Capital Fund	45,856	50,000	210,823	(160,823)	0	0	71,240	(114,967)
2128 Dial-A-Ride	(273,318)	2,392,046	2,224,338	167,708	0	28,500	0	(134,110)
2129 Fixed Route (Madera Metro)	7,337,059	3,624,985	3,307,008	317,977	0	28,500	0	7,626,536
2150 Airport Development	252,326	0	0	0	0	0	0	252,326
2750 Airport REDIP Debt Fund	57,520	0	0	0	0	0	0	57,520
4500 Drainage Capital Outlay	(737,284)	0	427,500	(427,500)	0	0	407,846	(1,164,784)
4500 Drainage Operation Fund	21,212,280	949,615	84,698	864,917	40,000	45,000	0	22,072,197
4500 Drainage Flood Control	(1,667,129)	0	819,344	(819,344)	0	20,919	0	(2,507,392)
4760 Refuse Collection	10,830,599	13,835,300	9,241,123	4,594,177	0	1,004,839	0	14,419,937
4760 Solid Waste Recycling	0	0	0	0	0	0	0	0
4760 Street Sweeping	(2,226,975)	450,000	1,025,006	(575,006)	0	0	0	(2,801,981)
4760 Beverage Container Recycling	(14,493)	0	0	0	0	0	0	(14,493)

4760 Tire Clean-Up	0
4825 ARPA Funds	0
Enterprise Funds Totals	171,355,578
Internal Service Funds:	
1090 Insurance (Part of General Fund)	0
Committed GF:FB Insurance Stabilization Reserve	4,299,453
3065 Fleet Acquisition	6,870,814
3070 Equipment Maintenance	3,904,235
3070 Fleet Maintenance	212,718
3070 Fleet Motor Pool	(3,538)
3071 Facilities Maintenance	(447,525)
3072 Computer Maintenance	(60,097)
3073 Computer Replacement	755,135
3075 Deferred Maintenance	942,692
Internal Service Funds Totals	16,473,887
Total City Funds	308,962,992
Successor Agency Funds:	
4030 Non Housing Tax Increment	705,254
5750 Successor Agency Admin	1,409,912
6050 Non Housing Bond Proceeds	1,411,870
6060 LowMod Housing Bond Proceeds	0
6070 Prior Bonds Project Fund	4,612,981
8040 Debt Service Fund/Successor Agency	(29,458,206)
Total Successory Agency Funds	(21,318,189)
Agency Funds:	
4801 CFD 2006-1 KB Homes	221,397
4850 CFD Debt Fund	(1,854,198)
7610 General Trust Fund	3,098
7610 PD Community Outreach	0
Total Agency Funds	(1,629,703)
Total All Funds	286,015,100

72,970	72,970	0	0	0	0	0
0	0	0	0	0	0	0
55,954,663	96,275,112	(40,320,449)	290,000	2,017,337	45,490,803	129,307,792
1,601,250	1,343,450	257,800	0	0	0	257,800
0	0	0	0	0	0	4,299,453
2,222,296	324,360	1,897,936	0	0	0	8,768,750
22,000	0	22,000	0	0	0	3,926,235
945,312	1,147,632	(202,320)	57,000	0	147,235	67,398
28,261	52,176	(23,915)	0	0	0	(27,453)
2,216,395	2,496,008	(279,613)	0	267,990	547,603	(995,128)
802,500	853,122	(50,622)	0	0	50,622	(110,719)
1,458,247	1,258,247	200,000	0	0	0	955,135
15,000	359,196	(344,196)	250,000	0	94,196	848,496
9,311,261	7,834,191	1,477,070	307,000	267,990	839,656	16,186,336
155,392,471	224,756,235	(69,363,764)	13,140,593	13,140,593	81,965,139	237,795,597
2,877,795	0	2,877,795	0	2,877,795	0	705,254
0	25,000	(25,000)	25,000	0	0	1,409,912
0	0	0	0	0	0	1,411,870
0	0	0	0	0	0	0
1,200	50,819	(49,619)	0	0	49,619	4,563,362
0	2,852,795	(2,852,795)	2,852,795	0	0	(29,458,206)
2,878,995	2,928,614	(49,619)	2,877,795	2,877,795	49,619	(21,367,808)
199,500	6,047	193,453	0	190,393	0	224,457
0	190,393	(190,393)	190,393	0	0	(1,854,198)
0	0	0	0	0	0	3,098
5,316	5,316	0	0	0	0	0
204,816	201,756	3,060	190,393	190,393	0	(1,626,643)
158,476,282	227,886,605	(69,410,323)	16,208,781	16,208,781	82,014,758	214,801,146



General Fund Summaries

Major Revenue Sources

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

Sales & Use Tax

Sales tax is one of the City's most significant sources of revenue for the General Fund. In accordance with the Bradley-Burns Local Sales and Use Tax Act, the City receives a 1 percent share of taxable sales generated within city limits. Sales Tax revenues generally move in step with economic conditions and have decreased slightly over the past fiscal year. A small portion, 4.5 percent, of the Sales Tax collected is shared with Madera County as part of a tax sharing agreement.

With the passage of Measure K, the City receives an additional .5% in Sales Tax proceeds. This .5% sales tax is used for public safety enhancements and is recorded in a separate fund. Measure K revenues are divided evenly by the Fire and Police Departments.

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

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

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

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

Secured Property Tax

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

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

Transient Occupancy Tax

Hotel/Motel Tax, also known as Transient Occupancy Tax (TOT), is a 9 percent tax assessed on hotel and motel room rentals and short-term residential rentals within the city. A total of 7 hotels and motels currently operate within city boundaries. The tax was last raised in 1986, from 7 percent to current 9 percent. The FY 2026/27 TOT revenue is projected at \$1.08 million.

Franchise Fees

Franchise fees are considered a form of rent to use Madera public rights-of-way. This fee is collected from companies furnishing users with telephone, cable television, and gas services. Franchise fee revenue comes from Comcast and Pacific Gas & Electric. Payments are based on a percentage of gross revenues as stated in the Madera Municipal Code; therefore, they fluctuate based on gross billings by the companies listed above. Based on FY 2025/26 revenues, the Electric Utility Franchise Fee revenue stream is expected to grow slightly in FY 2026/27. However, the Cable Franchise Fee is expected to decrease as more customers move away from cable and use Internet based content distribution.

Engineering Fees, Projects, and Transfers In

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

Interfund Charges (Administration and Overhead)

Madera's General Fund includes expenses for all administrative services (e.g., finance, human resources, attorney services, etc.). A portion of these services support the enterprise funds, including utility funds. The City uses a fair and equitable indirect cost allocation process to allocate departmental costs from the General Fund to all funds that benefit from the services that the General Fund departments provide. The City recaptures these costs from non-General Fund departments based on factors such as the number of employees, agenda items, budget amounts, and square footage. Charges are recorded by way of monthly recurring journal entries.

Police Fees and Contracts

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

Development-Related Revenues

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

Business License Tax

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

Interest

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

Revenues & Expenditures Summaries

General Fund Revenues by Organizational Unit

General Fund Org List	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
1020000-General Fund	29,692,379	31,366,037	28,722,578	32,707,248	32,184,570	-1.60%
10201000-City Council	27,592	27,592	27,592	27,592	27,592	0.00%
10201010-City Clerk's Office	55,111	54,875	54,883	54,842	54,842	0.00%
10201100-City Manager	129,268	131,032	129,268	129,268	129,268	0.00%
10201110-Central Admin	325,015	376,207	330,303	345,015	325,015	-5.80%
10201200-Finance	844,358	808,092	864,374	870,248	1,857,323	113.40%
10201210-Purchasing	92,474	92,474	92,575	92,474	92,474	0.00%
10201400-City Attorney	4,422	4,201	4,201	4,201	4,202	0.00%
10201500-HR/Risk Management	403,809	403,834	405,958	403,792	403,792	0.00%
10202000-PD Operations	1,229,660	1,150,468	1,002,141	1,242,490	1,213,624	-2.30%
10202020-PD - CCP	-72,403	0	0	0	0	0.00%
10202030-Schools Policing	416,403	0	0	0	0	0.00%
10202040-PD Housing Authority	95,000	0	0	0	0	0.00%
10202060-Animal Control	4,711	2,423	2,808	3,100	2,600	-16.10%
10202500-Fire	57,820	149,433	82,862	60,266	60,748	0.80%
10203010-PW - Streets	2,953,948	2,975,395	3,465,783	3,372,202	6,174,347	83.10%
10203011-PW Safe & Clean Initiative	0	300,056	0	0	235,230	0.00%
10203020-Graffiti Abatement	144,000	145,500	147,181	144,622	160,305	10.80%
10204100-Planning	280,517	464,633	253,372	175,000	200,000	14.30%
10204200-Building	1,483,100	1,091,129	966,155	1,189,022	1,087,872	-8.50%
10204300-Engineering	1,966,603	2,223,067	1,540,881	1,832,027	1,870,460	2.10%
10204400-Code Enforcement	210,429	199,074	51,272	247,938	90,002	-63.60%
10206000-Parks Administration	24,713	16,579	11,229	50,165	13,572	-72.90%
10206100-Parks	426,018	444,941	418,062	370,126	429,583	16.10%
10206110-Landscape Mntc Dist Services	287,433	432,801	450,449	450,449	423,325	-6.00%
10206120-Median Landscaping	150,730	150,732	197,458	197,458	197,458	0.00%
10206200-Recreation	26,263	2,348	1,229	2,000	1,200	-40.00%
10206218-Sr Citizen Community Service	2,173	5,131	12,761	2,000	3,000	50.00%
10206220-Sports Programs	99,281	93,189	77,641	92,500	85,500	-7.60%
10206230-Aquatics Programs	47,364	59,520	-10,941	27,500	0	-100.00%
10206240-Comm & Rec Centers	88,071	181,058	168,652	64,845	89,022	37.30%
10206270-Special Events	27,350	34,437	28,820	23,000	25,500	10.90%
Total General Fund Revenues	\$ 41,523,608	\$ 43,386,258	\$ 39,499,547	\$ 44,181,390	\$ 47,442,426	

General Fund Expenses by Organizational Unit

General Fund Org List	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
10200000-General Fund	586,279	1,410,884	650,000	1,136,423	250,000	-78.00%
10201000-City Council	158,968	177,963	188,049	211,104	293,507	39.00%
10201010-City Clerk's Office	313,885	421,510	323,524	356,797	477,173	33.70%
10201100-City Manager	541,811	549,604	516,575	581,449	590,089	1.50%
10201110-Central Admin	696,335	396,150	215,532	341,394	364,768	6.80%
10201120-Community Promo	313,396	344,323	285,797	384,685	384,776	0.00%
10201200-Finance	842,836	1,454,029	1,154,002	1,348,854	1,416,810	5.00%
10201210-Purchasing	167,054	184,569	181,721	197,921	222,492	12.40%
10201220-General/Grant Oversight	104	100,348	105,956	118,265	108,277	-8.40%
10201400-City Attorney	295,804	249,561	366,297	365,156	420,089	15.00%
10201500-HR/Risk Management	854,800	836,071	738,382	928,958	983,342	5.90%
10202000-PD Operations	14,043,599	13,800,535	13,852,224	14,872,248	15,626,317	5.10%
10202020-PD - CCP	40,572	40,442	0	0	0	0.00%
10202030-Schools Policing	389,252	2,154	0	0	0	0.00%
10202040-PD Housing Authority	120,505	374	0	0	0	0.00%
10202060-Animal Control	338,533	586,411	444,993	482,786	553,797	14.70%
10202500-Fire	5,946,918	4,485,399	4,802,985	5,192,615	5,291,586	1.90%
10203000-Public Works Admin	0	73	5,724	19,697	64,410	227.00%
10203010-PW - Streets	2,734,907	2,662,245	2,898,671	3,510,281	5,601,583	59.60%
10203011-PW Safe & Clean Initiative	94,533	353,859	385,371	454,351	452,601	-0.40%
10203017-PW Sidewalk Repair Team	0	0	0	0	469,438	0.00%
10203020-Graffiti Abatement	152,836	450,717	203,737	247,088	278,201	12.60%
10204100-Planning	852,156	538,930	754,586	1,446,730	1,374,427	-5.00%
10204200-Building	1,163,922	1,090,692	990,070	1,348,859	1,426,299	5.70%
10204300-Engineering	2,649,050	2,692,839	2,753,854	3,320,106	3,628,272	9.30%
10204400-Code Enforcement	857,805	789,599	793,390	968,078	994,589	2.70%
10206000-Parks Administration	474,772	501,937	460,483	558,535	556,213	-0.40%
10206100-Parks	2,899,732	2,765,319	2,702,644	3,143,722	3,098,143	-1.40%
10206110-Landscape Mntc Dist Services	432,168	464,402	422,345	496,745	487,212	-1.90%
10206120-Median Landscaping	163,290	154,624	192,416	197,458	197,458	0.00%
10206200-Recreation	286,749	252,670	224,377	239,228	256,990	7.40%
10206218-Sr Citizen Community Service	181,677	249,043	176,718	210,476	214,341	1.80%
10206220-Sports Programs	250,332	220,327	206,110	227,781	243,302	6.80%
10206230-Aquatics Programs	201,754	216,443	116,443	241,062	152,270	-36.80%
10206240-Comm & Rec Centers	865,757	856,728	813,605	918,662	793,620	-13.60%
10206270-Special Events	116,594	108,919	95,607	113,876	170,034	49.30%
Total General Fund Expenses	\$ 40,028,685	\$ 39,409,690	\$ 38,022,189	\$ 44,181,390	\$ 47,442,426	



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General Fund Departments

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

City Council



Cece Gallegos
Mayor



Rohi Zacharia
Councilmember District 1



Jose Rodriguez
Councilmember District 2



Steve Montes
Councilmember District 3



Anita Evans
Councilmember District 4



Elsa Mejia
Councilmember District 5



Artemio Villegas
Councilmember District 6

Department Summary

The City Council consists of seven elected officials and serves as the legislative and governing body of the City. The Mayor is elected at large, while six Councilmembers are elected by district. The Mayor Pro Tem is selected on a rotating basis among the Councilmembers.

As the legislative branch of the City, 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 City's annual budget, and acts as a board of appeals. and appoints members to the City's advisory boards, commissions, and committees.

The Mayor and Councilmembers are accountable to the residents of Madera and work to balance the interests of individuals, neighborhoods, businesses, and the community as a whole. Councilmembers collaborate with residents, regional agencies, community organizations, and local stakeholders to address public policy issues and support the continued growth and success of the City.

The Council is responsible for the scope, direction, and financing of City services; establishing policies based on information provided by staff, advisory boards, and commissions, as well as the public; and implementing these policies through staff under the Council-Manager form of government. The terms of office for the Mayor and Councilmembers are four years, with elections 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 City Council budget, including expenses related to conducting Council meetings, community engagement activities, ceremonial functions, travel, training, and professional development for 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.

In addition to serving on the City Council, some members may serve as City representatives on local boards, including:

- Housing Authority (entire City Council sits as the Housing Authority Board)
- Successor Agency to the former Madera Redevelopment Agency (entire Council sits as the Successor Agency)
- Madera Groundwater Sustainability Agency (entire Council sits as the Madera Groundwater Sustainability Agency)
- Madera Public Financing Authority (entire Council sits as the Madera Public Financing Authority)
- Madera County Arts Authority
- San Joaquin River Conservancy

- Madera County Transit Commission
- Local Agency Formation Commission
- San Joaquin Valley Unified Pollution Control District SJV Special City Selection Committee
- Madera County Economic Development Commission
- Community Action Partnership of Madera County
- Madera County Local Child Care and Development Planning Council (LPC) Steering Committee
- Citizens Prison Advisory Committee

Council Appointments The City Council appoints members to Council-appointed boards, commissions, and committees, as well as the City Manager, City Clerk, and City Attorney. These bodies provide policy recommendations, community input, and support effective City governance.

The City Manager is responsible for the administration and management of City staff and operations. The annual budget serves as a primary tool for implementing Council priorities and policy direction.

Objectives

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

- Ensure a safe and healthy community.
- Provide legislative policy directives for City programs and services.
- Support Community engagement and advocacy.
- Invest in well-planned infrastructure and growth.
- Approve programs that support the City's physical, cultural, and socio-economic development.
- Encourage collaboration among community leaders, civic organizations, and residents.
- Maintain high-quality City programs and services.

- Actively participate in State and Federal legislative processes affecting local government.
- Work collaboratively with other local governments and the League of California Cities to focus on issues impacting municipalities.
- Foster effective communication and cooperative relationships with City residents.

Department Fund Summary

The General Fund fully funds the Council and does not anticipate generating revenue in FY 2026/27.

The proposed budget includes the following expenses:

- \$35k for the:
 - New Mayors and Council Members Academy
 - City Leaders' Summit
 - Mayors and Council Members Executive Forum.

Should Councilmembers elect not to attend, funds are reallocated to the General Fund.

- \$1,000 per Councilmember, for a total of \$7,000 for expenses related to travel, meetings, etc. This represents a \$200 increase for each Councilmember.
- The \$800 budget was established in 2017.

Changes/Additions to Budget

- The adopted budget includes a City Council salary increase from \$500 to \$800 per month, effective January 1, 2027, in accordance with California Government Code Sections 36516 and 36516.5. Pursuant to state law, any change in compensation does not become effective until one or more Councilmembers commence a new term of office. Accordingly, the increase will apply to all City Councilmembers, including the Mayor, upon the commencement of new terms following the November 2026 General Election.

- The annual Council District discretionary allocation has been increased from \$800 to \$1,000 per Councilmember beginning in FY 2026/27. This adjustment reflects inflationary impacts since the allocation was last established in 2017 and will help ensure Councilmembers have adequate funding available for community outreach, neighborhood events, constituent engagement activities, and other approved district-related expenses.
- The adopted budget also includes a \$1,100 allocation for the annual Woman of the Year program recognized during a City Council meeting held in Women's History Month, to support expenses such as plaques, flowers, programs, and refreshments.

Department Staffing & Structure

The City Council consists of seven elected officials. Six Councilmembers are elected by district, and the Mayor is elected at large.

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4348	Interfund Charges/ Admin OH	27,592	27,592	27,592	27,592	27,592	0.0%
Total Revenue		\$ 27,592	\$ 27,592	\$ 27,592	\$ 27,592	\$ 27,592	0.0%
5005	Salaries/Part-time	42,250	41,625	38,125	42,000	54,600	30.0%
5303	Life Insurance Premiums	205	280	266	294	294	0.0%
5304	Workers Compensation Insurance	3,080	3,833	22,158	22,560	22,666	0.5%
5305	Medicare Tax- Employer's Share	1,108	1,054	929	1,057	1,214	14.9%
5307	Deferred Comp/Part-Time	1,585	1,562	1,430	1,575	2,051	30.2%
5309	Unemployment Insurance	1,002	1,277	1,346	1,410	1,666	18.2%
5310	Section 125 Benefit Allow.	63,928	77,623	86,629	95,444	101,388	6.2%
6402	Telephone/Fax Charges	3,836	0	0	0	0	0.0%
6403	Cell Phone Charges	0	3,772	3,176	0	4,800	0.0%
6409	Community Outreach	0	0	0	0	1,250	0.0%
6416	Office Supplies/Expendable	627	1,607	348	2,300	2,800	21.7%
6418	Postage / Other Mailing Charge	180	0	0	0	0	0.0%
6419	Food	3,284	2,996	1,557	3,700	4,500	21.6%
6423	Office Furniture	0	0	0	0	17,500	0.0%
6440	Contracted Services	0	705	0	0	400	0.0%
6518	Other Supplies	931	195	152	150	0	-100.0%
6530	Conference/Training/Ed	3,474	1,702	1,387	5,600	7,000	25.0%
6534	LCC Conference	24,019	30,111	20,998	25,000	35,600	42.4%
6900	Interfund Charge - Fac. Maint.	9,372	9,372	9,372	9,372	9,250	-1.3%
6902	Interfund Charges- Central Sup	87	249	176	642	0	-100.0%
6918	Interfund Charges- Comp Maint	0	0	0	0	3,438	0.0%
6920	Interfund Charges - Computer Repl	0	0	0	0	23,090	0.0%
Total Expense		\$ 158,968	\$ 177,963	\$ 188,049	\$ 211,104	\$ 293,507	39.0%
Total Net Surplus/(Deficit)		\$ (131,376)	\$ (150,371)	\$ (160,457)	\$ (183,512)	\$ (265,915)	-44.9%



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City Clerk's Office



Department Summary

The City Clerk's Office serves as a cornerstone of transparent, accessible, and accountable local government, providing essential legislative, administrative, and compliance support to the City Council, City departments, and the public.

As the official custodian of records and steward of the City's legislative history, the City Clerk's Office is responsible for administering the City's legislative processes, maintaining official records, coordinating municipal elections, and ensuring compliance with applicable federal, state, and local laws governing open government and public access.

The department plays a critical role in supporting the democratic process by preparing and publishing City Council agendas, resolutions, ordinances, and meeting minutes;

administering oaths of office; coordinating appointments to boards and commissions; and serving as the filing officer for Fair Political Practices Commission (FPPC) disclosures.

The City Clerk's Office also serves as the City's central point of contact for Public Records Act requests, public meeting notices, ceremonial recognitions, claims routing, and governance-related inquiries from residents, elected officials, and partner agencies.

As public expectations for accessibility and transparency continue to evolve, the department remains focused on modernizing service delivery through enhanced digital access, hybrid public meeting support, translation accessibility tools, and records management improvements.

The City Clerk is appointed by and reports directly to the City Council.

Responsibility

The City Clerk's Office provides a broad range of essential municipal services, including:

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

Key Accomplishments

Overview of accomplishments:

- Prepared and published 20 Regular Meeting Council agenda packets.
- Prepared and published 2 Special Meeting Council agenda packet.
- Supported over 60 hours of Council meetings.
- Recorded approximately 245 Resolutions and 7 Ordinances adopted by the City Council.
- Coordinated and prepared 35 proclamations and over 607 certificates for ceremonial and official City functions.
- Processed more than 310 Public Records Act requests.
- Administered 29 Oaths of Office to elected officials, commissioners, and staff.
- Continued providing real-time meeting translation services to enhance meeting accessibility and multilingual participation.
- Continue to offer online public records request services through our website to increase citizen access to records and streamline compliance and department workflow.
- Ensured compliance with statutory requirements for agenda preparation and open meeting laws.
- Continued development of citywide records management modernization efforts, including records retention program implementation planning.
- Coordinated approximately 95 FPPC filings for designated positions and officials in compliance with California Government Code Section 87200.
- Initiated implementation of SB 707 compliance efforts, including development of policies, website updates, agenda translation procedures, and public meeting participation enhancements to ensure compliance with new requirements.

Goals & Performance Measures

- Be committed to maintaining a system of transparency, public engagement, and collaboration, thus ensuring the public's trust. Transparency in government promotes accountability and provides citizens with information about their local government's activities. Local government should be easily accessible and contain the most desired and valuable information for the community.
- Provide timely, accurate support to Council, staff, and the public.
- Stay current on updates to state laws that may impact operations.
- Maintain up-to-date content on the City Council and City Clerk webpages.
- Replace Council Chambers dais seating to maintain a functional and professional public meeting environment that supports effective legislative operations.
- Track and respond to all public records requests under the Public Records Act.
- Maintain full appointments for all City boards and commissions, filling any vacancies within 60 days.
- Continue implementation of SB 707 compliance initiatives, including adoption of required policies, enhancement of public meeting accessibility, website and agenda translation updates, and refinement of procedures to ensure ongoing compliance with the new requirements.

Department Staffing & Structure

The City Clerk reports directly to the City Council and is supported by the Deputy City Clerk. The City Clerk's Office operates with two full-time employees, and no staffing changes are proposed for FY 2026/27.

Changes/Additions to Budget

- The City Clerk's Office will continue to maintain current service levels while supporting ongoing modernization, compliance, and public access initiatives.
- For FY 2026/27, the department includes funding in the amount of \$17,500 for replacement of Council Chambers dais seating to maintain a functional and professional public meeting environment.

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4348	Interfund Charges/ Admin OH	54,842	54,842	54,842	54,842	54,842	0.0%
4434	Grants	0	20	0	0	0	0.0%
4659	Refunds and Reimbursements	269	14	41	0	0	0.0%
Total Revenue		\$ 55,111	\$ 54,875	\$ 54,883	\$ 54,842	\$ 54,842	0.0%
5000	Salaries/Full-time	150,783	145,519	156,626	164,637	175,628	6.7%
5100	Salaries/Overtime	860	447	824	1,000	1,000	0.0%
5300	Public Employee Retirement Sys	19,098	19,889	18,944	20,185	20,744	2.8%
5302	Long Term Disability Insurance	466	464	420	463	463	0.0%
5303	Life Insurance Premiums	193	196	176	195	191	-2.1%
5304	Workers Compensation Insurance	11,041	19,137	6,781	6,904	6,847	-0.8%
5305	Medicare Tax- Employer's Share	2,173	2,278	2,256	2,404	2,524	5.0%
5306	Unfunded Accrued Liability	32,115	36,007	35,642	35,642	39,072	9.6%
5308	Deferred Compensation/Full-time	2,423	2,512	2,533	2,606	2,920	12.0%
5309	Unemployment Insurance	294	420	476	420	476	13.3%
5310	Section 125 Benefit Allow.	48,609	56,681	52,539	57,881	62,929	8.7%
6402	Telephone/Fax Charges	1,970	680	223	0	250	0.0%
6403	Cell Phone Charges	0	1,081	904	0	1,200	0.0%
6404	Internet Charges	0	210	261	0	350	0.0%
6411	Advertising/Bids and Notices	3,939	3,471	1,606	6,000	5,000	-16.7%
6414	Professional Dues	500	250	0	400	250	-37.5%
6416	Office Supplies/Expendable	2,326	2,677	1,644	3,000	3,500	16.7%
6418	Postage / Other Mailing Charge	148	160	142	0	150	0.0%
6423	Office Furniture	0	0	0	0	1,200	0.0%
6440	Contracted Services	2,219	11,146	9,446	14,050	100,100	612.5%
6530	Conference/Training/Ed	3,316	5,173	2,231	8,000	8,000	0.0%
6562	Retiree Insurance Premiums	11,334	16,557	9,321	12,564	13,950	11.0%
6563	Public Employee Bonding Premium	40	100	142	100	0	-100.0%
6704	Intergov'l Charges	0	76,434	0	0	0	0.0%
6900	Interfund Charge - Fac. Maint.	3,788	3,788	3,788	3,788	3,738	-1.3%
6902	Interfund Charges- Central Sup	0	1	76	35	0	-100.0%
6918	Interfund Charges- Comp Maint	11,085	13,087	12,588	12,588	16,125	28.1%
6920	Interfund Charges - Computer Repl	5,166	3,144	3,935	3,935	10,566	168.5%
Total Expense		\$ 313,885	\$ 421,510	\$ 323,524	\$ 356,797	\$ 477,173	33.7%
Total Net Surplus/(Deficit)		\$ (258,774)	\$ (366,634)	\$ (268,641)	\$ (301,955)	\$ (422,331)	-39.9%

City Manager's Office



Department Summary

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

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

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

Responsibility

Provides the organizational support and leadership necessary to:

- Implement City Council policies and decisions into actionable plans to meet current and future needs.
- Ensure city operations demonstrate transparency and fiduciary responsibility to the public.
- Build a strong service culture.

- Maintain a healthy relationship with employees, ensuring a high level of performance and professional development.
- Provide ongoing, informative communications to City Council and City employees regarding key objectives, challenges, and accomplishments.
- Provide clear and concise information to the community and serve as a liaison between City Council and the public.
- Formulate long-term strategies and plans to address city's growth and development.
- Ensure that city operations comply with local, state, and federal regulations and laws, maintaining legal and ethical standards.
- Develop and implement plans for responding to emergencies and natural disasters with relevant agencies and organizations.
- Promote intergovernmental relations with other public entities to address regional issues and collaborate on joint initiatives.
- Identify opportunities for innovation and process improvements within city operations to enhance efficiency and effectiveness.
- Foster a positive relationship with a variety of media outlets by releasing notable updates and information promptly and accurately through press releases and media advisories.
- Actively engage with residents and stakeholders to understand community needs and build partnerships that contribute to the City's overall success.
- Successfully partnered with the Downtown Business Association to continue implementation of the Crow Abatement Program.
- Managed the City's state and federal legislative program to advance City Council and city department goals.
- Led the redesign of the City's website, ensuring the new platform will enhance public access, improve user experience, and comply with all applicable accessibility laws.
- Oversees the City's contracted Hearing Officer, ensuring an impartial and consistent administrative hearing process for code enforcement cases.
- Produced a balanced budget for the 6th consecutive fiscal year with the anticipation of a 7th year in the 2026/27 fiscal year.
- Aggressively sought additional funding and played a key role in securing:
 - \$300k from Caltrans Clean CA Community Cleanup and Employment Pathway Grant intended to support litter abatement and beautification projects.
 - \$2 million in congressional funding (HUD) awarded by Representative Adam Gray for Phase IV of the Avenue 13 Sewer Rehabilitation Project.
 - \$990k in CDBG funding for Fiscal Year 2025/26 and \$957k anticipated for Fiscal Year 2026/27.
 - \$93k in National Opioid Settlement Funds for opioid remediation, prevention and education.
 - Instrumental in the implementation of the:
 - Deferred Maintenance program (FY 2025/26)
 - 10x10 pavement program (FY 2025/26)
 - Water well maintenance program (FY 2025/26)
 - City's sidewalk replacement program

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.

- Wastewater Treatment Plant Deferred Maintenance Program

Played an instrumental role in:

- Filling a leadership gap by serving as Interim Public Works Director while continuing to manage citywide operations—ensuring continuity of services, stable departmental leadership, and smooth day-to-day operations across the organization.
- Establishing an in-house maintenance program for Airport grounds and facilities.
- Fostering regional collaboration with Madera County and the City of Chowchilla to launch the Local Hazard Mitigation Plan, which positions the City to gain vital state and federal funding for disaster mitigation.
- Collaborating with Madera Irrigation District to recharge joint recharge basins within the City.
- Onboarding the City's Planning Manager and Public Works Director, strengthening leadership within two critical departments.
- Tracking and reporting Advisory Board participation to City Council on a regular basis.
- Directing Clean and Safe Initiatives citywide, such as:
 - Removal of snipe signs
 - Removal of shoes over powerlines
 - Removal of abandoned pay phones
 - Clean-up of shopping carts
 - Maintenance of identified City-owned land

Goals & Performance Measures

- Continue to meet the City's mission statement to deliver quality public services with integrity, courage, compassion, and competence to the diverse community.

- Continue to support the City Council, the priority setting process, and regular, special, and committee meetings.
- Grow the community engagement and transparency efforts to foster authentic civic engagement with residents, organizations, and businesses.
- Continue to provide leadership and professional management to the city government organization.
- Provide timely, accurate, and results-oriented financial and operational reports.
- Lead the City's management team to ensure the provision of high-quality, cost-effective, and customer-focused services.
- Advance Council priority projects while promoting the high-performance organization initiatives.
- Shape the organizational culture to ensure a high-performing workforce operating in a rewarding environment, making the City an employer of choice in the region.
- Research and implement best practices related to government services and innovation.
- Continue to support the Council and departments with Federal and State legislative priorities and goals.
- Promote transparency by providing staff updates on Council action and the latest information affecting the City.
- Ensure accountability for Commissions, Boards, and Committees through regular attendance reports.

Changes/Additions to Budget

- \$122k budgeted in contingency for unanticipated expenses that may arise during the fiscal year. All of this amount is budgeted in the Central Administration's budget.
- \$55k is budgeted in the Central Administration org for support of the community 4th of July fireworks celebration.

Department Fund Summary

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

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

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

The following is a summary of each:

City Manager's Office

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

Central Administration

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

Community Promotion

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

Legal Expenditures

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

Department Staffing & Structure

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

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4348	Interfund Charges/ Admin OH	129,268	129,268	129,268	129,268	129,268	0.0%
4657	Miscellaneous Revenue	0	1,764	0	0	0	0.0%
Total Revenue		\$ 129,268	\$ 131,032	\$ 129,268	\$ 129,268	\$ 129,268	0.0%
5000	Salaries/Full-time	289,513	293,971	295,507	316,995	330,492	4.3%
5105	Salaries/Leave Payout	1,414	7,041	7,441	0	0	0.0%
5300	Public Employee Retirement Sys	31,679	33,380	30,458	33,127	33,068	-0.2%
5302	Long Term Disability Insurance	730	728	659	726	726	0.0%
5303	Life Insurance Premiums	183	227	205	226	226	0.0%
5304	Workers Compensation Insurance	21,189	21,146	8,547	8,702	8,743	0.5%
5305	Medicare Tax- Employer's Share	4,226	4,624	4,450	4,681	4,862	3.9%
5306	Unfunded Accrued Liability	49,557	55,564	55,001	55,001	60,293	9.6%
5308	Deferred Compensation/Full-time	5,786	10,307	12,091	13,148	13,713	4.3%
5309	Unemployment Insurance	397	567	643	568	643	13.2%
5310	Section 125 Benefit Allow.	59,408	63,735	59,355	64,932	70,594	8.7%
6402	Telephone/Fax Charges	2,085	811	269	360	360	0.0%
6403	Cell Phone Charges	0	1,517	1,249	1,692	1,056	-37.6%
6404	Internet Charges	0	209	259	360	300	-16.7%
6411	Advertising/Bids and Notices	0	0	0	1,000	1,500	50.0%
6414	Professional Dues	993	1,083	0	2,210	2,210	0.0%
6416	Office Supplies/Expendable	930	246	132	200	200	0.0%
6418	Postage / Other Mailing Charge	21	128	39	100	250	150.0%
6423	Office Furniture	0	325	0	1,500	1,500	0.0%
6440	Contracted Services	33,658	1,673	0	0	0	0.0%
6530	Conference/Training/Ed	2,338	4,958	4,462	6,330	4,925	-22.2%
6562	Retiree Insurance Premiums	2,416	11,051	1,337	6,500	8,050	23.8%
6563	Public Employee Bonding Premium	3,354	3,355	1,458	0	3,500	0.0%
6610	Contingency	0	0	0	30,000	0	-100.0%
6900	Interfund Charge - Fac. Maint.	8,356	8,356	8,356	8,356	8,247	-1.3%
6902	Interfund Charges- Central Sup	0	0	0	76	0	-100.0%
6918	Interfund Charges- Comp Maint	14,964	17,666	16,993	16,993	17,285	1.7%
6920	Interfund Charges - Computer Repl	6,975	4,244	5,313	5,313	15,096	184.1%
6924	Interfund Charges- Motor Rental	1,639	2,693	2,353	2,353	2,250	-4.4%
Total Expense		\$ 541,811	\$ 549,604	\$ 516,575	\$ 581,449	\$ 590,089	1.5%
Total Net Surplus/(Deficit)		\$ (412,543)	\$ (418,572)	\$ (387,307)	\$ (452,181)	\$ (460,821)	-1.9%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4301	Donations	0	0	2,500	20,000	0	-100.0%
4348	Interfund Charges/ Admin OH	325,015	325,015	319,244	325,015	325,015	0.0%
4434	Grants	0	33,958	0	0	0	0.0%
4659	Refunds and Reimbursements	0	17,234	8,559	0	0	0.0%
Total Revenue		\$ 325,015	\$ 376,207	\$ 330,303	\$ 345,015	\$ 325,015	-5.8%
6401	Gas and Electric Utilities	14,605	12,651	4,196	18,000	13,000	-27.8%
6402	Telephone/Fax Charges	317	357	302	360	360	0.0%
6405	Copier Lease/Paper Charges	0	0	0	300	350	16.7%
6414	Professional Dues	22,629	23,032	0	24,048	24,078	0.1%
6415	Publications/Subscriptions	0	53	53	258	213	-17.4%
6416	Office Supplies/Expendable	1,296	14,843	459	300	300	0.0%
6418	Postage / Other Mailing Charge	0	18	38	100	100	0.0%
6440	Contracted Services	61,559	104,521	62,964	108,308	94,153	-13.1%
6442	Audit Fees	65,590	3,300	0	0	0	0.0%
6444	Contracted Services/ Legal	0	394	394	0	0	0.0%
6532	Maintenance/Other Supplies	1,587	2,101	5,966	4,000	9,632	140.8%
6560	Liability / Property Insurance	97,193	72,676	75,797	86,979	75,008	-13.8%
6610	Contingency	0	0	0	70,000	121,840	74.1%
6704	Intergov'l Charges	119,473	118,613	38,003	0	0	0.0%
6902	Interfund Charges- Central Sup	269	270	0	143	0	-100.0%
6926	Interfund Chg Risk Charges	179,869	7,851	15,838	15,838	14,207	-10.3%
7000	Vehicles and Equipment	0	0	0	1,236	0	-100.0%
7030	Facilities And Improvements	0	12,213	0	0	0	0.0%
8200	Transfer Out	120,421	0	0	0	0	0.0%
8210	Transfers Out/Debt Service	11,527	23,257	11,524	11,524	11,527	0.0%
Total Expense		\$ 696,335	\$ 396,150	\$ 215,532	\$ 341,394	\$ 364,768	6.8%
Total Net Surplus/(Deficit)		\$ (371,320)	\$ (19,943)	\$ 114,771	\$ 3,621	\$ (39,753)	-1197.8%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
6411	Advertising/Bids and Notices	1,775	900	400	2,300	2,300	0.0%
6413	Employee/Promotional Apparel	13,328	21,955	10,397	30,600	34,750	13.6%
6416	Office Supplies/Expendable	83	200	74	200	200	0.0%
6470	Funding to Outside Agencies	271,580	286,185	245,199	304,435	299,376	-1.7%
6518	Other Supplies	26,206	0	0	0	0	0.0%
6561	Miscellaneous Expenses	424	35,083	29,727	47,150	48,150	2.4%
Total Expense		\$ 313,396	\$ 344,323	\$ 285,797	\$ 384,685	\$ 384,776	0.0%
Total Net Surplus/(Deficit)		\$ (313,396)	\$ (344,323)	\$ (285,797)	\$ (384,685)	\$ (384,776)	0.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4343	Interfund Charges/ Legal Fees	4,422	4,201	4,201	4,201	4,202	0.0%
Total Revenue		\$ 4,422	\$ 4,201	\$ 4,201	\$ 4,201	\$ 4,202	0.0%
6402	Telephone/Fax Charges	1,638	1,469	881	0	0	0.0%
6404	Internet Charges	0	209	259	0	0	0.0%
6444	Contracted Services/ Legal	289,010	242,727	360,000	360,000	415,000	15.3%
6900	Interfund Charge - Fac. Maint.	5,156	5,156	5,156	5,156	5,089	-1.3%
Total Expense		\$ 295,804	\$ 249,561	\$ 366,297	\$ 365,156	\$ 420,089	15.0%
Total Net Surplus/(Deficit)		\$ (291,382)	\$ (245,360)	\$ (362,096)	\$ (360,955)	\$ (415,887)	-15.2%

Finance Department



Department Summary

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

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

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

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

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

A description of the Fleet Division's FY 2025/26 accomplishments and FY 2026/27 goals can be found in their chapter within the Internal Service Funds section of this document.

Responsibility

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

- Deliver superior service to internal and external customers in a fiscally responsible manner.
- Maximize the effective and efficient use of public funds.
- Ensure the financial integrity of the City by strictly adhering to City policies and continually improving the City's financial accounting processes.
- Monitor the financial activities of City departments to ensure strict compliance with the City's Purchasing Policy.
- Prepare and maintain balanced annual operating and CIP budgets that meet the Government Finance Officers Association (GFOA) program guidelines.
- Anticipate potential budget impacts from changing economic conditions, state budget impacts to Madera, impacts from state and federal legislation to the City, and recommend and implement measures to mitigate those impacts.
- Maintain a balanced operating budget for all governmental funds.
- Monitor all proprietary funds to ensure they remain self-supporting, maintain appropriate reserves, and comply with all bond covenants.

- Coordinate activities with outside agencies, other City departments, boards and commissions, and local officials to support the City's grant-funding goals and to implement grant-funded activities.
- Ensure that the Transit system's funding and activities align with demand for service, incorporate input provided by both the Transit Advisory Board and City Council, and address priorities identified through the Unmet Transit Needs assessment.
- Manage entitlement grant program operations to ensure compliance and effective use of program funds.
- Provide reliable, cost-effective fleet management.

Key Accomplishments

Overview of accomplishments in FY 2025/26:

Finance:

- Completed the review and issuance of the FY 2024/25 Annual Comprehensive Financial Report (ACFR).
- Completed the review and issuance of the FY 2024/25 Single Audit report.
- Provided various financial reports to the Council and City departments.
- Implemented online reporting and payment functionality for business license. This functionality will greatly streamline the processing of business license applications and annual business license renewals.
- Worked with a consulting firm to develop new fees for Planning, Engineering, Building, and Fire. These new fees will be brought to Council early in FY 26/27 for consideration.
- Collected \$6,598,533 in Citywide interest income revenue through the first eleven months of FY 25/26: a \$2,391,602 (56.8 percent increase) from the same period in FY 2024/25.

Purchasing:

- Managed 17 Requests for Proposals/Bids during the fiscal year.

- Processed 174 purchase orders through the first 11 months of the fiscal year.
- Established a contract for professional auctioneering services, providing the City with a streamlined process for disposing of surplus property, enabling more frequent surplus asset auctions, and increasing revenue generated from the sale of surplus items.

Utility Billing:

- Collected \$34,680,375 of revenue for the utility funds through May 31, 2026.
- Through enhanced collection efforts, reduced outstanding Accounts Receivable by \$3 million (35%) since December 2024.
- Implemented Smart Safe and other cash management functionality to improve cash handling and cash management practices.
- Revised methodology for issuing conservation refunds by converting the refunds to credits on customers' accounts.

Grants:

- Oversaw and monitored CDBG recipients for expenditure and programmatic compliance.
- Completed the micro-transit study. The study will be brought before Council in July 2026 for final consideration.

Goals & Performance Measures

Finance:

- Expand online payment functionality for other units within the City.
- Complete the FY 2024/25 Annual Comprehensive Financial Report (ACFR) in a timely manner and submit it to the GFOA for recognition.
- Continue working with fee study consultant on Phase 2 of the City's fee structure updating project.

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

Purchasing:

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

Utility Billing:

- Continue reducing the outstanding Accounts Receivable balance on City utility accounts.

Grants:

- Grants staff will work with other City staff to develop a spending plan for Home Project Jurisdiction (HOME PJ) funding.

Department Fund Summary

The Finance Department is responsible for the following areas:

- Accounting
- Utility Billing
- Purchasing
- General Grants Oversight
- Transportation Dial-A-Ride
- Transportation Fixed Route
- CDBG Administration
- CDBG Capital and Public Improvement
- CDBG Public Service
- CalHOME, HOME, and HOME PJ
- Parking District Operations
- Fleet (please refer to the Fleet chapter in the Internal Service Funds section of this document)

The following is a summary of each:

Accounting

The Finance Department is also responsible for developing, implementing, and maintaining adequate financial accounting systems and internal controls. The department provides management control over the City's financial activity by ensuring the ability to present a fairly stated financial position of the City on a timely basis. The accounting staff is responsible for managing the City's revenues and monitoring its debt and investment portfolio. It is also responsible for the City's billed receivables, including the collection of citywide delinquent accounts. This unit is also responsible for issuing business license certificates and monitoring business license revenues. The department is responsible for the timely calculation and payment of payroll, payments to vendors, PERS administration and reporting, and retiree health administration and payment. Finally, Finance is responsible for developing and monitoring the City's annual budget.

Utility Billing

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

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

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

Purchasing

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

documents, and manages the City's travel and credit card procurement programs.

General Grants Oversight

This budget will provide the general administration of the City's current grant awards and programs.

Transportation Dial-A-Ride

The Dial-A-Ride budget supports a curb-to-curb transportation system that provides service to riders.

Transportation Fixed Route

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

CDBG Administration

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

CDBG Capital and Public Improvement

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

CDBG Public Service

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

CalHOME and HOME

This includes grants from the California Department of Housing and Community Development to carry out housing activities, such as providing loans for first-time homebuyers, down payment assistance, or owner-occupied rehabilitation projects.

Parking District Operations

This budget supports the activities carried out by the Parking Enforcement Officer. This non-sworn officer patrols a

designated area downtown and issues citations to motorists who violate our vehicle ordinances.

Changes/Additions to Budget

- Increased postage appropriations by \$22,400 in the Utility Billing budgets to account for increased mailings and increased stamp costs.

Budget Summary

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

Department Staffing & Structure

The Finance Department has 18 positions, not including Fleet. The Director of Financial Services reports to the City Manager and is responsible for the department. In addition to the Director of Financial Services, the department's staffing consists of the following:

- Finance: 9 positions
- Purchasing: 1 position
- Utility Billing: 5 positions
- Grants: 3 positions

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4202	Application Fee	23,205	23,265	20,883	24,000	23,000	-4.2%
4205	State SB1186 Fees/Bus Lic	125	378	71	0	0	0.0%
4208	Late Payment/Other Penalty	5,174	8,255	5,945	9,000	6,000	-33.3%
4347	Intrfnd Charges/ LA Zone Fees	11,056	2,918	2,922	2,922	2,919	-0.1%
4348	Interfund Charges/ Admin OH	450,404	450,406	517,886	517,886	508,964	-1.7%
4355	Transfer-In	316,440	316,440	316,440	316,440	1,316,440	316.0%
4434	Grants	0	57	0	0	0	0.0%
4649	Admin Fees	36,696	0	0	0	0	0.0%
4657	Miscellaneous Revenue	1,175	6,201	226	0	0	0.0%
4659	Refunds and Reimbursements	83	0	0	0	0	0.0%
4682	Collection Recovery	0	173	0	0	0	0.0%
Total Revenue		\$ 844,358	\$ 808,092	\$ 864,374	\$ 870,248	\$ 1,857,323	113.4%
5000	Salaries/Full-time	404,169	523,555	500,173	599,685	645,133	7.6%
5100	Salaries/Overtime	2,930	688	2,725	2,000	2,000	0.0%
5105	Salaries/Leave Payout	690	5,830	1,077	0	0	0.0%
5300	Public Employee Retirement Sys	46,262	62,191	57,790	70,209	72,086	2.7%
5302	Long Term Disability Insurance	1,181	1,502	1,307	1,615	1,634	1.2%
5303	Life Insurance Premiums	320	477	405	522	490	-6.1%
5304	Workers Compensation Insurance	31,770	49,980	25,007	25,461	25,581	0.5%
5305	Medicare Tax- Employer's Share	6,029	8,520	7,426	8,921	9,509	6.6%
5306	Unfunded Accrued Liability	63,247	70,913	70,195	70,195	76,949	9.6%
5308	Deferred Compensation/Full-time	15,255	18,673	17,869	22,002	23,641	7.4%
5309	Unemployment Insurance	891	1,833	1,658	1,665	1,879	12.9%
5310	Section 125 Benefit Allow.	109,611	174,052	150,438	183,723	190,167	3.5%
6402	Telephone/Fax Charges	6,566	2,572	1,630	2,000	1,896	-5.2%
6403	Cell Phone Charges	0	2,423	1,682	2,448	1,200	-51.0%
6404	Internet Charges	0	1,304	1,369	1,400	1,320	-5.7%
6405	Copier Lease/Paper Charges	9,867	5,384	11,482	6,880	9,872	43.5%
6410	Advertising/Job Announcements	1,097	0	0	0	0	0.0%
6414	Professional Dues	722	967	1,263	800	1,090	36.3%
6415	Publications/Subscriptions	695	695	795	695	795	14.4%
6416	Office Supplies/Expendable	3,437	5,129	1,322	5,280	5,200	-1.5%
6417	Software Costs	-11,645	-6,327	0	375	0	-100.0%
6418	Postage / Other Mailing Charge	15,324	9,768	7,057	11,000	11,000	0.0%
6423	Office Furniture	0	0	929	2,000	0	-100.0%
6440	Contracted Services	26,464	105,302	147,649	121,172	99,500	-17.9%
6441	Contracted Services/ Citations	3,057	2,344	2,327	3,500	3,000	-14.3%
6442	Audit Fees	0	36,729	72,265	101,950	65,003	-36.2%
6451	Bank Service Charges	0	0	0	19,000	19,000	0.0%
6516	Permits and Fees	0	0	3	0	0	0.0%
6530	Conference/Training/Ed	4,614	9,464	2,828	10,000	11,800	18.0%
6532	Maintenance/Other Supplies	0	234	0	0	0	0.0%
6561	Miscellaneous Expenses	30,407	6,435	475	0	0	0.0%
6563	Public Employee Bonding Premium	5,388	2,694	2,750	8,900	8,080	-9.2%
6900	Interfund Charge - Fac. Maint.	19,143	19,143	18,139	18,139	17,903	-1.3%
6918	Interfund Charges- Comp Maint	27,712	32,717	31,470	31,470	40,286	28.0%
6920	Interfund Charges - Computer Repl	12,916	7,860	9,838	9,838	44,788	355.3%
6924	Interfund Charges- Motor Rental	768	1,262	1,102	1,102	1,054	-4.4%
7000	Vehicles and Equipment	1,948	1,422	550	0	0	0.0%
7025	Software Cost	2,000	1,900	0	3,900	3,900	0.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
8200	Transfer Out	0	286,394	1,007	1,007	21,054	1990.8%
	Total Expense	\$ 842,836	\$ 1,454,029	\$ 1,154,002	\$ 1,348,854	\$ 1,416,810	5.0%
	Total Net Surplus/(Deficit)	\$ 1,522	\$ (645,938)	\$ (289,628)	\$ (478,606)	\$ 440,513	192.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4348	Interfund Charges/ Admin OH	92,474	92,474	92,474	92,474	92,474	0.0%
4659	Refunds and Reimbursements	0	0	101	0	0	0.0%
Total Revenue		\$ 92,474	\$ 92,474	\$ 92,575	\$ 92,474	\$ 92,474	0.0%
5000	Salaries/Full-time	64,509	80,484	80,548	92,095	100,568	9.2%
5105	Salaries/Leave Payout	1,192	1,240	1,303	0	0	0.0%
5300	Public Employee Retirement Sys	9,884	11,410	11,247	13,116	13,761	4.9%
5302	Long Term Disability Insurance	188	222	205	226	226	0.0%
5303	Life Insurance Premiums	74	86	77	87	83	-4.6%
5304	Workers Compensation Insurance	4,784	7,918	4,512	4,594	3,562	-22.5%
5305	Medicare Tax- Employer's Share	946	1,148	1,192	1,352	1,469	8.7%
5306	Unfunded Accrued Liability	19,844	22,249	22,024	22,024	24,143	9.6%
5308	Deferred Compensation/Full-time	2,646	2,744	2,727	3,171	3,460	9.1%
5309	Unemployment Insurance	147	231	262	231	262	13.4%
5310	Section 125 Benefit Allow.	21,632	20,925	14,871	16,382	17,818	8.8%
6402	Telephone/Fax Charges	848	460	383	0	468	0.0%
6403	Cell Phone Charges	0	90	452	0	600	0.0%
6404	Internet Charges	0	309	382	500	372	-25.6%
6411	Advertising/Bids and Notices	0	0	0	0	15,000	0.0%
6414	Professional Dues	140	340	0	340	340	0.0%
6415	Publications/Subscriptions	195	808	378	850	850	0.0%
6416	Office Supplies/Expendable	752	92	121	600	600	0.0%
6417	Software Costs	5,511	2,500	7,663	7,664	7,743	1.0%
6418	Postage / Other Mailing Charge	227	239	71	150	250	66.7%
6423	Office Furniture	0	0	0	0	400	0.0%
6440	Contracted Services	114	0	0	500	500	0.0%
6530	Conference/Training/Ed	2,747	1,245	2,704	4,000	7,800	95.0%
6900	Interfund Charge - Fac. Maint.	13,352	12,426	12,426	12,426	12,263	-1.3%
6902	Interfund Charges- Central Sup	371	25	0	81	0	-100.0%
6918	Interfund Charges- Comp Maint	11,085	13,087	13,228	12,588	3,772	-70.0%
6920	Interfund Charges - Computer Repl	5,166	3,144	3,935	3,935	5,533	40.6%
6924	Interfund Charges- Motor Rental	699	1,148	1,009	1,009	649	-35.7%
Total Expense		\$ 167,054	\$ 184,569	\$ 181,721	\$ 197,921	\$ 222,492	12.4%
Total Net Surplus/(Deficit)		\$ (74,580)	\$ (92,095)	\$ (89,145)	\$ (105,447)	\$ (130,018)	-23.3%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
5000	Salaries/Full-time	66	33,381	44,330	53,664	57,648	7.4%
5105	Salaries/Leave Payout	0	0	6	0	0	0.0%
5300	Public Employee Retirement Sys	7	4,397	4,570	5,608	5,780	3.1%
5302	Long Term Disability Insurance	0	114	112	127	131	3.1%
5303	Life Insurance Premiums	0	34	33	37	36	-2.7%
5304	Workers Compensation Insurance	5	4,478	1,424	1,450	1,295	-10.7%
5305	Medicare Tax- Employer's Share	1	577	628	767	821	7.0%
5306	Unfunded Accrued Liability	0	1,703	1,686	1,686	1,848	9.6%
5308	Deferred Compensation/Full-time	3	594	623	810	848	4.7%
5309	Unemployment Insurance	0	84	95	84	93	10.7%
5310	Section 125 Benefit Allow.	22	12,314	11,264	12,625	13,723	8.7%
6402	Telephone/Fax Charges	0	1,989	469	600	600	0.0%
6403	Cell Phone Charges	0	1,141	717	612	650	6.2%
6404	Internet Charges	0	409	508	564	625	10.8%
6416	Office Supplies/Expendable	0	110	173	200	500	150.0%
6480	Program Expense	0	0	0	0	300	0.0%
6900	Interfund Charge - Fac. Maint.	0	4,251	4,251	4,251	4,196	-1.3%
6902	Interfund Charges- Central Sup	0	0	0	114	0	-100.0%
6918	Interfund Charges- Comp Maint	0	26,173	25,176	25,176	13,473	-46.5%
6920	Interfund Charges - Computer Repl	0	6,288	7,871	7,871	3,780	-52.0%
6924	Interfund Charges- Motor Rental	0	2,310	2,019	2,019	1,930	-4.4%
Total Expense		\$ 104	\$ 100,348	\$ 105,956	\$ 118,265	\$ 108,277	-8.4%
Total Net Surplus/(Deficit)		\$ (104)	\$ (100,348)	\$ (105,956)	\$ (118,265)	\$ (108,277)	8.4%



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Human Resources Department



Department Summary

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

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

The Human Resources Department has and will continue to administer two separate budgets: Human Resources (General Fund 1020) and Risk Management (Insurance Reserve Fund 1090).

Responsibility

The Human Resources Department focuses on:

- Attracting, recruiting, retaining, and developing qualified individuals committed to serving the City
- Onboarding new employees to ensure a complete understanding of all City services and their contribution to our community

- Administering employee benefits
- Workforce planning
- Providing comprehensive risk management programs to ensure a safe workplace
- Ensuring well-rounded employee benefit offerings to aid in employee satisfaction and retention
- Ensuring all City departments and individual employees are supported relatively with the utmost confidentiality
- Providing training opportunities to improve supervisory skills, employee interactions, and workplace safety
- Maintaining open lines of communication throughout all levels of the organization
- Offering support and assistance in administering benefit programs to help employees navigate work and life changes
- Managing risk exposure to the City through participation in self-insurance programs and the purchase of fully insured products as appropriate, as well as facilitating appropriate risk transfer activities
- Ensuring policies and workplace standards are applied fairly and consistently across all City departments
- Maintaining positive working relationships with representatives of the City's recognized bargaining units
- Processed and provided ongoing case management for 52 new reports of employee on-the-job injuries.
- Processed and sought recovery for 103 property damage/loss events by filing insurance claims, direct billing to the at-fault party, filing lawsuits in Small Claims Court, or seeking restitution when the matter is criminal in nature, collecting \$214,167.19 in actual recovered funds during the fiscal year.
- Entered into an agreement with George Hills, Inc. for subrogation services to recover damages to uninsured City property caused by 3rd parties, such as light poles, landscaping, and fire hydrants. Referred 66 claims to George Hills for recovery on the City's behalf.
- Continued Wellness Challenges to encourage employees to focus on initiatives such as Digital Detox (intentional time away from technology), Find Your 30 (physical activity), Stretch for Success (focus on stretch breaks), Walk this Way (step challenge), and Rethink Your Drink (hydration). All employees who completed the challenges were eligible for prize drawings. Prizes included smartwatches, home exercise equipment, grills, and similar items to support physical activities and healthy eating.
- Provided 6 in-house Harassment, Discrimination, Retaliation, and Abusive Conduct Prevention training sessions to 83 new and existing 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.
- Hosted an in-person Employee Health & Benefits Fair, providing employees with information on their comprehensive benefits package and access to benefit providers. The 'We've Got You Covered' event was held at the John Wells Youth Center in October 2025 and featured 24 plan providers and local businesses. Employees also had the opportunity to complete their annual benefit enrollment on-site with assistance from the Human Resources Team.
- Hosted two employee Onboarding Day events. The first event in September 2025 included a total of 10 employees. The spring event was held in April 2026 and included 17 new employees. For both events, new employees toured various departments and facilities owned by the City, received information on

Key Accomplishments

Overview of accomplishments in FY 25/26; data points provided are as of May 2026:

- Conducted 68 recruitments for Civil Service and at-will positions.
- Onboarded 52 new hires and facilitated 41 existing employee transfers, promotions, and assignment changes.
- Processed and provided ongoing administrative management for 33 new tort claims.

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

- Published a Request for Proposals to update the City's Personnel Rules and Regulations and employee-related policies, with an agreement awarded in April 2026 for these services. This project is ongoing.
- Continued and expanded the use of NeoGov modules for personnel management. These modules include modernized online (paperless) functionality for recruitment and personnel management.
 - *Insight* has allowed the City to move to a completely paperless application and hiring process. Applicants submit their interest in positions through the City's career page, and all aspects of the recruitment and hiring process flow through the online system. *Insight* went live in January 2024 and is used for all full and part-time recruitments. All applicant communication is captured in the system and all steps from job announcement to hire flow through the system, including approvals for conditional job offers and final hiring decisions.
 - The *Online Hiring Center (OHC)* allows departments to manage applicants they are considering for hire. Both *Insight* and *OHC* together provide real-time data on the status of recruitments and department hiring processes. Departments can communicate with applicants via email and text, use scheduling tools for interviews, provide Subject Matter Expert review, rate candidates, and make requests for conditional offers and hires through the system. The *OHC* also provides for tracking of applicant progress through the pre-employment process.
 - *Onboard* has been built out 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. This module is tied to the *EForms* module described herein and will be activated once *EForms* is ready to receive the forms completed through this portal.

- *Perform* is moving the City to paperless employee evaluations and provide a system to manage and track evaluation due dates and timeliness. It includes functionality for managing performance improvement plans, journaling notes for performance reviews at any time, and collecting feedback through surveys when preparing evaluations. Implementation training has been completed and the system has been built with the City's specific employee evaluation criteria. Staff has been working on taking departments live in the system in a phased implementation. There have been some transitional growing pains as change can be hard, however staff continues to work towards full implementation of the system.
- *EForms* implementation is underway and most City forms have been built out within the system. Staff is currently fine-tuning the processes behind the forms before going live with the module City-wide. Staff anticipates implementation training to commence around the beginning of FY 2026/27. *EForms* will replace paper employee files, with all active employees being moved to electronic files available in real time to the employee, their manager(s), Human Resources staff, and Payroll staff.
- *Vetted* procurement is in-process and implementation will begin at the beginning of the 2026/27 fiscal year. The product is specific to public safety positions (police department) and will provide an opportunity for workflow reviews and approvals during the background investigation and hiring process. Staff is still evaluating which current processes will be moved to the system and the best approach to long-term implementation.
- Continued working with the California Office of Emergency Services (CalOES) and the Federal Emergency Management Agency (FEMA) for damages incurred during the January 2023 winter storms. To date, the City has received payment for the following, with two major claims still pending FEMA appeals:
 - \$31,639.79 for Emergency Debris Removal
 - \$57,275.44 for Emergency Bypass Pumping (first 60 days), with a potential for an additional \$976,767.56 if the City's appeal is approved

- \$352,938.44 for Emergency Bypass Pumping (days 61-end of emergency)
- \$82,151.80 for Road, Sidewalk, Gutter and Underlying Storm Drain Repair
- \$180,774.84 for WWTP Pump Repair (some funds may need to be returned due to City's insurance covering part of the expense)
- \$13,888.40 for Permanent Repair Work on the Avenue 13 Trunk Line, with a potential to receive \$1,321,974.39 if the City's appeal is approved
- Closed out the City's COVID-19 relief claim with CalOES related to administrative costs.
- In collaboration with Madera County and the City of Chowchilla, worked with a consultant to assist in preparing the updated Madera County Multi-Jurisdictional Local Hazard Mitigation Plan (LHMP). Human Resources staff ran point for the City's participation and facilitated internal meetings to ensure the City was well-represented in the final document and positioned to pursue hazard mitigation funding to assist with natural hazards such as flood mitigation and supporting the water supply affected by drought and extreme heat. The final document was submitted to CalOES and FEMA in March of 2026 and has recently been approved by both agencies to proceed with local adoption.
- Continued participation in the Madera County Department of Public Health Emergency Preparedness Subcommittee. This committee meets quarterly and ensures ongoing communication and collaboration between medical service providers, local hospitals, local government, and community organizations.
- Facilitated advertising and enrollment for all City staff in 30 training opportunities for topics related to risk management and personnel, such as CPR/AED/First Aid, Addressing Workplace Violence, and Confined Space Entry. Additionally, the City hosted the following training courses on-site: Aerial Lift & Tree Trimming Operations, Child Abuse Prevention Training, Public Spaces & Homelessness, Aquatics Safety Training, and Winter Storm Prep Regional Training. There were 84 confirmed attendees throughout the year. Several of the trainings allow employees to view the training recordings

afterwards, however, those viewings are on-demand and not tracked.

- Acquired 11 Automatic External Defibrillators (AEDs) to replace aging equipment at City facilities and to expand to sites that did not previously have such lifesaving tools including the WWTP, Lions Town and Country Park, and Sunrise Rotary Sports Complex. The two AEDs placed at city parks are accessible to the public 24/7.
- The Human Resources Department budget also included funds for use by the ADA Advisory Council to support and further ADA access and education. In the current year, these funds were used to support public outreach and disability awareness. This included the Old Timer's Day Parade and safety flags for mobility devices.

Goals & Performance Measures

- Continue to support our internal and external customers with positive interactions, providing the correct information and resources at the first interaction.
- Conduct two (2) in-person Employee Onboarding Day events, one in the fall and one in the spring.
- Conduct an in-person Health & Benefits Fair in October during Open Enrollment.
- Provide educational opportunities specific to the City's PPO medical plan's additional services provided by the self-insurance pool, including low-cost prescriptions, diabetes management, weight management, and specialized orthopedic and cancer treatment options.
- Continue implementation and roll-out of NeoGov modules. Support employees and supervisors as they transition to paperless systems and new processes.
- Finalize the City's 2023 Winter Storms Event claim with FEMA, continue to pursue denied claims through the appeal process, and move to CalOES administration of close-out.
- Facilitate opportunities to educate employees on their available benefits and choices through on-site visits with benefit representatives.

- Conduct Wellness Challenges throughout the year to provide employees educational opportunities to focus on their personal health.
- Complete the update to the City's Personnel Rules and Regulations and employee-related policies. It is anticipated this will provide modern Civil Service Rules as well as a consolidated employee policy manual.
- Purchase two additional outdoor, publicly available AEDs for city parks to broaden access to life-saving equipment in areas where members of the community congregate and partake in outdoor recreational activities.
- After update of City's document retention policy, clear old, stored files eligible for destruction.
- Coordinate an in-person, City-wide Harassment, Discrimination, Retaliation, and Abusive Conduct Prevention training, in accordance with Government Code §12950.1. This training is required upon hire or re-hire and is an ongoing requirement of employment every two years. The City provides recurring training in odd-numbered years and will be due for training in early 2027.
- Implement NeoGov Vetted solution for public safety background investigations and hiring workflows
- Build-out two additional NeoGov modules, Learn and Attract, as further described below.

Changes/Additions to Budget

For Human Resources 10201500:

- Includes \$7k for NeoGov implementation services for the *Learn* and *Attract* modules.
- Added a one-time expense of \$22k for document digitization to effectively bring paper employee files into the electronic Neogov EForms module, replacing all paper employee files. The digitization project will apply to all current employees, with historical paper files stored and destroyed according to the City's document retention policy.
- Includes \$1k for document destruction (shredding) services in anticipation of the City's updated document retention policy.

For Risk Management 10901510:

- Includes \$30k for legal services to assist with bargaining related to updates to the City's Civil Service and employment policies.
- Added \$5k for on-site City-wide Harassment, Discrimination, Retaliation, and Abusive Conduct Prevention training, in accordance with Government Code §12950.1 to be performed by an outside labor law firm.
- Added \$2k for Harassment, Discrimination, Retaliation, and Abusive Conduct refresher training for the department Analyst to renew certification.
- Includes \$8k for two new outdoor AEDs and related components.
- Added \$200k for anticipated Workers' Compensation retrospective adjustment costs.

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. 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 26/27.

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. Feedback from participants has been positive and they have enjoyed seeing and hearing about services the City provides outside their home department.

Additionally, the proposed budget includes funds to continue the in-person Health & Benefits Fair. It is highly beneficial to have the in-person Health & Benefits Fair so employees can speak with providers directly about their various employment-related benefits. The PRISMHealth pool the City participates in for medical plans offers several supplemental programs, and the Health & Benefits Fair is an opportunity to help employees understand the full depth of what is offered. With assistance from Information Technology, a mobile computer lab is also provided to ensure employees have an opportunity to request assistance with the online enrollment platform. Other benefit providers not related to health such as retirement planning and fitness/wellness vendors also participate to provide employees a well-rounded experience.

Two new modules are proposed under the NeoGov product suite. The Learn module is a Learning Management System (LMS) which will allow for enhanced employee development, compliance with mandated training, certificate tracking, and will allow staff to effectively document trainings in a central, searchable, electronic system. Currently, training records are tracked in various spreadsheets, not within individual employee files. Under a new California law, SB 513, if an employer maintains training records, they must include certain details and the records must be provided to employees upon request. Currently, such a request would prove burdensome due to the various methods of record keeping. Learn will allow the City to comply with such requests in a more timely and efficient manner. The second NeoGov module budgeted for FY 26/27 is Attract. The module is a Candidate Relationship Management (CRM) tool used to proactively attract qualified job seekers to new openings posted by the City. It will allow staff to target, through the Virtual Recruiter, those candidates most qualified for the openings, enabling the City to build a robust talent pool for departments to hire from. The module will also support mass communication capabilities for specialized positions where a list of certified individuals is available. Currently staff must send communications in small batches through standard email, which is not efficient.

As noted in current year accomplishments and ongoing goals, staff is currently working on implementation of a centralized system for public safety backgrounds, NeoGov's Vetted product. This is one piece of a potentially larger move to centralize and consolidate functions to assist departments in focusing on their core service delivery. Specific to Vetted, at this time contract consultants complete certain pieces of the public safety background investigation. Staff is evaluating whether conducting this in-house makes sense and what resources would be needed to accomplish the task with internal staff. That evaluation will be ongoing as we evaluate real-time functionality after build-out of the product.

Additional personnel and risk management services for departments are also being evaluated for consolidation into the Human Resources Department. This may include such services as conducting all reference checks and employment verifications, shepherding applicants through the department hiring process to facilitate timely communication and hiring, conducting all disciplinary investigations other than Internal Affairs, and taking on responsibility for all safety-related policies and trainings. Currently many of these tasks are decentralized to front-line supervisors and administrative support staff in individual departments. Staff is evaluating whether alleviating departments of these functions will provide a better focus on core service delivery and will bring a recommendation to Council for consideration in the future should it be warranted.

Risk Management

The Insurance Reserve Fund maintains a balance designated for claims payment should the City have any claims or lawsuits not covered by our insurance. The fund balance is separate from the operating budget. The fund has historically had one operating budget, however in FY 24/25, the fund added a second operating budget specific to property damage.

10901510

The risk management budget captured in expensing org 10901510 in the Insurance Reserve Fund captures retrospective adjustments from the City's pooled insurance program, the Central San Joaquin Valley Risk Management Authority (CSJVRMA). Program years are adjusted based on actuarial studies after five years of claim maturity. While the CSJVRMA Executive Committee took action to delay retrospective refunds while investment options and claim development were analyzed due to noticeable market trends, these refunds have since been released to member cities. At this time, it is anticipated that the annual retrospective process will resume its normal schedule and continue each year going forward.

In addition to the retrospective adjustments, there is an expensing line item within the operating budget used to pay for contracted legal services not provided by the City Attorney, primarily related to employment law items. A separate firm typically handles these items because the City Attorney represents the City Council, the appeal body for employment matters. Utilizing the same attorney to advise staff on employment matters which will advise the Council on appeal matters can give the appearance of a biased system. This activity also includes expenses for outside investigators when needed to respond to complaints of workplace wrongdoing.

There is also a budget line item for City-wide harassment and/or safety training that relate to risk management.

The FY 25/26 budget included funds to update the City's Personnel Rules and Regulations. Those updates are underway, however during the revision process, the City may need to meet and confer or bargain over changes, so funds are proposed in the FY 26/27 to enable the labor law firm that is updating the policies to assist with such negotiations if necessary.

A request to add two (2) additional outdoor AEDs is included. In addition to replacing all existing City facility AEDs in the prior fiscal year, staff successfully rolled out the installation of two (2) outdoor AEDs at city parks. Staff is now requesting to expand the outdoor AED program by adding one at McNally Park and one at Rotary Park.

10901515

This expensing org was added in the FY 24/25 budget to capture revenues and expenses for property damage claims. The new operating budget has been in use for two fiscal years and has allowed departments to more readily address damages due to the elimination of individual department budget constraints. This budget also allows departments to focus their annual operating budget requests on routine maintenance requests. Staff uses claims history to determine funding 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 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4348	Interfund Charges/ Admin OH	403,794	403,792	403,792	403,792	403,792	0.0%
4434	Grants	0	27	0	0	0	0.0%
4659	Refunds and Reimbursements	15	15	2,166	0	0	0.0%
Total Revenue		\$ 403,809	\$ 403,834	\$ 405,958	\$ 403,792	\$ 403,792	0.0%
5000	Salaries/Full-time	338,307	345,489	369,984	395,408	420,924	6.5%
5105	Salaries/Leave Payout	6,672	7,246	6,407	0	0	0.0%
5200	Salaries/Auto & Expense Allow	900	900	825	900	900	0.0%
5300	Public Employee Retirement Sys	36,667	41,154	38,036	41,320	42,032	1.7%
5302	Long Term Disability Insurance	891	963	872	960	960	0.0%
5303	Life Insurance Premiums	293	334	302	333	333	0.0%
5304	Workers Compensation Insurance	25,732	31,695	12,662	12,892	12,952	0.5%
5305	Medicare Tax- Employer's Share	4,871	5,586	5,482	5,820	6,107	4.9%
5306	Unfunded Accrued Liability	55,465	62,188	61,558	61,558	67,480	9.6%
5308	Deferred Compensation/Full-time	6,749	8,348	7,844	8,861	9,346	5.5%
5309	Unemployment Insurance	768	840	952	840	952	13.3%
5310	Section 125 Benefit Allow.	100,563	83,000	62,342	68,681	73,729	7.3%
6402	Telephone/Fax Charges	3,531	1,746	651	1,500	396	-73.6%
6403	Cell Phone Charges	0	1,019	844	1,072	1,068	-0.4%
6404	Internet Charges	0	409	508	444	1,200	170.3%
6405	Copier Lease/Paper Charges	2,423	1,233	2,359	2,000	3,000	50.0%
6409	Community Outreach	1,144	247	45	1,000	1,300	30.0%
6410	Advertising/Job Announcements	56,911	59,384	32,325	62,102	61,463	-1.0%
6411	Advertising/Bids and Notices	0	0	0	500	500	0.0%
6413	Employee/Promotional Apparel	17,546	16,340	11,283	20,000	20,000	0.0%
6414	Professional Dues	680	690	300	1,820	1,120	-38.5%
6416	Office Supplies/Expendable	1,546	630	841	1,800	800	-55.6%
6417	Software Costs	440	2,669	2,760	2,760	3,265	18.3%
6418	Postage / Other Mailing Charge	485	539	407	600	700	16.7%
6419	Food/Meals	0	532	559	1,500	1,500	0.0%
6440	Contracted Services	130,140	64,843	63,998	165,250	175,034	5.9%
6460	Pre-Employment Costs	15,176	14,198	6,652	17,300	15,121	-12.6%
6462	Employment Recruitment Costs	575	183	0	0	0	0.0%
6530	Conference/Training/Ed	2,821	6,162	9,258	13,300	7,850	-41.0%
6900	Interfund Charge - Fac. Maint.	3,470	3,470	3,470	3,470	3,425	-1.3%
6902	Interfund Charges- Central Sup	153	0	0	114	0	-100.0%
6918	Interfund Charges- Comp Maint	22,169	26,173	25,175	25,175	27,026	7.4%
6920	Interfund Charges - Computer Repl	10,333	6,288	7,870	7,870	21,130	168.5%
6924	Interfund Charges- Motor Rental	1,260	2,069	1,808	1,808	1,729	-4.4%
7000	Vehicles and Equipment	6,121	0	0	0	0	0.0%
7025	Software Cost	0	39,503	0	0	0	0.0%
Total Expense		\$ 854,800	\$ 836,071	\$ 738,382	\$ 928,958	\$ 983,342	5.9%
Total Net Surplus/(Deficit)		\$ (450,991)	\$ (432,237)	\$ (332,424)	\$ (525,166)	\$ (579,550)	-10.4%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4162	Interest Income	83,829	145,573	153,587	150,000	150,000	0.0%
4340	Interfund Chg Risk/ICR	250,000	250,000	500,000	500,000	500,000	0.0%
4659	Refunds and Reimbursements	5,919	2,247	5,544	1,000	1,250	25.0%
4675	Retrospective Adjust Refund	46,829	32,784	1,555,971	0	50,000	0.0%
4742	Unrealized Gain/Loss on Invest	0	57,135	0	0	0	0.0%
Total Revenue		\$ 386,577	\$ 487,738	\$ 2,215,103	\$ 651,000	\$ 701,250	7.7%
6413	Employee/Promotional Apparel	8,125	6,364	2,153	10,000	10,000	0.0%
6417	Software Costs	1,980	2,640	1,760	2,640	2,640	0.0%
6419	Food/Meals	0	1,005	1,063	2,100	2,150	2.4%
6440	Contracted Services	8,656	8,708	4,529	10,250	1,070	-89.6%
6444	Contracted Services/ Legal	49,510	80,970	115,995	120,000	105,000	-12.5%
6530	Conference/Training/Ed	1,131	5,566	0	5,000	8,000	60.0%
6532	Maintenance/Other Supplies	0	1,637	30,476	43,000	9,500	-77.9%
6562	Retiree Insurance Premiums	0	1,080	8,091	0	0	0.0%
6567	Retrospective Adjust. Cost	0	0	0	0	200,000	0.0%
6570	Settlements	0	0	0	100,000	100,000	0.0%
6904	Interfund Charges - Admin. Ove	0	0	4,492	4,492	5,090	13.3%
Total Expense		\$ 69,403	\$ 107,970	\$ 168,559	\$ 297,482	\$ 443,450	49.1%
Total Net Surplus/(Deficit)		\$ 317,174	\$ 379,768	\$ 2,046,544	\$ 353,518	\$ 257,800	-27.1%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4659	Refunds and Reimbursements	0	31,051	207,295	1,000,000	900,000	-10.0%
	Total Revenue	\$ -	\$ 31,051	\$ 207,295	\$ 1,000,000	\$ 900,000	-10.0%
7000	Vehicles and Equipment	0	143,334	70,566	1,000,000	900,000	-10.0%
	Total Expense	\$ -	\$ 143,334	\$ 70,566	\$ 1,000,000	\$ 900,000	-10.0%
	Total Net Surplus/(Deficit)	\$ -	\$ (112,283)	\$ 136,729	\$ -	\$ -	0.0%

Police Department



Department Summary

The Madera Police Department (MPD), employs a dedicated, diverse workforce of sworn peace officers and non-sworn professional employees, ready to provide superior service delivery through the organization's three divisions and functions.

The Department consists of the following divisions:

- **Administration Division:** Community Outreach, including Animal Control, Dispatch, Records, and Property and Evidence.

- **Operations Division:** The largest division of the department, comprised of patrol personnel, school resource officers, and traffic enforcement officers.
- **Investigations Division:** Detective Unit, Special Investigations Unit, MADNET, and Code Enforcement.

Responsibility

MPD is tasked with:

- Safeguarding lives and property.

- Protecting the innocent against deception, the weak against oppression or intimidation, and the peaceful against violence or disorder.
- Identifying and apprehending criminal offenders.
- Reducing the opportunities for the commission of crimes through preventive patrol and deterrence measures.
- Improving roadway safety for 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.
- In addition to enhancements for staff, MPD partnered with non-profit Phyllis's Garden to convert an existing interview room into a "soft room," creating a space that encourages reporting, supporting victims, and facilitating effective investigations.
- Code Enforcement, along with the Safe & Clean Team, has continued to achieve remarkable levels of nuisance mitigation along the Fresno River and parallel McCullough River Trail. Efforts include trash removal, citation issuance, fire prevention, and an educational component to prevent future trash accumulation. The team connects also individuals with services to improve health, safety, and quality of life, including reuniting individuals with family members.
- The Department utilized the \$20,491 awarded through the Edward Byrne Memorial Justice Assistance Grant (JAG) Program to support the purchase of cameras aimed at enhancing the City's security infrastructure. The Department has applied for the same grant for this coming fiscal year and could be awarded \$24,324 to be used for the purchase of Motorola handheld radios, which would significantly enhance officer safety, communication reliability, and overall operational effectiveness.

Key Accomplishments

- The City has implemented new technologies to advance operational and investigative capabilities, including Peregrine, Flock, Vigilant, and Avigilon systems.
- The City purchased GrayKey, a software tool that enables secure data extraction from mobile devices to support criminal investigations. This capability significantly enhances the department's ability to obtain critical digital evidence in a timely and efficient manner.
- With the support of State Senator Anna Caballero, the City received \$950k in State funding in 2023 for key department initiatives. Among the projects included the acquisition of a Mobile Command Center, which can be used for a number of tasks and events, including crisis negotiations and DUI checkpoints. The build of the MCC is much anticipated after years of delays due to COVID-19, and the City expects to take delivery of this asset in the 1st quarter of the upcoming 26/27 fiscal year.
- Upgrades were made to the Police Station, including a kitchen and breakroom remodel. The improvements included the installation of new appliances, including a stove and multiple microwaves, creating a more functional kitchen space, significantly improving daily operations and working conditions for personnel.
- The City received \$86k through the California Highway Patrol Cannabis Tax Fund Grant. These funds supported illegal cannabis enforcement, equipment acquisition, and officer training.
- In 2024, the City identified a goal of pursuing technological advancements to enhance operational efficiency. The following are accomplishments that align with the identified goal:
 - Acquired funding from the Madera County Community Corrections Partnership Committee for a Real-Time Information Center (RTIC) that is designed to enhance law enforcement operations, situational awareness, and interagency collaboration. By implementing Peregrine, the City will enhance its ability to respond to emerging incidents, track criminal records and trends, and support investigations through centralized data aggregation and analysis.
 - \$47,215 from the Madera County Community Corrections Partnership Committee was used to purchase 8 Flock Automated License Plate Readers (ALPRs), enhancing citywide coverage and investigative capabilities through access to data from 12 commercial ALPR cameras.

- The Department’s social media following has grown to over 74,000 followers, allowing for the quick dissemination of information and the ability to work collaboratively with the public to solve crimes that may have gone unsolved in the past. For example, the MPD initiated a weekly feature titled “#WhoisThisWednesday,” where surveillance videos of crimes are posted, allowing the public to help identify the suspects. This program has a success rate of over 60 percent.
- The Neighborhood and Business Watch programs remain active, fostering community pride and strengthening relationships between residents and officers. As staffing and training levels of personnel increase, the department plans to reintroduce the popular Citizens Academy with Class 17. The concept is important in fostering community pride and strengthening relationships between residents and officers.
- Hosted the annual “Egg-stra Special Event” to gather community members for an afternoon of games, food, and fun. Community members had the opportunity to participate in an egg hunt, shop from local vendors, and build relationships with officers. This has become one of the largest events hosted by the City, with an estimated attendance of 5,000.
- The communications center received and processed 101,551 emergency and non-emergency calls for service in the 2025 calendar year.
- Department personnel handled 65,715 events in the calendar year 2025. An event includes service calls and officer-initiated activities. In 2025, MPD responded to:
 - 2,049 welfare checks
 - 1,680 burglar alarms
 - 3,111 requests for assistance
 - 1,686 stray animal calls
 - Investigated 86 dog bites
- Code Enforcement responded to 2,103 calls for service. These calls resulted in the generation of:
 - 667 reports
 - 849 notices of violation
 - 245 citations for non-compliance
- Towed 13 vehicles from the streets of the City that were abandoned or had registrations that were significantly expired.
- The Investigations Unit handled 719 cases in 2025.
- Officers arrested 247 persons for driving under the influence in the 2025 calendar year.
- City Council approved amendments to the City’s Municipal Code related to fireworks, strengthening the City’s ability to address illegal and unsafe fireworks activity. The revised ordinance establishes clearer regulations regarding the use of fireworks, enhances enforcement authority, and expands accountability to include parents and property owners when violations occur. The updated provisions also authorize Code Enforcement and Police personnel to pursue administrative fines, cost recovery, and property liens, providing more effective tools to deter violations and protect public safety.
- City Council approved a contract for Hearing Officer services, establishing an impartial appeal process that allows community members the opportunity to have their concerns reviewed and considered. During the final two months of the Fiscal Year 2025/26, a total of 28 hearings were conducted, with the Hearing Officer upholding the original decision in each case. This process enhances transparency, ensures due process, and reinforces the City’s commitment to fair and consistent enforcement of its regulations.

Goals & Performance Measures

- MPD is working to secure roughly \$700k in funding through the Community Corrections Partnership (CCP) to increase technological capabilities for officers and professional staff. Through an agreement with CCP, funding provided will cover the purchase of a TruNarc Delta Handheld Drug Analyzer and two vehicles for the Special Investigations Unit. Additionally, CCP will fund the purchase of approximately 45 new license plate reader (LPR) cameras, enhancing the department’s operational and investigative capabilities.
- The Department is working to secure \$40k in funding for the purchase and training of an additional K-9 unit, which would specialize in suspect detection and apprehension. This addition to the City’s K-9 family would increase tools available to patrol personnel, as well as be of assistance to

neighboring law enforcement partners on joint effort calls.

- The Department is working to develop a mobile app through OVC, LLC to more effectively communicate with the public. The investment will improve access to critical public safety and court-related information. The mobile app increases transparency and public trust while aligning with City priorities for modernization and digital innovation. Funding for the app will be provided by CCP and will cost roughly \$45k over three years.
- The Selective Traffic Enforcement Program (STEP) Grant awarded the City \$20k to support traffic safety initiatives. Funds were used to purchase three LIDAR devices to aid in speed enforcement, as well as fund overtime for DUI checkpoints.
- Planned enhancements to the Police Station include upgrades to the lobby and annex building. The lobby improvements would provide a more welcoming and effective space for community members to utilize lobby services. The annex building was acquired in 2018 and has not yet been updated to the same standard as the rest of the Department.
- MPD plans to educate senior population through Town Hall meetings and presentations on telemarketing fraud and elder abuse. These crimes are becoming increasingly frequent with technological advancements, and seniors tend to be the most targeted victims.
- Animal Control intends to address the City's stray animal population through partnerships with local animal welfare organizations and veterinary clinics to offer low-cost spay/neutering and microchipping services to residents. By increasing access to these preventative services and placing greater emphasis on pet licensing compliance, the City aims to reduce the number of stray dogs and cats entering the local shelter. Those efforts are expected to promote responsible pet ownership, decrease shelter overcrowding, and reduce veterinary costs associated with the care and intake of stray animals.
- Code Enforcement has identified a growing number of properties requiring weed abatement services. Following a significant increase in non-compliant properties year-over-year, rising from 26 to 75 violations, Code Enforcement will implement an early-intervention campaign this fiscal year to accelerate compliance. The weed abatement program remains an important tool for reducing fire hazards, improving neighborhood

appearance, and addressing conditions on vacant properties.

- Code Enforcement will sustain nuisance abatement efforts city-wide, addressing conditions that negatively impact public safety, neighborhood appearance, and economic vitality. Particular emphasis continues to be placed on removal of abandoned and inoperable vehicles, as well as enforcement of sign regulations in commercial areas to ensure compliance with municipal standards and maintain an attractive business environment. These ongoing efforts help protect property values, improve community aesthetics, and foster a cleaner and safer city for residents and visitors.
- Staff will host a minimum of two Tire Amnesty events to provide residents with a safe, convenient, and cost-effective method for disposing of unwanted tires, helping to reduce illegal dumping and environmental impacts.
- In partnership with the Madera Unified School District, Madera County Probation, Public Works, Code Enforcement and the Police Department will reintroduce an interactive graffiti education program for third-grade students. Through an engaging presentation and skit, students will learn about the negative impacts graffiti has on neighborhoods, schools, and local businesses, as well as the legal consequences associated with vandalism. The program is designed to leave a lasting impression that encourages community pride, respect for public property, and responsible decision-making.

Changes/Additions to Budget

- Changes to the budget were made to reflect accurate costs spent on Code Enforcement and Animal Control. Previously, portions of the operating costs for these two divisions were absorbed into the General Fund and Measure K accounts. Moving into the next FY, operating costs are broken out specific costs related to hiring, utility usage, supply usage, etc. so staff can accurately capture how much it costs to run these divisions.
- In line with Animal Control, the Department has projected a more realistic costs for veterinary bills incurred from strays throughout the City. With increased challenges from the local shelters, the City has had to explore other options for dealing with stray animals, including the use of local veterinary clinics and shelters out of area to manage the stray animal population.

- The Investigations division is requesting to purchase a software called REV, which is an AI-powered secure transcription and evidence analysis platform specifically designed to accelerate investigations. REV is currently utilized by neighboring departments (MSO, Madera DA's office, Fresno PD). REV creates a searchable evidence database, allowing for easier searching through massive amounts of audio and visual files to find specific, critical moments. REV also features tools to summarize recordings, identifying inconsistencies in testimonies and interviews, and uncovering narrative gaps. This software is expected to lead to faster case resolution and improved efficiency, allowing investigators to focus on victims instead of spending hours watching or listening to recordings.
- Last year, the budget allowed for replacement of one of the two refrigerators used by Property & Evidence. The second refrigerator was purchased at the same time as the one that was replaced, and this year the City intends to replace it prior to it failing.
- To enhance the City's training program, the budget includes funding to purchase Simunitions and air soft weapons that would provide a more realistic response when training with weapons, sharpening their shoot/don't shoot decision making skills. The current equipment is outdated by 15 years and does not fit in holsters, making it increasingly more difficult to get worthwhile training. This purchase would include 4 rifles, 8 pistols, 14 magazines, a storage case, and 8,800 airsoft rounds. Long-term cost savings would come from reduced ammunition purchases over time.
- For the mobile command center purchased last year, the Department has allocated \$25k to complete its outfitting, including the wrap to add the Police Department logo and markings, radio transceiver and radio remote head.
- The Department has requested to purchase two additional drones to expand and enhance the drone program. The drones to be purchased include additional capabilities only two of the City's drones currently have, specifically infrared technology and night vision. The DJI – Mavic 3 drones have a longer flight time before needing battery changes, allowing them to be operationally capable for longer periods of time. More drones would increase Officer safety in rapidly changing situations and give better clarity in night operations. The oldest of the two drones the Department currently uses would become training drones, allowing more officers to become qualified.

- Various facilities improvements are included in the Proposed Budget, including:
 - \$200k for a lobby remodel.
 - \$100k for annex improvements.
 - As part of the Deferred Maintenance Program, restore the roof at an expected cost of \$35k and replace additional HVAC units for \$30k.

Department Fund Summary

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

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

The following is a summary of each:

PD Operations (General Fund)

The Operations budget provides for 51 full-time sworn police officers and 22 professional personnel to carry out the

Department's primary functions. This budget accounts for the majority of the Department's maintenance and operations costs.

Measure K- Police

The Measure K Police budget provides 13 full-time sworn police officers, and 3 professional personnel. This budget also has funding to improve police technology and equipment and provided for the expansion of the police department by purchasing the Police Annex building and continues to fund its associated maintenance costs.

Community Corrections Partnership

The Community Corrections Partnership budget funds the cost of the Special Investigations Police Sergeant and one Special Investigations officer. The funding source originates from the passage of AB109 in 2011, which effectively shifted the responsibility for supervising specified offenders from the state to the counties. The City will be reimbursed up to \$369,643 in FY 2026/27.

School Policing

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

Housing Authority

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

Supplemental Law Enforcement Services Funds (SLESF)

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

Justice Assistance Grant (JAG)

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

Tobacco Law Enforcement Grant

The California Healthcare, Research and Prevention Tax Act of 2016 (Proposition 56) increased taxes on cigarettes and other tobacco products by \$2.00 starting in April 2017. These funds support local agencies to enforce tobacco-related statutes and ordinances, including efforts to reduce the illegal sale of tobacco products to minors. This year represents the final of a three-year grant providing a total of \$42,227, which is only to be used for enforcement efforts on an overtime basis.

MPD was again awarded the Tobacco Grant for the next 3 years, for a total grant amount of \$394,197. The grant's funding will continue its focus on education and enforcement on local ordinances and state laws regarding illegal sales and marketing of tobacco products to minors. Some of this grant's funding continues to be used to pay for one full-time Code Enforcement Officer.

COPS Hiring Grant

This grant provided \$500k to hire four police officers who will focus on strengthening local partnerships with agencies such as Madera County Behavioral Health. The Department was successful in hiring all four officers under this grant and the revenue for this grant has been received over the three prior fiscal years. The COPS Grant provided funding that covered approximately 40% of an officer's annual salary, with the remaining 60% funded through Measure K. The City has \$90k to expend to complete the cost sharing agreement of the grant.

Selective Traffic Enforcement Program (STEP)

The Selective Traffic Enforcement Program is a grant that provides \$115k for enforcing impaired driving and distracted driving violations to reduce traffic collisions within the City. The grant includes money for overtime, training, and equipment.

BSCC Proposition 64 Public Health and Safety Grant

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

National Opioids Settlement Fund

The City will utilize approximately \$168k from the funds received from the National Opioids Settlement to offset the

salary of one officer assigned to the Crisis Response Team. The team will be dedicated to promoting community wellness by embracing and applying Community Policing philosophies and strategies. In addition, the team will address the needs of vulnerable populations that are disproportionately impacted by Substance Use Disorder (SUD).

North Fork Mono Casino

North Fork Mono Casino and Resort provides \$294k in one time start-up funding. Future annual funding has not been allocated for ongoing services.

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. The budget provides monies to the county for use of the animal shelter.

Code Enforcement

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

Funding Summary

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

Department Staffing & Structure

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

Code Enforcement is staffed with one supervisor, 5 full-time Code Enforcement Officers, and one part-time Officers. Animal Control is staffed by two Animal Control Officers.

Funding Source	Amount ¹
General Fund	\$15.0 M
Measure K	\$3.6M
Community Corrections Partnership	\$370k
School Policing (3 Officers; City is reimbursed)	\$490k
Housing Authority (1 full-time Officer)	\$196k
Supplemental Law Enforcement Services Funds (SLESF)	\$100k
Justice Assistance Grant (JAG)	\$24k
Tobacco Law Enforcement Grant for 3 years; this is the final year of the grant	\$42k
Tobacco Law Enforcement Grant for 3 years; this is the first year of the grant	\$127k
Selective Traffic Enforcement Program (STEP)	\$115k
BSCC Proposition 64 Public Health and Safety Grant	1 full-time officer
National Opioids Settlement Fund	\$168k
Proposition 17	\$195k
Madera County Fair	\$25k
North Fork Mono Casino	\$294k
Radio Tower Rental Income	\$64k
¹ All figures rounded	

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4075	Public Safety Tax/Prop 172	225,870	222,295	205,673	225,000	225,000	0.0%
4190	Rental Income	62,873	67,482	70,746	65,067	65,067	0.0%
4199	Madera District Fair Revenue	17,439	23,112	26,718	25,000	25,000	0.0%
4203	Background Check/Report Fee	3,464	3,228	1,757	3,500	2,000	-42.9%
4207	PD Cost Recov Fees	1,782	264	642	1,000	1,000	0.0%
4211	Revenue/ False Alrm Resp Fees	2,325	1,250	350	4,000	1,000	-75.0%
4235	Police Cite sign off/ Vehicle	10,026	14,435	10,301	13,500	13,500	0.0%
4263	Alarm Permit Fees	3,550	3,900	9,825	4,500	3,000	-33.3%
4301	Donations	0	-20,000	0	3,200	0	-100.0%
4355	Transfer-In	128,771	128,771	67,732	128,771	0	-100.0%
4434	Grants	0	780	0	0	0	0.0%
4437	Mandated Cost Recovery	166,633	95,653	113,918	124,329	124,329	0.0%
4440	P.O.S.T. Reimbursement	0	67,146	75,177	80,000	80,000	0.0%
4548	Revenue/Casino Policing	0	0	0	0	293,728	0.0%
4550	Revenue/ Court Fines / Forfeit	347,921	297,462	193,710	310,000	200,000	-35.5%
4552	Parking Ticket Penalties	14,632	22,170	25,644	20,000	20,000	0.0%
4657	Miscellaneous Revenue	24,697	39,182	19,427	30,000	30,000	0.0%
4658	Revenue/Towing Fees	46,849	46,850	41,750	55,000	45,000	-18.2%
4659	Refunds and Reimbursements	53,681	67,350	33,030	65,000	40,000	-38.5%
4676	Workers Comp Recovery - Wages	119,146	69,138	105,742	0	45,000	0.0%
4900	Budgetary Carryover	0	0	0	84,623	0	-100.0%
Total Revenue		\$ 1,229,660	\$ 1,150,468	\$ 1,002,141	\$ 1,242,490	\$ 1,213,624	-2.3%
5000	Salaries/Full-time	5,029,724	5,113,788	4,956,993	5,694,626	6,200,368	8.9%
5005	Salaries/Part-time	33,377	19,717	20,028	17,215	25,022	45.3%
5100	Salaries/Overtime	454,147	277,645	329,890	329,138	360,458	9.5%
5105	Salaries/Leave Payout	544,438	388,070	363,438	0	0	0.0%
5110	Salaries/Uniform Pay	60,143	59,731	108,797	64,561	130,185	101.6%
5300	Public Employee Retirement Sys	991,109	984,269	917,747	1,070,588	1,121,931	4.8%
5302	Long Term Disability Insurance	20,243	13,451	11,299	13,356	13,599	1.8%
5303	Life Insurance Premiums	3,997	4,334	3,711	4,577	4,467	-2.4%
5304	Workers Compensation Insurance	457,064	436,173	903,123	919,518	890,673	-3.1%
5305	Medicare Tax- Employer's Share	88,789	86,592	83,066	88,846	96,507	8.6%
5306	Unfunded Accrued Liability	2,055,052	1,821,249	2,124,853	1,992,382	2,188,919	9.9%
5307	Deferred Comp/Part-Time	534	638	456	646	939	45.4%
5308	Deferred Compensation/Full-time	39,542	51,410	47,220	43,108	71,547	66.0%
5309	Unemployment Insurance	11,434	16,830	17,346	15,037	17,191	14.3%
5310	Section 125 Benefit Allow.	1,220,729	1,494,397	1,373,811	1,717,321	1,722,310	0.3%
6401	Gas and Electric Utilities	58,889	69,936	11,293	64,500	68,000	5.4%
6402	Telephone/Fax Charges	133,060	63,168	50,574	63,624	63,624	0.0%
6403	Cell Phone Charges	0	74,754	82,825	73,000	84,000	15.1%
6404	Internet Charges	0	0	2,735	2,860	4,598	60.8%
6405	Copier Lease/Paper Charges	7,478	5,463	6,227	5,244	7,500	43.0%
6409	Community Outreach	8,498	10,652	6,838	13,250	13,750	3.8%
6414	Professional Dues	3,600	4,689	4,240	6,400	6,985	9.1%
6415	Publications/Subscriptions	2,111	439	611	989	1,000	1.1%
6416	Office Supplies/Expendable	19,343	15,713	18,146	19,175	19,850	3.5%
6417	Software Costs	0	53,624	92,150	106,392	101,259	-4.8%
6418	Postage / Other Mailing Charge	5,631	6,352	4,753	6,500	6,500	0.0%
6419	Food/Meals	0	155	151	600	600	0.0%
6425	Vehicle Fuel, Supplies & Maint	183,343	191,035	162,647	220,800	220,800	0.0%
6440	Contracted Services	245,923	132,492	211,963	227,599	163,685	-28.1%
6444	Contracted Services/ Legal	0	1,390	1,390	1,000	1,000	0.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
6460	Pre-Employment Costs	0	25,819	46,533	63,400	51,100	-19.4%
6462	Employment Recruitment Costs	68,397	67,610	36,541	41,050	1,300	-96.8%
6516	Permits and Fees	160	440	624	750	875	16.7%
6518	Other Supplies	28,535	14,877	15,156	17,320	19,978	15.3%
6524	Ammunition	0	29,868	34,449	35,000	34,440	-1.6%
6530	Conference/Training/Ed	89,364	76,380	55,125	105,064	101,566	-3.3%
6532	Maintenance/Other Supplies	17,151	18,865	8,587	17,600	14,600	-17.0%
6536	Tuition Reimbursement	11,415	11,145	11,121	13,125	15,525	18.3%
6552	Investigative Expenses	36,243	36,191	32,738	31,775	42,915	35.1%
6560	Liability / Property Insurance	625,565	571,659	455,763	523,005	323,975	-38.1%
6562	Retiree Insurance Premiums	19,734	19,074	17,483	19,764	21,150	7.0%
6900	Interfund Charge - Fac. Maint.	101,296	101,296	101,296	101,296	99,974	-1.3%
6902	Interfund Charges- Central Sup	829	1,040	178	1,937	1,937	0.0%
6907	Interfund Chrg/Vehicle Replcmt	306,335	320,192	377,005	377,005	427,792	13.5%
6908	Interfund Chrg/Vehicle Maint.	196,287	158,358	171,244	171,244	172,690	0.8%
6918	Interfund Charges- Comp Maint	249,404	294,445	283,227	283,227	216,566	-23.5%
6920	Interfund Charges - Computer Repl	116,243	70,736	88,540	88,540	370,685	318.7%
6926	Interfund Chg Risk Charges	0	61,755	95,233	95,233	61,363	-35.6%
7000	Vehicles and Equipment	83,809	0	0	0	0	0.0%
8000	Interest Expense	7,470	4,206	850	851	0	-100.0%
8001	Principal Payment	0	120,800	61,600	61,600	0	-100.0%
8002	Lease Payment	117,400	0	0	0	0	0.0%
8200	Transfer Out	249,142	291,909	0	0	0	0.0%
8210	Transfers Out/Debt Service	40,623	105,714	40,610	40,610	40,619	0.0%
Total Expense		\$ 14,043,599	\$ 13,800,535	\$ 13,852,224	\$ 14,872,248	\$ 15,626,317	5.1%
Total Net Surplus/(Deficit)		\$ (12,813,939)	\$ (12,650,067)	\$ (12,850,083)	\$ (13,629,758)	\$ (14,412,693)	-5.7%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4659	Refunds and Reimbursements	-72,403	0	0	0	0	0.0%
Total Revenue		\$ (72,403)	\$ -	\$ -	\$ -	\$ -	0.0%
5000	Salaries/Full-time	-3,633	0	0	0	0	0.0%
5105	Salaries/Leave Payout	-188	0	0	0	0	0.0%
5110	Salaries/Uniform Pay	-39	0	0	0	0	0.0%
5300	Public Employee Retirement Sys	-624	0	0	0	0	0.0%
5302	Long Term Disability Insurance	-6	0	0	0	0	0.0%
5303	Life Insurance Premiums	-2	0	0	0	0	0.0%
5304	Workers Compensation Insurance	-209	0	0	0	0	0.0%
5305	Medicare Tax- Employer's Share	-63	0	0	0	0	0.0%
5306	Unfunded Accrued Liability	46,604	40,442	0	0	0	0.0%
5310	Section 125 Benefit Allow.	-1,268	0	0	0	0	0.0%
Total Expense		\$ 40,572	\$ 40,442	\$ -	\$ -	\$ -	0.0%
Total Net Surplus/(Deficit)		\$ (112,975)	\$ (40,442)	\$ -	\$ -	\$ -	0.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4219	MUSD Police Contract Charges	416,403	0	0	0	0	0.0%
Total Revenue		\$ 416,403	\$ -	\$ -	\$ -	\$ -	0.0%
5000	Salaries/Full-time	210,174	0	0	0	0	0.0%
5100	Salaries/Overtime	33,476	0	0	0	0	0.0%
5105	Salaries/Leave Payout	6,845	0	0	0	0	0.0%
5110	Salaries/Uniform Pay	4,021	0	0	0	0	0.0%
5300	Public Employee Retirement Sys	42,772	0	0	0	0	0.0%
5302	Long Term Disability Insurance	641	0	0	0	0	0.0%
5303	Life Insurance Premiums	175	0	0	0	0	0.0%
5304	Workers Compensation Insurance	19,002	0	0	0	0	0.0%
5305	Medicare Tax- Employer's Share	3,631	0	0	0	0	0.0%
5309	Unemployment Insurance	387	0	0	0	0	0.0%
5310	Section 125 Benefit Allow.	68,127	2,154	0	0	0	0.0%
Total Expense		\$ 389,252	\$ 2,154	\$ -	\$ -	\$ -	0.0%
Total Net Surplus/(Deficit)		\$ 27,151	\$ (2,154)	\$ -	\$ -	\$ -	0.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4661	Refunds and Reimb/Housing Auth	95,000	0	0	0	0	0.0%
Total Revenue		\$ 95,000	\$ -	\$ -	\$ -	\$ -	0.0%
5000	Salaries/Full-time	75,914	0	0	0	0	0.0%
5100	Salaries/Overtime	1,057	0	0	0	0	0.0%
5110	Salaries/Uniform Pay	39	0	0	0	0	0.0%
5300	Public Employee Retirement Sys	24,495	0	0	0	0	0.0%
5302	Long Term Disability Insurance	248	0	0	0	0	0.0%
5303	Life Insurance Premiums	54	0	0	0	0	0.0%
5304	Workers Compensation Insurance	5,607	0	0	0	0	0.0%
5305	Medicare Tax- Employer's Share	1,142	0	0	0	0	0.0%
5309	Unemployment Insurance	113	0	0	0	0	0.0%
5310	Section 125 Benefit Allow.	11,836	374	0	0	0	0.0%
Total Expense		\$ 120,505	\$ 374	\$ -	\$ -	\$ -	0.0%
Total Net Surplus/(Deficit)		\$ (25,505)	\$ (374)	\$ -	\$ -	\$ -	0.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4101	Animal License Revenue	3,306	1,090	945	1,000	1,000	0.0%
4551	Fines/Penalties for Violation	975	900	1,613	1,500	1,500	0.0%
4657	Miscellaneous Revenue	430	433	250	600	100	-83.3%
Total Revenue		\$ 4,711	\$ 2,423	\$ 2,808	\$ 3,100	\$ 2,600	-16.1%
5000	Salaries/Full-time	80,207	131,729	129,494	156,061	161,564	3.5%
5005	Salaries/Part-time	0	2,741	17,173	0	0	0.0%
5100	Salaries/Overtime	757	671	800	1,000	1,000	0.0%
5105	Salaries/Leave Payout	0	3,310	2,816	0	0	0.0%
5110	Salaries/Uniform Pay	983	1,250	1,146	1,465	855	-41.6%
5300	Public Employee Retirement Sys	8,398	24,924	26,291	29,724	31,374	5.6%
5302	Long Term Disability Insurance	264	351	355	302	400	32.5%
5303	Life Insurance Premiums	101	120	100	156	134	-14.1%
5304	Workers Compensation Insurance	5,766	12,493	9,164	9,330	8,441	-9.5%
5305	Medicare Tax- Employer's Share	1,234	1,923	2,242	2,385	2,392	0.3%
5307	Deferred Comp/Part-Time	0	59	646	0	0	0.0%
5308	Deferred Compensation/Full-time	3,180	2,848	2,620	3,913	3,802	-2.8%
5309	Unemployment Insurance	546	566	883	517	587	13.5%
5310	Section 125 Benefit Allow.	30,365	34,665	26,143	45,072	35,546	-21.1%
6416	Office Supplies/Expendable	0	484	139	500	500	0.0%
6425	Vehicle Fuel, Supplies & Maint	14,697	15,075	7,188	11,700	11,700	0.0%
6440	Contracted Services	173,661	332,336	191,453	191,442	201,015	5.0%
6460	Pre-Employment Costs	0	0	0	0	5,844	0.0%
6530	Conference/Training/Ed	0	0	0	2,500	2,500	0.0%
6532	Maintenance/Other Supplies	4,947	3,472	7,315	7,500	33,700	349.3%
6560	Liability / Property Insurance	67	90	858	984	1,044	6.1%
6902	Interfund Charges- Central Sup	285	228	114	182	182	0.0%
6907	Interfund Chrg/Vehicle Replcmt	5,333	10,800	10,800	10,800	10,800	0.0%
6908	Interfund Chrg/Vehicle Maint.	7,743	6,266	7,074	7,074	8,170	15.5%
6918	Interfund Chg Comp Maint	0	0	0	0	9,195	0.0%
6920	Interfund Chg Computer Replace	0	0	0	0	22,854	0.0%
6926	Interfund Chg Risk Charges	0	10	179	179	198	10.6%
Total Expense		\$ 338,533	\$ 586,411	\$ 444,993	\$ 482,786	\$ 553,797	14.7%
Total Net Surplus/(Deficit)		\$ (333,822)	\$ (583,988)	\$ (442,185)	\$ (479,686)	\$ (551,197)	-14.9%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4070	License Tax Revenue	-866	-252	10,100	1,000	300	-70.0%
4076	Registration Fee	5,575	5,325	3,375	6,500	6,256	-3.8%
4095	License Fee	0	0	120	0	0	0.0%
4203	Background Check/Report Fee	1,825	1,475	650	1,500	1,500	0.0%
4355	Transfer-In	18,903	18,903	18,903	18,903	24,296	28.5%
4551	Fines/Penalties for Violation	75,401	87,020	17,843	100,000	15,000	-85.0%
4554	Vehicle Abatement Fee	103,279	81,936	0	100,000	40,000	-60.0%
4556	Revenue/ Foreclosures	0	446	0	500	100	-80.0%
4561	Rental Inspection Fee	583	2,481	-8	3,000	300	-90.0%
4562	Taxi Cab Inspection Fee	1,680	1,740	289	1,535	750	-51.1%
4684	Cost Recovery for Weed Abateme	4,048	0	0	5,000	500	-90.0%
4685	Cost Recovery - Nuisance Abate	0	0	0	10,000	1,000	-90.0%
Total Revenue		\$ 210,429	\$ 199,074	\$ 51,272	\$ 247,938	\$ 90,002	-63.7%
5000	Salaries/Full-time	285,471	336,747	383,916	481,955	468,713	-2.7%
5005	Salaries/Part-time	29,095	-943	0	0	23,679	0.0%
5100	Salaries/Overtime	3,901	2,487	2,511	4,500	3,000	-33.3%
5105	Salaries/Leave Payout	277	3,950	6,031	0	0	0.0%
5110	Salaries/Uniform Pay	1,752	1,679	2,777	2,036	3,510	72.4%
5300	Public Employee Retirement Sys	37,454	62,260	69,537	81,247	81,604	0.4%
5302	Long Term Disability Insurance	829	911	938	1,139	1,122	-1.5%
5303	Life Insurance Premiums	328	314	305	422	408	-3.3%
5304	Workers Compensation Insurance	25,523	39,874	23,020	23,438	21,630	-7.7%
5305	Medicare Tax- Employer's Share	4,732	5,083	5,782	7,276	7,360	1.2%
5306	Unfunded Accrued Liability	65,996	73,995	73,246	73,246	80,293	9.6%
5307	Deferred Comp/Part-Time	1,097	71	0	0	888	0.0%
5308	Deferred Compensation/Full-time	11,377	9,454	10,581	14,978	13,732	-8.3%
5309	Unemployment Insurance	953	1,183	1,242	1,419	1,640	15.6%
5310	Section 125 Benefit Allow.	103,763	102,498	92,340	114,764	122,089	6.4%
6402	Telephone/Fax Charges	8,988	8,764	629	0	0	0.0%
6403	Cell Phone Charges	0	540	452	0	0	0.0%
6404	Internet Charges	0	1,503	1,862	0	400	0.0%
6414	Professional Dues	400	400	400	700	700	0.0%
6415	Publications/Subscriptions	69	0	0	89	89	0.0%
6416	Office Supplies/Expendable	3,310	1,733	1,494	2,400	2,400	0.0%
6417	Software Costs	0	861	1,090	1,056	1,104	4.5%
6418	Postage / Other Mailing Charge	3,302	4,166	1,654	4,826	4,826	0.0%
6425	Vehicle Fuel, Supplies & Maint	9,299	4,933	2,461	7,800	7,800	0.0%
6437	Weed Abatement Expense	3,400	3,875	4,200	5,000	5,000	0.0%
6438	Nuisance Abatement Expense	0	0	4,855	25,000	25,000	0.0%
6439	City/River Trash Abatement	140,000	0	0	0	0	0.0%
6440	Contracted Services	5,070	306	60	0	0	0.0%
6450	Bad Debt Expense	0	15,642	0	0	0	0.0%
6460	Pre-Employment Costs	0	0	0	0	5,844	0.0%
6530	Conference/Training/Ed	6,509	5,891	2,462	13,600	13,200	-2.9%
6532	Maintenance/Other Supplies	4,405	1,180	1,305	1,950	5,100	161.5%
6560	Liability / Property Insurance	2,438	2,766	3,278	3,762	4,229	12.4%
6902	Interfund Charges- Central Sup	0	0	0	36	36	0.0%
6907	Interfund Chrg/Vehicle Replcmt	25,086	22,632	22,632	22,632	28,714	26.9%
6908	Interfund Chrg/Vehicle Maint.	20,164	16,317	18,423	18,423	19,567	6.2%
6918	Interfund Charges- Comp Maint	36,025	42,531	40,910	40,910	15,046	-63.2%
6920	Interfund Charges - Computer Repl	16,791	10,218	12,789	12,789	25,065	96.0%
6926	Interfund Chg Risk Charges	0	299	685	685	801	16.9%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
7000	Vehicles and Equipment	0	5,478	-478	0	0	0.0%
	Total Expense	\$ 857,805	\$ 789,599	\$ 793,390	\$ 968,078	\$ 994,589	2.7%
	Total Net Surplus/(Deficit)	\$ (647,377)	\$ (590,524)	\$ (742,119)	\$ (720,140)	\$ (904,587)	-25.6%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4085	Measure K Revenue	3,171,475	3,469,112	2,578,701	3,466,362	3,600,856	3.9%
4162	Interest Income	76,669	146,648	167,797	120,000	200,000	66.7%
4167	Rents and Leases	-141	-521	0	0	0	0.0%
4190	Rental Income	100	100	100	0	0	0.0%
4355	Transfer-In	94,055	93,229	0	0	0	0.0%
4659	Refunds and Reimbursements	554	10,457	5,040	0	0	0.0%
4900	Budgetary Carryover	0	0	0	0	242,198	0.0%
Total Revenue		\$ 3,342,713	\$ 3,719,025	\$ 2,751,638	\$ 3,586,362	\$ 4,043,054	12.7%
5000	Salaries/Full-time	1,022,538	1,007,550	901,221	1,156,401	1,589,708	37.5%
5005	Salaries/Part-time	0	8,506	14,244	9,408	17,639	87.5%
5100	Salaries/Overtime	54,717	149,614	117,552	152,383	164,219	7.8%
5105	Salaries/Leave Payout	78,906	83,332	110,142	0	0	0.0%
5110	Salaries/Uniform Pay	12,654	13,734	20,050	13,274	35,195	165.1%
5300	Public Employee Retirement Sys	194,955	206,548	183,954	231,197	283,271	22.5%
5302	Long Term Disability Insurance	3,029	2,877	2,144	2,980	3,381	13.5%
5303	Life Insurance Premiums	774	812	588	861	1,087	26.2%
5304	Workers Compensation Insurance	84,528	72,951	42,733	43,509	55,180	26.8%
5305	Medicare Tax- Employer's Share	17,123	17,489	15,415	19,059	26,165	37.3%
5306	Unfunded Accrued Liability	247,810	226,715	251,717	251,717	276,520	9.9%
5307	Deferred Comp/Part-Time	0	316	268	353	661	87.3%
5308	Deferred Compensation/Full-time	12,303	6,239	4,347	6,856	15,940	132.5%
5309	Unemployment Insurance	2,455	2,970	2,887	3,009	4,419	46.9%
5310	Section 125 Benefit Allow.	261,246	240,036	179,652	256,430	342,812	33.7%
6401	Gas and Electric Utilities	0	0	0	20,850	36,000	72.7%
6403	Cell Phone Charges	0	0	0	8,000	8,000	0.0%
6404	Internet Charges	0	0	0	0	926	0.0%
6409	Community Outreach	0	0	19	2,750	2,750	0.0%
6416	Office Supplies/Expendable	671	2,500	859	2,500	2,500	0.0%
6417	Software Costs	0	0	10,280	21,757	19,165	-11.9%
6425	Vehicle Fuel, Supplies & Maint	18,004	28,967	13,916	38,850	25,500	-34.4%
6440	Contracted Services	107,772	7,293	58,908	59,210	60,915	2.9%
6444	Contracted Services/ Legal	0	232	232	0	0	0.0%
6460	Pre-Employment Costs	0	20,680	17,510	19,486	27,718	42.2%
6462	Employment Recruitment Costs	50,864	0	0	0	60,270	0.0%
6524	Ammunition	0	0	628	5,000	7,560	51.2%
6530	Conference/Training/Ed	15,657	22,106	10,799	40,260	67,885	68.6%
6532	Maintenance/Other Supplies	163,420	170,243	21,690	20,000	22,160	10.8%
6552	Investigative Expenses	10,000	0	0	0	0	0.0%
6610	Contingency	0	0	0	74,400	30,000	-59.7%
6904	Interfund Chg Admin OH	0	0	36,669	36,669	39,088	6.6%
6907	Interfund Chrg/Vehicle Replcmt	70,517	71,917	92,333	92,333	92,333	0.0%
6908	Interfund Chrg/Vehicle Maint.	46,069	37,279	42,092	42,092	34,609	-17.8%
6918	Interfund Chg Comp Maint	0	0	96,952	96,952	10,728	-88.9%
6920	Interfund Charges - Computer Repl	0	0	0	0	54,937	0.0%
7000	Vehicles and Equipment	0	149,332	53,500	53,500	94,326	76.3%
7030	Facilities And Improvements	364,338	4,282	78,530	415,000	315,000	-24.1%
8200	Transfer Out	352,000	112,000	241,758	292,158	207,700	-28.9%
8210	Transfers Out/Debt Service	6,788	12,073	6,786	6,786	6,787	0.0%
Total Expense		\$ 3,199,140	\$ 2,678,593	\$ 2,630,374	\$ 3,495,990	\$ 4,043,054	15.6%
Total Net Surplus/(Deficit)		\$ 143,573	\$ 1,040,432	\$ 121,264	\$ 90,372	\$ -	-100.0%

Fire Department



Department Summary

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

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

Role

- Fire suppression and prevention
- Emergency medical services

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

Responsibility

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

Key Accomplishments

Overview of accomplishments in FY 25/26

- Continued updates of Station 56 and 57 living quarters. Stations now have brand new commercial-grade furniture and beds.
- Purchased new set of extrication equipment for Truck 58. The e-draulic extrication equipment is state of the art, that will drastically improve the time it takes to remove a victim from a vehicle.
- Trained an additional six qualified personnel as Qualified State Fire Marshal Aerial Apparatus Operators. All Firefighters are now Aerial Apparatus Qualified.
- Set aside \$490k for the Fire Equipment replacement fund.
- Pursuant to Senate Bill (SB) 1205 (Ghost Ship Fire) , performed 92 inspections, which included apartments, educational facilities, hotels, and re-inspections.
- Flowed and tested 2,031 City fire hydrants. Painted 505 hydrants.
- Purchased 10 sets of additional turnout gear for the new NFPA 1971 health and safety standards. This will allow for safety gear to be sent out for mandated inspections, with each firefighter still having a backup set.
- Council approved a brand-new Type 6 Fire Engine to be housed at Station 56. The engine is currently being built by Boise Mobile Equipment (BME).
- Implemented Tablet Command on all City Apparatus. This will streamline incident information being sent directly to the tablets on fire apparatus, greatly improving the time to receive valuable information and data.
- Purchased 6 Motorola Radios. Allowing staff to communicate with multiple cooperating agencies on various radio frequencies.
- Completed an Insurance Services Office (ISO) review process. Currently waiting for an updated rating.
- Successfully mitigated 4,460 calls, including:
 - 2,819 emergency medical calls
 - 1,177 fires

- 213 Hazardous Conditions/Fire Menace Standby
- 161 other call types

Goals & Performance Measures

- Integrate Pre-Plan program into Tablet Command. This will allow staff to have specific building information in the event of an emergency
- Purchase of new Command Vehicle for Battalion 50
- Plan for the remodel of Station 56
- Continue to provide effective fire and life safety education to school-aged children in our community
- Continue to improve and acquire training props to advance firefighter skills. Such as, forcible entry container, smoke machines, window props, etc.
- Develop a Fee Schedule for the Fire Department
- Apply for Grant to purchase additional Motorola Radios

Changes/Additions to Budget

- Funds for the City's contract with CAL FIRE to provide fire protection services are budgeted at \$7,297,944. This figure represents a \$252,862.00 increase from the \$7,045,082 budgeted for FY 25/26. The increase is due to an increase in Staff Benefit Rates.

It is worth noting that since the opening of Fire Station 58, one-third of the CalFire agreement has been funded by Measure K, reflecting the station's contribution of 33 percent of additional staff. The full cost of the 2nd Battalion Chief (Fire Marshal) is also funded by Measure K, as by Council in FY 25/26.

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

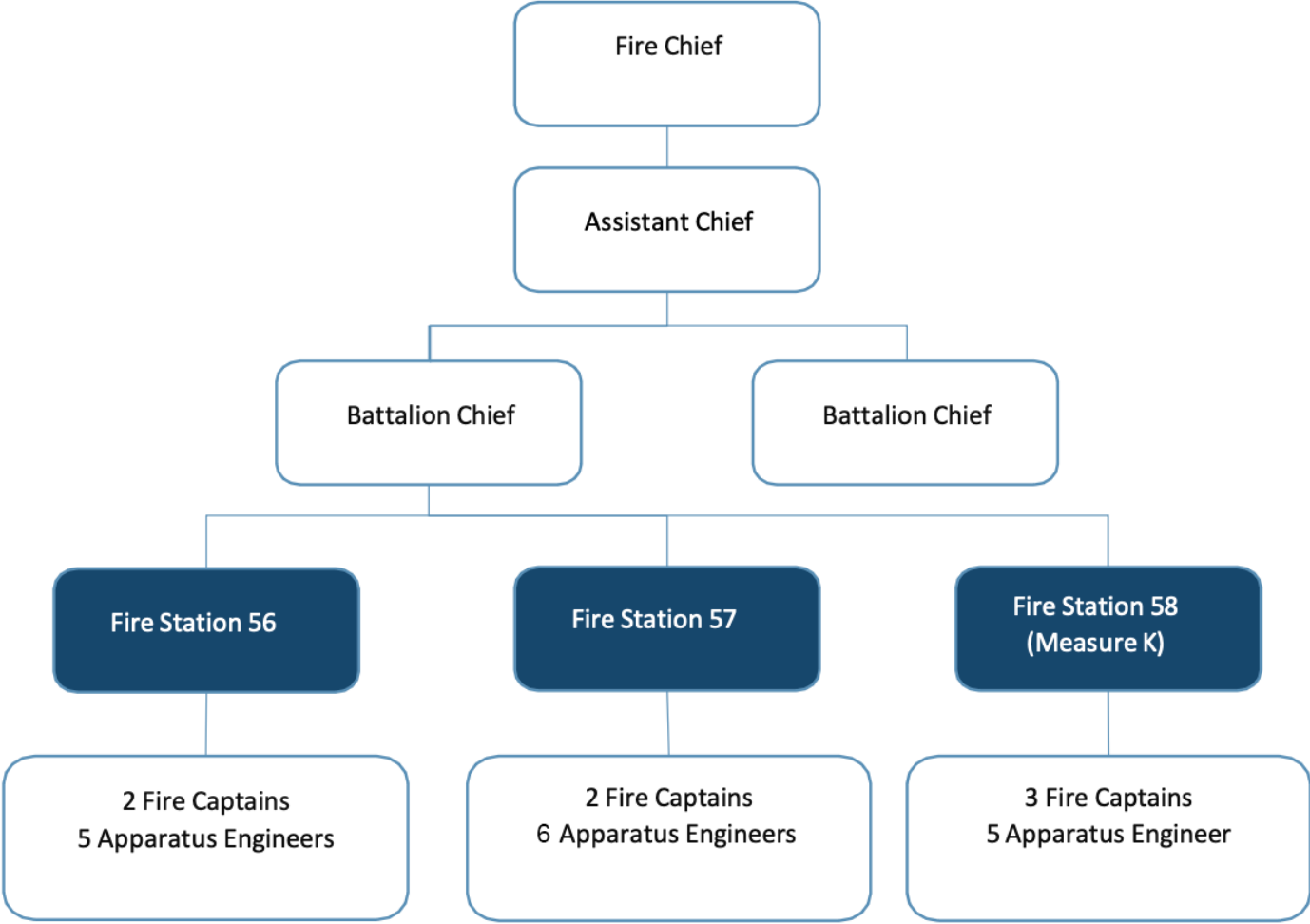
Department Fund Summary

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

Department Staffing & Structure

The City operates with 25 full-time firefighters. Including 2 Battalion Chiefs, 7 Fire Captains, and 16 Fire Apparatus Engineers. This staffing level will remain unchanged. Notably, all 25 positions are currently filled with no vacancies. This achievement is largely attributed to the Council's approval to convert three Firefighter II positions into Fire Apparatus Engineers. This change has improved retention among City firefighters, resulting in greater personnel consistency, increased knowledge of the City, and stronger investment in the community. Organizationally, the Fire Department reports to the Assistant Chief of the Madera-Mariposa-Merced Unit.

Fire Department Organization Chart



Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4301	Donations	0	4,000	1,250	1,000	0	-100.0%
4346	Interfund Charges/ Cost Dist	57,820	59,266	59,266	59,266	60,748	2.5%
4434	Grants	0	1,518	0	0	0	0.0%
4659	Refunds and Reimbursements	0	84,648	22,346	0	0	0.0%
Total Revenue		\$ 57,820	\$ 149,433	\$ 82,862	\$ 60,266	\$ 60,748	0.8%
6401	Gas and Electric Utilities	64,930	56,111	41,846	38,830	38,830	0.0%
6402	Telephone/Fax Charges	12,906	12,114	694	0	0	0.0%
6403	Cell Phone Charges	0	902	0	1,000	1,000	0.0%
6404	Internet Charges	0	0	0	3,360	5,160	53.6%
6411	Advertising/Bids and Notices	0	0	0	1,000	1,000	0.0%
6415	Publications/Subscriptions	1,403	150	35	3,000	0	-100.0%
6416	Office Supplies/Expendable	1,140	954	528	3,872	3,988	3.0%
6419	Food/Meals	0	80	114	2,000	2,000	0.0%
6425	Vehicle Fuel, Supplies & Maint	96,600	135,729	102,513	154,333	159,000	3.0%
6440	Contracted Services	5,364,234	3,857,440	4,287,290	4,590,230	4,670,684	1.8%
6444	Contracted Services/ Legal	0	858	858	0	0	0.0%
6448	Bond/Loan Admin Fees	1,500	0	0	0	0	0.0%
6530	Conference/Training/Ed	13,855	12,818	10,061	16,107	16,107	0.0%
6532	Maintenance/Other Supplies	92,717	115,477	88,685	127,963	142,500	11.4%
6560	Liability / Property Insurance	89,338	107,085	108,465	82,978	92,751	11.8%
6561	Miscellaneous Expenses	0	0	0	3,630	0	-100.0%
6900	Interfund Charge - Fac. Maint.	133,006	88,675	88,671	88,671	79,498	-10.3%
6902	Interfund Charges- Central Sup	1,459	807	0	2,414	0	-100.0%
6918	Interfund Charges- Comp Maint	33,254	26,175	25,178	25,178	25,615	1.7%
6920	Interfund Charges - Computer Repl	15,499	6,288	7,871	7,871	16,667	111.8%
6926	Interfund Chg Risk Charges	0	7,712	15,109	15,109	11,712	-22.5%
8210	Transfers Out/Debt Service	25,077	56,024	25,069	25,069	25,074	0.0%
Total Expense		\$ 5,946,918	\$ 4,485,399	\$ 4,802,985	\$ 5,192,615	\$ 5,291,586	1.9%
Total Net Surplus/(Deficit)		\$ (5,889,098)	\$ (4,335,966)	\$ (4,720,123)	\$ (5,132,349)	\$ (5,230,838)	-1.9%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4085	Measure K Revenue	3,171,475	3,469,112	2,578,701	3,466,362	3,600,856	3.9%
4162	Interest Income	164,187	285,318	329,336	250,000	400,000	60.0%
4659	Refunds and Reimbursements	0	2,699	2,484	0	0	0.0%
4742	Unrealized Gain/Loss on Invest	0	167,837	0	0	0	0.0%
4900	Budgetary Carryover	0	0	0	461,481	133,288	-71.1%
Total Revenue		\$ 3,335,662	\$ 3,924,966	\$ 2,910,521	\$ 4,177,843	\$ 4,134,144	-1.0%
6401	Gas and Electric Utilities	0	11,326	0	19,415	19,997	3.0%
6402	Telephone/Fax Charges	610	3,328	123	0	0	0.0%
6403	Cell Phone Charges	0	301	0	0	0	0.0%
6404	Internet Charges	0	0	0	1,680	3,530	110.1%
6411	Advertising/Bids and Notices	0	0	0	500	500	0.0%
6415	Publications/Subscriptions	1,438	169	35	2,250	400	-82.2%
6416	Office Supplies/Expendable	1,660	2,601	141	2,632	1,994	-24.2%
6419	Food/Meals	0	326	0	1,000	1,000	0.0%
6425	Vehicle Fuel, Supplies & Maint	67,167	48,682	37,379	76,667	80,667	5.2%
6440	Contracted Services	2,678,873	1,932,128	2,167,178	2,574,877	2,627,260	2.0%
6530	Conference/Training/Ed	9,335	5,915	0	8,053	8,053	0.0%
6532	Maintenance/Other Supplies	85,869	46,737	38,744	63,482	71,250	12.2%
6560	Liability / Property Insurance	0	0	0	41,490	0	-100.0%
6610	Contingency	0	0	0	65,500	0	-100.0%
6900	Interfund Chg Facility Maint.	0	44,331	44,336	44,336	51,772	16.8%
6904	Interfund Chg Admin OH	0	0	7,239	7,239	7,336	1.3%
6907	Interfund Chrg/Vehicle Replcmt	17,000	0	0	0	0	0.0%
6918	Interfund Chg Comp Maint	0	13,085	12,586	12,586	4,598	-63.5%
6920	Interfund Chg Computer Replace	0	3,143	3,934	3,934	8,333	111.8%
6926	Interfund Chg Risk Charges	0	3,856	7,555	7,555	5,856	-22.5%
7000	Vehicles and Equipment	39,352	21,540	-1,945	461,481	619,748	34.3%
7025	Software Cost	14,007	14,007	14,007	22,000	15,000	-31.8%
7030	Facilities And Improvements	16,565	0	0	300,000	300,000	0.0%
8000	Interest Expense	155,350	147,850	140,100	140,100	131,850	-5.9%
8001	Principal Payment	150,000	155,000	166,500	165,000	175,000	6.1%
8200	Transfer Out	96,000	0	0	0	0	0.0%
Total Expense		\$ 3,333,224	\$ 2,454,323	\$ 2,637,912	\$ 4,021,777	\$ 4,134,144	2.8%
Total Net Surplus/(Deficit)		\$ 2,438	\$ 1,470,643	\$ 272,609	\$ 156,066	\$ -	-100.0%

Public Works Department



Department Summary

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

Key responsibilities also include the oversight of the Madera Municipal Airport and the Wastewater Treatment Plant, as well as managing street repair and maintenance, street sweeping services, flood control, and administrative functions

related to solid waste and recycling activities. The department is organized into several key divisions to optimize service delivery:

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

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

Responsibilities

Administration

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

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

Additionally, the administrative staff oversees the maintenance of the supplies, 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, which also oversees the Safe & Clean and Sidewalk Repair Teams, cares for street maintenance and the storm system, including ponding basins. As part of street maintenance, the team applies crack seal and cold mix to streets to enhance longevity and maintain a safe surface for travel, while also performing daily street sweeping.

Furthermore, the Division oversees the City's storm drain system along with Airport Maintenance and the following:

- 217.5 centerline miles of roads, including:
 - 44.3 miles of Arterial roads
 - 30.4 miles of Collector roads
 - 142.8 miles of Residential roads
- Mainline street markings to ensure safe travels for motorists, signage, and proper sign clearance
- Storm drain maintenance 22 storm pump stations to alleviate localized flooding. Stormwater management infrastructure, including the operation and maintenance of:
 - 22 storm pump stations to mitigate localized flooding and maintain drainage capacity
 - 24 stormwater ponding basins for stormwater collection and management
- Street Sweeping Program, responsible for maintaining roadway cleanliness, improving stormwater quality, reducing debris entering the drainage system, and supporting overall community appearance.
- 24 ponding basins for stormwater collection.
- Manage the 10x10 Paving Program to rehabilitate deteriorating streets, improve pavement conditions, and maintain a safe and reliable roadway network.
- Airport Maintenance Operations, including oversight of routine maintenance activities at the City's airport grounds maintenance, and coordination to ensure safe and efficient airport operations.

Safe and Clean Division

The City's Safe & Clean Team was initially launched as a pilot program focused on addressing illegal dumping, homeless encampments, and fuel reduction efforts, particularly along the Fresno River. Following the success of the pilot year, the City Council authorized the creation of three full-time positions in Fiscal Year 2023/24. Fiscal Year 2026/27 marks the 4th consecutive year of operations for the fully staffed team.

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

Water Division

The Water Division is responsible for ensuring the delivery of safe and reliable potable water to the community. While the Division's ultimate responsibility includes providing an adequate water supply for fire suppression, it also ensures that the City's potable water system meets all regulatory standards for safety and quality.

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

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

In short, the Water Division is responsible for:

- 200 miles of water mains

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

Wastewater Collection Division

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

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

In summary, this division is responsible for:

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

Wastewater Treatment Plant Division (WWTP)

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

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

Facilities & Electrical Division

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

Key Accomplishments

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

Streets and Storm Drain Division

- Abated 132,654 square feet of graffiti.
- Assisted in cleaning the Fresno River through weed abatement and the mitigation of fire hazards.
- Contracted to repair 43,334 square feet of utility patches and failed asphalt.
- Minimized local flooding by clearing 918 linear feet of obstructed storm drain lines.
- Removed 168 tons of leaves from the curb and gutter to prevent flooding.
- Oversaw the contract for 33,029 square feet of alley re-pavement and maintenance.
- Painted traffic control identifiers, such as STOP, turn arrows, railroad crossing, etc., on over 100 miles of roadway.
- Repaired 9,123 potholes, a decrease of 2,372 from the previous year.
- Collected 2,215 tires and 308 mattresses.
- Swept 174 miles of road twice monthly.
- Crack sealed 25,200 linear feet of streets.

- Applied raised pavement markers on Schnoor Ave. from Kennedy St. to Jefferson Ave. (2.5) miles to enhance driver visibility.
- Cleaned storm drains and deployed portable pumps to prevent or mitigate localized flooding during heavy periods of rainfall.
- Purchased a new six-inch portable storm pump.
- Collaborated with Madera Irrigation District to divert more than 303 acre-feet of irrigation water into existing ponding basins for water recharge.
- Maintained 24 ponding basins throughout the City by mowing and clearing debris from outflow areas.
- Installed directional street sign (Cleveland Ave) at Road 23.
- Replaced 68 faded or damaged street signs.
- Organized 26 Community Services Improvement Program (CISP) events for juveniles to complete court-ordered community service.
- Installed hardscape feature at Pecan Avenue and Granada center median.
- Maintained 26 miles of unpaved dirt shoulders.
- Poured and finished 43 yards of concrete at Lions Town and Country Park for community batting cages.
- Crack sealed 45,225 linear feet of Airport tie down hangars.
- Managed and coordinated the Gateway / Cleveland intersection grind and overlay.
- Installed 4,845 USA markings.

Sidewalk Repair Team

- Replaced
 - 1,829 linear feet of failed sidewalk
 - 464 linear feet of raised curb and gutter
 - Installed 4 ADA ramps for compliance.

- Removed 78 nuisance trees that were damaging City sidewalks.
- Completed pedestrian safety improvements near Matilda Torres High School by removing the existing crosswalk and installing two ADA-compliant ramps to enhance accessibility and improve pedestrian circulation.

Safe and Clean Division

- Removed 386 tons of trash from City streets and the Fresno River.
- In partnership with the Police Department's CRT team, proactively cleaned 93 homeless encampments.
- Mowed vegetation along the Fresno River to reduce fire fuel loads and enhance fire prevention efforts.
- Removed illegal signs attached to utility poles or placed in center medians.
- Maintained 24 City owned lots.
- How about the Curbside Cleanup? Assisted MVD with illegal dumping sites during curb side cleanup.

Water Division

- Pumped and delivered approximately 2,507,427,800 gallons of water.
- Performed routine and emergency maintenance of the 18 operational groundwater wells and 200 miles of water distribution pipelines.
- Replaced 9 and repaired 74 fire hydrants, a nearly 30 percent increase compared to prior year.
- Read 475 commercial water meters monthly.
- Repaired:
 - 104 water service line leaks
 - 59-meter box leaks
 - 7 water main breaks

- Tested over 400 City-owned backflow prevention devices; those that required repair were addressed.
- Water Conservation outreach included 1,620 contacts with customers, reminding them of their correct watering days, sending maintenance citations, and responding to their concerns.
- Collaborated with the Engineering Department on State Route 145 Water Main replacement Project.
- Collected 964 bacteriological samples for State Water Resources Control Board compliance.
- Performed 4,845 underground utility markings (USA; Underground Service Alert), more than double compared to the previous year.
- Submitted 33 regulatory reports.
- Addressed 317 water meter issues.
- Purchased a hydro excavator, improving operational efficiency and employee safety by providing a safer, more precise excavation method while reducing job site impacts and cleanup requirements.
- Conducted Unregulated Contaminant Monitoring Rule, 5th Cycle (UCMR5).
- Painted 15 Backflows.
- Two wells are currently undergoing rehabilitation through the Water Well Maintenance Program.
- Full rehabilitations at water wells 34 and 17.
- Motor repairs completed at wells 15 and 29.

Sewer Collection Division

- Cleaned 484,185 linear feet of sewer mains to ensure reliable flow and reduce blockages: a nearly 300 percent increase in comparison to the prior year.
- Ensured delivery of wastewater to the Wastewater Treatment Plant (WWTP).
- Maintained five sewer lift stations to support system performance and reliability.
- Conducted semiannual cleaning of sewer mains as part of routine maintenance.

- Completed bi-monthly cleaning of high-maintenance sewer mains to prevent service disruptions.
- Responded to Emergency pump failure at Fairground lift station and implemented bypass pumping and staffed 24/7 to ensure adequate flow.
- Performed 4,845 Underground Service Alert (USA) markings to protect infrastructure and support safe excavation.
- Responded to 145 customer service calls.
- Checked lift stations to record pump operational data, maintain site cleanliness and address maintenance concerns.

Wastewater Treatment Plant

- Treated an average of 5.29 million gallons of wastewater per day.
- Major Capital Improvement Project: Continued progress on the \$10 million, two-year Headworks Bar Screen Project to install a new bar screen system, improving preliminary treatment operations through enhanced screening capacity and debris removal efficiency. In addition, due to operational demands and reliability needs, a new well project has been added, with construction anticipated to begin in the near future.
- Major Capital Improvement Project: Completed rehabilitation work on Digester #1, Digester #2, and Digester #3, including cleaning, debris removal, and interior rehabilitation activities following digester dewatering. Applied protective epoxy coatings to improve corrosion resistance, extend structural life, and enhance long-term operational reliability under harsh wastewater treatment conditions.
- Equipment and Process Upgrades:
 - Rebuilt Centrifuge #1 and Centrifuge #2, restoring operational performance and extending equipment service life.
 - Purchased two new Aerator Gearboxes to support aeration system reliability and wastewater treatment efficiency.

- Rebuilt Digester Mixers #4 and #5 to restore proper mixing operations and improve digester performance.
- Replaced spider gears for the anoxic mixers to maintain reliable mixing operations and support biological treatment efficiency.
- Rebuilt the tractor disc used for pond maintenance, river maintenance, and land management operations

▪ Pump and Motor Rehabilitation:

- Replaced tubes in Heat Exchangers #1 and #2 to improve heat transfer efficiency, restore operational reliability, and maintain proper digester sludge heating performance.
- Replaced Well #1 due to iron bacteria impacts, restoring a vital water supply source necessary to support continued operation of critical treatment plant equipment and facility operations.

▪ WWTP Deferred Maintenance Program

In FY 25/26, the City established a maintenance program to address critical needs. The following is a summary of some of the accomplishments in this year's program.

- Hoist Systems: Both Hoist-1 and Hoist-2 in Motor Control Center 1 were fully serviced and restored to functional operation. A portable hoist for the Oxidation Ditch area was also purchased and installed in-house, improving maintenance access around that system.
- Sludge and Scum Pumping Systems
 - Inlet and outlet pressure gauges were purchased for Sludge Pumps 1, 2, and 3, and the Scum Pump, improving monitoring of pump performance.
 - Bypass and inlet valves for all three sludge pumps and the scum pump were tested and confirmed operational.

- Four drain valves were purchased for Sludge Pumps 1, 2, and 3, and the Scum Pump, addressing needed replacements within these systems.
 - Outlet valves were inspected and tested. The Sludge Pump-3 outlet valve was found to be non-functional and replaced.
 - The Scum Pump inlet isolation valve was tested and confirmed in good working condition.
- Oxidation Ditch Systems: DO Analyzers 1 and 2 for Oxidation Ditch-3 were completed, restoring dissolved oxygen monitoring capability for that unit.
- Secondary Clarifiers
 - Control panels for the Secondary Clarifier Scum Pumps were serviced and preventative maintenance performed.
 - Drive motors were reviewed. Several had been previously replaced, and one spare motor is retained in the shop.
 - Secondary Clarifier Scum Pump-1 was repaired and returned to service, restoring reliable scum pumping for the secondary clarifier system.
 - Inlet and outlet valves for the secondary clarifier scum pumps were tested and confirmed to be in good working condition.
- Plant Water and Digester Systems
 - 3W Water Pump-1 was rebuilt and put back into service, addressing a significant plant water system maintenance need.
 - Maintenance and repair work was

continued reliability of the digester heating system.

○ Solids Handling Equipment

- Centrifuge Sludge Pump #1 was purchased and installed, completing a major procurement milestone for solids handling reliability.

Goals & Performance Measures

Streets

- Solicit bids for 110k square feet of asphalt patching as part of the 10x10 program.
- Monitor and evaluate the effectiveness and efficiency of service delivery.
- Crack seal pavements approx. 30k linear feet.
- Clean the Fresno River.
- Installed one Solar Stop Sign on Cleavland & RD 23 and maintains 11 Solar Stop Signs throughout the City
- Working in tandem with the Engineering Division to improve asphalt travel paths in City alleyways.
- Continue infrastructure improvements at Madera Municipal Airport including crack sealing of asphalt around t-hangars.
- Restore the irrigation systems at Madera Municipal Airport.
- Hire a full-time Equipment Operator dedicated to Airport maintenance.
- Upgrades equipment storage fencing at Airport.
- Cleanup of homeless encampments and illegal dumping sites.
- Assist Mid Valley in Annual Curbside Cleanup efforts.
- Continuing to provide street sweeping services as scheduled.

- Sidewalk repair team? Continue with sidewalk repair team to install new and repair old sidewalk for better pedestrian safety and mobility

Water Division

- Well Maintenance program. Per the program, rehabilitate two wells, with the goal of rehabilitation all City wells in 10 years.
- Maintain and improve the reliability of the City's water distribution system through proactive maintenance and infrastructure repair and replacement.
- Improve response times for water service interruptions, leaks, and customer service requests.
- Identify and prioritize aging infrastructure for future capital improvement projects.
- Continue to meet or exceed all State and Federal drinking water quality standards.
- Maintain rigorous water sampling, testing, and monitoring programs to ensure safe drinking water.
- Encourage responsible water use through public outreach and conservation education efforts.
- Continue to support drought preparedness and water supply reliability planning.
- Continue working on Regular Fire hydrant repairs in collaboration with Fire department station 56, 57 & 58.
- Continue repairing damaged or leaking backflow devices and painting them.
- Improve response times to water leaks through enhanced staff readiness, streamlined response procedures, and the strategic use of technology, equipment

Sewer Collection Division

- Maintain reliable operation of the wastewater collection system through preventative maintenance and routine inspections.
- Reduce sanitary sewer overflows through proactive maintenance and rapid response efforts.

- Identify and prioritize aging sewer infrastructure for rehabilitation or replacement.
- Maintain lift stations, pumps, and related equipment to ensure dependable operation.
- Improve monitoring and documentation of collection system performance and maintenance activities. Coordinate with engineering and capital improvement planning efforts to support long-term system reliability.

Wastewater Treatment Facility:

- Continue implementing additional staff training opportunities, including California Water Environment Association (CWEA) courses and certifications, to support employee development, regulatory knowledge, and operational efficiency.
- Continue advancing the \$10 million Headworks Bar Screen Project within the current Capital Improvement Program (CIP), which will increase treatment capacity and improve preliminary screening operations through the installation of new bar screen systems.
- Perform annual inspection, cleaning, and servicing of Heat Exchangers #1, #2, and #3 to maintain efficient digester heating operations and prevent equipment failures.
- Conduct routine maintenance and repairs on hydro tank air compressors to ensure reliable operation of plant processes and equipment.
- Relevel secondary clarifier weirs to improve flow distribution, treatment efficiency, and overall clarifier performance.
- Calibrate flow meters to ensure accurate process monitoring, regulatory reporting, and operational decision-making.
- Perform analysis on deep ripping of wastewater ponds as necessary to maintain infiltration capacity and long-term pond performance.
- Replace aerator desiccants and maintain aerator components to protect electrical equipment from moisture damage and extend equipment life.

- Maintain an inventory of critical spare parts, including aerator couplers and spider gears, to minimize downtime during equipment failures.
- Perform routine replacement of gearbox oils, lubricants, centrifuge grease, and other fluids to maximize equipment reliability and reduce wear.

Changes/Additions to Budget

- Capital projects are included in different Funds' Proposed Budgets, including:
- Several capital projects are included in the Streets Fund's Proposed Budget, including
- \$3 million for the City's 10x10 pavement program, designed to address street repairs that are too extensive for standard pothole patching, but not large enough to qualify as a capital project to be included in the City's CIP. The \$3 million is an increase from the \$526k in the Fiscal Year 2025/2026 Budget.
- \$469k for a dedicated City sidewalk repair/replacement team. Funding for the team will come from CDBG funding and Measure T funds. Several capital projects are included in the Water Fund's Proposed Budget, including Water storage tank construction (\$30,190,000)
- Water main replacement (\$5,807,000) Water Main upgrades (\$1,917,750)
- \$225k for the City's water well maintenance program, which is used for water well preventative protocols, rehabilitation efforts, and on-call repair services
- Several capital projects are included in the Sewer Fund's Proposed Budget, including:
 - Sewer main repairs (\$3,930,270)
 - Avenue 13 sewer trunk rehab (\$1,300,000)
 - WWTP headworks & pipeline lining (\$1,917,750)
- Several capital projects are included in the WWTP Fund's Proposed Budget, including:
- \$645k budgeted in the WWTP for critical major repairs, including \$160k to repair/replace two aerator gearboxes, \$150k to repair/replace three primary

effluent pumps, and \$100k to replace an influent pump/motor.

- \$624k for the WWTP new operational program to address maintenance needs, including pump and valve replacements, control system upgrades, heat exchanger servicing, digester sensor updates, rebuilding of gearboxes 1 & 2, etc.
- The amount paid to Mid Valley Disposal for Solid Waste removal services is increasing by approximately \$498k. This increase is required under the contract between the City and Mid Valley Disposal.
- \$528,591 for alley paving paid through the Solid Waste Fund. This amount is an increase from the \$390,000 budgeted in FY 2025/26.

Department Fund Summary

The Public Works Department operates through seven different funds:

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

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

The following is a summary of each:

Streets Fund

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

Safe and Clean Team

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

Water Fund

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

Sewer Fund

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

Airport Fund

The Airport Fund is funded by several revenue streams, including hangar and tie-down rental fees, fixed-based operator land leases, and agricultural land leases. The Airport Fund has both a maintenance budget and a capital outlay budget. The Federal Aviation Administration and the California Department of Transportation's Division of Aeronautics are the primary funding sources for capital improvement projects.

Solid Waste and Recycling Fund

The Solid Waste Fund is funded by user rate revenue. This fund has several budgets: Solid Waste Disposal, Street Cleaning, and Tire Cleanup. Numerous small budgets are funded by various CalRecycle grants that the City receives from the State for recycling programs.

Facilities Fund

Facilities is an Internal Service Fund. It receives gas tax revenue to offset the cost of maintaining streetlights and traffic signals.

The remaining costs are then split proportionally among each department in the City.

Deferred Maintenance Fund

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



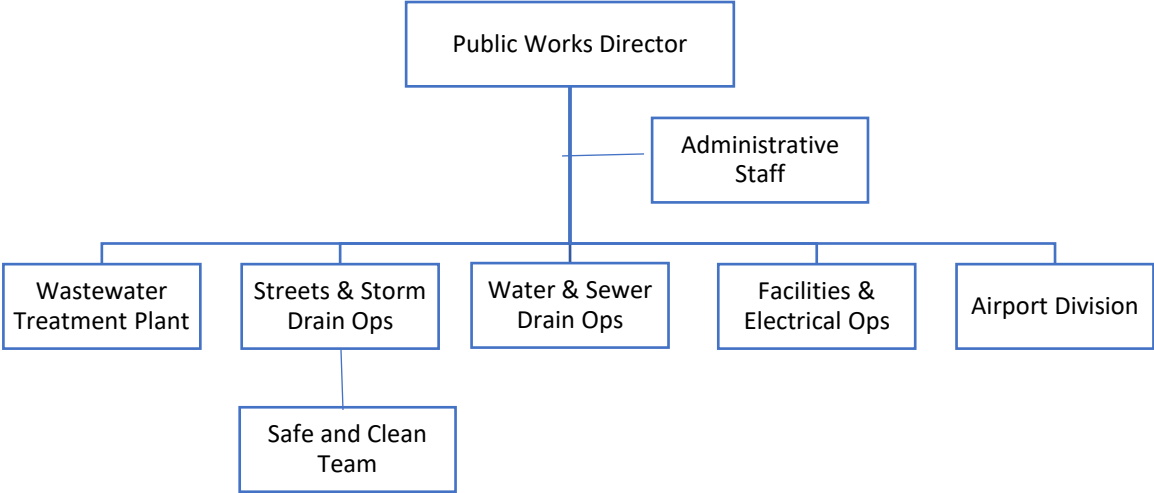
Department Staffing & Structure

The department is currently budgeted with:

- Administration: Director, Administrative Analyst, Administrative Assistant
 - Airport: 1 full-time position
- Streets and Storm Drainage (including street sweeping and the City's sidewalk replacement team): 17 full-time positions
- Safe & Clean Team: 3 full-time positions
- Water and Sewer Collections: 1 full-time Manager

- Water Distribution: 10 full-time positions, 1 of which are vacant
- Water Quality: 2 full-time positions
- Water Conservation: 2 full-time positions
- Wastewater Collection: 5 full-time positions
- Wastewater Treatment Plant: 11 full-time positions

Public Works Organization Chart



Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
5000	Salaries/Full-time	0	44	3,837	13,278	11,709	-11.8%
5105	Salaries/Leave Payout	0	0	591	0	0	0.0%
5200	Salaries/Auto & Expense Allow	0	0	23	0	45	0.0%
5300	Public Employee Retirement Sys	0	6	409	1,513	1,170	-22.7%
5302	Long Term Disability Insurance	0	0	11	40	24	-40.0%
5303	Life Insurance Premiums	0	0	3	17	10	-41.2%
5304	Workers Compensation Insurance	0	0	0	0	550	0.0%
5305	Medicare Tax- Employer's Share	0	1	64	189	171	-9.5%
5308	Deferred Compensation/Full-time	0	2	26	301	151	-49.8%
5309	Unemployment Insurance	0	0	17	56	24	-57.1%
5310	Section 125 Benefit Allow.	0	20	744	4,303	2,408	-44.0%
6404	Internet Charges	0	0	0	0	102	0.0%
6414	Professional Dues	0	0	0	0	1,500	0.0%
6416	Office Supplies/Expendable	0	0	0	0	500	0.0%
6418	Postage / Other Mailing Charge	0	0	0	0	402	0.0%
6419	Food/Meals	0	0	0	0	1,000	0.0%
6425	Vehicle Fuel, Supplies & Maint	0	0	0	0	1,200	0.0%
6530	Conference/Training/Ed	0	0	0	0	3,676	0.0%
6532	Maintenance/Other Supplies	0	0	0	0	1,000	0.0%
6918	Interfund Charges- Comp Maint	0	0	0	0	24,453	0.0%
6920	Interfund Charges - Computer Repl	0	0	0	0	14,315	0.0%
Total Expense		\$ -	\$ 73	\$ 5,724	\$ 19,697	\$ 64,410	227.0%
Total Net Surplus/(Deficit)		\$ -	\$ (73)	\$ (5,724)	\$ (19,697)	\$ (64,410)	-227.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4346	Interfund Charges/ Cost Dist	120,000	123,000	123,000	123,000	126,074	2.5%
4355	Transfer-In	2,824,682	2,824,682	3,236,682	3,236,682	6,043,273	86.7%
4434	Grants	0	4,364	0	0	0	0.0%
4659	Refunds and Reimbursements	9,176	14,898	93,308	12,520	5,000	-60.1%
4676	Workers Comp Recovery - Wages	90	8,451	12,792	0	0	0.0%
Total Revenue		\$ 2,953,948	\$ 2,975,395	\$ 3,465,783	\$ 3,372,202	\$ 6,174,347	83.1%
5000	Salaries/Full-time	432,123	521,544	397,523	472,177	378,399	-19.9%
5100	Salaries/Overtime	20,486	34,708	34,978	25,000	20,000	-20.0%
5105	Salaries/Leave Payout	4,607	7,336	2,797	0	0	0.0%
5110	Salaries/Uniform Pay	2,133	1,895	3,372	1,981	2,763	39.5%
5200	Salaries/Auto & Expense Allow	0	0	23	0	45	0.0%
5300	Public Employee Retirement Sys	60,862	64,334	43,577	54,559	40,236	-26.3%
5302	Long Term Disability Insurance	1,384	1,421	968	1,157	882	-23.8%
5303	Life Insurance Premiums	633	637	457	551	392	-28.9%
5304	Workers Compensation Insurance	39,502	50,354	90,382	92,023	134,078	45.7%
5305	Medicare Tax- Employer's Share	7,638	8,425	6,730	7,573	6,088	-19.6%
5306	Unfunded Accrued Liability	114,456	128,329	127,028	127,028	139,251	9.6%
5308	Deferred Compensation/Full-time	18,773	21,315	15,477	19,171	15,143	-21.0%
5309	Unemployment Insurance	1,292	1,964	1,922	1,764	1,377	-21.9%
5310	Section 125 Benefit Allow.	162,336	174,987	146,884	150,773	127,110	-15.7%
6402	Telephone/Fax Charges	2,176	743	639	750	780	4.0%
6403	Cell Phone Charges	0	788	1,797	2,300	2,366	2.9%
6404	Internet Charges	0	508	629	650	600	-7.7%
6411	Advertising/Bids and Notices	1,743	0	0	0	0	0.0%
6413	Employee/Promotional Apparel	0	0	0	0	2,485	0.0%
6416	Office Supplies/Expendable	1,206	865	980	2,000	1,200	-40.0%
6418	Postage / Other Mailing Charge	0	0	0	200	0	-100.0%
6425	Vehicle Fuel, Supplies & Maint	51,261	58,611	46,453	55,000	55,000	0.0%
6428	Repairs	98	0	0	0	0	0.0%
6440	Contracted Services	774,836	439,271	952,315	1,185,580	3,420,144	188.5%
6450	Bad Debt Expense	0	661	0	0	0	0.0%
6516	Permits and Fees	0	318	295	1,500	300	-80.0%
6530	Conference/Training/Ed	9,397	15,762	21,105	22,400	15,795	-29.5%
6532	Maintenance/Other Supplies	216,876	200,486	116,645	297,000	145,000	-51.2%
6533	Street Signs/Lights	32,520	34,871	13,947	35,000	25,000	-28.6%
6560	Liability / Property Insurance	127,950	518,152	231,898	266,111	474,455	78.3%
6570	Settlements	20,606	0	0	0	0	0.0%
6610	Contingency	0	0	0	38,347	0	-100.0%
6900	Interfund Charge - Fac. Maint.	12,144	12,144	12,144	12,144	11,985	-1.3%
6902	Interfund Charges- Central Sup	12,596	13,092	1,980	10,784	0	-100.0%
6907	Interfund Chrg/Vehicle Replcmt	143,014	90,662	351,928	351,928	293,114	-16.7%
6908	Interfund Chrg/Vehicle Maint.	166,471	134,102	143,136	143,136	140,389	-1.9%
6918	Interfund Charges- Comp Maint	45,724	53,982	51,925	51,925	16,325	-68.6%
6920	Interfund Charges - Computer Repl	21,310	12,968	16,231	16,231	40,159	147.4%
6924	Interfund Charges- Motor Rental	802	1,323	1,041	1,041	858	-17.6%
6926	Interfund Chg Risk Charges	0	55,975	48,456	48,456	89,864	85.5%
7000	Vehicles and Equipment	108,513	-288	13,011	14,041	0	-100.0%
7050	Construction/Infrastructure	19,441	0	0	0	0	0.0%
8200	Transfer Out	100,000	0	0	0	0	0.0%
Total Expense		\$ 2,734,907	\$ 2,662,245	\$ 2,898,671	\$ 3,510,281	\$ 5,601,583	59.6%
Total Net Surplus/(Deficit)		\$ 219,041	\$ 313,151	\$ 567,112	\$ (138,079)	\$ 572,764	514.8%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4355	Transfer-In	0	300,000	0	0	235,230	0.0%
4659	Refunds and Reimbursements	0	56	0	0	0	0.0%
Total Revenue		\$ -	\$ 300,056	\$ -	\$ -	\$ 235,230	0.0%
5000	Salaries/Full-time	35,274	127,847	167,862	170,093	199,002	17.0%
5005	Salaries/Part-time	27,401	0	0	0	0	0.0%
5100	Salaries/Overtime	243	5,376	13,185	5,000	5,000	0.0%
5105	Salaries/Leave Payout	784	0	474	0	0	0.0%
5110	Salaries/Uniform Pay	571	839	1,164	795	1,575	98.1%
5300	Public Employee Retirement Sys	3,638	13,701	17,223	18,140	20,048	10.5%
5302	Long Term Disability Insurance	99	338	367	414	406	-1.9%
5303	Life Insurance Premiums	53	165	178	192	191	-0.5%
5304	Workers Compensation Insurance	5,096	12,118	9,497	9,669	10,686	10.5%
5305	Medicare Tax- Employer's Share	1,082	2,090	2,764	2,747	3,171	15.4%
5307	Deferred Comp/Part-Time	1,265	0	0	0	0	0.0%
5308	Deferred Compensation/Full-time	1,356	5,290	6,688	7,136	8,200	14.9%
5309	Unemployment Insurance	314	713	781	693	785	13.3%
5310	Section 125 Benefit Allow.	14,778	26,931	36,608	39,236	43,390	10.6%
6402	Telephone/Fax Charges	0	0	0	200	0	-100.0%
6403	Cell Phone Charges	0	0	0	600	0	-100.0%
6404	Internet Charges	0	0	0	200	0	-100.0%
6425	Vehicle Fuel, Supplies & Maint	0	10,828	7,271	50,000	18,400	-63.2%
6440	Contracted Services	2,275	35,000	38,290	45,500	49,200	8.1%
6530	Conference/Training/Ed	0	0	0	1,750	125	-92.9%
6532	Maintenance/Other Supplies	303	2,622	6,034	15,000	15,000	0.0%
6560	Liability / Property Insurance	0	0	0	0	679	0.0%
6610	Contingency	0	0	0	10,000	0	-100.0%
6907	Interfund Chrg/Vehicle Replcmt	0	0	49,153	49,153	49,547	0.8%
6908	Interfund Chrg/Vehicle Maint.	0	0	27,833	27,833	18,801	-32.5%
6920	Interfund Charges - Computer Repl	0	0	0	0	8,266	0.0%
6926	Interfund Chg Risk Charges	0	0	0	0	129	0.0%
8200	Transfer Out	0	110,000	0	0	0	0.0%
Total Expense		\$ 94,533	\$ 353,859	\$ 385,371	\$ 454,351	\$ 452,601	-0.4%
Total Net Surplus/(Deficit)		\$ (94,533)	\$ (53,803)	\$ (385,371)	\$ (454,351)	\$ (217,371)	52.2%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
5000	Salaries/Full-time	0	0	0	0	239,647	0.0%
5100	Salaries/Overtime	0	0	0	0	2,500	0.0%
5110	Salaries/Uniform Pay	0	0	0	0	2,000	0.0%
5300	Public Employee Retirement Sys	0	0	0	0	29,114	0.0%
5302	Long Term Disability Insurance	0	0	0	0	541	0.0%
5303	Life Insurance Premiums	0	0	0	0	284	0.0%
5305	Medicare Tax- Employer's Share	0	0	0	0	3,670	0.0%
5308	Deferred Compensation/Full-time	0	0	0	0	9,843	0.0%
5309	Unemployment Insurance	0	0	0	0	952	0.0%
5310	Section 125 Benefit Allow.	0	0	0	0	93,887	0.0%
6532	Maintenance/Other Supplies	0	0	0	0	87,000	0.0%
Total Expense		\$ -	\$ -	\$ -	\$ -	\$ 469,438	0.0%
Total Net Surplus/(Deficit)		\$ -	\$ -	\$ -	\$ -	\$ (469,438)	0.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4346	Interfund Charges/ Cost Dist	60,000	61,500	61,500	61,500	63,038	2.5%
4355	Transfer-In	84,000	84,000	83,122	83,122	97,267	17.0%
4659	Refunds and Reimbursements	0	0	2,559	0	0	0.0%
Total Revenue		\$ 144,000	\$ 145,500	\$ 147,181	\$ 144,622	\$ 160,305	10.8%
5000	Salaries/Full-time	47,274	47,617	86,137	100,664	111,335	10.6%
5100	Salaries/Overtime	11,663	-110	2,997	300	2,000	566.7%
5105	Salaries/Leave Payout	0	0	391	0	0	0.0%
5110	Salaries/Uniform Pay	229	496	688	388	763	96.6%
5300	Public Employee Retirement Sys	7,056	5,877	9,259	11,412	12,043	5.5%
5302	Long Term Disability Insurance	148	145	233	271	270	-0.4%
5303	Life Insurance Premiums	59	69	104	117	113	-3.4%
5304	Workers Compensation Insurance	4,299	5,086	3,166	3,223	5,343	65.8%
5305	Medicare Tax- Employer's Share	860	727	1,316	1,507	1,676	11.2%
5306	Unfunded Accrued Liability	15,772	17,684	17,505	17,505	19,189	9.6%
5308	Deferred Compensation/Full-time	1,835	2,100	3,453	4,172	4,631	11.0%
5309	Unemployment Insurance	121	192	363	345	384	11.3%
5310	Section 125 Benefit Allow.	17,306	32,609	44,617	47,978	53,387	11.3%
6403	Cell Phone Charges	0	0	0	600	550	-8.3%
6425	Vehicle Fuel, Supplies & Maint	16,437	14,233	4,320	17,000	15,000	-11.8%
6440	Contracted Services	0	71	0	100	125	25.0%
6532	Maintenance/Other Supplies	9,842	3,636	4,472	16,000	15,400	-3.8%
6560	Liability / Property Insurance	1,558	1,736	648	744	508	-31.7%
6902	Interfund Charges- Central Sup	0	0	0	693	0	-100.0%
6907	Interfund Chrg/Vehicle Replcmt	9,667	21,333	16,000	16,000	16,000	0.0%
6908	Interfund Chrg/Vehicle Maint.	8,710	7,027	7,934	7,934	15,255	92.3%
6920	Interfund Chg Computer Replace	0	0	0	0	4,133	0.0%
6926	Interfund Chg Risk Charges	0	188	135	135	96	-28.9%
8200	Transfer Out	0	290,000	0	0	0	0.0%
Total Expense		\$ 152,836	\$ 450,717	\$ 203,737	\$ 247,088	\$ 278,201	12.6%
Total Net Surplus/(Deficit)		\$ (8,836)	\$ (305,217)	\$ (56,556)	\$ (102,466)	\$ (117,896)	-15.1%

Planning Department



Department Summary

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

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

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

The budget year demonstrated another moderate decrease in total development entitlement application volumes, which aligns with continued suppressed building construction related activity. Based upon most recent data and consensus forecasting Residential development (overall single-family and multi-family housing units per year) has remained stagnant over the last decade. The overall number of single-family and multi-family housing units being built represents approximately one-third of what planners estimate is needed to meet state mandated California Regional Housing Needs Allocation (RHNA) housing supply. While California's housing market has cooled, that hasn't translated into meaningful price

relief. Without sustained increases in housing production, supply constraints will prevent significant declines in home prices.

Accordingly, requests for extensions of existing subdivision and development entitlements continue. Despite these trends, the City of Madera continues to receive and entertain speculation and investment interest in new residential, commercial and industrial development opportunities and projects within the City's limits and planned growth areas. The Community Development Departments have observed a recent spike in multi-family permitting activity which is positive for purposes of fulfilling needs for both supply and choice. The majority of this activity was entitled during the years preceding the 25/26 fiscal year.

All remaining budgeted personnel vacancies in the Department were filled with hires in both the Planning Manager and Senior Planner positions midway through the 25/26 fiscal year. Immediate priority is being given to ensuring entitlement applications are processed in a timely manner as well as addressing cohesion and efficiency in department practices, policies, and considerations respective to organizational structures, processes, and tools within and between City Departments. In the interest of improving performance, continued efforts have been made by staff to further streamline processes to accelerate production, foster accountability and better transparency. These efforts are considered paramount to the City's ability to provide effective, accessible and responsive Planning services in order to continue to improve performance and service for the City's customers; and better meet expectations of the City Council, the business of the City and that of its citizens and 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 & operative plans, the City Zoning Ordinance, the Subdivision Map Act and enacted State legislation, codes and regulations.
- Provides plan check reviews of new and remodeled residential, commercial, industrial, and public buildings for compliance with local ordinances, zoning regulations and project conditions of approval.
- Provides site inspection of new/remodeled commercial, industrial, and public buildings to ensure development conforms with project conditions of approval.
- Provides interdepartmental support and documentation for Capital Improvement Program projects as well as for state and federal grant funded programs and projects.
- Provides Geographic Information Systems (e.g., maps and data) support to multiple City departments.
- Provides intellectual support to all City departments and partnering agencies via preparation of a myriad

of deliverables ranging from park design and placement, street landscaping, industry research, statistical data reporting, impact fee update assessments, amendments to local ordinances, and spatial analyses pertaining to land uses and infrastructure placement.

Key Accomplishments

- Planning prepared and processed a text amendment to the Zoning Ordinance of the City Municipal Code to establish a Commercial Color Palette program, establishing exterior paint color standards for construction of new buildings and repainting of existing buildings within Commercial Zone districts.
- The Planning Department, in collaboration with the Finance and Building Departments, participated in Madera Coalition for Community Justice workshops to assist new business interests with understanding the City's business and building permit processes, including applicability of various federal, state and local standards and regulations.
- Affordable Infill Housing Acceleration Grant. Obtained suballocated grant funding for purposes of facilitating development of a new catalytic mixed-use affordable housing development project on a vacant city-owned parcel at E St. & Yosemite Ave. in downtown.
- General Plan Housing Element. Managed and prepared 2024-2032 Housing Element update and implemented required rezone program actions for adoption by the City Council to achieve compliance with the statutory requirements of State's 6th cycle housing element process.
- General Plan Safety Element. Participated in the update of the Madera County Multi-Jurisdictional Local Hazard Mitigation Plan and prepared the plan for adoption and incorporation into the Safety Element of the City's General Plan.
- Staffing. Filled the vacant Planning Manager and Senior Planner positions in the Planning Department. All budgeted positions are filled.
- Adopted an updated Community Development Department policy and eligibility checklist to provide City customers and staff with objective standards and

a streamlined approval procedure for SB9 two-dwelling unit, lot split and Accessory Dwelling Unit (ADU) projects.

- Participated in preliminary meetings with the San Joaquin Joint Powers Authority and County of Madera for the Madera Amtrak station relocation and Transit Station Specific Plan projects within the southeast area of the City's Sphere of Influence.
- Planning revisited and refined procedures and prepared standardized template documentation for application completeness review & acceptance in accordance with State Permit Streamlining Act requirements.

Overview of entitlement applications in FY 2025/26:

Type	# of Applications
Annexation	0
Business License Review	158
Conditional Use Permit	17
General Plan Amendment	3
Home Occupational Permit	60
Lot Line Adjustment	0
Precise Plan	1
Prezone / Rezone	1
Sign Permit	30
Site Plan Review	18
Tentative Parcel Map	3
Tentative Subdivision Map	3
Temporary Use Permit	35
Variance	0
Zoning Clearance / Conformance Review	45

Entitlement Approvals & Tasks Included:

- Conceptual and preliminary project reviews and application assistance for numerous speculative, new and/or expanded residential, commercial and industrial developments, as well as prospective annexations.
- New and expanded commercial & industrial developments – retail, service, restaurant, automotive-related (e.g., sales, service, parts &

storage, carwash & drive-through), personal service (e.g., barber/beauty salons & day spa/massage parlors), and grocery/market uses, etc.

- Multiple infill residential projects including new single family residential dwellings, accessory dwelling units, duplexes, triplexes.
- Stadium & Pecan Residential Housing Development Project. Approved a Precise Plan for the construction of a 102 dwelling unit multi-family residential housing development project on ±4.93 acres of land at the northeast corner of Stadium Road and Pecan Avenue.
- Foxglove & Schnoor Commercial Development Projects. Approvals for the subdivision of a ±2.30-acre parcel located on the west corner of the intersection of Foxglove Way and North Schnoor Avenue and the development of a drive-thru carwash, automotive service (fueling) station with convenience market and drive thru fast food.
- Villages at Almond Grove Large Lot Subdivisions – West of Road 23 between Avenue 17 and Avenue 16, and south of Avenue 16 between Road 23 and Road 24. Subdivision of 661-acres into 26 large lots and 13 Outlots and subdivision of 645-acres into 21 large lots and 16 Outlots, for financing and conveyance to facilitate future phased subdivision and development for the approved Villages at Almond Grove Development. Future phased subdivision and development of lands within the large lot subdivisions will yield approximately 5,007 residential lots.
- Camarena Health. Adaptive reuse of an existing building and development of a vacant parcel with associated surface parking at the northerly and easterly corners of Gateway Drive and 3rd Street for a new Camarena Health facility.

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.

- 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.
- Vertically Integrated Cannabis Facility. Annexation, Pre-Rezoning, and Site Plan Review for ±5-acres of land located on the south side of Avenue 13 between Road 25½ and Road 26. Includes cannabis permits for vertically integrated manufacturing distribution, and cultivation licensing. Proposed construction and operations include a 33,750 sq. ft. cannabis cultivation building, 7,500 sq. ft. building for a R&D and manufacturing laboratories, a processing area, tissue culture facility, and 3,000 sq ft retail building.
- West Pecan Avenue and Road 26 Specific Plan. A ±343-acre specific plan, annexation, and associated entitlement applications for subdivision and development with Low, Medium, & High Density Residential (approximately 1,500 units in multiple phases), Light industrial & Business Park, Commercial, Mixed use and Open Space. Located between West Pecan Avenue and Avenue 12 and between Road 26 and Road 26 ½.
- Madera Unified School District (MUSD) Island Annexation - Northwest corner of Stadium Road and West Almond Avenue. ±18.61-acres annexation for Public Facilities (PF).

Non-entitlement project tasks:

- Collaborated with outside agencies through the entitlement process of various commercial and residential 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.
- Assisted City Departments with National Environmental Policy Act (NEPA) and California

Environmental Quality Act (CEQA) compliance for City Capital- and Grant-funded projects and programs; including but not limited to preparation of documents and findings for:

- City Council adoption of a Mitigated Negative Declaration and Mitigation Monitoring and Reporting Program prepared for the Northeast Water Storage Tank, Booster Pump Station and Transmission Main Project, City Project W-T-0001.
- Federal Transit Administration (FTA) acceptance of a Categorical Exclusion for the renovation of the Madera Intermodal Transit Facility at E and 5th Streets.
- General Plan Housing and Safety Element Updates and Implementation. Management, participation, coordination and collaboration with the Department of Housing & Community Development (HCD) contract consultants and City staff across multiple City Departments relative to the preparation of the 6th Cycle Housing Element Update and adoption of the Local Hazard Mitigation Plan.

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

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

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; purchase and implement new application and property management software to afford the City and its customers contemporary solutions (e.g., A.I. Integration) for the effective, efficient and transparent processing and tracking of development applications and code enforcement actions within the Community Development, Public Works and Police Departments.
- Continue to reevaluate, refine and consider alternative methods to improve standards for the timely processing of planning entitlements, assuring that all applications are processed within suitable timeframes and scheduled for the earliest possible public hearing dates.
- Continue to pursue grant funding opportunities which will help facilitate community planning and

Changes/Additions to Budget

- \$300,000 of General Fund resources are appropriated for planning & environmental work (\$100,000) and statutory updates to the Safety and Environmental Justice Elements of the City General Plan (\$200,000).

Department Staffing & Structure

The Planning Department has 5 budgeted positions, all of which are filled. Contracted service assistance was limited to updates to the City Municipal Code and was not utilized for entitlement processing the prior fiscal year. In order to maintain expectations of the development industry and the City's customers, the Department may rely on the services of contract planners and/or planning and environmental consultant firms to perform planning and zoning entitlements, environmental review and/or report preparation as directed by the Planning Department.

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4080	Cannabis Revenue	0	0	20,391	0	0	0.0%
4249	Zoning/Land Use/Annex Fees	217,907	159,337	232,796	175,000	200,000	14.3%
4434	Grants	62,560	305,296	0	0	0	0.0%
4659	Refunds and Reimbursements	50	0	185	0	0	0.0%
Total Revenue		\$ 280,517	\$ 464,633	\$ 253,372	\$ 175,000	\$ 200,000	14.3%
5000	Salaries/Full-time	307,463	298,746	407,277	486,193	570,597	17.4%
5005	Salaries/Part-time	45,623	24,216	21,322	24,128	24,461	1.4%
5100	Salaries/Overtime	10,265	6,451	1,986	7,500	3,000	-60.0%
5105	Salaries/Leave Payout	12,565	2,503	0	0	0	0.0%
5200	Salaries/Auto & Expense Allow	128	128	118	0	129	0.0%
5300	Public Employee Retirement Sys	38,738	37,251	46,597	56,087	62,452	11.3%
5302	Long Term Disability Insurance	970	874	1,180	1,365	1,738	27.3%
5303	Life Insurance Premiums	250	243	275	363	380	4.7%
5304	Workers Compensation Insurance	27,562	43,759	17,917	18,242	17,422	-4.5%
5305	Medicare Tax- Employer's Share	5,547	5,115	6,366	7,672	8,801	14.7%
5306	Unfunded Accrued Liability	71,817	80,522	79,706	79,706	87,375	9.6%
5307	Deferred Comp/Part-Time	174	0	0	0	0	0.0%
5308	Deferred Compensation/Full-time	9,037	11,477	15,419	13,215	22,454	69.9%
5309	Unemployment Insurance	1,066	1,227	1,852	1,290	1,462	13.3%
5310	Section 125 Benefit Allow.	64,363	70,403	77,215	83,389	113,297	35.9%
6402	Telephone/Fax Charges	3,531	1,925	557	2,655	2,735	3.0%
6403	Cell Phone Charges	0	1,626	958	1,300	1,300	0.0%
6404	Internet Charges	0	505	626	800	800	0.0%
6405	Copier Lease/Paper Charges	2,470	1,280	2,756	1,750	2,911	66.3%
6411	Advertising/Bids and Notices	12,439	16,125	5,718	20,500	17,750	-13.4%
6414	Professional Dues	957	0	0	3,529	3,786	7.3%
6415	Publications/Subscriptions	433	647	556	1,850	1,845	-0.3%
6416	Office Supplies/Expendable	2,403	1,923	610	2,500	3,400	36.0%
6417	Software Costs	0	0	13,718	14,200	13,200	-7.0%
6418	Postage / Other Mailing Charge	3,509	2,263	1,565	4,000	3,115	-22.1%
6419	Food	483	376	13	1,000	1,200	20.0%
6423	Office Furniture	0	0	0	3,400	4,400	29.4%
6440	Contracted Services	77,727	-5,080	2,623	545,000	300,000	-45.0%
6447	Cap/Master/Other Plan Updates	97,153	-110,873	0	0	0	0.0%
6451	Bank Service Charges	902	523	706	500	0	-100.0%
6530	Conference/Training/Ed	11,114	983	2,566	19,200	20,200	5.2%
6536	Tuition Reimbursement	0	0	0	1,000	1,220	22.0%
6900	Interfund Charge - Fac. Maint.	10,135	10,135	10,135	10,135	10,003	-1.3%
6902	Interfund Charges- Central Sup	152	76	224	237	0	-100.0%
6918	Interfund Charges- Comp Maint	22,169	26,173	25,175	25,175	28,638	13.8%
6920	Interfund Charges - Computer Repl	10,333	6,288	7,870	7,870	32,920	318.3%
6924	Interfund Charges- Motor Rental	680	1,120	979	979	936	-4.4%
7000	Vehicles and Equipment	0	0	0	0	10,500	0.0%
Total Expense		\$ 852,156	\$ 538,930	\$ 754,586	\$ 1,446,730	\$ 1,374,427	-5.0%
Total Net Surplus/(Deficit)		\$ (571,640)	\$ (74,297)	\$ (501,214)	\$ (1,271,730)	\$ (1,174,427)	7.7%

Building Department



Department Summary

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

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

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

Responsibility

The Building Division is responsible for reviewing activities associated with on-site (private property) construction projects. It administers the building permit process, which includes the submittal of building plans, subsequent plan check for compliance with City and State building code requirements, and the issuance of certificates of occupancy. The typical timing of this process varies. Plan review times for expedited projects range from 2 to 3 weeks. Department timeline goals for completion of initial project permit plan

reviews range from 4 to 6 weeks and timeline goals for completion of subsequent plan reviews range from 3 to 4 weeks. The City contracts with 2 Consultants who perform plan reviews and field inspections to ensure compliance with the California Building Codes; these consultants include the contracted certified Fire Marshall and Certified Access Specialists (CAsp).

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

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

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

The Permitting Process:

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

Key Accomplishments

Overview of accomplishments in FY 2025/26:

- The Building Division was active in issuing 1,417 building permits. That reflects a reduction (consistent with industry downward trends) of approximately 697 permits compared to the 2,115 building permits issued in the previous fiscal year.
- Remarkable strides were made toward achievement of project processing timeline goals, which rose to an 85% success rate for initial permit plan reviews completed; a 28% increase over the prior fiscal year (with over 70% of initial reviews being completed in a shorter timeframe of 4 weeks or less). The average number of days required to complete initial plan reviews was 21 days. Subsequent reviews were performed at a 75% success rate, a 27% increase over the prior fiscal year. The average number of days subsequent plan reviews took to complete was 13 days. These statistics represent improvement in average permit plan check processing timelines by more than 3 business weeks over the prior fiscal year.
- The Building Division performed 4,087 commercial and residential inspections, with all inspections completed the next business day from the requested date.
- To expedite the review process and enhance customer service, the following programs have been successfully implemented:
 - SolarAPP+. This program expedites and streamlines the review and permitting process for Residential Solar (PV) plans. This process is entirely electronic and has been streamlined to 24 hours, from permit application to permit issuance. A total of 423 Residential PV permits have been issued from the beginning of the FY to present. Of those, 315, or 74.5%, were processed and approved through the SolarAPP+ application.
 - Electronic Permit Submittal Process. Full implementation of this new process has been completed. Our Front Counter and Plan Review Teams utilize the Bluebeam Sessions Module to distribute all plan check projects. This eliminates the need for complex copies of plans, expediting the review process and saving customers the time and expense of submitting paper copies. Also, the in house Plans Examiner workstation has been fully equipped to allow for fully electronic plan checks.

- Field Inspector App. This program has enabled Building Inspectors to update inspection statuses in real time from the field. However, Our Division is transitioning out of the Field Inspector App and implementing the use of the Inspection Entry Module in Munis. Since this program is directly integrated with Munis it offers a more stable interface and mapping capabilities.
- Staff performed and completed International Code Council (ICC) development programs and training to obtain professional certifications within the plans examination, technical permitting and inspections disciplines.
- The Building Department, in collaboration with the Finance and Planning Departments, participated in Madera Coalition for Community Justice workshops to assist new business interests with understanding the City's business and building permit processes, including applicability of various federal, state and local standards and regulations.

Notable completed projects include:

- Gas Station/Convenience store on Almond Ave.
- Industrial Warehouse at Freedom Industrial Park.
- Crescent View Public Charter School Phase 2 on Cleveland Ave.
- Domino's Pizza on W. Olive Ave.
- Madera Unified Schools - Meal Prep on S. Pine St.
- Jehovah's Witnesses Assembly Hall Remodel on Sunset Ave.
- The Arc of Fresno and Madera Counties intellectual and developmental disability center on Country Club Drive.
- The Stiizy Cannabis dispensary on Country Club Drive and the Cannable Cannabis dispensary on Yosemite Avenue.
- Daiso on Cleveland Ave.
- Bank of America Remodel on E. Yosemite Ave.
- Camarena Health Center (Dental) on Almond Ave.

- Crunch Fitness on Country Club Dr.
- Happy Tree Nuts remodel on Independence Dr.
- Madera Rescue Mission on Clinton St.
- 684.7 KW PV Solar System at 2091 W. Cleveland Ave.
- 73 KW PV Solar System on Madera Amb Endoscopy on Almond Ave.

Notable projects under construction:

- Full Throttle Warehouse and Manufacturing on Condor Dr.
- Miles Chemical (Phase 1 + Phase 2) on Pecan St.
- Camarena Health Center and P.A.C.E. on E. Yosemite Ave.
- Camarena Health Center Primary and Urgent Care on N. Gateway Ave.
- Burger King Exterior Remodel on Country Club Dr.
- Nutwork Custom Processing (Sorting & Packing Line) on Independence Dr.
- Church Remodel on S. Granada St.
- Bath and Body Works on W. Cleveland Ave.
- The Almond Company - Pasteurization Facility on S. Pine St.
- 7 Unit Apartment Complex on D St.
- 5 Duplexes on W. Park St.
- Solar Canopy/Carports 243 KWDC/ESS on E. Yosemite Ave.

Goals & Performance Measures

- Staff continues to provide plan review reports promptly; however, efforts are ongoing to streamline the Permit Application Intake at the Front Counter to process new projects more efficiently.
- Staff has responded to all building inspection requests the following business day, which will continue to be the goal.

- The Department:
 - Will continue to coordinate with Tyler Technologies to unlock available Munis modules, which will enable more interdepartmental collaboration.
 - The Munis' Notification module has been fully implemented. Notification of Inspection statuses automatically generated by Munis are sent to our customers via email. This has allowed us to eliminate the paper correction notices and utilize the automatic email notifications through the Field Inspector App and Munis.
 - The Customer Self-Service (CSS) Portal in Munis has been implemented to allow for electronic permit applications and plan submittals to streamline and expedite the plan check review and permitting process. It is currently only offered to a small number of customers. The goal is to set up the online payments before offering the CSS Portal option to all our customers.
 - Will continue to organize and facilitate regular meetings of the Building, Planning, Engineering and Public Works Departments to ensure cohesive functioning and the implementation of efficiencies and strategies to streamline Community Development processes.
 - Will continue to require that staff attend the yearly CALBO Education Weeks. CALBO offers training sessions on a variety of code topics, ranging from traditional trades to Accessibility. Continue the training program with a series of virtual training sessions through CALBO and ICC.

A program has been implemented to utilize SB 1186 funds (requiring cities and counties to collect a \$4 fee applied to all local business permits and renewals) to promote disability access and protect businesses from frivolous or predatory lawsuits. This fund will be used to train staff in Accessibility issues and solutions to better assist customers.

- Will continue to improve transparency and implement new options for accessibility and self-serve for customers; including but not limited to participation in the purchase and implementation of new application and property management software to afford the City and its customers contemporary

solutions (e.g., A.I. integration) for the effective, efficient and transparent processing and tracking of development applications and code enforcement actions within the Community Development, Public Works and Police Departments.

Department Fund Summary

The Building Division currently has six budgeted full-time positions, and two contracted consultants who provide plan review and inspection services.

The Building Department is currently staffed with:

- Chief Building Official
- Two Building Inspectors
- One Plans Examiner
- One Permit Technician
- One Administrative Assistant
- Two contracted consultants who provide plan check, inspection and specialized professional services.

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4100	Permit Fees	56,442	37,636	30,653	44,000	32,000	-27.3%
4103	Revenue/ Energy Regulation Fee	16,575	11,306	9,450	12,650	9,300	-26.5%
4104	Permits - Fire	104,077	61,823	33,482	66,000	37,000	-43.9%
4105	Permits - Building	813,504	672,194	543,450	700,000	523,500	-25.2%
4106	Permits - Electrical	50,182	35,289	22,893	44,000	26,400	-40.0%
4108	Permits - Mechanical	13,344	17,663	11,882	18,000	12,900	-28.3%
4109	Permits - Plumbing	24,311	12,091	6,668	15,000	7,650	-49.0%
4119	S.M.I.P. - City Share	3,051	738	122	1,200	1,200	0.0%
4121	SB-1186 City Share - Bldg	1,877	-28	-230	5,000	500	-90.0%
4208	Late Payment/Other Penalty	39,345	47,773	41,851	45,000	45,100	0.2%
4222	Overtime Fees	63,748	16,622	19,249	12,900	24,620	90.9%
4225	Revenue/ Plan Archival Fees	21,958	7,077	5,616	9,000	7,100	-21.1%
4226	Plan Check Fees	271,535	168,874	239,269	154,000	298,630	93.9%
4434	Grants	0	76	0	60,000	60,000	0.0%
4657	Miscellaneous Revenue	3,153	1,993	1,800	2,272	1,972	-13.2%
Total Revenue		\$ 1,483,100	\$ 1,091,129	\$ 966,155	\$ 1,189,022	\$ 1,087,872	-8.5%
5000	Salaries/Full-time	398,524	385,883	440,739	468,767	508,360	8.4%
5100	Salaries/Overtime	8,503	3,367	2,105	5,000	4,000	-20.0%
5105	Salaries/Leave Payout	12,229	911	0	0	0	0.0%
5110	Salaries/Uniform Pay	571	786	893	500	1,000	100.0%
5200	Salaries/Auto & Expense Allow	129	129	118	0	129	0.0%
5300	Public Employee Retirement Sys	49,965	47,300	48,427	52,437	54,348	3.6%
5302	Long Term Disability Insurance	1,270	1,148	1,149	1,265	1,265	0.0%
5303	Life Insurance Premiums	349	391	391	433	429	-0.9%
5304	Workers Compensation Insurance	33,448	43,656	21,620	22,012	19,882	-9.7%
5305	Medicare Tax- Employer's Share	6,921	6,152	6,524	7,006	7,588	8.3%
5306	Unfunded Accrued Liability	86,216	96,665	95,686	95,686	104,893	9.6%
5307	Deferred Comp/Part-Time	313	85	0	0	0	0.0%
5308	Deferred Compensation/Full-time	8,765	10,394	11,812	12,830	14,238	11.0%
5309	Unemployment Insurance	1,176	1,296	1,462	1,290	1,462	13.3%
5310	Section 125 Benefit Allow.	65,934	108,869	116,977	142,454	126,210	-11.4%
6402	Telephone/Fax Charges	6,857	2,844	1,121	0	0	0.0%
6403	Cell Phone Charges	0	2,923	2,497	3,200	2,600	-18.8%
6404	Internet Charges	0	707	876	780	4,800	515.4%
6405	Copier Lease/Paper Charges	17,176	9,538	2,127	5,857	5,800	-1.0%
6411	Advertising/Bids and Notices	0	0	0	0	3,600	0.0%
6413	Employee/Promotional Apparel	0	0	0	0	500	0.0%
6414	Professional Dues	1,538	665	460	1,810	3,000	65.7%
6415	Publications/Subscriptions	0	0	3,732	7,460	1,000	-86.6%
6416	Office Supplies/Expendable	10,197	3,499	347	3,500	4,100	17.1%
6417	Software Costs	0	0	0	0	4,500	0.0%
6418	Postage / Other Mailing Charge	19	9	51	500	500	0.0%
6419	Food/Meals	0	0	341	1,000	1,000	0.0%
6423	Office Furniture	0	0	0	0	5,000	0.0%
6425	Vehicle Fuel, Supplies & Maint	4,068	3,796	1,962	4,410	5,000	13.4%
6440	Contracted Services	312,882	279,471	150,154	416,500	350,000	-16.0%
6451	Bank Service Charges	34,371	11,991	3,232	15,000	15,000	0.0%
6530	Conference/Training/Ed	3,916	9,254	11,768	12,855	29,630	130.5%
6532	Maintenance/Other Supplies	1,003	1,352	17	540	1,500	177.8%
6536	Tuition Reimbursement	0	0	0	0	2,400	0.0%
6560	Liability / Property Insurance	1,059	1,202	1,640	1,882	1,686	-10.4%
6562	Retiree Insurance Premiums	978	-990	1,002	1,200	1,140	-5.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
6900	Interfund Charge - Fac. Maint.	9,125	9,125	9,125	9,125	9,006	-1.3%
6902	Interfund Charges- Central Sup	86	274	0	435	0	-100.0%
6907	Interfund Chrg/Vehicle Replcmt	4,350	6,623	8,707	8,707	9,200	5.7%
6908	Interfund Chrg/Vehicle Maint.	8,433	6,824	7,705	7,705	7,403	-3.9%
6918	Interfund Charges- Comp Maint	22,169	26,173	25,175	25,175	52,879	110.0%
6920	Interfund Charges - Computer Repl	10,333	6,288	7,870	7,870	59,823	660.1%
6924	Interfund Charges- Motor Rental	1,194	1,962	1,725	1,725	1,109	-35.7%
6926	Interfund Chg Risk Charges	0	130	343	343	319	-7.0%
7000	Vehicles and Equipment	39,855	0	192	1,600	0	-100.0%
Total Expense		\$ 1,163,922	\$ 1,090,692	\$ 990,070	\$ 1,348,859	\$ 1,426,299	5.7%
Total Net Surplus/(Deficit)		\$ 319,177	\$ 437	\$ (23,915)	\$ (159,837)	\$ (338,427)	-111.7%

Engineering Department



Department Summary

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

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

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

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

Responsibility

The Engineering Department, under the direction of the City Engineer, is responsible for overseeing, planning, designing, and implementing infrastructure projects.

Some of the Department's functions include:

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

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

Key Accomplishments

The Department's accomplishments are most visible in the completion of projects, those currently underway, and the assistance provided toward other Council endeavors. Overview of accomplishments in FY 2025/26:

- Submitted 9 applications (All Federal) to various agencies and offices to secure additional project funding. In recent years, federal funding and grants have been lessening, however staff remains committed to applying for all available opportunities. Funding was secured for one of the City's key projects:
 - Congressionally Directed Spending – Awarded \$2,000,000 for Phase IV of the Avenue 13 Sewer Main Rehabilitation Project
- Renewed the City's on-call program, originally set up in FY 2024/25, for the first of two allowable 1-year extensions. As part of the on-call program renewal, the following task orders have been issued:
 - 2 Drainage Studies
 - 1 Environmental Analysis
 - 1 Master Sanitary Sewer Plan
 - 1 Sewer Project
 - 4 Park Projects
 - 3 Street Project
 - 1 Traffic Signal Project

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

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

- City Street 3R and ADA, Cycle 2022/23 – Various locations – Currently Under Construction
- RMRA Seals and Overlay, Cycle 2021/22 and FY 24 Street Rehab Projects— out for bid Summer 2026
- Partnered with Caltrans for the Downtown CAPM project, which will include a reconfiguration of Yosemite Ave in Downtown. Caltrans will manage the construction which is anticipated to begin this fiscal year.

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

- Schnoor Avenue sidewalk project from Sunset to Riverside (Congestion Management and Air Quality (CMAQ) and Measure T) – Construction to begin late summer.
- Washington School sidewalk project (CMAQ) – Construction to begin late summer.
- Affordable Housing and Sustainable Communities (AHSC) grant project, which includes 2.5 miles of sidewalks, bike lanes, stop sign flashers, and rapid flashing pedestrian crossing beacons.
- Granada pedestrian crosswalk at Town and Country Park – Construction was completed in April of this year

Managing the design and construction of new traffic signals at:

- Lake Street and Sherwood Way – Construction is complete and traffic signal is operational with final closeout pending.
- Lake/4th/Central Intersection roundabout. The intersection is currently progressing toward design of a roundabout as a result Council's direction to upgrade from a previously planned traffic signal.
- Intersections of Olive Avenue at Knox Street
- Cleveland and Granada Traffic Signal – Project was awarded in February of this year. Completion anticipated February 2027 due to long lead times for signal components.
- D Street and South Street Traffic Signals - Project was awarded in February of this year. Completion anticipated February 2027 due to long lead times for signal components.

Bridges:

- Managing design of a new arterial width bridge over the Fresno River at Westberry Boulevard that is presently 90% complete and in the permitting stage. Construction schedule will be determined following identification of full funding for the estimated \$16,000,000 project.

- Replace the Clark Street Bridge located just west of Country Club Drive resulting from a recent fire that destroyed the bridge. Currently working with Caltrans and the Bureau of Reclamation on right-of-way issues.

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

- New Water Storage Tank in northeast Madera – Land for the future tank site has been acquired, with construction anticipated in the next 18 months to two years.
- Water Well 37 - Previously drilled, this project will see the installation of a new pump and associated electrical equipment. Project is currently new under construction with a currently anticipated completion of Spring 2027.
- Clinton Ave Sewer & Water Project – Repair & rehabilitation of sewer mains and water lines on Clinton Avenue between Tozer Street and Vineyard Avenue.
- State Route 145 Water Main Replacement Project – Replacement of water mains on Yosemite Avenue, Gateway Drive, and Madera Avenue. Project is currently under construction and is expected to be complete this summer.
- Fairgrounds Lift Station – Replacement of outdated pumps and upgrading of associated electrical systems. Project is under construction but mostly complete, awaiting the delivery of a new backup generator. Construction is expected to be completed by the end of June.
- WWTP Improvements – Continued construction oversight of new screening facility at the headworks, recoating of the digesters. New wet well to be constructed upon approval of costs. Anticipated completion of all work by end of 2026.
- Through May 15, 2026, 186 encroachment permits within the public right-of-way were issued, compared to 298 at the same time last year and 367 two years ago.
- The City has spent all \$23 million in American Recovery Act funding, meeting our December 2026 deadline.

Goals & Performance Measures

- Continue to support the Council and its goals toward a more livable community through, in part, infrastructure that supports the community today and into the future.
- Advance Council infrastructure and planning priority projects in a manner that demonstrates the highest ideals of commitment to current and future residents.
- Continued efforts to recruit new team members with the continuing goal of reducing project backlog while minimizing impacts to the General Fund through continued allocation of staff time to those projects. As a result of enhanced salaries and hiring bonuses, the City has retained two Deputy City Engineers
- Provide ongoing ADA improvements to city sidewalk facilities throughout the city as funding becomes available.
- Continue support of SGMA activities previously identified.
- Continue to pursue grant opportunities that advance projects of importance that include pedestrian safety, critical infrastructure enhancements, or repairs, including water, sewer, and storm drainage.
- Continue to take advantage of the on-call consultant agreements to accelerate the construction of vitally necessary infrastructure and plan with consideration to utilizing the last available one-year extension before the end of the calendar year.

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

Department Staffing & Structure

The department is currently budgeted with:

- 18 full-time positions, 2 vacant
- 2 part-time positions

Changes/Additions to Budget

In addition to capital projects, the department Budget for FY 26/27 includes the addition of one Deputy City Engineer position, previously approved by the City Council. A portion of that cost will be funded by CIP projects.

Department Fund Summary

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

The budget is comprised of multiple funds, including:

- Local Transportation Funds

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4100	Permit Fees	2,421	1,586	1,362	2,500	1,500	-40.0%
4104	Permits - Encroachment	47,478	37,525	70,410	45,000	50,000	11.1%
4216	Inspection/Plan Check Fees	117,761	205,522	132,682	150,000	150,000	0.0%
4320	Capital Contribution	0	0	25,000	0	0	0.0%
4344	Interfund Charges/ Project Mgt	954,652	1,217,035	578,094	943,843	963,000	2.0%
4347	Intfrnd Charges/ LA Zone Fees	53,062	19,684	19,684	19,684	19,685	0.0%
4355	Transfer-In	684,360	701,800	671,000	671,000	686,275	2.3%
4434	Grants	0	84	0	0	0	0.0%
4657	Miscellaneous Revenue	106,869	33,328	23,258	0	0	0.0%
4659	Refunds and Reimbursements	0	6,503	19,392	0	0	0.0%
Total Revenue		\$ 1,966,603	\$ 2,223,067	\$ 1,540,881	\$ 1,832,027	\$ 1,870,460	2.1%
5000	Salaries/Full-time	1,178,307	1,280,672	1,354,986	1,664,166	2,060,144	23.8%
5005	Salaries/Part-time	136,268	126,771	84,877	121,617	105,326	-13.4%
5100	Salaries/Overtime	3,418	1,586	518	2,500	2,000	-20.0%
5105	Salaries/Leave Payout	3,553	2,143	4,647	0	0	0.0%
5110	Salaries/Uniform Pay	1,357	750	643	900	1,250	38.9%
5200	Salaries/Auto & Expense Allow	1,029	1,029	943	900	1,029	14.3%
5300	Public Employee Retirement Sys	142,281	151,055	153,517	190,420	220,022	15.5%
5302	Long Term Disability Insurance	3,304	3,333	3,147	4,030	4,177	3.6%
5303	Life Insurance Premiums	893	987	896	1,201	1,176	-2.1%
5304	Workers Compensation Insurance	100,075	155,922	57,453	58,496	56,796	-2.9%
5305	Medicare Tax- Employer's Share	19,889	21,109	21,566	26,805	32,292	20.5%
5306	Unfunded Accrued Liability	232,686	260,889	258,244	258,244	283,093	9.6%
5307	Deferred Comp/Part-Time	234	0	0	147	0	-100.0%
5308	Deferred Compensation/Full-time	40,325	44,858	46,465	60,753	75,251	23.9%
5309	Unemployment Insurance	2,781	3,828	4,500	4,138	4,794	15.9%
5310	Section 125 Benefit Allow.	225,149	266,130	236,763	320,389	322,055	0.5%
6401	Gas and Electric Utilities	26,284	30,238	24,434	36,500	33,000	-9.6%
6402	Telephone/Fax Charges	10,081	5,342	1,584	4,600	400	-91.3%
6403	Cell Phone Charges	0	3,301	2,712	3,560	4,945	38.9%
6404	Internet Charges	0	1,402	1,737	1,600	1,675	4.7%
6405	Copier Lease/Paper Charges	10,595	7,196	10,535	8,525	11,100	30.2%
6411	Advertising/Bids and Notices	2,322	1,956	2,208	2,000	3,000	50.0%
6413	Employee/Promotional Apparel	0	0	0	0	1,000	0.0%
6414	Professional Dues	0	0	180	360	659	83.1%
6415	Publications/Subscriptions	160	0	0	489	0	-100.0%
6416	Office Supplies/Expendable	3,118	3,337	6,234	10,000	6,500	-35.0%
6417	Software Costs	14,553	11,970	23,030	26,470	27,900	5.4%
6418	Postage / Other Mailing Charge	306	712	255	1,500	1,500	0.0%
6425	Vehicle Fuel, Supplies & Maint	6,099	6,266	4,251	6,750	7,050	4.4%
6440	Contracted Services	213,614	74,341	84,789	105,200	115,242	9.5%
6444	Contracted Services/ Legal	0	147	147	0	0	0.0%
6451	Bank Service Charges	2,092	703	437	400	1,200	200.0%
6515	Taxes and Assessments	0	0	341	0	0	0.0%
6530	Conference/Training/Ed	1,767	1,551	1,664	4,225	5,225	23.7%
6532	Maintenance/Other Supplies	2,645	170	1,425	1,500	1,500	0.0%
6536	Tuition Reimbursement	0	2,400	2,400	2,400	2,400	0.0%
6560	Liability / Property Insurance	78,483	3,949	4,163	4,778	4,273	-10.6%
6900	Interfund Charge - Fac. Maint.	25,544	25,544	25,544	25,544	25,211	-1.3%
6902	Interfund Charges- Central Sup	997	552	76	1,407	0	-100.0%
6907	Interfund Chrg/Vehicle Replcmt	7,788	6,259	6,260	6,260	6,626	5.8%
6908	Interfund Chrg/Vehicle Maint.	14,650	12,419	14,023	14,023	14,396	2.7%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
6918	Interfund Charges- Comp Maint	89,786	106,000	101,962	101,962	73,268	-28.1%
6920	Interfund Charges - Computer Repl	41,848	25,465	31,875	31,875	105,045	229.6%
6924	Interfund Charges- Motor Rental	466	765	669	669	640	-4.3%
6926	Interfund Chg Risk Charges	0	427	870	870	809	-7.0%
7000	Vehicles and Equipment	0	119	0	2,800	0	-100.0%
7050	Construction/Infrastructure	0	0	166,583	194,831	0	-100.0%
8200	Transfer Out	0	30,644	0	0	0	0.0%
8210	Transfers Out/Debt Service	4,303	8,605	4,302	4,302	4,303	0.0%
Total Expense		\$ 2,649,050	\$ 2,692,839	\$ 2,753,854	\$ 3,320,106	\$ 3,628,272	9.3%
Total Net Surplus/(Deficit)		\$ (682,447)	\$ (469,772)	\$ (1,212,972)	\$ (1,488,079)	\$ (1,757,812)	-18.1%

Parks & Community Services Department



Department Summary

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

- Administration
- Recreation & Community Services
- Parks Maintenance

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

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

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

Responsibility

Administration:

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

Recreation & Community Services:

- Oversight and management of recreation facilities, such as community and youth centers, senior centers, and the aquatic complex.
- Implementation and management of recreation programming for community members of all ages including educational and leisure classes; youth, adapted, and adult sports; swimming lessons and other aquatics programming; day camps; fitness/wellness programs; leadership and career preparedness; and drop-in recreation programs for youth, including sports, crafts, and technology.

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.

Key Accomplishments

Overview of accomplishments in FY 2025/26:

Grants:

- Awarded \$300k from Caltrans Clean CA Community Cleanup and Employment Pathway Grant. This grant is intended to support litter abatement and public space beautification efforts on locally owned public right-of-way, while creating workforce development opportunities for individuals facing barriers to employment. The City's application focused on the theme of "Please Help Keep Our City Clean" which will target cleanup events, beautification projects, citywide fire hydrant paint project, dump days, and provide educational support for the community.
- Awarded \$256,050 in CDBG-CV funds towards the design, engineering, and construction of a basketball court at Rotary Park. An engineering firm has been contracted to provide the design and engineering

services for the preparation of the drawings and bid package items.

- An application for CDBG funds was submitted in January 2026, requesting a total of \$51k towards Horseshoe Pits at Rotary Park. The amount requested is intended to cover the design and engineering services to prepare this project for construction. The cost would cover such items as geotechnical and topographic services, preparation of concept plan, drawings, bid item descriptions, and technical specifications.
- A 2nd application for CDBG funds was submitted in January 2026, requesting \$300k towards the demolition of the Mexican American Community Center and the CASA building. This project involves the demolition of two city-owned buildings that have been vacant for an extended period. Demolition the approved course of action by Council.
- A 3rd application for CDBG funds was submitted in January 2026, requesting a total of \$78k towards the widening of Clinton Street, near the Sunrise Rotary Sports Complex. The amount requested would be used towards the design and engineering services to prepare the project for construction. The cost would cover such items as geotechnical and topographic services, preparation of concept plan, drawings, bid item descriptions, and technical specifications.
- A 4th application for CDBG funds was submitted in January 2026, requesting \$65k towards senior services nutrition program. The amount requested would help provide meals to seniors at the Frank Bergon Senior Center and the Pan-American Community Center.

Capital Improvements:

- Completed the Lions Town & Country Park Trail Improvements project, which included the demolition of the existing trail at the park and the construction of a new trail system. Approximately 63k square feet of existing trail was removed, approximately 69k square feet of new asphalt pavement was installed, as well as approximately 11k linear feet of asphalt edging. The project was made possible by State of California funding championed by both Senator Anna Caballero and Assemblywoman Esmeralda Soria. A ribbon-cutting ceremony was held on March 21, 2026, to celebrate the completion of

the trail improvements. Remaining funds will be used to rehab the parking lots at the park.

- Awarded the Invitation for Bids (IFB) 202425-22B for James Taubert Park Construction to Taylor Backhoe Services, Inc. for the new park development. This project began construction in early 2026. The project is made possible by \$1,990,000 in Prop 68 funding.
- Awarded a Consultant Services Agreement with Westwood Professional Services, Inc. for \$171,205 towards the design and engineering services for Tozer Park. This new park development is being made possible by grant funding from the Outdoor Recreation Legacy Partnership Program.
- Installed two safety and security monitoring cameras at the Frank Bergon Senior Center. The cameras were installed at strategic exterior locations to monitor vehicles and activity within the premises. The intent is to help deter theft, vandalism, and/or unauthorized individuals from entering the facility. This project was made possible by a CDBG award towards improvements at the site.
- Completed the demolition and reconstruction of the damaged parts at the Thaddeus Sran Playground, at Centennial Park, caused by an arson incident. The park reopened in August 2025 to the public.
- Installation of batting cages at the Lions Town & Country Park, by Field #1, is underway. This project is made possible General Fund dollars and DICK'S Sporting Goods Foundation.
- Installation of stage curtains at the Pan-American Community Center is underway. The project is planned for \$26,285, with the Request for Qualifications 202526-14 awarded to DJM Drapery.
- Completed the rehab of several parking lots. Work included the resurfacing of parking lots at the Pan Am, Center, John Wells Youth Center, Rotary Park, Sunrise Rotary Sports Complex and the Frank Bergon Senior Center. A grant for \$642,172 was secured for said improvements.

- Completed installation of two roof-mounted solar inverters at the John Wells Youth Center, at a total cost of \$2,700.
- A Consultant Services Agreement was awarded to Westwood Professional Services, Inc. to begin the conceptual design of a new pool structure at the Centennial Park location.
- Completed several rehabilitation projects enhancing the Pan Am Center. The projects included new paint, bicycle racks, and the restriping of the outdoor basketball court.
- Completed installation of a children's soccer field at Almond Park.
- Completed several stone conversion projects within the City, which will ultimately save water and reduce maintenance costs.
- Completed initial design discussions with Westwood Professional Services, Inc., regarding a future light replacement project at Town and Country Park.

Partnerships and Programs:

- Executed Amendment No. 3 with West Coast Arborist, Inc. (WCA) to address maintenance needs along the medians of Mainberry Drive, West 3rd Street, and Westgate Drive, for \$39,000. The current base contract with WCA for citywide tree management and maintenance services is set through November 3, 2026.
- Executed a two-year lease agreement with Madera Unified School District (MUSD) and California Teaching Fellows Foundation for the occupation and use of facilities at John Wells Youth Center (JWYC). MUSD has been utilizing the JWYC since 2023 for Expanded Learning Program personnel and administrative staff. This new agreement runs through August 24, 2027.
- Executed the Consultant Services Agreement with MUSD for the Expanded Learning Opportunities Program (ELOP) Summer Camps. The Camps took place from July 7 to 23, 2025, with students ranging from transitional kindergarten to 6th grade in attendance. The camps offered a variety of educational, recreational, and water activities to promote engagement and physical activity during the

summer break. A total of 180 students participated over the course of the camps.

- Supported the Police Department in the annual PD Kid’s Camp. The camp served over 60 kids and took place at the John Wells Youth Center from July 29 – July 31, 2025.
- On August 2, 2025, the Recreation Division hosted the Street-Smart Traffic Safety Event for kids, a fun and educational program promoting bicycle and pedestrian safety. Participants engaged in games, an interactive scavenger hunt to locate traffic signs throughout the building, and other hands-on learning experiences. Children who completed the scavenger hunt received a free safety helmet, and several lucky participants won bicycles/scooters through our raffle. The event was made possible by funding from the Madera County Department of Public Health’s CalFresh Healthy Living Program.
- Executed the Consultant Services Agreement with MUSD for the Winter Camp for School Year 2025-26, not to exceed \$27,552.50 reimbursable by MUSD. The Camp took place January 5 to 9, 2026, at the JWYC. A total of 60 students participated.
- Hosted Cheer Camp, a popular 6-week introductory class for ages 5-8. This is a free camp, offered out of JWYC’s dance studio. At the conclusion of camp, participants showcase a rehearsed act to family and friends.
- Provided Toddler Time classes for parents and children. These classes are free and hosted at the JWYC.
- Recreation division provided field trip experiences to youth participants of the drop-in programming, making available a trip to John’s Incredible Pizza and the Fresno Chaffee Zoo.
- Recreation programming included two new events this year: a Mother’s Day event where kids were able to prepare a Mother’s Day card, and a Christmas coloring contest open to all community youth.
- Secured a donation of \$10k from Pacific Gas & Electric Company (PG&E) towards the City’s Movies in the Park program, which will consist of an 8-week summer movie screening series at the Lions Town & Country Park, a Halloween movie screening, a holiday

movie screening, and a movie screening for seniors at the Frank Bergon Senior Center.

- Secured a donation of \$5k from PG&E towards the City’s 4th of July 2026 event, to be held in partnership with the Madera Fairgrounds and Kiwanis Club.
- Executed an agreement with the Fresno-Madera Area Agency on Aging for the Title III C1 Congregate Nutrition Program for Older Adults. The agreement not to exceed \$58,625 runs through June 30, 2026. This agreement allows for a congregate meal program at both the Frank Bergon Senior Center and the Pan-American Center.
- Executed the CDBG agreement award for FY 25/26 in the amount of \$40,022.45. The funding allowed for the provision of congregate meals to be served at the Frank Bergon Senior Center and the Pan-American Community Center.
- Programming for the Aging Services included:
 - Pickleball Class
 - Weekly Day Trips
 - Games/Bingo
 - Bailoterapia
 - Pickleball Class
 - Arts & Crafts
 - Chair Yoga
 - Tech Class
 - Knit n Knots
 - Tai Chi
 - Karaoke
- Youth Sports division programming included:
 - Youth Flag Football
 - Tiny Tikes
 - Adaptive Sports
 - Basketball
 - Futsal
 - T-ball
- Youth Futsal took place June/July 2025 with 38 players registered; coed ages 7 to 12.
- Youth Flag Football took place August 2025 with 78 players registered; coed ages 7 to 12.
- Youth Basketball took place January 2026 with 186 players registered; coed grades 1-6.
- Youth Baseball took place in April 2026 with 365 players registered. This program was offered free this year. SPAN Construction donated \$500 towards program uniforms.

- Tiny Tikes Sports served over 305 kids between the ages of 2 to 5. Sports included football, soccer, basketball, baseball, and track and field.
- Secured a partnership with the San Francisco Junior Giants for the provision of free baseball and softball for a youth summer league in the community. This partnership allows for free participation, where participants receive free equipment and uniforms.
- Partnered with the MLB Play Ball campaign to bring back Pitch Hit & Run for the second year. Anyone ages 7-14 can participate in a local MLB Pitch, Hit & Run event for free. Those with the highest scores at the local level may advance to the Team Championship round, held at MLB and MiLB ballparks across the country.
- Adult sports programming also included:
 - Open Basketball
 - Open Gym Volleyball
 - Softball
- To date, Adult Coed Baseball has had 13 teams and 195 players participate during Summer 2025. A total of 14 teams and 210 players participated during Winter 2025. A total of 14 teams and 210 players participated in Spring 2026.
- To date, Adult Basketball has had 14 teams and 168 players participate during Summer 2025. A total of 14 teams and 165 players during Winter 2025. A total of 8 teams and 96 players during Spring 2026.
- Adult Open Gym Volleyball has hosted around 1,020 coed players for the year.
- Madera Municipal Golf Course
 - The Golf Course Advisory Committee said farewell to 2 members who reached their term limits: Chito Romero and Karla Gran. These members were replaced with 2 new members: Andy Medellin and Dan Riley.
 - The 4th of July Golf tournament took place at the Course on July 4, 2025. A total of 135 golfers were hosted, and approximately \$16k was collected from registration and
- The Spring Swing Golf Tournament was held on March 21, 2026.
- The City held two fishing derbies at the Course on September 13, 2025, and March 4, 2026. These events are very well attended and received by the community. Each event brought in over 230 community members. Prizes were given to age groups: 3-5, 6-8, 9-11, 12-15 for the heaviest fish.
- Special Events:
 - In conjunction with the Madera County Tourism Alliance, participated in the 14th Annual Madera Pomegranate, Fruit, & Nut Festival on November 1, 2025, at the Madera Fairgrounds. Approximately 7,000 people were in attendance.
 - Spooktacular community event at Lions Town and Country Park for Halloween. The event took place on Saturday, October 18, 2025. There were food vendors, craft vendors, resource booths, games, and prizes for best costumes.
 - Movies in the Park served over 1,000 people throughout the July to August 2025 summer series. A total of 8 shows took place.
 - Halloween Movie Night at Lions Town & Country Park took place on Friday, October 17, 2025, with a special screening of Halloweentown.
 - Holiday Movie Night at the John Wells Youth Center took place on Saturday, December 12, 2025, with the special screening of The Grinch -2018.
 - The Jolly Trolley Lights Tour took place on the evening of December 19, 2025. The event was fully booked and required 10 City buses to meet demand.
 - The City crowned Crystal and Scott McAvoy as the best-decorated house for the 2025 Jolly Trolleys Best Decorated House winners.
 - Winter Wonderland took place on December 19, 2025, at the Pan-American

event featuring games, crafts, concession items, and raffle prizes.

Projects Planned for FY 2026/27

- Complete parking lot improvements at Lions Town & Country Park, with remaining funding from the Department of Parks and Recreation of \$500k and the Natural Resources Agency totaling \$1.1M for a total of \$1.6M towards improvements at the park. A portion of these funds went towards the trail reconstruction completed.
- Complete construction of James Taubert Park to be located at 1280 E Olive Avenue.
- Begin construction of Tozer Park to be located at the corner of Tozer Street/Rd 28 and Fig Street.
- Complete design plans for Sunset Park and prepare project for a construction bid.
- Complete design plans for the installation of additional horseshoe pits at Rotary Park. Additional funding for the actual construction of the project will need to be secured.
- Complete design plans for the widening of Clinton Street near the Sunrise Rotary Sports Complex to accommodate additional parking at the location.
- Complete the demolition of the Mexican American Activity Center and the CASA Building.
- Complete design plans for the improvements needed at the Centennial Pool Park Complex. The facility was closed during the summer of 2025 due to significant underground infrastructure repairs required, and it will remain closed until reconstruction is completed.
- The Facilities division provided assistance with the following non-City special events:
 - State of the County
 - Juneteenth
 - Black History Month
 - Relay for Life
 - Assemblywoman Soria's Annual Backpack Giveaway

- Facility rentals year-to-date details:
 - Frank Bergon Senior Center: Private rentals 15, Cosponsored/Discounted rentals, 3, total guests 1,585.
 - John Wells Youth Center: Private rentals 26, Cosponsored/Discounted rentals 15, total guests 1,672.
 - Millview Gym: Private rentals 40, total guests 745.
 - Pan American Community Center: Private rentals 26, Cosponsored/Discounted rentals 16, total guests 6,825.
 - Rotary Youth Hut: Private rentals 2, total guests 70.
- In partnership with the Facilities Department, make the following improvements at the John Wells Youth Center:
 - \$40k for roof restoration.
 - \$11k for sealing the exterior gym wall for longevity and beautification. This project is expected to be completed in August 2026.

Goals & Performance Measures

- To continue to improve the service to the community, the department has implemented measures to track feedback from visitors about programming and asset conditions more effectively.
- Enhance the use of existing electronic tools and traditional outreach methods to evaluate overall recreation participation and revenue generation in relation to operational costs across all divisions.

Changes/Additions to Budget

- \$10k to add pickleball striping to the indoor basketball court at the Pan-American Community Center.
- \$10k towards stone conversion projects, specifically along Westberry and Doubletree Lane.

- \$15k to add goal posts at Rancho Santa Fe Park, John Wells Youth Center, and Lions Town & Country Park.
- \$10k to replace the goal posts at Sunrise Rotary Sports Complex – phase 3.
- \$10,500 for parks clean-up assistance agreement with Employ America
- \$5,500 for replacement of the floor scrubber at Pan-American Community Center.
- \$210,823 budgeted in the Golf Course Fund to address deferred maintenance issues, including the dedicated \$75k plus additional capital funding, per Council direction, from unspent revenues at the Golf Course toward capital improvements.

Department Fund Summary

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

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

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

- FMAAA
- LTC Trail Funding
- MUSD Agreements
- Prop 68
- Caltrans
- ORLP Grant
- Sunset

Administration

The Administration Division is devoted to managing and overseeing the entire PCS Department. Specific functions include managing the department's purchasing, safety, policy,

grant writing, grant management, procedures, and marketing, as well as all fiscal and contractual functions.

Aging Services

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

Aquatics

The Aquatics Program budget covers the maintenance, operations, and staffing of the swimming pool complex, as well as programming services. Revenue is customarily received from concession stands, swimming lessons, and pool rentals. Unfortunately, the pool is closed pending the design of a new complex.

Community & Recreation Centers

The Center's budget provides personnel, maintenance, and operational support for the department's community centers. Centers included are the John W. Wells Youth Center, Pan-American Community Center, Bergon Senior Center, Youth Hut, Mexican American Center, Millview Center, Zero Gravity Skate Park, and LTC Amphitheater. Revenue is primarily received from rentals of these centers.

Golf Course

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

Landscape Maintenance District

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

Median Landscaping

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

Parks Maintenance

The Parks Maintenance budget funds full and part-time personnel engaged in the maintenance of all the City parks, trails, and public green spaces. Day-to-day operations include maintaining turf, trees, landscaping, trails, public restrooms, picnic areas, and pavilions, as well as addressing repairs, vandalism, and capital improvement projects. Revenue in this budget is tracked through rentals of parks and pavilion spaces, as well as fees paid by local baseball and soccer leagues for utilization of field space and lighting.

Recreation

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

Special Events

The Special Events budget details revenues and expenditures for community events, including golf tournaments, Movies in the Park, Pomegranate Festival, and events like the Fishing Derby. Revenue in this budget is generated from tournament registration fees, concession stands, photo booth services, raffles, and donations.

Sports

The Sports budget reflects revenues and expenditures related to youth and adult sports programming. The Department provides organized, fee-based sports leagues and tournaments for Madera residents of all ages. Basketball, softball, T-Ball, flag football, and soccer are among the department's many sports offerings. This budget tracks revenue received from registration fees and league fees associated with the youth and adult sports programming.

Department Staffing & Structure

The Department is organized into three divisions with some functional overlap. It relies on a significant number of part-time employees to support a range of services, including landscaping, after-school drop-in and sports programs, senior services, and aquatics. The full-time team includes a Director, one Administrative Analyst, one Administrative Assistant, four Program Coordinators, one Parks Supervisor, one Lead Worker, and 12 Park Maintenance employees.

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4301	Donations	0	0	0	37,297	0	-100.0%
4434	Grants	0	1,294	0	0	0	0.0%
4649	Admin Fees	14,713	14,979	8,900	12,868	13,572	5.5%
4659	Refunds and Reimbursements	10,000	306	2,329	0	0	0.0%
Total Revenue		\$ 24,713	\$ 16,579	\$ 11,229	\$ 50,165	\$ 13,572	-72.9%
5000	Salaries/Full-time	236,437	247,179	252,742	290,277	305,724	5.3%
5005	Salaries/Part-time	25,071	19,852	10,271	10,618	0	-100.0%
5100	Salaries/Overtime	866	0	50	0	0	0.0%
5200	Salaries/Auto & Expense Allow	0	2,775	825	900	900	0.0%
5300	Public Employee Retirement Sys	29,587	30,653	28,610	33,202	33,507	0.9%
5302	Long Term Disability Insurance	591	623	564	621	621	0.0%
5303	Life Insurance Premiums	257	267	240	266	262	-1.5%
5304	Workers Compensation Insurance	21,013	25,148	11,016	11,216	11,041	-1.6%
5305	Medicare Tax- Employer's Share	3,983	4,212	3,955	4,538	4,580	0.9%
5306	Unfunded Accrued Liability	44,078	49,420	48,919	48,919	53,626	9.6%
5307	Deferred Comp/Part-Time	509	729	385	387	0	-100.0%
5308	Deferred Compensation/Full-time	8,035	5,512	5,418	5,880	6,188	5.2%
5309	Unemployment Insurance	697	935	956	948	837	-11.7%
5310	Section 125 Benefit Allow.	53,555	63,104	58,120	63,991	68,787	7.5%
6402	Telephone/Fax Charges	3,813	3,455	2,892	3,500	3,500	0.0%
6403	Cell Phone Charges	0	531	907	1,100	1,100	0.0%
6404	Internet Charges	0	408	506	500	1,100	120.0%
6405	Copier Lease/Paper Charges	4,962	3,141	5,249	4,520	3,516	-22.2%
6411	Advertising/Bids and Notices	210	0	0	0	0	0.0%
6412	Advertising/Other	0	0	0	4,000	0	-100.0%
6413	Employee/Promotional Apparel	609	870	0	1,000	253	-74.7%
6415	Publications/Subscriptions	1,367	995	1,248	2,590	1,090	-57.9%
6416	Office Supplies/Expendable	1,422	1,403	599	1,500	1,500	0.0%
6417	Software Costs	0	111	0	1,950	1,334	-31.6%
6418	Postage / Other Mailing Charge	300	43	77	100	100	0.0%
6425	Vehicle Fuel, Supplies & Maint	0	0	534	1,000	750	-25.0%
6440	Contracted Services	1,333	1	294	21,000	0	-100.0%
6451	Bank Service Charges	1	0	0	0	0	0.0%
6510	Lease and Rent Expense	0	0	0	7,000	0	-100.0%
6530	Conference/Training/Ed	7,785	3,927	604	4,500	5,265	17.0%
6532	Maintenance/Other Supplies	3,838	4,823	717	2,500	1,500	-40.0%
6610	Contingency	0	0	0	5,000	0	-100.0%
6902	Interfund Charges- Central Sup	76	137	0	227	0	-100.0%
6918	Interfund Charges- Comp Maint	16,627	19,630	18,882	18,882	26,693	41.4%
6920	Interfund Charges - Computer Repl	7,750	4,716	5,903	5,903	22,439	280.1%
7000	Vehicles and Equipment	0	7,336	0	0	0	0.0%
Total Expense		\$ 474,772	\$ 501,937	\$ 460,483	\$ 558,535	\$ 556,213	-0.4%
Total Net Surplus/(Deficit)		\$ (450,059)	\$ (485,358)	\$ (449,254)	\$ (508,370)	\$ (542,641)	-6.7%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4167	Rents and Leases Income	0	0	110	0	0	0.0%
4171	Rents and Leases/ Athletic Fie	28,441	34,004	49,373	26,000	44,075	69.5%
4172	Rents and Leases/ Ath Field Ut	22,604	23,818	25,891	26,000	32,000	23.1%
4173	Rents and Leases/Lions Pavil	7,085	5,897	5,888	5,000	5,000	0.0%
4174	Rents and Leases/Rotary Pavil	6,199	4,527	3,894	4,000	4,000	0.0%
4175	Rents and Leases/Millview Pavi	1,725	2,040	1,965	2,500	2,000	-20.0%
4301	Donations	1,000	0	1,000	0	0	0.0%
4346	Interfund Charges/ Cost Dist	90,000	92,250	92,250	92,250	94,556	2.5%
4347	Intrfnd Charges/ LA Zone Fees	64,120	27,838	27,840	27,840	27,839	0.0%
4355	Transfer-In	180,000	180,000	180,000	180,000	218,577	21.4%
4434	Grants	0	10,124	0	0	0	0.0%
4600	Assessments	1,344	1,536	1,536	1,536	1,536	0.0%
4657	Miscellaneous Revenue	568	571	1,374	0	0	0.0%
4659	Refunds and Reimbursements	22,932	62,336	26,941	5,000	0	-100.0%
Total Revenue		\$ 426,018	\$ 444,941	\$ 418,062	\$ 370,126	\$ 429,583	16.1%
5000	Salaries/Full-time	622,953	564,812	552,426	706,463	652,459	-7.6%
5005	Salaries/Part-time	181,527	90,929	150,772	165,011	169,000	2.4%
5100	Salaries/Overtime	69,319	89,817	81,125	50,000	50,000	0.0%
5105	Salaries/Leave Payout	1,993	16,993	2,511	0	0	0.0%
5110	Salaries/Uniform Pay	3,214	2,968	4,999	2,900	5,675	95.7%
5300	Public Employee Retirement Sys	87,740	74,421	67,326	86,527	75,579	-12.7%
5302	Long Term Disability Insurance	1,820	1,594	1,454	1,801	1,636	-9.2%
5303	Life Insurance Premiums	772	742	677	871	779	-10.6%
5304	Workers Compensation Insurance	65,920	85,809	120,038	122,217	108,243	-11.4%
5305	Medicare Tax- Employer's Share	13,256	11,471	11,937	14,104	13,219	-6.3%
5306	Unfunded Accrued Liability	162,595	182,302	180,455	180,455	197,818	9.6%
5307	Deferred Comp/Part-Time	6,386	2,939	5,659	6,188	6,338	2.4%
5308	Deferred Compensation/Full-time	25,311	22,944	22,176	29,223	26,982	-7.7%
5309	Unemployment Insurance	3,646	3,239	5,813	2,887	3,059	6.0%
5310	Section 125 Benefit Allow.	193,832	172,764	164,864	198,922	207,503	4.3%
6401	Gas and Electric Utilities	98,873	114,105	60,841	107,789	81,000	-24.9%
6402	Telephone/Fax Charges	5,397	1,960	1,660	1,956	2,000	2.2%
6403	Cell Phone Charges	0	3,129	954	1,745	1,200	-31.2%
6404	Internet Charges	0	508	629	549	1,300	136.8%
6413	Employee/Promotional Apparel	0	0	0	0	4,537	0.0%
6416	Office Supplies/Expendable	490	1,165	29	1,000	1,000	0.0%
6423	Office Furniture	0	22,889	0	0	0	0.0%
6425	Vehicle Fuel, Supplies & Maint	66,479	45,212	49,970	69,022	56,000	-18.9%
6428	Repairs	570	23,777	31,447	52,500	62,500	19.0%
6440	Contracted Services	249,516	282,815	307,949	347,392	332,632	-4.2%
6444	Contracted Services/ Legal	0	1,118	1,118	0	0	0.0%
6461	Safety Inspections/Repairs	421	195	0	0	0	0.0%
6501	Parks On-line Registration	14,090	15,623	15,403	13,200	13,000	-1.5%
6515	Taxes and Assessments	0	0	1,494	0	0	0.0%
6530	Conference/Training/Ed	0	0	0	2,500	1,245	-50.2%
6532	Maintenance/Other Supplies	180,019	172,806	111,395	184,701	187,783	1.7%
6560	Liability / Property Insurance	193,877	297,722	237,517	272,560	259,601	-4.8%
6900	Interfund Charge - Fac. Maint.	18,204	18,204	18,204	18,204	17,966	-1.3%
6902	Interfund Charges- Central Sup	41,972	34,410	5,188	3,875	0	-100.0%
6907	Interfund Chrg/Vehicle Replcmt	81,230	102,330	130,525	134,571	183,951	36.7%
6908	Interfund Chrg/Vehicle Maint.	116,780	98,815	114,317	114,317	128,924	12.8%
6918	Interfund Charges- Comp Maint	22,169	26,173	25,175	25,175	24,521	-2.6%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
6920	Interfund Charges - Computer Repl	10,333	6,288	7,870	7,870	88,428	1023.6%
6924	Interfund Charges- Motor Rental	9,143	16,977	13,914	13,914	5,406	-61.1%
6926	Interfund Chg Risk Charges	0	32,162	49,630	49,630	49,170	-0.9%
7030	Facilities And Improvements	34,375	48,951	16,499	25,000	45,000	80.0%
7040	Parks/Facilities Equipment	50,314	8,284	-2	0	0	0.0%
8200	Transfer Out	232,500	0	0	0	0	0.0%
8210	Transfers Out/Debt Service	32,694	65,957	32,683	32,683	32,689	0.0%
8260	Transfer-Out CIP	0	0	96,000	96,000	0	-100.0%
Total Expense		\$ 2,899,732	\$ 2,765,319	\$ 2,702,644	\$ 3,143,722	\$ 3,098,143	-1.4%
Total Net Surplus/(Deficit)		\$ (2,473,714)	\$ (2,320,378)	\$ (2,284,583)	\$ (2,773,596)	\$ (2,668,560)	3.8%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4347	Intrfrnd Charges/ LA Zone Fees	287,433	428,998	450,449	450,449	423,325	-6.0%
4434	Grants	0	3,803	0	0	0	0.0%
Total Revenue		\$ 287,433	\$ 432,801	\$ 450,449	\$ 450,449	\$ 423,325	-6.0%
5000	Salaries/Full-time	124,497	158,505	128,354	147,042	134,184	-8.7%
5005	Salaries/Part-time	119,006	109,202	114,401	149,292	143,649	-3.8%
5100	Salaries/Overtime	16,323	16,135	18,639	10,000	10,000	0.0%
5105	Salaries/Leave Payout	0	683	0	0	0	0.0%
5110	Salaries/Uniform Pay	571	536	893	500	1,000	100.0%
5300	Public Employee Retirement Sys	13,565	18,204	13,040	15,366	13,289	-13.5%
5302	Long Term Disability Insurance	359	475	337	397	346	-12.8%
5303	Life Insurance Premiums	152	211	149	163	142	-12.9%
5304	Workers Compensation Insurance	18,955	27,982	23,361	23,785	21,371	-10.1%
5305	Medicare Tax- Employer's Share	3,884	4,438	3,971	4,608	4,427	-3.9%
5306	Unfunded Accrued Liability	18,375	20,602	20,393	20,393	22,355	9.6%
5307	Deferred Comp/Part-Time	4,578	4,095	4,298	5,599	5,387	-3.8%
5308	Deferred Compensation/Full-time	5,086	7,082	5,241	6,176	5,636	-8.7%
5309	Unemployment Insurance	1,381	2,911	2,671	683	714	4.5%
5310	Section 125 Benefit Allow.	47,877	48,259	29,872	50,558	31,135	-38.4%
6403	Cell Phone Charges	0	0	502	650	650	0.0%
6413	Employee/Promotional Apparel	0	0	0	0	1,859	0.0%
6416	Office Supplies/Expendable	0	0	0	150	150	0.0%
6425	Vehicle Fuel, Supplies & Maint	12,448	10,386	4,590	14,166	5,100	-64.0%
6440	Contracted Services	0	0	612	1,000	1,000	0.0%
6532	Maintenance/Other Supplies	19,835	9,316	15,979	11,000	20,000	81.8%
6560	Liability / Property Insurance	643	730	1,195	1,371	1,245	-9.2%
6907	Interfund Chrg/Vehicle Replcmt	9,467	12,300	16,200	16,200	15,567	-3.9%
6908	Interfund Chrg/Vehicle Maint.	15,168	12,274	17,396	17,396	26,927	54.8%
6918	Interfund Chg Comp Maint	0	0	0	0	1,533	0.0%
6920	Interfund Chg Computer Replace	0	0	0	0	19,310	0.0%
6926	Interfund Chg Risk Charges	0	79	250	250	236	-5.6%
Total Expense		\$ 432,168	\$ 464,402	\$ 422,345	\$ 496,745	\$ 487,212	-1.9%
Total Net Surplus/(Deficit)		\$ (144,735)	\$ (31,602)	\$ 28,104	\$ (46,296)	\$ (63,887)	-38.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4355	Transfer-In	150,730	150,732	197,458	197,458	197,458	0.0%
	Total Revenue	\$ 150,730	\$ 150,732	\$ 197,458	\$ 197,458	\$ 197,458	0.0%
6440	Contracted Services	163,290	154,624	192,416	197,458	197,458	0.0%
	Total Expense	\$ 163,290	\$ 154,624	\$ 192,416	\$ 197,458	\$ 197,458	0.0%
	Total Net Surplus/(Deficit)	\$ (12,560)	\$ (3,892)	\$ 5,042	\$ -	\$ -	0.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4186	Leisure/Enrichment Fees	42	950	0	0	0	0.0%
4258	Concession	2,617	988	1,026	2,000	1,200	-40.0%
4659	Refunds and Reimbursements	23,604	410	204	0	0	0.0%
Total Revenue		\$ 26,263	\$ 2,348	\$ 1,229	\$ 2,000	\$ 1,200	-40.0%
5000	Salaries/Full-time	39,149	36,658	38,282	40,427	45,199	11.8%
5005	Salaries/Part-time	136,865	133,299	117,522	123,758	96,686	-21.9%
5100	Salaries/Overtime	3,453	774	595	1,000	1,000	0.0%
5300	Public Employee Retirement Sys	4,739	4,128	3,877	4,224	4,473	5.9%
5302	Long Term Disability Insurance	125	111	99	109	109	0.0%
5303	Life Insurance Premiums	52	51	45	50	51	2.0%
5304	Workers Compensation Insurance	13,228	17,635	17,111	17,422	14,950	-14.2%
5305	Medicare Tax- Employer's Share	2,784	2,660	2,361	2,540	2,150	-15.4%
5306	Unfunded Accrued Liability	18,616	20,873	20,661	20,661	22,649	9.6%
5307	Deferred Comp/Part-Time	5,104	5,059	4,417	4,641	3,626	-21.9%
5308	Deferred Compensation/Full-time	1,523	1,527	1,434	1,648	1,811	9.9%
5309	Unemployment Insurance	2,132	2,623	2,656	356	406	14.0%
5310	Section 125 Benefit Allow.	4,346	3,903	7,046	3,780	9,036	139.0%
6401	Gas and Electric Utilities	22,378	0	0	0	0	0.0%
6402	Telephone/Fax Charges	712	0	0	0	0	0.0%
6403	Cell Phone Charges	0	810	452	600	550	-8.3%
6404	Internet Charges	0	607	752	700	1,510	115.7%
6412	Advertising/Other	0	1,042	299	1,200	0	-100.0%
6413	Employee/Promotional Apparel	0	0	0	0	700	0.0%
6416	Office Supplies/Expendable	629	75	222	1,000	1,000	0.0%
6440	Contracted Services	2,496	0	0	0	0	0.0%
6444	Contracted Services/ Legal	0	9	9	0	0	0.0%
6445	Field Trips	0	2,828	646	3,000	240	-92.0%
6480	Program Expense	13,998	0	0	0	0	0.0%
6530	Conference/Training/Ed	1,583	1,335	311	1,800	2,400	33.3%
6532	Maintenance/Other Supplies	12,564	8,074	5,306	10,000	7,202	-28.0%
6902	Interfund Charges- Central Sup	0	0	0	38	0	-100.0%
6918	Interfund Chg Comp Maint	0	0	0	0	10,728	0.0%
6920	Interfund Chg Computer Replace	0	0	0	0	30,240	0.0%
8210	Transfers Out/Debt Service	274	8,588	274	274	274	0.0%
Total Expense		\$ 286,749	\$ 252,670	\$ 224,377	\$ 239,228	\$ 256,990	7.4%
Total Net Surplus/(Deficit)		\$ (260,486)	\$ (250,322)	\$ (223,148)	\$ (237,228)	\$ (255,790)	-7.8%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4304	Donations/C-2	38	0	0	0	0	0.0%
4315	Fundraising	2,135	4,086	12,242	2,000	3,000	50.0%
4659	Refunds and Reimbursements	0	1,045	519	0	0	0.0%
Total Revenue		\$ 2,173	\$ 5,131	\$ 12,761	\$ 2,000	\$ 3,000	50.0%
5000	Salaries/Full-time	51,526	54,407	55,868	56,401	63,195	12.0%
5005	Salaries/Part-time	60,191	59,661	40,946	62,472	62,785	0.5%
5100	Salaries/Overtime	1,537	911	673	500	0	-100.0%
5300	Public Employee Retirement Sys	10,694	11,822	10,647	8,502	9,125	7.3%
5302	Long Term Disability Insurance	163	171	156	172	172	0.0%
5303	Life Insurance Premiums	63	67	60	67	63	-6.0%
5304	Workers Compensation Insurance	7,895	11,424	9,148	9,314	9,358	0.5%
5305	Medicare Tax- Employer's Share	1,577	1,659	1,408	1,859	1,847	-0.6%
5306	Unfunded Accrued Liability	13,857	15,537	15,380	15,380	16,859	9.6%
5307	Deferred Comp/Part-Time	1,139	995	664	2,568	2,355	-8.3%
5308	Deferred Compensation/Full-time	2,088	2,262	2,290	2,369	2,654	12.0%
5309	Unemployment Insurance	610	960	906	559	452	-19.1%
5310	Section 125 Benefit Allow.	26,635	30,268	25,101	30,800	23,162	-24.8%
6401	Gas and Electric Utilities	1,208	272	107	0	0	0.0%
6402	Telephone/Fax Charges	2,585	2,359	1,904	2,239	2,225	-0.6%
6403	Cell Phone Charges	0	220	602	725	602	-17.0%
6404	Internet Charges	0	408	506	500	1,010	102.0%
6405	Copier Lease/Paper Charges	0	1,725	0	1,500	0	-100.0%
6413	Employee/Promotional Apparel	261	200	0	400	275	-31.3%
6416	Office Supplies/Expendable	448	542	0	750	750	0.0%
6440	Contracted Services	780	0	0	0	0	0.0%
6444	Contracted Services/ Legal	0	24	24	0	0	0.0%
6445	Field Trips	-2,579	7,309	3,200	4,400	0	-100.0%
6518	Other Supplies	-404	0	3,372	6,000	0	-100.0%
6530	Conference/Training/Ed	831	65	1,016	1,800	2,130	18.3%
6532	Maintenance/Other Supplies	5,274	3,184	2,041	500	3,082	516.4%
6918	Interfund Charges- Comp Maint	0	0	0	0	1,533	0.0%
6920	Interfund Chg Computer Replace	0	0	0	0	10,008	0.0%
7040	Parks/Facilities Equipment	-5,400	0	0	0	0	0.0%
8210	Transfers Out/Debt Service	699	42,593	699	699	699	0.0%
Total Expense		\$ 181,677	\$ 249,043	\$ 176,718	\$ 210,476	\$ 214,341	1.8%
Total Net Surplus/(Deficit)		\$ (179,504)	\$ (243,912)	\$ (163,957)	\$ (208,476)	\$ (211,341)	-1.4%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4200	Adult Sport Fees	35,539	42,305	32,205	35,000	35,000	0.0%
4248	Revenue/Youth Sports	61,296	49,829	42,810	55,000	50,000	-9.1%
4301	Donations	2,445	1,056	2,626	2,500	500	-80.0%
Total Revenue		\$ 99,281	\$ 93,189	\$ 77,641	\$ 92,500	\$ 85,500	-7.6%
5000	Salaries/Full-time	54,381	54,440	53,247	56,401	60,318	6.9%
5005	Salaries/Part-time	79,332	79,481	69,814	75,390	81,358	7.9%
5100	Salaries/Overtime	498	353	1,344	900	900	0.0%
5300	Public Employee Retirement Sys	5,797	6,403	5,972	9,206	5,973	-35.1%
5302	Long Term Disability Insurance	173	172	156	172	172	0.0%
5303	Life Insurance Premiums	66	68	60	68	64	-5.9%
5304	Workers Compensation Insurance	9,508	12,335	10,935	11,133	8,969	-19.4%
5305	Medicare Tax- Employer's Share	1,958	2,012	1,865	2,027	2,142	5.7%
5307	Deferred Comp/Part-Time	2,863	2,792	2,421	2,828	3,050	7.9%
5308	Deferred Compensation/Full-time	2,218	2,285	2,179	3,700	2,534	-31.5%
5309	Unemployment Insurance	1,133	1,650	2,055	1,256	1,282	2.1%
5310	Section 125 Benefit Allow.	28,201	30,242	27,954	30,800	33,474	8.7%
6403	Cell Phone Charges	0	0	452	600	550	-8.3%
6412	Advertising/Other	774	548	567	1,000	1,000	0.0%
6413	Employee/Promotional Apparel	0	0	0	0	1,225	0.0%
6416	Office Supplies/Expendable	313	533	70	500	300	-40.0%
6428	Repairs	0	1,971	2,012	3,000	0	-100.0%
6440	Contracted Services	12,628	14,748	18,108	15,000	15,000	0.0%
6503	Parks Online Registration	0	0	0	2,000	1,600	-20.0%
6530	Conference/Training/Ed	0	0	1,472	1,800	1,650	-8.3%
6532	Maintenance/Other Supplies	9,488	10,295	5,426	10,000	10,492	4.9%
6918	Interfund Chg Comp Maint	0	0	0	0	1,533	0.0%
6920	Interfund Chg Computer Replace	0	0	0	0	9,716	0.0%
8200	Transfer Out	41,000	0	0	0	0	0.0%
Total Expense		\$ 250,332	\$ 220,327	\$ 206,110	\$ 227,781	\$ 243,302	6.8%
Total Net Surplus/(Deficit)		\$ (151,052)	\$ (127,138)	\$ (128,469)	\$ (135,281)	\$ (157,802)	-16.6%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4238	Public Swim	6,091	6,577	989	5,000	0	-100.0%
4258	Concession	6,147	3,100	582	4,500	0	-100.0%
4259	Lessons	22,059	25,263	-11,940	10,000	0	-100.0%
4260	Pool Rentals	13,068	13,944	-5,860	8,000	0	-100.0%
4659	Refunds and Reimbursements	0	10,637	5,288	0	0	0.0%
Total Revenue		\$ 47,364	\$ 59,520	\$ (10,941)	\$ 27,500	\$ -	-100.0%
5000	Salaries/Full-time	18,050	29,118	28,831	30,106	33,297	10.6%
5005	Salaries/Part-time	72,402	89,402	17,831	102,146	5,534	-94.6%
5100	Salaries/Overtime	1,555	532	525	1,000	0	-100.0%
5300	Public Employee Retirement Sys	4,446	4,261	3,608	4,687	4,072	-13.1%
5302	Long Term Disability Insurance	58	83	79	87	87	0.0%
5303	Life Insurance Premiums	22	35	33	36	35	-2.8%
5304	Workers Compensation Insurance	7,558	10,241	10,113	10,297	11,204	8.8%
5305	Medicare Tax- Employer's Share	1,526	1,781	702	2,014	574	-71.5%
5307	Deferred Comp/Part-Time	2,780	3,233	672	3,537	207	-94.1%
5308	Deferred Compensation/Full-time	737	1,132	1,131	1,247	1,367	9.6%
5309	Unemployment Insurance	1,274	1,615	445	1,274	307	-75.9%
5310	Section 125 Benefit Allow.	9,400	9,793	10,282	9,905	12,525	26.5%
6401	Gas and Electric Utilities	10	0	0	0	0	0.0%
6402	Telephone/Fax Charges	321	358	302	0	365	0.0%
6428	Repairs	8,211	5,519	4,319	7,500	0	-100.0%
6440	Contracted Services	12,790	16,527	4,713	19,300	25,000	29.5%
6444	Contracted Services/ Legal	0	243	243	0	0	0.0%
6460	Pre-Employment Costs	1,610	1,500	0	1,500	0	-100.0%
6480	Program Expense	7,520	5,119	176	8,000	0	-100.0%
6516	Permits and Fees	0	0	0	0	1,000	0.0%
6530	Conference/Training/Ed	1,430	0	0	350	0	-100.0%
6532	Maintenance/Other Supplies	5,209	8,356	3,878	8,000	19,900	148.8%
6560	Liability / Property Insurance	2,382	9,933	10,262	11,776	10,164	-13.7%
6900	Interfund Charge - Fac. Maint.	9,043	9,043	9,043	9,043	8,925	-1.3%
6920	Interfund Chg Computer Replace	0	0	0	0	8,667	0.0%
6926	Interfund Chg Risk Charges	0	1,073	2,144	2,144	1,925	-10.2%
7030	Facilities And Improvements	26,305	0	0	0	0	0.0%
8210	Transfers Out/Debt Service	7,115	7,545	7,113	7,113	7,115	0.0%
Total Expense		\$ 201,754	\$ 216,443	\$ 116,443	\$ 241,062	\$ 152,270	-36.8%
Total Net Surplus/(Deficit)		\$ (154,389)	\$ (156,923)	\$ (127,384)	\$ (213,562)	\$ (152,270)	28.7%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4155	Rents/ Bergon Center	3,558	7,715	6,680	4,500	5,000	11.1%
4166	Lease/Colocator Lease	17,691	20,840	21,602	20,630	21,772	5.5%
4167	Rents and Leases	29,529	37,074	72,861	19,215	36,550	90.2%
4168	Rents/ Pan Am Center	26,719	22,634	22,125	20,000	20,000	0.0%
4181	Youth Program Leases	3,675	3,035	2,599	0	0	0.0%
4183	Rents/Youth Hut	479	920	590	500	700	40.0%
4261	Programs Fees	5,746	0	0	0	0	0.0%
4301	Donations	0	7,651	2,435	0	5,000	0.0%
4434	Grants	0	1,917	0	0	0	0.0%
4657	Miscellaneous Revenue	0	500	300	0	0	0.0%
4659	Refunds and Reimbursements	675	78,772	39,460	0	0	0.0%
Total Revenue		\$ 88,071	\$ 181,058	\$ 168,652	\$ 64,845	\$ 89,022	37.3%
5000	Salaries/Full-time	30,067	30,221	30,328	31,334	34,309	9.5%
5005	Salaries/Part-time	46,249	46,884	36,377	49,504	49,786	0.6%
5100	Salaries/Overtime	5,752	615	947	1,000	1,000	0.0%
5300	Public Employee Retirement Sys	7,062	5,978	4,447	7,309	4,952	-32.2%
5302	Long Term Disability Insurance	96	96	86	95	95	0.0%
5303	Life Insurance Premiums	37	37	33	39	36	-7.7%
5304	Workers Compensation Insurance	5,975	8,806	8,009	8,154	6,282	-23.0%
5305	Medicare Tax- Employer's Share	1,206	1,132	994	1,199	1,254	4.6%
5307	Deferred Comp/Part-Time	1,349	1,407	1,372	928	1,867	101.2%
5308	Deferred Compensation/Full-time	1,228	1,269	1,239	1,316	1,441	9.5%
5309	Unemployment Insurance	613	732	1,002	529	358	-32.3%
5310	Section 125 Benefit Allow.	15,667	16,801	15,530	17,111	18,597	8.7%
6401	Gas and Electric Utilities	87,891	114,479	64,617	104,021	86,030	-17.3%
6402	Telephone/Fax Charges	25,229	30,625	6,721	29,500	28,000	-5.1%
6403	Cell Phone Charges	0	451	502	650	650	0.0%
6404	Internet Charges	0	915	1,246	1,200	2,500	108.3%
6412	Advertising/Other	1,741	796	0	2,000	2,000	0.0%
6416	Office Supplies/Expendable	105	104	0	100	100	0.0%
6428	Repairs	24,261	5,179	10,768	10,691	15,000	40.3%
6440	Contracted Services	141,200	109,424	121,706	131,500	127,400	-3.1%
6444	Contracted Services/ Legal	0	1,818	1,818	0	0	0.0%
6480	Program Expense	450	542	55	1,000	500	-50.0%
6516	Permits and Fees	0	0	0	0	3,500	0.0%
6530	Conference/Training/Ed	0	2,180	11	11	1,650	14900.0%
6532	Maintenance/Other Supplies	18,401	16,080	11,863	15,000	15,082	0.5%
6560	Liability / Property Insurance	66,169	66,748	69,724	80,011	69,124	-13.6%
6900	Interfund Charge - Fac. Maint.	249,981	249,981	249,981	249,981	246,718	-1.3%
6918	Interfund Charges- Comp Maint	46,555	54,963	52,869	52,869	1,533	-97.1%
6920	Interfund Charges - Computer Repl	21,699	13,204	16,528	16,528	7,637	-53.8%
6926	Interfund Chg Risk Charges	0	7,211	14,569	14,569	13,093	-10.1%
7000	Vehicles and Equipment	0	0	5,250	5,500	0	-100.0%
7030	Facilities And Improvements	13,641	0	31,898	31,898	0	-100.0%
8210	Transfers Out/Debt Service	53,133	68,049	53,115	53,115	53,126	0.0%
Total Expense		\$ 865,757	\$ 856,728	\$ 813,605	\$ 918,662	\$ 793,620	-13.6%
Total Net Surplus/(Deficit)		\$ (777,686)	\$ (675,670)	\$ (644,953)	\$ (853,817)	\$ (704,598)	17.5%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4301	Donations	16,450	3,900	3,025	0	0	0.0%
4315	Fundraising	450	0	0	0	0	0.0%
4657	Miscellaneous Revenue	10,290	20,537	15,790	13,000	15,500	19.2%
4659	Refunds and Reimbursements	160	10,000	10,005	10,000	10,000	0.0%
Total Revenue		\$ 27,350	\$ 34,437	\$ 28,820	\$ 23,000	\$ 25,500	10.9%
5000	Salaries/Full-time	36,657	29,234	29,972	31,089	34,105	9.7%
5005	Salaries/Part-time	3,195	8,042	9,116	9,239	7,892	-14.6%
5100	Salaries/Overtime	899	292	579	100	100	0.0%
5300	Public Employee Retirement Sys	4,922	4,256	4,039	4,632	4,473	-3.4%
5302	Long Term Disability Insurance	118	97	85	94	94	0.0%
5303	Life Insurance Premiums	47	39	33	36	35	-2.8%
5304	Workers Compensation Insurance	2,979	3,492	2,438	2,482	2,493	0.4%
5305	Medicare Tax- Employer's Share	615	604	582	607	618	1.8%
5306	Unfunded Accrued Liability	6,952	7,795	7,716	7,716	8,458	9.6%
5307	Deferred Comp/Part-Time	126	372	334	347	296	-14.7%
5308	Deferred Compensation/Full-time	1,487	1,281	1,218	1,450	1,425	-1.7%
5309	Unemployment Insurance	142	240	331	315	356	13.0%
5310	Section 125 Benefit Allow.	15,187	15,388	14,163	15,669	16,236	3.6%
6412	Advertising/Other	0	0	0	1,000	0	-100.0%
6415	Publications/Subscriptions	621	920	928	1,350	1,350	0.0%
6440	Contracted Services	7,370	41	1	0	0	0.0%
6518	Other Supplies	11,503	9,756	6,437	10,000	7,676	-23.2%
6532	Maintenance/Other Supplies	23,775	27,072	17,636	27,750	82,500	197.3%
6920	Interfund Chg Computer Replace	0	0	0	0	1,927	0.0%
Total Expense		\$ 116,594	\$ 108,919	\$ 95,607	\$ 113,876	\$ 170,034	49.3%
Total Net Surplus/(Deficit)		\$ (89,244)	\$ (74,482)	\$ (66,787)	\$ (90,876)	\$ (144,534)	-59.0%



Enterprise Funds

Revenues & Expenses by Organization

Water
Sewer
Solid Waste
Drainage
Airport
Public Transit
Golf

Enterprise Funds Operating Budget Overview

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

Water Fund

The Water Fund obtains its revenues through user fees, which pays for the operations and maintenance of the municipal water system including 20 wells, 18 of which are active, a one million gallon above ground storage tank, miles of distribution mains, and approximately 15,000 water meters and services. The fund supports the City's efforts to provide clean water to the community, conserve water resources, and to plan for future growth.

Sewer Fund

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

Solid Waste Fund

The Solid Waste Fund is funded by user fee revenue which pays for solid waste collection and street sweeping. When the solid waste rates were increased in 2022, revenues were expected to exceed billing by 25 percent for residential customers and 20 percent for commercial customers. The additional funds help pay for utility billing staff, mailings, postage, etc. In addition, some funds are allocated to the Streets Division for pothole repair, graffiti abatement, tree trimming over public streets, and code enforcement.

Drainage Fund

The Drainage Fund is funded by user fee revenue which pays for drainage. Drainage user fees are expected to remain level in FY 2026/27.

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 \$150,000 annually. However, with continual state mandates for water reduction, this revenue source may be eliminated if farming within the city limits is identified as a method for major water use reduction. It also receives \$64,803 in rent from the Golf Course Fund, as the golf course sits on Airport property.

Transit Funds

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

Golf Course Fund

The Golf Course obtains its revenues through green fees and cart rentals. The golf course is operated by a third-party vendor. With the adoption of a new contract between the City and the golf course operator, \$75,000 per year is being deposited in a Golf Course Improvement Account. Per Council direction, any additional "profit" made at the golf course is also budgeted for capital improvements. For FY 2026/27, there is just over \$210,000 budgeted in the Golf Course Improvement Account.

Expense Summaries

Water Org List	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
20301220-Utility Billing/Water	731,662	590,979	583,256	620,762	615,103	-0.9%
20303800-Water Mtnc/Operations	5,880,338	6,289,895	5,505,465	7,041,413	8,221,357	16.8%
20303810-Water Quality Control	837,870	838,743	787,797	884,031	737,693	-16.6%
20303820-Water Conservation Program	491,024	455,427	410,117	381,227	473,849	24.3%
20303825-Integrated Regional Water Mgt	758,306	0	0	0	0	0.0%
20303830-Water Capital Outlay	3,998,252	-1,384,298	7,634,779	25,782,478	42,070,325	63.2%
20303840-Water Debt Service/Rev Bonds	328,891	110,682	711,953	788,899	790,249	0.2%
Total Water	\$ 13,026,343	\$ 6,901,427	\$ 15,633,366	\$ 35,498,810	\$ 52,908,576	49.0%

Sewer Org List	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
20401230-Utility Billing/Sewer	367,119	297,499	462,878	490,211	276,750	-43.5%
20403400-Sewer Mtnc/Operations	1,583,625	1,669,127	2,240,759	2,620,343	1,933,856	-26.2%
20403410-WWT Plant	4,964,105	6,471,013	5,199,140	7,192,723	6,883,572	-4.3%
20403420-Sewer Capital Outlay	1,208,968	9,202,764	-1,226,738	18,896,806	13,791,833	-27.0%
20403430-WWTP Bond Admin	2,139,476	887,945	247,556	2,530,971	2,529,089	-0.1%
Total Sewer	\$ 10,263,292	\$ 18,528,347	\$ 6,923,594	\$ 31,731,054	\$ 25,415,100	-19.9%

Solid Waste Org List	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
47601235-Utility Billing/Garbage	383,710	224,054	299,976	316,859	297,432	-6.1%
47603600-Solid Waste Disposal	8,061,835	8,672,406	5,657,189	9,069,573	9,948,530	9.7%
47603620-Solid Waste Recycling	0	84	0	0	0	0.0%
47603630-Street Cleaning	778,539	877,022	855,464	996,601	1,025,006	2.9%
47603640-Beverage Container Recycling	6,840	9,516	0	0	0	0.0%
47603730-Tire Clean Up	25,260	38,106	65,168	82,037	72,970	-11.1%
Total Solid Waste	\$ 9,256,185	\$ 9,821,188	\$ 6,877,798	\$ 10,465,070	\$ 11,343,938	8.4%

Drainage Org List	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
45003040-Drainage Capital Outlay	0	5,514	9,796	727,500	427,500	-41.2%
45003080-Drainage Operations	131,244	130,432	129,938	149,757	129,698	-13.4%
45003090-Drainage Flood Control	1,007,842	869,627	872,130	929,252	840,263	-9.6%
Total Drainage	\$ 1,139,085	\$ 1,005,573	\$ 1,011,865	\$ 1,806,509	\$ 1,397,461	-22.6%

Airport Org List	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
20503270-Airport Operations	558,845	582,072	489,120	727,670	575,060	-21.0%
20503510-Airport Capital Projects	75,218	70,542	0	3,297,305	766,728	-76.7%
Total Airport	\$ 634,063	\$ 652,614	\$ 489,120	\$ 4,024,975	\$ 1,341,788	-66.7%

Transit Org List	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
21285290-Transportation- Dial-A-Ride	1,345,532	1,341,435	1,405,671	1,715,451	2,155,023	25.6%
21285490-Dial-A-Ride Capital Outlay	3,300	0	0	87,527	97,815	11.8%
21295300-Transportation - Fixed Route	1,954,771	1,923,238	1,883,159	2,248,778	1,964,966	-12.6%
21295425-SB1-State of Good Repair	0	6,136	128,780	741,053	779,088	5.1%
21295491-Low Carbon Transit Operation	0	0	0	87,527	97,815	11.8%
21295500-Fixed Route - Capital Outlay	14,823	-33,200	0	601,461	493,639	-17.9%
21295590-Prop 1B PTMISEA	260,796	-61,265	0	0	0	0.0%
Total Transit	\$ 3,579,222	\$ 3,176,343	\$ 3,417,610	\$ 5,481,797	\$ 5,588,346	1.9%

Golf Org List	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
20606290-Golf Operations	360,531	245,340	86,724	89,481	86,417	-3.4%
20606295-Golf Course Capital	48,945	83,916	2,992	126,152	210,823	
20606299-Golf Course Debt Service	874	0	0	0	0	0.0%
Total Golf	\$ 410,350	\$ 329,255	\$ 89,717	\$ 215,633	\$ 297,240	37.8%

Total Enterprise Funds	\$ 38,308,540	\$ 40,414,749	\$ 34,443,069	\$ 89,223,848	\$ 98,292,449	10.2%
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Water

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4162	Interest Income	704,512	1,312,974	1,434,146	1,200,000	1,750,000	45.8%
4202	Application Fee	27,485	22,165	21,448	22,000	22,500	2.3%
4206	Revenue/ Const Usage Fee	4,071	1,293	256	3,000	300	-90.0%
4208	Late Payment/Other Penalty	259,507	170,770	255,464	225,000	225,000	0.0%
4220	Meter Amortization	21,765	3,756	2,480	4,700	3,000	-36.2%
4221	Meter Setup / Relocation Fee	2,172	2,923	2,756	3,500	3,000	-14.3%
4224	Revenue/Water Patrol Fines	1,600	1,575	1,425	3,000	2,000	-33.3%
4229	User Charges	11,469,586	10,981,597	11,474,291	11,200,000	12,197,658	8.9%
4346	Interfund Charges/ Cost Dist	4,327	4,435	4,435	4,435	4,546	2.5%
4657	Miscellaneous Revenue	0	0	1,500	0	0	0.0%
4659	Refunds and Reimbursements	-4,944	100	0	1,000	0	-100.0%
4682	Collection Recovery	574,009	2,645,555	602,578	500,000	600,000	20.0%
Total Revenue		\$ 13,064,091	\$ 15,147,144	\$ 13,800,779	\$ 13,166,635	\$ 14,808,004	12.5%
Total Net Surplus/(Deficit)		\$ 13,064,091	\$ 15,147,144	\$ 13,800,779	\$ 13,166,635	\$ 14,808,004	12.5%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4355	Transfer-In	37,026	26,436	0	0	0	0.0%
4434	Grants	0	702,769	0	0	0	0.0%
4659	Refunds and Reimbursements	4,906	0	0	0	0	0.0%
4682	Collection Recovery	228	250	900	0	0	0.0%
Total Revenue		\$ 42,160	\$ 729,455	\$ 900	\$ -	\$ -	0.0%
5000	Salaries/Full-time	263,641	154,861	166,388	198,932	206,831	4.0%
5100	Salaries/Overtime	7,266	12,022	8,628	5,000	5,000	0.0%
5105	Salaries/Leave Payout	1,169	1,799	1,772	0	0	0.0%
5300	Public Employee Retirement Sys	32,264	22,264	18,940	22,871	22,678	-0.8%
5302	Long Term Disability Insurance	721	450	391	445	540	21.3%
5303	Life Insurance Premiums	252	215	178	215	226	5.1%
5304	Workers Compensation Insurance	22,837	14,300	9,971	10,152	10,200	0.5%
5305	Medicare Tax- Employer's Share	4,028	2,768	2,634	3,078	3,191	3.7%
5306	Unfunded Accrued Liability	56,350	63,180	62,540	62,540	68,558	9.6%
5308	Deferred Compensation/Full-time	10,092	6,958	6,093	7,449	7,803	4.8%
5309	Unemployment Insurance	737	756	845	657	746	13.5%
5310	Section 125 Benefit Allow.	110,317	81,393	72,320	87,251	87,045	-0.2%
6402	Telephone/Fax Charges	7,647	7,831	954	0	1,224	0.0%
6403	Cell Phone Charges	0	204	0	0	0	0.0%
6404	Internet Charges	0	657	815	750	840	12.0%
6416	Office Supplies/Expendable	2,677	1,176	818	3,000	3,000	0.0%
6418	Postage / Other Mailing Charge	50,338	50,136	59,279	51,200	61,200	19.5%
6423	Office Furniture	0	0	0	1,000	0	-100.0%
6440	Contracted Services	30,430	40,431	18,953	31,796	30,924	-2.7%
6451	Bank Service Charges	36,132	40,094	51,061	32,300	33,600	4.0%
6530	Conference/Training/Ed	997	498	0	1,495	1,495	0.0%
6532	Maintenance/Other Supplies	790	0	45	0	0	0.0%
6902	Interfund Charges- Central Sup	0	52	0	0	0	0.0%
6904	Interfund Charges - Admin. Ove	37,845	37,845	48,757	48,757	46,533	-4.6%
6918	Interfund Charges- Comp Maint	34,253	40,439	38,898	38,898	6,464	-83.4%
6920	Interfund Charges - Computer Repl	15,964	9,714	12,159	12,159	16,223	33.4%
6924	Interfund Charges- Motor Rental	569	936	817	817	782	-4.3%
6926	Interfund Chg Risk Charges	4,347	0	0	0	0	0.0%
Total Expense		\$ 731,662	\$ 590,979	\$ 583,256	\$ 620,762	\$ 615,103	-0.9%
Total Net Surplus/(Deficit)		\$ (689,503)	\$ 138,476	\$ (582,356)	\$ (620,762)	\$ (615,103)	0.9%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4355	Transfer-In	76,233	78,134	0	0	0	0.0%
4434	Grants	0	578	0	0	0	0.0%
4659	Refunds and Reimbursements	4,495	768,795	381,251	0	0	0.0%
4676	Workers Comp Recovery - Wages	4,492	9,913	0	0	0	0.0%
4900	Budgetary Carryover	0	0	0	45,000	0	-100.0%
Total Revenue		\$ 85,220	\$ 857,419	\$ 381,251	\$ 45,000	\$ -	-100.0%
5000	Salaries/Full-time	718,614	595,135	607,077	779,495	756,991	-2.9%
5005	Salaries/Part-time	35,384	0	0	0	0	0.0%
5100	Salaries/Overtime	74,031	69,814	57,956	70,000	50,000	-28.6%
5105	Salaries/Leave Payout	34,789	39,552	75,398	0	0	0.0%
5110	Salaries/Uniform Pay	2,476	1,887	3,279	2,348	4,163	77.3%
5200	Salaries/Auto & Expense Allow	129	129	163	0	219	0.0%
5300	Public Employee Retirement Sys	96,935	88,148	82,083	104,948	95,575	-8.9%
5302	Long Term Disability Insurance	1,974	1,642	1,364	1,552	1,604	3.4%
5303	Life Insurance Premiums	672	553	516	731	669	-8.5%
5304	Workers Compensation Insurance	70,747	64,153	114,148	116,220	99,489	-14.4%
5305	Medicare Tax- Employer's Share	12,695	10,220	10,882	12,604	11,957	-5.1%
5306	Unfunded Accrued Liability	217,391	243,740	241,270	241,270	264,485	9.6%
5307	Deferred Comp/Part-Time	1,332	0	0	0	0	0.0%
5308	Deferred Compensation/Full-time	25,015	23,209	23,116	30,937	29,436	-4.9%
5309	Unemployment Insurance	2,023	1,686	2,713	2,414	2,247	-6.9%
5310	Section 125 Benefit Allow.	193,061	174,357	174,252	233,434	240,206	2.9%
6401	Gas and Electric Utilities	2,373,810	2,026,552	1,582,958	2,500,000	2,500,000	0.0%
6402	Telephone/Fax Charges	3,045	690	575	700	660	-5.7%
6403	Cell Phone Charges	0	906	860	2,250	1,635	-27.3%
6404	Internet Charges	0	458	568	500	540	8.0%
6405	Copier Lease/Paper Charges	942	356	563	750	750	0.0%
6412	Advertising/Other	0	351	0	0	0	0.0%
6414	Professional Dues	4,618	5,258	1,662	6,895	9,851	42.9%
6415	Publications/Subscriptions	0	0	1,197	0	0	0.0%
6416	Office Supplies/Expendable	2,187	2,312	1,552	1,000	1,000	0.0%
6417	Software Costs	0	0	0	0	7,292	0.0%
6418	Postage / Other Mailing Charge	480	393	87	1,200	1,210	0.8%
6425	Vehicle Fuel, Supplies & Maint	47,159	29,063	21,696	49,000	30,000	-38.8%
6440	Contracted Services	66,847	369,183	337,820	386,050	543,671	40.8%
6444	Contracted Services/ Legal	0	17,570	17,570	0	0	0.0%
6515	Taxes and Assessments	3,881	3,100	3,268	1,000	3,400	240.0%
6516	Permits and Fees	0	1,053	295	6,500	86,995	1238.4%
6530	Conference/Training/Ed	15,625	8,444	3,936	18,705	17,989	-3.8%
6532	Maintenance/Other Supplies	252,696	261,929	353,496	575,351	767,550	33.4%
6555	Water Conservation Program	0	0	0	0	75,000	0.0%
6560	Liability / Property Insurance	44,715	57,712	106,179	121,845	720,458	491.3%
6562	Retiree Insurance Premiums	2,335	2,736	2,272	2,750	3,000	9.1%
6610	Contingency	0	0	0	83,700	160,200	91.4%
6900	Interfund Charge - Fac. Maint.	225,805	225,805	225,805	225,805	222,858	-1.3%
6902	Interfund Charges- Central Sup	21,737	14,413	1,741	14,280	0	-100.0%
6903	Interfund Charges - Cost Distr	214,917	220,290	220,290	220,290	225,797	2.5%
6904	Interfund Charges - Admin. Ove	281,404	281,404	251,620	251,620	249,062	-1.0%
6907	Interfund Chrg/Vehicle Replcmt	89,967	247,592	252,267	252,267	224,958	-10.8%
6908	Interfund Chrg/Vehicle Maint.	60,183	46,237	54,988	54,988	49,553	-9.9%
6918	Interfund Charges- Comp Maint	38,519	45,475	43,743	43,743	13,926	-68.2%
6920	Interfund Charges - Computer Repl	17,953	10,925	13,674	13,674	35,709	161.1%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
6924	Interfund Charges- Motor Rental	1,328	2,182	1,918	1,918	1,233	-35.7%
6926	Interfund Chg Risk Charges	9,296	6,235	22,186	22,186	136,458	515.1%
7000	Vehicles and Equipment	0	0	13,011	13,041	0	-100.0%
8200	Transfer Out	100,000	60,000	60,000	60,000	60,000	0.0%
8210	Transfers Out/Debt Service	513,622	1,027,047	513,452	513,452	513,561	0.0%
Total Expense		\$ 5,880,338	\$ 6,289,895	\$ 5,505,465	\$ 7,041,413	\$ 8,221,357	16.8%
Total Net Surplus/(Deficit)		\$ (5,795,119)	\$ (5,432,475)	\$ (5,124,214)	\$ (6,996,413)	\$ (8,221,357)	-17.5%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4355	Transfer-In	14,151	20,110	0	0	0	0.0%
4434	Grants	0	778	0	0	0	0.0%
4659	Refunds and Reimbursements	0	-1,773	0	0	0	0.0%
Total Revenue		\$ 14,151	\$ 19,116	\$ -	\$ -	\$ -	0.0%
5000	Salaries/Full-time	162,676	160,269	166,311	179,332	212,307	18.4%
5100	Salaries/Overtime	6,528	9,464	5,337	9,000	7,000	-22.2%
5105	Salaries/Leave Payout	133	3,811	449	0	0	0.0%
5110	Salaries/Uniform Pay	571	536	893	500	1,000	100.0%
5200	Salaries/Auto & Expense Allow	0	0	45	0	90	0.0%
5300	Public Employee Retirement Sys	15,804	16,142	15,170	17,626	19,035	8.0%
5302	Long Term Disability Insurance	372	354	309	376	369	-1.9%
5303	Life Insurance Premiums	160	158	136	163	159	-2.5%
5304	Workers Compensation Insurance	15,943	13,357	6,964	7,090	7,059	-0.4%
5305	Medicare Tax- Employer's Share	2,505	2,570	2,605	2,820	3,364	19.3%
5306	Unfunded Accrued Liability	40,663	45,592	45,130	45,130	49,472	9.6%
5308	Deferred Compensation/Full-time	5,072	5,523	5,239	6,039	6,632	9.8%
5309	Unemployment Insurance	336	441	509	462	524	13.4%
5310	Section 125 Benefit Allow.	50,346	58,056	42,553	59,709	44,267	-25.9%
6402	Telephone/Fax Charges	1,011	307	256	200	312	56.0%
6403	Cell Phone Charges	0	304	452	1,100	1,200	9.1%
6404	Internet Charges	0	210	261	300	300	0.0%
6405	Copier Lease/Paper Charges	1,935	1,564	1,332	1,800	1,800	0.0%
6411	Advertising/Bids and Notices	0	150	0	400	2,200	450.0%
6414	Professional Dues	334	0	0	600	0	-100.0%
6416	Office Supplies/Expendable	565	532	576	500	500	0.0%
6418	Postage / Other Mailing Charge	306	282	114	350	456	30.3%
6425	Vehicle Fuel, Supplies & Maint	12,232	6,269	2,978	10,000	10,000	0.0%
6440	Contracted Services	59,558	56,214	52,787	61,325	63,456	3.5%
6515	Taxes and Assessments	65,000	75,687	0	0	0	0.0%
6516	Permits and Fees	0	0	91,605	95,000	0	-100.0%
6530	Conference/Training/Ed	9,851	5,411	2,186	7,000	3,912	-44.1%
6532	Maintenance/Other Supplies	63,964	52,308	25,080	55,000	33,750	-38.6%
6560	Liability / Property Insurance	1,335	1,514	1,979	2,271	2,281	0.4%
6902	Interfund Charges- Central Sup	370	365	0	3,396	0	-100.0%
6903	Interfund Charges - Cost Distr	170,009	174,259	174,259	174,259	178,615	2.5%
6904	Interfund Charges - Admin. Ove	53,258	53,258	59,644	59,644	59,127	-0.9%
6907	Interfund Chrg/Vehicle Replmt	11,900	13,919	5,698	5,698	9,667	69.7%
6908	Interfund Chrg/Vehicle Maint.	11,622	9,405	5,213	5,213	7,403	42.0%
6918	Interfund Charges- Comp Maint	46,555	54,963	52,869	52,869	1,533	-97.1%
6920	Interfund Charges - Computer Repl	21,699	13,204	16,528	16,528	8,238	-50.2%
6924	Interfund Charges- Motor Rental	1,328	2,182	1,918	1,918	1,233	-35.7%
6926	Interfund Chg Risk Charges	3,931	164	413	413	432	4.6%
Total Expense		\$ 837,870	\$ 838,743	\$ 787,797	\$ 884,031	\$ 737,693	-16.6%
Total Net Surplus/(Deficit)		\$ (823,719)	\$ (819,627)	\$ (787,797)	\$ (884,031)	\$ (737,693)	16.6%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4244	Water Conservation Revenue	541,464	473,476	476,525	500,000	500,000	0.0%
4355	Transfer-In	12,840	14,329	0	0	0	0.0%
Total Revenue		\$ 554,304	\$ 487,805	\$ 476,525	\$ 500,000	\$ 500,000	0.0%
5000	Salaries/Full-time	98,851	99,482	101,875	102,798	114,342	11.2%
5100	Salaries/Overtime	316	591	272	500	500	0.0%
5110	Salaries/Uniform Pay	571	536	393	500	500	0.0%
5300	Public Employee Retirement Sys	14,974	15,214	14,899	15,497	16,429	6.0%
5302	Long Term Disability Insurance	312	311	282	310	310	0.0%
5303	Life Insurance Premiums	128	129	114	129	121	-6.2%
5304	Workers Compensation Insurance	8,159	8,226	6,331	6,446	6,476	0.5%
5305	Medicare Tax- Employer's Share	1,447	1,447	1,472	1,500	1,659	10.6%
5306	Unfunded Accrued Liability	15,803	17,718	17,539	17,539	19,226	9.6%
5308	Deferred Compensation/Full-time	4,014	4,162	4,151	4,317	4,802	11.2%
5309	Unemployment Insurance	294	420	476	420	476	13.3%
5310	Section 125 Benefit Allow.	33,469	35,928	33,244	36,619	39,834	8.8%
6402	Telephone/Fax Charges	0	0	0	200	0	-100.0%
6403	Cell Phone Charges	0	0	0	1,200	1,200	0.0%
6413	Employee/Promotional Apparel	0	0	0	0	200	0.0%
6416	Office Supplies/Expendable	0	0	75	1,000	500	-50.0%
6418	Postage / Other Mailing Charge	0	0	0	1,000	0	-100.0%
6440	Contracted Services	0	0	66	1,325	120	-90.9%
6555	Water Conservation Program	146,745	107,024	39,002	0	75,000	0.0%
6900	Interfund Charge - Fac. Maint.	147,773	147,773	147,772	147,772	145,844	-1.3%
6904	Interfund Charges - Admin. Ove	16,466	16,466	30,840	30,840	28,201	-8.6%
6907	Interfund Chg Vehicle Replace	0	0	5,909	5,909	0	-100.0%
6908	Interfund Chg Vehicle Maint.	0	0	5,406	5,406	0	-100.0%
6918	Interfund Chg Comp Maint	0	0	0	0	7,543	0.0%
6920	Interfund Chg Computer Replace	0	0	0	0	10,566	0.0%
6926	Interfund Chg Risk Charges	1,701	0	0	0	0	0.0%
Total Expense		\$ 491,024	\$ 455,427	\$ 410,117	\$ 381,227	\$ 473,849	24.3%
Total Net Surplus/(Deficit)		\$ 63,280	\$ 32,378	\$ 66,408	\$ 118,773	\$ 26,151	-78.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4434	Grants	0	0	77,965	0	0	0.0%
	Total Revenue	\$ -	\$ -	\$ 77,965	\$ -	\$ -	0.0%
7050	Construction/Infrastructure	758,306	0	0	0	0	0.0%
	Total Expense	\$ 758,306	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Net Surplus/(Deficit)	\$ (758,306)	\$ -	\$ 77,965	\$ -	\$ -	0.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4320	Capital Contribution	15,057	1,008,508	0	0	0	0.0%
4360	Transfer-In CIP	4,156,635	377,361	553,185	0	0	0.0%
4900	Budgetary Carryover	0	0	0	21,788,175	37,600,572	72.6%
Total Revenue		\$ 4,171,692	\$ 1,385,869	\$ 553,185	\$ 21,788,175	\$ 37,600,572	72.6%
6532	Maintenance/Other Supplies	5,858	0	0	0	0	0.0%
6804	Infrastructure Study	0	-39,246	0	0	0	0.0%
6904	Interfund Chg Admin OH	0	0	150	150	75	-50.0%
7030	Facilities And Improvements	150	471	0	0	0	0.0%
7050	Construction/Infrastructure	3,992,243	-1,441,171	7,634,629	25,782,328	42,070,250	63.2%
8260	Transfer-Out CIP	0	95,649	0	0	0	0.0%
Total Expense		\$ 3,998,252	\$ (1,384,298)	\$ 7,634,779	\$ 25,782,478	\$ 42,070,325	63.2%
Total Net Surplus/(Deficit)		\$ 173,441	\$ 2,770,167	\$ (7,081,594)	\$ (3,994,303)	\$ (4,469,753)	-11.9%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
6448	Bond/Loan Admin Fees	4,120	5,180	1,000	5,000	5,000	0.0%
6904	Interfund Chg Admin OH	0	0	299	299	299	0.0%
8000	Interest Expense	324,771	105,502	142,804	215,750	199,616	-7.5%
8001	Principal Payment	0	0	567,850	567,850	585,334	3.1%
Total Expense		\$ 328,891	\$ 110,682	\$ 711,953	\$ 788,899	\$ 790,249	0.2%
Total Net Surplus/(Deficit)		\$ (328,891)	\$ (110,682)	\$ (711,953)	\$ (788,899)	\$ (790,249)	-0.2%



Sewer

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4000	Current Secured Property Tax	170,616	178,573	203,737	165,000	165,000	0.0%
4162	Interest Income	206,993	399,598	463,439	200,000	350,000	75.0%
4208	Late Payment/Other Penalty	238,421	191,197	281,212	225,000	250,000	11.1%
4223	Parksdale Sewer #3 User Fees	329,148	348,042	376,092	360,000	360,000	0.0%
4229	User Charges	11,550,686	11,385,464	12,733,385	12,000,000	12,810,000	6.8%
4232	Septic Dump Income	320,817	341,452	335,763	275,000	350,000	27.3%
4355	Transfer-In	3,468	0	0	0	0	0.0%
4659	Refunds and Reimbursements	0	0	180,775	0	0	0.0%
4682	Collection Recovery	502	492	229	0	0	0.0%
4900	Budgetary Carryover	0	0	0	3,639,953	7,380,100	102.8%
Total Revenue		\$ 12,820,651	\$ 12,844,819	\$ 14,574,632	\$ 16,864,953	\$ 21,665,100	28.5%
6450	Bad Debt Expense	0	0	25	0	0	0.0%
Total Expense		\$ -	\$ -	\$ 25	\$ -	\$ -	0.0%
Total Net Surplus/(Deficit)		\$ 12,820,651	\$ 12,844,819	\$ 14,574,607	\$ 16,864,953	\$ 21,665,100	28.5%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4355	Transfer-In	18,514	13,219	0	0	0	0.0%
4659	Refunds and Reimbursements	2,453	0	0	0	0	0.0%
Total Revenue		\$ 20,967	\$ 13,219	\$ -	\$ -	\$ -	0.0%
5000	Salaries/Full-time	130,987	78,329	83,195	99,463	103,415	4.0%
5100	Salaries/Overtime	3,633	6,011	4,314	2,500	2,500	0.0%
5105	Salaries/Leave Payout	585	899	886	0	0	0.0%
5300	Public Employee Retirement Sys	16,061	11,047	9,470	11,434	11,338	-0.8%
5302	Long Term Disability Insurance	361	226	196	222	270	21.6%
5303	Life Insurance Premiums	127	108	90	106	108	1.9%
5304	Workers Compensation Insurance	11,358	7,226	5,001	5,092	5,116	0.5%
5305	Medicare Tax- Employer's Share	2,002	1,397	1,317	1,538	1,598	3.9%
5306	Unfunded Accrued Liability	28,176	31,591	31,270	31,270	34,279	9.6%
5308	Deferred Compensation/Full-time	5,046	3,479	3,047	3,727	3,901	4.7%
5309	Unemployment Insurance	369	378	423	330	378	14.5%
5310	Section 125 Benefit Allow.	55,159	40,729	36,160	43,625	43,522	-0.2%
6402	Telephone/Fax Charges	3,326	3,382	476	3,500	636	-81.8%
6403	Cell Phone Charges	0	102	0	150	0	-100.0%
6404	Internet Charges	0	334	415	350	420	20.0%
6416	Office Supplies/Expendable	1,278	704	409	1,500	1,500	0.0%
6418	Postage / Other Mailing Charge	24,521	23,963	28,767	24,400	30,600	25.4%
6423	Office Furniture	0	0	0	500	0	-100.0%
6440	Contracted Services	13,668	18,950	8,226	20,000	0	-100.0%
6451	Bank Service Charges	23,889	24,325	29,161	19,700	0	-100.0%
6530	Conference/Training/Ed	498	249	0	748	748	0.0%
6902	Interfund Charges- Central Sup	0	19	0	0	0	0.0%
6904	Interfund Charges - Admin. Ove	18,548	18,548	29,147	29,147	27,761	-4.8%
6907	Interfund Chrg/Vehicle Replcmt	0	0	165,013	165,013	0	-100.0%
6918	Interfund Charges- Comp Maint	17,098	20,186	19,417	19,417	1,533	-92.1%
6920	Interfund Charges - Computer Repl	7,969	4,849	6,070	6,070	6,736	11.0%
6924	Interfund Charges- Motor Rental	285	468	409	409	391	-4.4%
6926	Interfund Chg Risk Charges	2,174	0	0	0	0	0.0%
Total Expense		\$ 367,119	\$ 297,499	\$ 462,878	\$ 490,211	\$ 276,750	-43.5%
Total Net Surplus/(Deficit)		\$ (346,152)	\$ (284,280)	\$ (462,878)	\$ (490,211)	\$ (276,750)	43.5%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4320	Capital Contribution	485,918	1,125,214	0	0	0	0.0%
4355	Transfer-In	38,206	43,941	0	0	0	0.0%
4434	Grants	0	1,221	0	0	0	0.0%
4657	Miscellaneous Revenue	95	0	0	0	0	0.0%
4659	Refunds and Reimbursements	278	31,381	16,620	0	0	0.0%
Total Revenue		\$ 524,496	\$ 1,201,756	\$ 16,620	\$ -	\$ -	0.0%
5000	Salaries/Full-time	362,427	348,309	375,473	393,931	451,621	14.6%
5005	Salaries/Part-time	17,462	2,023	0	0	0	0.0%
5100	Salaries/Overtime	16,217	14,502	21,201	10,000	10,000	0.0%
5105	Salaries/Leave Payout	20,161	18,237	2,301	0	0	0.0%
5110	Salaries/Uniform Pay	1,353	1,170	2,320	1,303	2,588	98.6%
5200	Salaries/Auto & Expense Allow	129	129	163	0	219	0.0%
5300	Public Employee Retirement Sys	47,858	50,267	48,891	52,492	56,706	8.0%
5302	Long Term Disability Insurance	981	969	892	908	1,011	11.3%
5303	Life Insurance Premiums	362	405	358	448	416	-7.1%
5304	Workers Compensation Insurance	35,044	32,379	21,900	22,298	19,849	-11.0%
5305	Medicare Tax- Employer's Share	6,155	5,733	6,002	6,038	6,843	13.3%
5306	Unfunded Accrued Liability	117,084	131,276	129,945	129,945	142,448	9.6%
5307	Deferred Comp/Part-Time	661	64	0	0	0	0.0%
5308	Deferred Compensation/Full-time	11,906	13,253	13,678	14,820	16,533	11.6%
5309	Unemployment Insurance	891	1,232	1,360	1,321	1,427	8.0%
5310	Section 125 Benefit Allow.	100,710	125,625	119,406	139,607	145,573	4.3%
6401	Gas and Electric Utilities	42,109	37,468	20,658	38,500	38,500	0.0%
6402	Telephone/Fax Charges	3,991	3,434	2,373	3,700	2,880	-22.2%
6403	Cell Phone Charges	0	36	909	300	1,410	370.0%
6404	Internet Charges	0	359	445	500	420	-16.0%
6405	Copier Lease/Paper Charges	1,335	741	1,280	1,000	1,104	10.4%
6411	Advertising/Bids and Notices	0	0	0	1,000	1,000	0.0%
6413	Employee/Promotional Apparel	0	0	0	0	1,410	0.0%
6416	Office Supplies/Expendable	1,489	1,511	1,403	2,000	1,000	-50.0%
6417	Software Costs	0	0	0	530	7,292	1275.8%
6418	Postage / Other Mailing Charge	0	0	0	0	596	0.0%
6419	Food/Meals	0	0	0	0	500	0.0%
6425	Vehicle Fuel, Supplies & Maint	28,380	21,444	17,131	28,000	21,780	-22.2%
6440	Contracted Services	24,960	26,718	13,945	64,050	45,700	-28.6%
6444	Contracted Services/ Legal	0	715	715	0	0	0.0%
6515	Taxes and Assessments	28,085	0	0	0	0	0.0%
6516	Permits and Fees	0	25,889	21,445	31,500	23,387	-25.8%
6530	Conference/Training/Ed	8,090	1,855	2,847	4,150	2,769	-33.3%
6532	Maintenance/Other Supplies	24,977	40,935	30,880	42,200	83,100	96.9%
6560	Liability / Property Insurance	136,020	136,661	615,706	706,546	88,328	-87.5%
6562	Retiree Insurance Premiums	2,335	2,736	2,432	2,750	3,000	9.1%
6610	Contingency	0	0	0	152,300	115,000	-24.5%
6900	Interfund Charge - Fac. Maint.	122,471	122,471	122,470	122,470	120,872	-1.3%
6902	Interfund Charges- Central Sup	4,069	3,616	1,288	4,763	0	-100.0%
6903	Interfund Charges - Cost Distr	112,903	115,726	115,726	115,726	118,619	2.5%
6904	Interfund Charges - Admin. Ove	70,013	70,013	82,224	82,224	80,997	-1.5%
6907	Interfund Chrg/Vehicle Replcmt	127,858	202,596	206,783	206,783	213,758	3.4%
6908	Interfund Chrg/Vehicle Maint.	58,771	45,094	53,697	53,697	47,827	-10.9%
6918	Interfund Charges- Comp Maint	11,916	14,068	13,532	13,532	2,985	-77.9%
6920	Interfund Charges - Computer Repl	5,554	3,380	4,230	4,230	15,354	263.0%
6924	Interfund Charges- Motor Rental	1,525	2,505	2,202	2,202	1,416	-35.7%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
6926	Interfund Chg Risk Charges	6,482	14,763	128,654	128,654	16,730	-87.0%
7000	Vehicles and Equipment	0	0	13,011	13,041	0	-100.0%
8210	Transfers Out/Debt Service	20,891	28,821	20,884	20,884	20,888	0.0%
Total Expense		\$ 1,583,625	\$ 1,669,127	\$ 2,240,759	\$ 2,620,343	\$ 1,933,856	-26.2%
Total Net Surplus/(Deficit)		\$ (1,059,128)	\$ (467,370)	\$ (2,224,139)	\$ (2,620,343)	\$ (1,933,856)	26.2%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4355	Transfer-In	70,229	88,136	0	0	0	0.0%
4434	Grants	0	1,555	0	0	0	0.0%
4657	Miscellaneous Revenue	22,050	0	0	0	0	0.0%
4659	Refunds and Reimbursements	87,485	386,358	202,738	0	0	0.0%
4676	Workers Comp Recovery - Wages	0	0	163	0	0	0.0%
Total Revenue		\$ 179,764	\$ 476,050	\$ 202,901	\$ -	\$ -	0.0%
5000	Salaries/Full-time	850,820	831,959	852,749	912,730	977,693	7.1%
5100	Salaries/Overtime	79,552	72,266	55,063	60,000	60,000	0.0%
5105	Salaries/Leave Payout	1,556	2,729	11,280	0	0	0.0%
5110	Salaries/Uniform Pay	3,714	3,646	4,989	3,250	5,850	80.0%
5200	Salaries/Auto & Expense Allow	0	0	45	0	90	0.0%
5300	Public Employee Retirement Sys	97,734	99,266	94,997	104,930	106,699	1.7%
5302	Long Term Disability Insurance	2,367	2,301	2,051	2,201	2,202	0.0%
5303	Life Insurance Premiums	769	779	708	795	777	-2.3%
5304	Workers Compensation Insurance	75,964	72,410	53,974	54,954	61,466	11.8%
5305	Medicare Tax- Employer's Share	13,985	13,716	13,855	15,219	15,515	1.9%
5306	Unfunded Accrued Liability	144,723	162,264	160,620	160,620	176,075	9.6%
5308	Deferred Compensation/Full-time	31,833	33,476	32,203	36,383	37,673	3.5%
5309	Unemployment Insurance	1,846	2,394	2,651	2,415	2,666	10.4%
5310	Section 125 Benefit Allow.	216,468	222,787	234,871	249,322	299,002	19.9%
6401	Gas and Electric Utilities	954,017	2,277,878	876,421	2,000,000	1,456,500	-27.2%
6402	Telephone/Fax Charges	3,165	1,566	1,776	1,500	2,100	40.0%
6403	Cell Phone Charges	0	1,018	1,092	1,200	540	-55.0%
6404	Internet Charges	0	281	382	350	528	50.9%
6405	Copier Lease/Paper Charges	2,828	1,991	2,104	500	450	-10.0%
6412	Advertising/Other	359	0	0	1,600	7,350	359.4%
6413	Employee/Promotional Apparel	0	0	0	0	2,170	0.0%
6416	Office Supplies/Expendable	3,073	4,460	2,632	2,000	1,500	-25.0%
6417	Software Costs	0	0	0	0	7,292	0.0%
6420	Mileage Reimbursements	266	54	0	0	0	0.0%
6425	Vehicle Fuel, Supplies & Maint	60,947	41,879	72,174	66,000	31,000	-53.0%
6440	Contracted Services	468,564	297,774	394,810	437,100	320,205	-26.7%
6444	Contracted Services/ Legal	0	8,839	8,839	0	0	0.0%
6515	Taxes and Assessments	38,252	0	0	0	0	0.0%
6516	Permits and Fees	0	50,938	43,251	73,000	56,290	-22.9%
6530	Conference/Training/Ed	9,201	14,231	4,402	13,000	15,910	22.4%
6532	Maintenance/Other Supplies	413,626	418,948	809,964	1,108,415	624,180	-43.7%
6536	Tuition Reimbursement	2,400	161	0	3,000	4,800	60.0%
6538	Lab Services/Supplies	0	0	41,432	55,000	53,000	-3.6%
6540	Chemical Expense	0	0	0	0	189,140	0.0%
6560	Liability / Property Insurance	293,107	293,072	309,043	354,638	344,231	-2.9%
6610	Contingency	0	0	0	200,000	155,000	-22.5%
6900	Interfund Charge - Fac. Maint.	312,130	312,130	312,129	312,129	308,056	-1.3%
6902	Interfund Charges- Central Sup	989	1,647	0	1,841	0	-100.0%
6904	Interfund Charges - Admin. Ove	339,651	339,651	294,143	294,143	295,026	0.3%
6907	Interfund Chrg/Vehicle Replcmt	90,400	156,862	0	0	101,550	0.0%
6908	Interfund Chrg/Vehicle Maint.	72,854	56,978	71,507	71,507	53,077	-25.8%
6918	Interfund Charges- Comp Maint	69,279	81,791	78,674	78,674	28,092	-64.3%
6920	Interfund Charges - Computer Repl	32,290	19,649	24,595	24,595	61,712	150.9%
6924	Interfund Charges- Motor Rental	4,828	7,938	6,839	6,839	4,613	-32.5%
6926	Interfund Chg Risk Charges	12,161	31,660	64,575	64,575	65,199	1.0%
7000	Vehicles and Equipment	0	0	0	160,000	645,000	303.1%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
7050	Construction/Infrastructure	0	0	0	0	45,000	0.0%
8210	Transfers Out/Debt Service	258,384	529,622	258,298	258,298	258,353	0.0%
Total Expense		\$ 4,964,105	\$ 6,471,013	\$ 5,199,140	\$ 7,192,723	\$ 6,883,572	-4.3%
Total Net Surplus/(Deficit)		\$ (4,784,341)	\$ (5,994,963)	\$ (4,996,239)	\$ (7,192,723)	\$ (6,883,572)	4.3%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4320	Capital Contribution	7,049	0	0	0	0	0.0%
4360	Transfer-In CIP	2,443,012	9,142,484	2,229,124	6,116,101	0	-100.0%
4434	Grants	0	352,938	5,017,597	8,500,000	3,500,000	-58.8%
Total Revenue		\$ 2,450,061	\$ 9,495,422	\$ 7,246,722	\$ 14,616,101	\$ 3,500,000	-76.1%
6804	Infrastructure Study	0	-30,704	0	0	0	0.0%
7030	Facilities And Improvements	172,729	-7,062	61,795	688,887	0	-100.0%
7050	Construction/Infrastructure	1,036,239	9,240,530	-1,288,533	18,207,919	13,791,833	-24.3%
Total Expense		\$ 1,208,968	\$ 9,202,764	\$ (1,226,738)	\$ 18,896,806	\$ 13,791,833	-27.0%
Total Net Surplus/(Deficit)		\$ 1,241,093	\$ 292,658	\$ 8,473,460	\$ (4,280,705)	\$ (10,291,833)	-140.4%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4162	Interest Income	1,264,568	0	0	0	0	0.0%
4355	Transfer-In	250,000	250,000	250,000	250,000	250,000	0.0%
Total Revenue		\$ 1,514,568	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	0.0%
6448	Bond/Loan Admin Fees	4,320	2,160	0	0	0	0.0%
6904	Interfund Chg Admin OH	0	0	324	324	225	-30.6%
8000	Interest Expense	1,435,656	885,785	-156,768	776,647	716,864	-7.7%
8001	Principal Payment	699,500	0	404,000	1,754,000	1,812,000	3.3%
Total Expense		\$ 2,139,476	\$ 887,945	\$ 247,556	\$ 2,530,971	\$ 2,529,089	-0.1%
Total Net Surplus/(Deficit)		\$ (624,909)	\$ (637,945)	\$ 2,444	\$ (2,280,971)	\$ (2,279,089)	0.1%



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Solid Waste

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4355	Transfer-In	18,513	13,219	0	0	0	0.0%
4659	Refunds and Reimbursements	2,453	0	0	0	0	0.0%
Total Revenue		\$ 20,966	\$ 13,219	\$ -	\$ -	\$ -	0.0%
5000	Salaries/Full-time	171,286	27,039	83,195	99,463	103,415	4.0%
5100	Salaries/Overtime	3,633	6,011	4,314	2,500	2,500	0.0%
5105	Salaries/Leave Payout	585	899	886	0	0	0.0%
5300	Public Employee Retirement Sys	16,061	11,047	9,470	11,434	11,338	-0.8%
5302	Long Term Disability Insurance	361	226	196	222	270	21.6%
5303	Life Insurance Premiums	127	108	90	106	108	1.9%
5304	Workers Compensation Insurance	14,269	2,850	5,001	5,092	8,160	60.3%
5305	Medicare Tax- Employer's Share	2,586	653	1,317	1,538	1,598	3.9%
5306	Unfunded Accrued Liability	28,176	31,591	31,270	31,270	34,279	9.6%
5308	Deferred Compensation/Full-time	5,046	3,479	3,047	3,727	3,901	4.7%
5309	Unemployment Insurance	369	378	423	330	378	14.5%
5310	Section 125 Benefit Allow.	55,159	40,729	36,160	43,625	43,522	-0.2%
6402	Telephone/Fax Charges	3,326	3,386	476	0	636	0.0%
6403	Cell Phone Charges	0	102	0	0	0	0.0%
6404	Internet Charges	0	334	415	0	420	0.0%
6416	Office Supplies/Expendable	1,278	588	409	1,500	1,500	0.0%
6418	Postage / Other Mailing Charge	24,521	23,963	28,767	24,400	30,600	25.4%
6423	Office Furniture	0	0	0	500	0	-100.0%
6440	Contracted Services	13,668	18,950	10,831	15,910	15,360	-3.5%
6451	Bank Service Charges	23,226	24,301	28,915	19,700	0	-100.0%
6530	Conference/Training/Ed	498	249	0	748	748	0.0%
6580	OPEB Obligation Expense	-26,541	-16,899	0	0	0	0.0%
6902	Interfund Charges- Central Sup	0	19	0	0	0	0.0%
6904	Interfund Charges - Admin. Ove	18,548	18,548	28,897	28,897	27,685	-4.2%
6918	Interfund Charges- Comp Maint	17,098	20,186	19,418	19,418	1,533	-92.1%
6920	Interfund Charges - Computer Repl	7,969	4,849	6,070	6,070	9,090	49.8%
6924	Interfund Charges- Motor Rental	285	468	409	409	391	-4.4%
6926	Interfund Chg Risk Charges	2,174	0	0	0	0	0.0%
Total Expense		\$ 383,710	\$ 224,054	\$ 299,976	\$ 316,859	\$ 297,432	-6.1%
Total Net Surplus/(Deficit)		\$ (362,744)	\$ (210,835)	\$ (299,976)	\$ (316,859)	\$ (297,432)	6.1%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4162	Interest Income	58,050	152,066	246,199	120,000	300,000	150.0%
4208	Late Payment/Other Penalty	253,458	206,865	290,721	200,000	200,000	0.0%
4209	Revenue/ Disp Collection Fees	11,128,782	11,821,449	13,020,449	12,000,000	13,335,000	11.1%
4355	Transfer-In	5,716	7,511	0	0	0	0.0%
4649	Admin Fees	153,244	0	0	0	0	0.0%
4682	Collection Recovery	644	301	365	300	300	0.0%
Total Revenue		\$ 11,599,893	\$ 12,188,192	\$ 13,557,734	\$ 12,320,300	\$ 13,835,300	12.3%
5000	Salaries/Full-time	76,302	75,332	65,601	80,253	89,012	10.9%
5100	Salaries/Overtime	1,730	117	42	0	0	0.0%
5105	Salaries/Leave Payout	133	1,828	873	0	0	0.0%
5200	Salaries/Auto & Expense Allow	129	129	163	0	219	0.0%
5300	Public Employee Retirement Sys	9,141	9,027	7,819	9,489	10,106	6.5%
5302	Long Term Disability Insurance	200	183	154	205	198	-3.4%
5303	Life Insurance Premiums	67	65	52	69	68	-1.4%
5304	Workers Compensation Insurance	6,295	7,095	2,501	2,546	2,526	-0.8%
5305	Medicare Tax- Employer's Share	1,129	1,126	971	1,181	1,300	10.1%
5306	Unfunded Accrued Liability	23,665	26,533	26,264	26,264	28,791	9.6%
5308	Deferred Compensation/Full-time	1,142	1,493	1,427	1,744	1,905	9.2%
5309	Unemployment Insurance	129	146	175	166	189	13.9%
5310	Section 125 Benefit Allow.	17,930	18,927	14,960	19,720	21,129	7.1%
6401	Gas and Electric Utilities	6,003	6,601	1,285	7,000	2,000	-71.4%
6402	Telephone/Fax Charges	1,127	614	511	625	660	5.6%
6404	Internet Charges	0	408	506	500	480	-4.0%
6405	Copier Lease/Paper Charges	1,335	741	1,120	900	1,100	22.2%
6412	Advertising/Other	11,798	119	0	13,000	2,000	-84.6%
6416	Office Supplies/Expendable	0	221	0	750	250	-66.7%
6440	Contracted Services	7,027,194	7,652,694	4,715,806	8,070,000	8,568,240	6.2%
6560	Liability / Property Insurance	8,284	0	0	0	0	0.0%
6610	Contingency	0	0	0	18,200	0	-100.0%
6900	Interfund Charge - Fac. Maint.	40,823	40,823	40,823	40,823	40,291	-1.3%
6903	Interfund Charges - Cost Distr	4,327	4,435	4,435	4,435	4,546	2.5%
6904	Interfund Charges - Admin. Ove	226,492	226,492	166,907	166,907	165,981	-0.6%
6918	Interfund Charges- Comp Maint	14,687	17,339	16,679	16,679	746	-95.5%
6920	Interfund Charges - Computer Repl	6,845	4,165	5,214	5,214	1,954	-62.5%
6926	Interfund Chg Risk Charges	2,025	0	0	0	0	0.0%
8200	Transfer Out	572,903	572,903	582,903	582,903	1,004,839	72.4%
8210	Transfers Out/Debt Service	0	2,851	0	0	0	0.0%
Total Expense		\$ 8,061,835	\$ 8,672,406	\$ 5,657,189	\$ 9,069,573	\$ 9,948,530	9.7%
Total Net Surplus/(Deficit)		\$ 3,538,058	\$ 3,515,786	\$ 7,900,545	\$ 3,250,727	\$ 3,886,770	19.6%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
6532	Maintenance/Other Supplies	0	84	0	0	0	0.0%
Total Expense		\$ -	\$ 84	\$ -	\$ -	\$ -	0.0%
Total Net Surplus/(Deficit)		\$ -	\$ (84)	\$ -	\$ -	\$ -	0.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4208	Late Payment/Other Penalty	2	2	3	0	0	0.0%
4256	Street Sweeping Fees	443,920	-746	432	450,000	450,000	0.0%
4355	Transfer-In	13,885	15,404	0	0	0	0.0%
4434	Grants	0	7,245	0	0	0	0.0%
4659	Refunds and Reimbursements	0	380	10,195	0	0	0.0%
4682	Collection Recovery	91	0	46	0	0	0.0%
Total Revenue		\$ 457,897	\$ 22,285	\$ 10,675	\$ 450,000	\$ 450,000	0.0%
5000	Salaries/Full-time	217,407	196,219	188,917	214,375	206,203	-3.8%
5100	Salaries/Overtime	23,820	25,216	8,247	20,000	15,000	-25.0%
5105	Salaries/Leave Payout	1,602	2,994	1,141	0	0	0.0%
5110	Salaries/Uniform Pay	914	833	1,303	735	1,226	66.8%
5200	Salaries/Auto & Expense Allow	0	0	45	0	90	0.0%
5300	Public Employee Retirement Sys	28,446	27,772	23,971	27,839	24,925	-10.5%
5302	Long Term Disability Insurance	575	551	458	558	479	-14.2%
5303	Life Insurance Premiums	240	213	199	235	201	-14.5%
5304	Workers Compensation Insurance	20,925	17,384	10,763	10,958	10,459	-4.6%
5305	Medicare Tax- Employer's Share	3,775	3,456	3,068	3,600	3,386	-5.9%
5306	Unfunded Accrued Liability	56,361	63,192	62,552	62,552	68,571	9.6%
5308	Deferred Compensation/Full-time	7,694	8,147	7,204	8,231	7,773	-5.6%
5309	Unemployment Insurance	513	693	736	680	666	-2.1%
5310	Section 125 Benefit Allow.	29,782	40,653	50,178	53,860	46,679	-13.3%
6402	Telephone/Fax Charges	20	0	0	0	0	0.0%
6403	Cell Phone Charges	0	3	0	0	0	0.0%
6425	Vehicle Fuel, Supplies & Maint	46,915	42,134	27,152	48,000	45,000	-6.3%
6440	Contracted Services	75,554	115,500	107,972	125,900	137,400	9.1%
6532	Maintenance/Other Supplies	19,500	6,412	19,419	25,000	25,500	2.0%
6560	Liability / Property Insurance	0	9,397	13,133	15,070	12,671	-15.9%
6610	Contingency	0	0	0	50,000	50,000	0.0%
6900	Interfund Charge - Fac. Maint.	12,144	12,144	12,144	12,144	11,985	-1.3%
6904	Interfund Charges - Admin. Ove	19,148	19,148	21,146	21,146	22,068	4.4%
6907	Interfund Chrg/Vehicle Replcmt	124,450	214,030	214,030	214,030	215,042	0.5%
6908	Interfund Chrg/Vehicle Maint.	86,402	69,917	78,944	78,944	109,192	38.3%
6920	Interfund Chg Computer Replace	0	0	0	0	8,090	0.0%
6926	Interfund Chg Risk Charges	2,353	1,015	2,744	2,744	2,400	-12.5%
Total Expense		\$ 778,539	\$ 877,022	\$ 855,464	\$ 996,601	\$ 1,025,006	2.9%
Total Net Surplus/(Deficit)		\$ (320,642)	\$ (854,737)	\$ (844,789)	\$ (546,601)	\$ (575,006)	-5.2%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
6412	Advertising/Other	6,840	9,516	0	0	0	0.0%
	Total Expense	\$ 6,840	\$ 9,516	\$ -	\$ -	\$ -	0.0%
	Total Net Surplus/(Deficit)	\$ (6,840)	\$ (9,516)	\$ -	\$ -	\$ -	0.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4355	Transfer-In	1,650	1,840	0	0	0	0.0%
4434	Grants	0	0	26,351	98,990	72,970	-26.3%
4659	Refunds and Reimbursements	0	0	174	0	0	0.0%
Total Revenue		\$ 1,650	\$ 1,840	\$ 26,524	\$ 98,990	\$ 72,970	-26.3%
5000	Salaries/Full-time	14,326	25,421	40,167	45,227	40,511	-10.4%
5100	Salaries/Overtime	44	93	3,050	50	100	100.0%
5105	Salaries/Leave Payout	0	666	330	0	0	0.0%
5110	Salaries/Uniform Pay	0	32	305	174	263	51.1%
5300	Public Employee Retirement Sys	1,666	1,855	4,154	5,014	4,349	-13.3%
5302	Long Term Disability Insurance	51	61	94	106	94	-11.3%
5303	Life Insurance Premiums	23	24	44	52	41	-21.2%
5304	Workers Compensation Insurance	1,105	2,165	1,582	1,611	2,429	50.8%
5305	Medicare Tax- Employer's Share	252	389	662	697	630	-9.6%
5308	Deferred Compensation/Full-time	636	728	1,578	1,850	1,672	-9.6%
5309	Unemployment Insurance	63	108	169	155	142	-8.4%
5310	Section 125 Benefit Allow.	1,976	5,574	10,803	11,901	10,710	-10.0%
6440	Contracted Services	4,590	990	0	0	0	0.0%
6532	Maintenance/Other Supplies	0	0	2,030	15,000	10,000	-33.3%
6904	Interfund Chg Admin OH	0	0	200	200	150	-25.0%
6920	Interfund Chg Computer Replace	0	0	0	0	1,879	0.0%
6926	Interfund Chg Risk Charges	527	0	0	0	0	0.0%
Total Expense		\$ 25,260	\$ 38,106	\$ 65,168	\$ 82,037	\$ 72,970	-11.1%
Total Net Surplus/(Deficit)		\$ (23,610)	\$ (36,266)	\$ (38,644)	\$ 16,953	\$ -	-100.0%



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Drainage

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4900	Budgetary Carryover	0	0	0	826,750	407,846	-50.7%
	Total Revenue	\$ -	\$ -	\$ -	\$ 826,750	\$ 407,846	-50.7%
7050	Construction/Infrastructure	0	5,514	9,796	727,500	427,500	-41.2%
	Total Expense	\$ -	\$ 5,514	\$ 9,796	\$ 727,500	\$ 427,500	-41.2%
	Total Net Surplus/(Deficit)	\$ -	\$ (5,514)	\$ (9,796)	\$ 99,250	\$ (19,654)	-119.8%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4162	Interest Income	15,779	25,748	26,173	23,000	23,000	0.0%
4208	Late Payment/Other Penalty	15,068	11,772	16,152	12,500	13,000	4.0%
4210	Drainage User Fees	718,604	689,789	736,600	730,000	735,000	0.7%
4346	Interfund Charges/ Cost Dist	170,009	174,259	174,259	174,259	178,615	2.5%
4355	Transfer-In	0	40,000	40,000	40,000	40,000	0.0%
4682	Collection Recovery	132	0	54	0	0	0.0%
4742	Unrealized Gain/Loss on Invest	0	17,013	0	0	0	0.0%
Total Revenue		\$ 919,592	\$ 958,582	\$ 993,238	\$ 979,759	\$ 989,615	1.0%
6425	Vehicle Fuel, Supplies & Maint	0	0	0	15,000	0	-100.0%
6451	Bank Service Charges	789	787	881	700	720	2.9%
6532	Maintenance/Other Supplies	0	0	0	5,000	1,000	-80.0%
6900	Interfund Charge - Fac. Maint.	82,710	82,710	82,710	82,710	81,631	-1.3%
6904	Interfund Charges - Admin. Ove	1,935	1,935	1,347	1,347	1,347	0.0%
8200	Transfer Out	45,000	45,000	45,000	45,000	45,000	0.0%
9171	Sale of Real and Personal Prop	810	0	0	0	0	0.0%
Total Expense		\$ 131,244	\$ 130,432	\$ 129,938	\$ 149,757	\$ 129,698	-13.4%
Total Net Surplus/(Deficit)		\$ 788,348	\$ 828,149	\$ 863,300	\$ 830,002	\$ 859,917	3.6%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4355	Transfer-In	35,556	35,002	0	0	0	0.0%
4434	Grants	0	5,951	0	0	0	0.0%
4657	Miscellaneous Revenue	190	350	0	0	0	0.0%
4659	Refunds and Reimbursements	0	31,935	24,985	0	0	0.0%
Total Revenue		\$ 35,746	\$ 73,237	\$ 24,985	\$ -	\$ -	0.0%
5000	Salaries/Full-time	274,169	273,181	249,456	295,864	260,364	-12.0%
5100	Salaries/Overtime	26,666	26,134	24,498	20,000	26,000	30.0%
5105	Salaries/Leave Payout	477	2,116	1,910	0	0	0.0%
5110	Salaries/Uniform Pay	1,067	1,004	1,589	984	1,413	43.6%
5200	Salaries/Auto & Expense Allow	129	129	163	0	219	0.0%
5300	Public Employee Retirement Sys	32,557	31,486	28,797	35,952	29,576	-17.7%
5302	Long Term Disability Insurance	768	710	606	704	608	-13.6%
5303	Life Insurance Premiums	343	311	259	307	247	-19.5%
5304	Workers Compensation Insurance	25,500	26,085	13,897	14,149	14,507	2.5%
5305	Medicare Tax- Employer's Share	4,686	4,584	4,153	4,821	4,243	-12.0%
5306	Unfunded Accrued Liability	62,779	70,388	69,675	69,675	76,379	9.6%
5308	Deferred Compensation/Full-time	9,635	9,717	8,642	10,609	8,920	-15.9%
5309	Unemployment Insurance	637	776	1,220	938	845	-9.9%
5310	Section 125 Benefit Allow.	85,698	90,448	86,571	90,198	77,822	-13.7%
6401	Gas and Electric Utilities	29,808	25,379	16,514	31,000	21,420	-30.9%
6403	Cell Phone Charges	0	0	0	600	0	-100.0%
6417	Software Costs	0	0	20,566	20,566	0	-100.0%
6425	Vehicle Fuel, Supplies & Maint	22,789	10,335	11,651	10,000	13,860	38.6%
6440	Contracted Services	19,132	20,033	23,488	14,434	25,000	73.2%
6444	Contracted Services/ Legal	0	716	716	0	0	0.0%
6515	Taxes and Assessments	26,498	0	0	0	0	0.0%
6516	Permits and Fees	0	27,293	27,293	30,000	29,000	-3.3%
6532	Maintenance/Other Supplies	20,792	18,066	73,678	70,600	45,000	-36.3%
6560	Liability / Property Insurance	212,097	14,833	6,932	7,954	4,710	-40.8%
6610	Contingency	0	0	0	0	25,000	0.0%
6902	Interfund Charges- Central Sup	0	0	0	38	0	-100.0%
6904	Interfund Charges - Admin. Ove	35,534	35,534	33,698	33,698	31,721	-5.9%
6907	Interfund Chrg/Vehicle Replcmt	24,734	80,218	80,218	80,218	80,384	0.2%
6908	Interfund Chrg/Vehicle Maint.	40,201	32,530	36,730	36,730	29,993	-18.3%
6918	Interfund Charges- Comp Maint	18,013	21,266	20,456	20,456	0	-100.0%
6920	Interfund Charges - Computer Repl	8,395	5,109	6,394	6,394	11,221	75.5%
6926	Interfund Chg Risk Charges	3,816	1,602	1,448	1,448	892	-38.4%
8210	Transfers Out/Debt Service	20,922	39,646	20,915	20,915	20,919	0.0%
Total Expense		\$ 1,007,842	\$ 869,627	\$ 872,130	\$ 929,252	\$ 840,263	-9.6%
Total Net Surplus/(Deficit)		\$ (972,095)	\$ (796,389)	\$ (847,145)	\$ (929,252)	\$ (840,263)	9.6%



Airport

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4002	Current Unsecured Property Tax	154,308	203,503	134,491	165,000	200,000	21.2%
4150	Rents/Admin Building	11,300	11,300	10,250	12,000	9,900	-17.5%
4151	Lease/Agricultural	162,550	146,766	150,431	146,896	150,000	2.1%
4152	Lease/Airport Land Area	134,659	70,575	80,178	85,917	89,000	3.6%
4153	Airport Hanger Rentals	173,540	164,305	172,320	180,000	191,466	6.4%
4155	Hangar Rentals	-1,350	0	0	0	0	0.0%
4158	Commercial Op User Fees	1,500	1,500	1,500	0	1,500	0.0%
4161	F.B.O. Fuel Flowage Fees	2,210	26,149	5,584	20,000	10,000	-50.0%
4162	Interest Income	19,586	54,796	62,017	45,000	76,000	68.9%
4164	Interest Income/Misc	16,238	15,563	0	0	0	0.0%
4177	Tiedown Rentals	5,058	4,976	2,711	5,200	5,000	-3.8%
4240	Utility Reimbursement	120	120	120	100	100	0.0%
4333	Interfund Chg Land Rent	0	64,083	64,083	64,083	64,083	0.0%
4355	Transfer-In	9,840	13,281	0	0	0	0.0%
4419	CalTrans Aeronautic Grant	0	0	0	0	10,000	0.0%
4420	Revenue/ CA Aid To Airports	0	0	40,000	0	0	0.0%
4450	Federal Aviation Airport Grant	0	0	0	184,175	0	-100.0%
4659	Refunds and Reimbursements	10	56,388	27,309	0	0	0.0%
4676	Workers Comp Recovery - Wages	1,506	0	0	0	0	0.0%
4742	Unrealized Gain/Loss on Invest	0	29,660	0	0	0	0.0%
Total Revenue		\$ 691,074	\$ 862,965	\$ 750,994	\$ 908,371	\$ 807,049	-11.2%
5000	Salaries/Full-time	92,344	71,560	16,281	94,197	95,450	1.3%
5005	Salaries/Part-time	16,983	5,301	768	17,835	0	-100.0%
5100	Salaries/Overtime	16	53	37,542	200	10,000	4900.0%
5105	Salaries/Leave Payout	399	2,604	5,651	0	0	0.0%
5110	Salaries/Uniform Pay	286	214	0	250	575	130.0%
5200	Salaries/Auto & Expense Allow	0	0	45	0	90	0.0%
5300	Public Employee Retirement Sys	12,063	11,850	1,665	12,670	9,434	-25.5%
5302	Long Term Disability Insurance	247	243	44	264	156	-40.9%
5303	Life Insurance Premiums	100	100	37	106	86	-18.9%
5304	Workers Compensation Insurance	8,682	8,161	61,327	62,440	26,034	-58.3%
5305	Medicare Tax- Employer's Share	1,588	1,181	779	1,673	1,576	-5.8%
5306	Unfunded Accrued Liability	27,749	31,112	30,796	30,796	33,760	9.6%
5307	Deferred Comp/Part-Time	637	199	16	669	0	-100.0%
5308	Deferred Compensation/Full-time	3,020	3,258	359	3,406	3,324	-2.4%
5309	Unemployment Insurance	390	432	124	504	368	-27.0%
5310	Section 125 Benefit Allow.	30,430	34,088	2,354	35,222	25,594	-27.3%
6401	Gas and Electric Utilities	11,444	5,039	3,001	12,451	12,000	-3.6%
6402	Telephone/Fax Charges	5,341	7,189	0	6,500	1,020	-84.3%
6403	Cell Phone Charges	0	1,558	2,029	1,200	0	-100.0%
6405	Copier Lease/Paper Charges	888	668	623	450	494	9.8%
6412	Advertising/Other	0	202	0	1,000	0	-100.0%
6416	Office Supplies/Expendable	461	520	88	1,500	200	-86.7%
6418	Postage / Other Mailing Charge	305	282	110	800	450	-43.8%
6425	Vehicle Fuel, Supplies & Maint	1,826	2,749	3,430	3,000	3,000	0.0%
6440	Contracted Services	34,879	22,961	16,591	47,100	17,852	-62.1%
6444	Contracted Services/ Legal	0	1,258	1,258	0	0	0.0%
6515	Taxes and Assessments	15,892	23,988	17,125	21,000	25,000	19.0%
6516	Permits and Fees	151	488	4,526	6,600	6,600	0.0%
6530	Conference/Training/Ed	1,766	2,631	315	4,600	4,600	0.0%
6532	Maintenance/Other Supplies	28,647	25,374	4,010	68,750	56,000	-18.5%
6536	Tuition Reimbursement	0	0	0	2,400	0	-100.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
6560	Liability / Property Insurance	51,175	47,918	50,217	56,153	50,104	-10.8%
6610	Contingency	0	0	0	5,300	10,000	88.7%
6900	Interfund Charge - Fac. Maint.	36,146	36,146	36,146	36,146	35,674	-1.3%
6902	Interfund Charges- Central Sup	885	601	6	632	0	-100.0%
6904	Interfund Charges - Admin. Ove	69,277	69,277	70,521	70,521	69,575	-1.3%
6907	Interfund Chrg/Vehicle Replcmt	22,758	46,767	34,767	34,767	14,767	-57.5%
6908	Interfund Chrg/Vehicle Maint.	27,462	22,222	25,091	25,091	12,098	-51.8%
6918	Interfund Charges- Comp Maint	11,085	13,087	12,588	12,588	373	-97.0%
6920	Interfund Charges - Computer Repl	5,166	3,144	3,935	3,935	4,659	18.4%
6926	Interfund Chg Risk Charges	1,577	4,099	8,185	8,185	7,370	-10.0%
8210	Transfers Out/Debt Service	36,782	73,549	36,769	36,769	36,777	0.0%
Total Expense		\$ 558,845	\$ 582,072	\$ 489,120	\$ 727,670	\$ 575,060	-21.0%
Total Net Surplus/(Deficit)		\$ 132,229	\$ 280,894	\$ 261,874	\$ 180,701	\$ 231,989	28.4%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4419	CalTrans Aeronautic Grant	47,606	0	0	78,508	29,009	-63.0%
4450	Grant/ Capital Grant	1,126,921	36,260	23,000	2,745,159	474,685	-82.7%
4900	Budgetary Carryover	0	0	0	292,937	31,045	-89.4%
Total Revenue		\$ 1,174,527	\$ 36,260	\$ 23,000	\$ 3,116,604	\$ 534,739	-82.8%
6440	Contracted Services	0	0	0	58,219	0	-100.0%
6610	Contingency	0	0	0	219,981	0	-100.0%
7030	Facilities And Improvements	75,218	66,670	0	0	0	0.0%
7050	Construction/Infrastructure	0	3,873	0	3,019,105	766,728	-74.6%
Total Expense		\$ 75,218	\$ 70,542	\$ -	\$ 3,297,305	\$ 766,728	-76.7%
Total Net Surplus/(Deficit)		\$ 1,099,309	\$ (34,282)	\$ 23,000	\$ (180,701)	\$ (231,989)	-28.4%



Transit

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4162	Interest Income	4,903	5,671	4,060	4,568	5,505	20.5%
4239	Ticket Sales	3,313	3,305	5,568	100,000	10,000	-90.0%
4266	Low Carbon Transit Op Prog	55,388	216,031	0	175,184	253,571	44.7%
4423	Federal Grant Sec 5307	648,187	642,623	587,725	721,605	875,155	21.3%
4424	Local Transportation Allocatio	268,039	112,323	411,181	298,399	400,000	34.0%
4425	State Transit Assistance - Cit	373,535	357,153	275,205	415,845	600,000	44.3%
4434	Grants	0	0	0	0	150,000	0.0%
Total Revenue		\$ 1,353,366	\$ 1,337,105	\$ 1,283,740	\$ 1,715,601	\$ 2,294,231	33.7%
5000	Salaries/Full-time	167,213	154,891	170,721	168,333	183,346	8.9%
5100	Salaries/Overtime	5,531	9,836	166	100	100	0.0%
5110	Salaries/Uniform Pay	654	609	720	573	838	46.2%
5300	Public Employee Retirement Sys	20,337	19,553	20,924	20,600	21,572	4.7%
5302	Long Term Disability Insurance	495	478	462	469	469	0.0%
5303	Life Insurance Premiums	133	149	132	129	128	-0.8%
5304	Workers Compensation Insurance	13,425	15,159	7,534	7,671	6,703	-12.6%
5305	Medicare Tax- Employer's Share	2,562	2,416	2,518	2,518	2,721	8.1%
5306	Unfunded Accrued Liability	29,705	33,305	32,967	32,967	36,140	9.6%
5308	Deferred Compensation/Full-time	6,409	6,307	6,823	6,837	7,439	8.8%
5309	Unemployment Insurance	367	453	524	414	467	12.8%
5310	Section 125 Benefit Allow.	38,135	45,273	41,723	45,967	49,733	8.2%
6405	Copier Lease/Paper Charges	1,421	961	1,457	1,350	1,350	0.0%
6412	Advertising/Other	213	0	70	1,200	500	-58.3%
6416	Office Supplies/Expendable	139	117	0	1,000	500	-50.0%
6425	Vehicle Fuel, Supplies & Maint	132,211	106,974	87,503	128,327	140,000	9.1%
6440	Contracted Services	842,505	860,740	955,928	1,207,520	1,627,038	34.7%
6520	Ticket Purchases	0	0	0	1,500	1,500	0.0%
6530	Conference/Training/Ed	644	1,372	0	2,400	2,400	0.0%
6610	Contingency	0	0	0	5,200	0	-100.0%
6902	Interfund Charges- Central Sup	6,773	4,523	1,217	6,096	0	-100.0%
6904	Interfund Charges - Admin. Ove	40,208	40,208	34,988	34,988	34,662	-0.9%
6918	Interfund Charges- Comp Maint	4,711	5,562	5,350	5,350	0	-100.0%
6920	Interfund Charges - Computer Repl	2,196	1,336	1,673	1,673	5,185	209.9%
6926	Interfund Chg Risk Charges	1,047	2,712	3,769	3,769	3,732	-1.0%
8200	Transfer Out	28,500	28,500	28,500	28,500	28,500	0.0%
Total Expense		\$ 1,345,532	\$ 1,341,435	\$ 1,405,671	\$ 1,715,451	\$ 2,155,023	25.6%
Total Net Surplus/(Deficit)		\$ 7,833	\$ (4,330)	\$ (121,930)	\$ 150	\$ 139,208	92705.3%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4266	Low Carbon Transit Op Prog	0	0	0	87,527	97,815	11.8%
Total Revenue		\$ -	\$ -	\$ -	\$ 87,527	\$ 97,815	11.8%
7050	Construction/Infrastructure	0	0	0	87,527	97,815	11.8%
9171	Sale of Real and Personal Prop	3,300	0	0	0	0	0.0%
Total Expense		\$ 3,300	\$ -	\$ -	\$ 87,527	\$ 97,815	11.8%
Total Net Surplus/(Deficit)		\$ (3,300)	\$ -	\$ -	\$ -	\$ -	0.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4266	Low Carbon Transit Op Prog	80,300	334,006	0	351,428	113,706	-67.6%
4421	Grant/FTA Section 5339	0	0	0	0	155,602	0.0%
4423	Federal Grant Sec 5307	984,075	951,819	806,522	1,468,551	992,568	-32.4%
4424	Local Transportation Allocatio	330,380	226,465	520,095	493,031	255,816	-48.1%
4425	State Transit Assistance - Cit	565,083	410,307	373,971	843,283	736,751	-12.6%
Total Revenue		\$ 1,959,838	\$ 1,922,597	\$ 1,700,588	\$ 3,156,293	\$ 2,254,443	-28.6%
5000	Salaries/Full-time	167,252	155,535	169,191	168,333	183,346	8.9%
5100	Salaries/Overtime	5,532	9,833	30,060	20,000	25,000	25.0%
5110	Salaries/Uniform Pay	654	609	720	573	838	46.2%
5300	Public Employee Retirement Sys	20,343	18,928	20,705	20,602	21,574	4.7%
5302	Long Term Disability Insurance	495	479	458	469	469	0.0%
5303	Life Insurance Premiums	133	150	148	146	145	-0.7%
5304	Workers Compensation Insurance	13,428	15,159	7,534	7,671	6,703	-12.6%
5305	Medicare Tax- Employer's Share	2,562	2,417	2,788	2,807	3,082	9.8%
5306	Unfunded Accrued Liability	29,705	33,305	32,968	32,968	36,140	9.6%
5308	Deferred Compensation/Full-time	6,411	6,307	6,764	6,838	7,437	8.8%
5309	Unemployment Insurance	367	453	578	459	521	13.5%
5310	Section 125 Benefit Allow.	38,135	45,273	41,723	45,967	49,733	8.2%
6405	Copier Lease/Paper Charges	1,600	783	1,457	1,350	1,350	0.0%
6412	Advertising/Other	169	189	25	1,200	500	-58.3%
6416	Office Supplies/Expendable	425	313	85	1,000	500	-50.0%
6418	Postage / Other Mailing Charge	0	0	0	150	0	-100.0%
6425	Vehicle Fuel, Supplies & Maint	190,683	159,020	132,983	156,859	170,000	8.4%
6440	Contracted Services	1,336,457	1,329,311	1,310,388	1,640,033	1,329,231	-19.0%
6520	Ticket Purchases	0	0	0	1,500	1,500	0.0%
6530	Conference/Training/Ed	644	1,372	0	2,400	2,400	0.0%
6560	Liability / Property Insurance	40,473	50,211	36,072	41,394	39,406	-4.8%
6610	Contingency	0	0	0	5,200	0	-100.0%
6902	Interfund Charges- Central Sup	6,377	6,969	4,107	6,454	0	-100.0%
6903	Interfund Charges - Cost Distr	7,958	0	0	0	0	0.0%
6904	Interfund Charges - Admin. Ove	48,511	48,511	45,113	45,113	43,363	-3.9%
6918	Interfund Charges- Comp Maint	4,711	5,562	5,350	5,350	1,533	-71.3%
6920	Interfund Charges - Computer Repl	2,196	1,336	1,673	1,673	7,963	376.0%
6926	Interfund Chg Risk Charges	1,047	2,712	3,769	3,769	3,732	-1.0%
8200	Transfer Out	28,500	28,500	28,500	28,500	28,500	0.0%
Total Expense		\$ 1,954,771	\$ 1,923,238	\$ 1,883,159	\$ 2,248,778	\$ 1,964,966	-12.6%
Total Net Surplus/(Deficit)		\$ 5,067	\$ (640)	\$ (182,571)	\$ 907,515	\$ 289,477	-68.1%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4265	State of Good Repair	0	6,136	123,036	741,053	779,088	5.1%
	Total Revenue	\$ -	\$ 6,136	\$ 123,036	\$ 741,053	\$ 779,088	5.1%
7030	Facilities And Improvements	0	6,136	128,780	741,053	779,088	5.1%
	Total Expense	\$ -	\$ 6,136	\$ 128,780	\$ 741,053	\$ 779,088	5.1%
	Total Net Surplus/(Deficit)	\$ -	\$ -	\$ (5,745)	\$ -	\$ -	0.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4266	Low Carbon Transit Op Prog	0	0	0	87,527	97,815	11.8%
	Total Revenue	\$ -	\$ -	\$ -	\$ 87,527	\$ 97,815	11.8%
7050	Construction/Infrastructure	0	0	0	87,527	97,815	11.8%
	Total Expense	\$ -	\$ -	\$ -	\$ 87,527	\$ 97,815	11.8%
	Total Net Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4320	Capital Contribution	105,132	95,233	0	0	92,867	0.0%
4421	Grant/FTA Section 5339	0	0	0	397,483	247,933	-37.6%
4423	Federal Grant Sec 5307	389,749	-932	0	203,978	152,839	-25.1%
Total Revenue		\$ 494,881	\$ 94,301	\$ -	\$ 601,461	\$ 493,639	-17.9%
7000	Vehicles and Equipment	4,662	0	0	0	493,639	0.0%
7030	Facilities And Improvements	0	-33,200	0	601,461	0	-100.0%
9171	Sale of Real and Personal Prop	10,161	0	0	0	0	0.0%
Total Expense		\$ 14,823	\$ (33,200)	\$ -	\$ 601,461	\$ 493,639	-17.9%
Total Net Surplus/(Deficit)		\$ 480,058	\$ 127,501	\$ -	\$ -	\$ -	0.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4424	Local Transportation Allocatio	1,008	0	0	0	0	0.0%
4425	State Transit Assistance - Cit	67,405	11,699	4,230	0	0	0.0%
4490	Proposition 1B PTMISEA	290,759	13,124	0	33,531	0	-100.0%
Total Revenue		\$ 359,172	\$ 24,823	\$ 4,230	\$ 33,531	\$ -	-100.0%
7000	Vehicles and Equipment	5,719	0	0	0	0	0.0%
7030	Facilities And Improvements	255,077	-61,265	0	0	0	0.0%
Total Expense		\$ 260,796	\$ (61,265)	\$ -	\$ -	\$ -	0.0%
Total Net Surplus/(Deficit)		\$ 98,376	\$ 86,089	\$ 4,230	\$ 33,531	\$ -	-100.0%



Golf

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4164	Interest Income/Misc	702	603	0	0	0	0.0%
4169	Rents/ Pro Shop	77,883	64,581	65,000	65,000	65,000	0.0%
4213	Green Fee User Charges	98,208	111,326	117,849	100,000	111,000	11.0%
4355	Transfer-In	95,421	0	0	0	0	0.0%
Total Revenue		\$ 272,214	\$ 176,509	\$ 182,848	\$ 165,000	\$ 176,000	6.7%
6560	Liability / Property Insurance	14,457	18,066	18,686	21,443	18,588	-13.3%
6904	Interfund Chg Admin OH	0	0	50	50	225	350.0%
6921	Interfund Charges - Land Rent	64,083	64,083	64,083	64,083	64,083	0.0%
6926	Interfund Chg Risk Charges	0	1,951	3,905	3,905	3,521	-9.8%
9600	Depreciation/Replacement	281,991	161,240	0	0	0	0.0%
Total Expense		\$ 360,531	\$ 245,340	\$ 86,724	\$ 89,481	\$ 86,417	-3.4%
Total Net Surplus/(Deficit)		\$ (88,317)	\$ (68,830)	\$ 96,124	\$ 75,519	\$ 89,583	18.6%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4320	Capital Contribution	50,000	50,000	50,000	50,000	50,000	0.0%
4355	Transfer-In	25,000	0	0	0	0	0.0%
4900	Budgetary Carryover	0	0	0	633	71,240	11154.3%
Total Revenue		\$ 75,000	\$ 50,000	\$ 50,000	\$ 50,633	\$ 121,240	139.4%
7040	Parks/Facilities Equipment	48,945	83,916	2,992	126,152	210,823	67.1%
Total Expense		\$ 48,945	\$ 83,916	\$ 2,992	\$ 126,152	\$ 210,823	67.1%
Total Net Surplus/(Deficit)		\$ 26,055	\$ (33,916)	\$ 47,008	\$ (75,519)	\$ (89,583)	-18.6%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
8000	Interest Expense	874	0	0	0	0	0.0%
	Total Expense	\$ 874	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Net Surplus/(Deficit)	\$ (874)	\$ -	\$ -	\$ -	\$ -	0.0%



Special Revenue Funds

Revenues & Expenses by Organization

Development Impact Fees

State Gas Tax

Measure T

Business Improvement District

Park Development

Parking District

Federal Aid Urban Grant

American Rescue Plan Act

Local Transportation

Landscape Maintenance Districts

Law Enforcement Grants

Intermodal

Community Development Block Grant

Economic Development

Residential Rehab Housing

Low-Moderate Income Housing

Community Facilities Districts (CFD)

SB-1186

Special Revenue Funds Budget Overview

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

Special Gas Tax

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

Regional Surface Transportation Program (RSTP) Exchange

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

State Transportation Improvement Program (STIP)

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

Proposition 1B LPP

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

Road Maintenance & Rehabilitation Account (RMRA)

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

Measure T

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

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

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

Transportation

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

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

Low Carbon Transit Operations Program (LCTOP)

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

Local Transportation Fund (LTF)

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

Sustainable Communities Grant

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

Parks

Parks Grants Fund

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

- ***Statewide Park Development Program (SPP)***
This grant is awarded through the State of California Parks and Recreation Department. The goal of the grant program is to create new parks and recreation opportunities in underserved communities across California. This grant is funding park construction in the FY 2026/27 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 2026/27 Proposed Budget
- ***MUSD Afterschool Program***
The Madera Unified School District is partnering with the City to provide after school programming to Madera's youth. The funds will be used to pay the salary and benefits of several part-time Parks employees, as well as supplies for the program.
- ***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.

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 incurred.

American Rescue Plan Act (ARPA)

Federal grant program enacted into law in March 2021. The City received a one-time allocation of \$23.1 million of ARPA funds. ARPA funds have a specific set of eligible items on which the funds can be spent. From that set, the City has chosen to spend its entire allocation on Water and Sewer infrastructure projects. ARPA funds were fully expended as of 3/31/26. Consequently, these monies are not being budgeted in the FY 2026/27 Proposed Budget..

Housing

Home/CalHome Down Payment Assistance and Program Income

Grant money to assist first-time home buyers with down payment assistance. Funds recaptured from loan payments

are deposited into Program Income to be used for further down payment assistance.

HOME Project Jurisdiction (HOME PJ)

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

Affordable Housing and Sustainable Communities Program (AHSC)

Administered by the Strategic Growth Council and implemented by the Department of Housing and Community Development (HCD), the AHSC Program funds land-use, housing, transportation, and land preservation projects to support infill and compact development that reduce greenhouse gas ("GHG") emissions.

Funding for the AHSC Program is provided from the Greenhouse Gas Reduction Fund (GGRF), an account established to receive Cap-and-Trade auction proceeds.

SB-1186

Paid along with the business license tax at the time of the business license renewal or establishment, SB-1186 monies are to be used for ADA training and compliance. For the FY 2026/27 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 2026/27 Proposed Budget.

Police Grants Fund

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

- ***Justice Assistance Grant (JAG)***

Funds allocated for the purpose of enforcing State and local laws improving the criminal justice

system, with an emphasis on preventing violent crime. Grants may provide for personnel, equipment, training, technical assistance, and criminal justice information systems for the more widespread apprehension, prosecution, adjudication, detention, and rehabilitation of persons who violate criminal laws.

- ***Tobacco Law Enforcement Grant***

Department of Justice Grant funds to be used for police activities relating to the reduction of illegal sales and marketing of tobacco products to minors.

- ***Citizens' Option for Public Safety (COPS) Hiring***

The COPS Hiring Grant is administered by the Federal Department of Justice on a competitive basis. The goal of the grant is to provide funding to law enforcement agencies to hire and/or rehire additional career law enforcement officers in an effort to increase community policing capacity and crime prevention. COPS is budgeted to cover the salaries of new officers.

- ***Proposition 64 Health and Public Safety***

Proposition 64 was an initiative that approved recreational cannabis use in California. As part of that initiative, a grant program was established from taxes collected by the State of California to fund law enforcement efforts for preventing the misuse of cannabis beyond that which was permitted by Proposition 64. The Proposition 64 grant will pay for the salary and benefits of a new officer to the City's Police Department.

- ***Health and Wellness***

A grant provided by the State of California to fund initiatives that improve the physical and mental wellbeing of law enforcement officers.

- ***Opioid Settlement***

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

- ***Schools Policing***

Funding for School Resource Officers paid by the Madera Unified School District.

- ***Housing Authority***

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

Expense Summaries

Org Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
Development Impact Fees Org List						
40800000-Water Develop Impact Fee	0	0	0	2,909	3,041	4.5%
40810000-Water Pipe Dev Impact Fee	0	0	25	609,394	578,926	-5.0%
40820000-Water Well Impact Fee	15,057	0	-654	917,868	963,652	5.0%
40830000-Waste Water Dev Impact Fee	253,844	250,000	417,000	2,208,685	1,674,762	-24.2%
40840000-Westberry Ellis Dev Impact Fee	-12,000	0	100	67,789	108,843	60.6%
40850000-Rd 28 Sewer Int Dev Impact Fee	3,468	0	50	36,345	6,361	-82.5%
40860000-Develop Impact Fee/Fire	0	0	0	519,787	546,780	5.2%
40870000-Develop Impact Fee/Police	128,771	128,771	67,782	128,821	150	-99.9%
40880000-Develop Impact Fee/Parks	0	0	881,411	4,909,396	3,937,543	-19.8%
40890000-Develop Imp Fee/Public Works	0	0	50	1,079,253	1,124,205	4.2%
40920000-General Government Impact Fee	0	0	50	1,331,541	1,395,904	4.8%
40930000-Transportation Impact Fee	15,726	-197,717	10,694	3,346,135	3,370,897	0.7%
40940000-Administrative Services	15,000	15,000	15,050	40,581	28,190	-30.5%
40950000-Median Island Impact Fee	99,481	0	100	317,942	332,657	4.6%
40960000-Arterial/Collector Impact Fee	519,236	0	175	2,110,202	2,207,428	4.6%
40970000-Traffic Signal Impact Fee	-34,661	0	1,290	265,420	275,904	3.9%
40980000-Traffic Special Impact Fee	0	0	50	200,622	209,609	4.5%
40990000-Sewer New Req	73,202	22,977	25	3,528	11,262	219.2%
41000000-Sewer NW Quad	0	0	100	36,620	1,265	-96.5%
41010000-Sewer NE Quad	0	0	0	48,249	63,450	31.5%
41020000-Sewer SW Quad	460,112	2,230	100	50,059	28,188	-43.7%
41030000-Sewer SE Quad	242,357	0	0	35,000	150	-99.6%
41040000-Drainage Dev Imp Fee	0	441,447	13,475	1,725,084	1,589,922	-7.8%
41050000-Storm Drain NW Quad	536,569	13,300	13,375	808,626	1,149,503	42.2%
41060000-Storm Drain NE Quad	0	13,300	13,300	428,489	456,247	6.5%
41070000-Storm Drain SW Quad	145,377	0	25	56,793	70,075	23.4%
41080000-Storm Drain SE Quad	0	6,519	75	165	225	36.4%
Total Development Impact Fees	\$ 2,461,539	\$ 695,827	\$ 1,433,648	\$ 21,285,303	\$ 20,135,139	-5.4%

State Gas Tax Org List

41303310-Gas Tax - Street Maintenance	2,235,382	6,464,909	1,811,262	1,811,262	2,251,859	24.3%
41305424-SB1-LPP (Local Partnership Program)	0	0	334,000	334,000	360,000	7.8%
41315320-RSTP - Fed Exchange	95,136	1,376,314	463,792	2,197,930	1,054,076	-52.0%
41320000-RMRA	0	0	544	5,530,479	8,622,211	55.9%
Total State Gas Tax	\$ 2,330,518	\$ 7,841,222	\$ 2,609,598	\$ 9,873,671	\$ 12,288,146	24.5%

Measure T Org List

41514470-Measure T - RTP - Rehab/Recons	37,742	13,442	462,569	2,458,208	6,900,726	180.7%
41520000-Measure T - LTP Street Maint	860,000	860,024	860,342	1,914,131	2,460,000	28.5%
41530000-Measure T - LTP Suppl Sts. Maint	0	10,958	300,000	2,000,000	2,650,000	32.5%
41540000-Measure T - LTP ADA Compliance	0	7,116	102,028	246,150	152,050	-38.2%
41550000-Measure T - Transit Enhancement	2,046	14,099	48,317	380,175	519,513	36.7%
41560000-Measure T - Transit Enh/ADA/Sr.	0	0	0	0	145,197	0.0%
41570000-Measure T - Enviro Enh/Bike/Pe	277,679	23,812	5,263	168,140	277,978	65.3%
41580000-Measure T - LTP - Flexible	0	0	0	60,000	60,000	0.0%
Total Measure T	\$ 1,177,467	\$ 929,451	\$ 1,778,518	\$ 7,226,804	\$ 13,165,464	82.2%

Business Improvement District Org List

41600000-Madera Downtown BID	13,537	17,149	13,171	18,398	19,297	4.9%
Total Business Improvement District	\$ 13,537	\$ 17,149	\$ 13,171	\$ 18,398	\$ 19,297	4.9%

Park Development Org List

41096132-OLRP GRANT	0	0	123,914	1,521,417	1,195,366	-21.4%
41096355-CalTrans Grant	100,000	-7	0	300,000	300,000	0.0%
41096356-Prop 68 Grant	235,989	-26,360	2,124,507	2,127,418	230,765	-89.2%

Org Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
Park Development Org List						
41096357-CCLP Grant	509,906	234	-27	0	0	0.0%
41096358-MUSD After School Program	183,081	0	0	0	0	0.0%
41096359-Special Legislative Grant	94,610	-50,202	1,005,381	1,422,809	42,113	-97.0%
41096360-MUSD Agreements	0	27,516	36,045	62,786	14,401	-77.1%
41096361-MCDPH Agreements	0	20,368	6,907	11,204	0	-100.0%
41096362-FMAAA Agreements	0	9,287	45,824	58,625	7,000	-88.1%
41096363-Dicks Sporting Goods Grant	0	0	56,009	96,000	0	-100.0%
41096364-Sunset Park Grant	0	0	174,405	174,405	0	-100.0%
Total Park Development	\$ 1,123,586	\$ (19,165)	\$ 3,572,965	\$ 5,774,664	\$ 1,789,645	-69.0%
Parking District Org List						
41400000-Parking Dist Operations	25,900	29,383	24,104	36,132	40,153	11.13%
Total Parking District	\$ 25,900	\$ 29,383	\$ 24,104	\$ 36,132	\$ 40,153	11.1%
Federal Aid Urban Grant Org List						
41705070-FAU CMAQ	710,575	-18,080	119,006	2,808,736	3,783,849	34.7%
41705075-Carbon Reduction Program	0	0	58	149,000	1,031,000	591.9%
41705080-Highway Safety Improv Program	0	0	113,760	175,320	308,610	76.0%
41705087-Safe Streets & Roads For All	0	0	0	0	338,520	0.0%
41705100-CRRSSA fund	0	0	303,000	303,000	0	-100.0%
41705730-Bridge Preventative Maint. Program	39,601	4,151	7,489	350,539	1,033,588	194.9%
41705735-Highway Bridge Program	0	2,994	8,336	348,808	442,600	26.9%
Total Federal Aid Urban Grant	\$ 750,176	\$ (10,935)	\$ 551,649	\$ 4,135,403	\$ 6,938,167	67.8%
ARPA Funds Org List						
48250000-ARPA FUNDS	6,599,647	9,142,484	2,782,310	6,116,101	0	-100.0%
Total ARPA Funds	\$ 6,599,647	\$ 9,142,484	\$ 2,782,310	\$ 6,116,101	\$ -	-100.0%
Local Transportation Org List						
42005330-Local Transportation- Streets	442,273	1,566,981	3,199,051	6,071,858	7,592,924	25.1%
42005410-Local Transportation- Parks	211	376	0	170,000	80,000	-52.9%
42005493-Local Transportation- Transit	17	0	125	115,926	115,876	0.0%
Total Local Transportation	\$ 442,501	\$ 1,567,356	\$ 3,199,176	\$ 6,357,784	\$ 7,788,800	22.5%
Landscape Maintenance Districts Org List						
LMD	423,296	493,434	510,229	635,621	611,110	-3.9%
Total Landscape Maintenance Districts	\$ 423,296	\$ 493,434	\$ 510,229	\$ 635,621	\$ 611,110	-3.9%
PD Grants Org List						
47700000-Supplemental Law Enforcement	55,627	141,524	92,228	167,291	98,526	-41.1%
47810000-JAG Grant	32,522	-88	35	45,991	24,324	-47.1%
47810110-Health and Wellness	19,547	13,411	5,047	7,896	0	-100.0%
47810310-Prop 64 Health & Public Safety	83,394	114,122	94,109	92,800	108,478	16.9%
47810410-PD Special Investigation Unit	292,422	329,362	317,107	320,656	360,872	12.5%
47811100-PD Opioid Settlement Funds	0	138,206	113,451	261,465	163,188	-37.6%
47812030-PD Schools Policing	0	363,809	308,998	463,340	547,426	18.1%
47812040-PD Housing Authority	0	139,970	142,928	177,441	215,231	21.3%
47812050-COPS Hiring Grant	253,176	402,516	403,967	392,349	126,201	-67.8%
47813010-PD Central Command Center	0	35,356	0	0	0	0.0%
47813011-PD Parking Lot Resurfacing	317,288	-135,961	0	0	0	0.0%
47813012-PD Safe & Clean	0	300,000	0	0	0	0.0%
47813013-PD Tire Amnesty Grant	880	51,243	32,790	127,804	66,337	-48.1%
47813015-PD Abandoned Vehicle Abatement	0	57,414	38,112	59,604	40,107	-32.7%
47813016-CHP Prop 64 Cannabis Enforcement	0	0	21,206	83,468	62,263	-25.4%
47900000-DUI Enforcement & Awareness Grant	110,322	122,430	87,519	166,933	72,651	-56.5%
47910000-Tobacco Law Enforcement Grant	70,053	10,133	75	20,143	20,200	0.3%

Org Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
PD Grants Org List						
47940000-Tobacco Code Enforcement Grant	0	0	0	0	101,694	0.0%
48301100-Opioid Settlement Fund	0	70,000	261,465	261,465	163,188	-37.6%
76102657-PD Community Outreach	230,855	1,606,965	0	0	5,316	0.0%
Total PD Grants	\$ 1,466,086	\$ 3,760,413	\$ 1,919,037	\$ 2,648,646	\$ 2,176,002	-17.8%
Intermodal Org List						
41100000-Madera Transit Center	7,339	0	2,546	2,546	2,171	-14.7%
41108060-Intermodal Building	142,297	150,035	141,694	148,138	152,821	3.2%
Total Intermodal	\$ 149,636	\$ 150,035	\$ 144,240	\$ 150,684	\$ 154,992	2.9%
Community Development Block Grant Org List						
10211300-General/Grant Oversight	58,880	0	0	0	0	0.0%
10218000-CDBG Admin	142,107	143,629	147,578	197,899	283,044	43.0%
10218010-CDBG Public Services	123,208	193,347	107,103	186,117	204,315	9.8%
10218020-CDBG Public Improvements	47,790	577,536	890,581	2,129,706	1,751,310	-17.8%
10218030-CDBG Revolving Loan Fund	190	0	35,000	75,000	100,000	33.3%
Total Community Development Block Grant	\$ 372,174	\$ 914,512	\$ 1,180,262	\$ 2,588,722	\$ 2,338,669	-9.7%
Economic Development Org List						
42500000-Economic Development Fund	2,000	0	476	159,100	15,000	-90.6%
Total Economic Development	\$ 2,000	\$ -	\$ 476	\$ 159,100	\$ 15,000	-90.6%
Residential Rehab Housing Org List						
43800000-Home DAP	0	-293	574	15,000	15,000	0.0%
44000000-Housing Program Fund	0	0	0	275	0	-100.0%
44004430-DAP Program Income	22,835	21,358	21,802	27,947	29,387	5.2%
44004432-CalHome Mobile Home Rehab	1	1	0	0	0	0.0%
44004440-HOME PJ	0	470	181	853,557	1,304,317	52.8%
44004460-HOME Program	43,722	42,417	39,908	266,470	266,722	0.1%
44004610- CalHOME DAP	0	16	0	0	0	0.0%
44004620-CalHOME OOR	206	0	0	0	0	0.0%
44004630-CalHOME Program Income	41	81	157	300	200	-33.3%
44004640-Permanent Local Housing Allocation	27,895	131,464	85,950	295,017	1,543,255	423.1%
44900000-Residential Rehab	0	0	0	24,680	24,680	0.0%
Total Residential Rehab Housing	\$ 94,699	\$ 195,513	\$ 148,572	\$ 1,483,246	\$ 3,183,561	114.6%
Low/Moderate Income Housing Org List						
40200000-Low/Mod Housing Fund	694	0	0	0	0	0.0%
40210000-Affordable Housing	43,704	663,979	41,785	61,964	561,894	806.8%
Total Low/Moderate Income Housing	\$ 44,398	\$ 663,979	\$ 41,785	\$ 61,964	\$ 561,894	806.8%
CFD Special Revenue Org List						
48000000-CFD 2005-1 City Wide Services	308,395	308,827	308,983	310,960	1,312,509	322.1%
48010000-CFD 2006-1 KB Homes	184,191	189,733	190,856	192,177	196,440	2.2%
48030000-CFD 2012-1 Public Service	9,750	9,750	9,750	9,750	9,750	0.0%
48040000-CFD 2013-1 Madera Family Apts	42,071	6,690	6,690	6,690	6,690	0.0%
48500000-CFD 2006 Bond Debt	179,155	184,736	186,965	190,703	190,393	-0.2%
Total CFD Special Revenue	\$ 723,562	\$ 699,736	\$ 703,243	\$ 710,280	\$ 1,715,782	141.6%
SB-1186 Org List						
48404200-SB-1186 Proceeds	0	1,354	406	14,300	12,030	-15.9%
Total SB-1186	\$ -	\$ 1,354	\$ 406	\$ 14,300	\$ 12,030	-15.9%

Expenditures by Organizational Code

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
40800000 - Water Develop Impact Fee Fund							
6800	Developer Reimbursement	0	0	0	2,909	3,041	4.5%
Total Expense		\$ -	\$ -	\$ -	\$ 2,909	\$ 3,041	4.5%
40810000 - Water Pipe Impact Fee Fund							
6800	Developer Reimbursement	0	0	0	390,369	359,851	-7.8%
6904	Interfund Chg Admin OH	0	0	25	25	75	200.0%
7030	Facilities And Improvements	0	0	0	219,000	219,000	0.0%
Total Expense		\$ -	\$ -	\$ 25	\$ 609,394	\$ 578,926	-5.0%
40820000 - Water Well Impact Fee Fund							
6800	Developer Reimbursement	0	0	0	243,475	163,652	-32.8%
7030	Facilities And Improvements	0	0	0	674,393	800,000	18.6%
7050	Construction/Infrastructure	15,057	0	-654	0	0	0.0%
Total Expense		\$ 15,057	\$ -	\$ (654)	\$ 917,868	\$ 963,652	5.0%
40830000 - Waste Water Impact Fee Fund							
6800	Developer Reimbursement	0	0	0	1,733,352	1,424,762	-17.8%
7030	Facilities And Improvements	3,844	0	0	58,333	0	-100.0%
8200	Transfer Out	250,000	250,000	417,000	417,000	250,000	-40.0%
Total Expense		\$ 253,844	\$ 250,000	\$ 417,000	\$ 2,208,685	\$ 1,674,762	-24.2%
40840000 - Waste Water Impact Fee Fund							
6440	Contracted Services	-12,000	0	0	35,000	0	-100.0%
6800	Developer Reimbursement	0	0	0	32,689	108,693	232.5%
6904	Interfund Chg Admin OH	0	0	100	100	150	50.0%
Total Expense		\$ (12,000)	\$ -	\$ 100	\$ 67,789	\$ 108,843	60.6%
40850000 - Road 28 Sewer Impact Fee Fund							
6440	Contracted Services	0	0	0	35,000	0	-100.0%
6800	Developer Reimbursement	0	0	0	0	2,211	0.0%
6904	Interfund Chg Admin OH	0	0	50	50	150	200.0%
7030	Facilities And Improvements	0	0	0	1,295	4,000	208.9%
8200	Transfer Out	3,468	0	0	0	0	0.0%
Total Expense		\$ 3,468	\$ -	\$ 50	\$ 36,345	\$ 6,361	-82.5%
40860000 - Fire Impact Fee Fund							
6800	Developer Reimbursement	0	0	0	519,787	546,780	5.2%
Total Expense		\$ -	\$ -	\$ -	\$ 519,787	\$ 546,780	5.2%
40870000 - Police Impact Fee Fund							
6904	Interfund Chg Admin OH	0	0	50	50	150	200.0%
8200	Transfer Out	128,771	128,771	67,732	128,771	0	-100.0%
Total Expense		\$ 128,771	\$ 128,771	\$ 67,782	\$ 128,821	\$ 150	-99.9%
40880000 - Parks Impact Fee Fund							
6800	Developer Reimbursement	0	0	0	2,652,607	2,895,329	9.2%
6904	Interfund Chg Admin OH	0	0	75	75	225	200.0%
7050	Construction/Infrastructure	0	0	47,291	1,089,280	1,041,989	-4.3%
8200	Transfer Out	0	0	834,045	1,167,434	0	-100.0%
Total Expense		\$ -	\$ -	\$ 881,411	\$ 4,909,396	\$ 3,937,543	-19.8%
40890000 - Public Works Impact Fee Fund							
6800	Developer Reimbursement	0	0	0	1,079,203	1,124,055	4.2%
6904	Interfund Chg Admin OH	0	0	50	50	150	200.0%
Total Expense		\$ -	\$ -	\$ 50	\$ 1,079,253	\$ 1,124,205	4.2%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
40920000 - General Government Impact Fee Fund							
6800	Developer Reimbursement	0	0	0	1,331,491	1,395,754	4.8%
6904	Interfund Chg Admin OH	0	0	50	50	150	200.0%
Total Expense		\$ -	\$ -	\$ 50	\$ 1,331,541	\$ 1,395,904	4.8%
40930000 - Transportation Impact Fee Fund							
6800	Developer Reimbursement	0	0	0	2,956,085	3,250,921	10.0%
6904	Interfund Chg Admin OH	0	0	50	50	150	200.0%
7050	Construction/Infrastructure	15,726	-197,717	10,644	390,000	119,826	-69.3%
Total Expense		\$ 15,726	\$ (197,717)	\$ 10,694	\$ 3,346,135	\$ 3,370,897	0.7%
40940000 - Admin Services Impact Fee Fund							
6800	Developer Reimbursement	0	0	0	25,531	13,040	-48.9%
6904	Interfund Chg Admin OH	0	0	50	50	150	200.0%
8200	Transfer Out	15,000	15,000	15,000	15,000	15,000	0.0%
Total Expense		\$ 15,000	\$ 15,000	\$ 15,050	\$ 40,581	\$ 28,190	-30.5%
40950000 - Median Island Impact Fee Fund							
6800	Developer Reimbursement	99,481	0	0	317,842	332,507	4.6%
6904	Interfund Chg Admin OH	0	0	100	100	150	50.0%
Total Expense		\$ 99,481	\$ -	\$ 100	\$ 317,942	\$ 332,657	4.6%
40960000 - Arterial/Collector Impact Fee Fund							
6800	Developer Reimbursement	519,236	0	0	2,000,027	1,817,129	-9.1%
6904	Interfund Chg Admin OH	0	0	175	175	299	70.9%
7050	Construction/Infrastructure	0	0	0	110,000	390,000	254.5%
Total Expense		\$ 519,236	\$ -	\$ 175	\$ 2,110,202	\$ 2,207,428	4.6%
40970000 - Traffic Signal Impact Fee Fund							
6800	Developer Reimbursement	0	0	0	96,027	223,023	132.3%
6904	Interfund Chg Admin OH	0	0	25	25	75	200.0%
7050	Construction/Infrastructure	-34,661	0	1,265	169,368	52,806	-68.8%
Total Expense		\$ (34,661)	\$ -	\$ 1,290	\$ 265,420	\$ 275,904	3.9%
40980000 - Traffic Special Impact Fee Fund							
6800	Developer Reimbursement	0	0	0	200,572	209,459	4.4%
6904	Interfund Chg Admin OH	0	0	50	50	150	200.0%
Total Expense		\$ -	\$ -	\$ 50	\$ 200,622	\$ 209,609	4.5%
40990000 - New Sewer Impact Fee Fund							
6800	Developer Reimbursement	73,202	22,977	0	3,503	11,112	217.2%
6904	Interfund Chg Admin OH	0	0	25	25	150	500.0%
Total Expense		\$ 73,202	\$ 22,977	\$ 25	\$ 3,528	\$ 11,262	219.2%
41000000 - Sewer N/W Quad Impact Fee Fund							
6440	Contracted Services	0	0	0	35,000	0	-100.0%
6800	Developer Reimbursement	0	0	0	1,520	1,040	-31.6%
6904	Interfund Chg Admin OH	0	0	100	100	225	125.0%
Total Expense		\$ -	\$ -	\$ 100	\$ 36,620	\$ 1,265	-96.5%
41010000 - Sewer N/E Quad Impact Fee Fund							
6440	Contracted Services	0	0	0	35,000	0	-100.0%
6800	Developer Reimbursement	0	0	0	5,249	63,450	1108.8%
7030	Facilities And Improvements	0	0	0	8,000	0	-100.0%
Total Expense		\$ -	\$ -	\$ -	\$ 48,249	\$ 63,450	31.5%
41020000 - Sewer S/W Quad Impact Fee Fund							
6440	Contracted Services	0	0	0	27,000	0	-100.0%
6800	Developer Reimbursement	459,007	2,230	0	0	28,038	0.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
6904	Interfund Chg Admin OH	0	0	100	100	150	50.0%
7050	Construction/Infrastructure	1,105	0	0	22,959	0	-100.0%
Total Expense		\$ 460,112	\$ 2,230	\$ 100	\$ 50,059	\$ 28,188	-43.7%
41030000 - Sewer S/E Quad Impact Fee Fund							
6440	Contracted Services	0	0	0	35,000	0	-100.0%
6800	Developer Reimbursement	240,256	0	0	0	0	0.0%
6904	Interfund Chg Admin OH	0	0	0	0	150	0.0%
7050	Construction/Infrastructure	2,101	0	0	0	0	0.0%
Total Expense		\$ 242,357	\$ -	\$ -	\$ 35,000	\$ 150	-99.6%
41040000 - Drainage Impact Fee Fund							
6800	Developer Reimbursement	0	428,047	0	1,621,609	1,576,372	-2.8%
6904	Interfund Chg Admin OH	0	0	75	75	150	100.0%
7030	Facilities And Improvements	0	0	0	90,000	0	-100.0%
8200	Transfer Out	0	13,400	13,400	13,400	13,400	0.0%
Total Expense		\$ -	\$ 441,447	\$ 13,475	\$ 1,725,084	\$ 1,589,922	-7.8%
41050000 - Storm Drain N/W Quad Impact Fee Fund							
6800	Developer Reimbursement	536,569	0	0	705,251	1,066,053	51.2%
6904	Interfund Chg Admin OH	0	0	75	75	150	100.0%
7030	Facilities And Improvements	0	0	0	90,000	70,000	-22.2%
8200	Transfer Out	0	13,300	13,300	13,300	13,300	0.0%
Total Expense		\$ 536,569	\$ 13,300	\$ 13,375	\$ 808,626	\$ 1,149,503	42.2%
41060000 - Storm Drain N/E Quad Impact Fee Fund							
6800	Developer Reimbursement	0	0	0	325,189	372,947	14.7%
7050	Construction/Infrastructure	0	0	0	90,000	70,000	-22.2%
8200	Transfer Out	0	13,300	13,300	13,300	13,300	0.0%
Total Expense		\$ -	\$ 13,300	\$ 13,300	\$ 428,489	\$ 456,247	6.5%
41070000 - Storm Drain S/W Quad Impact Fee Fund							
6800	Developer Reimbursement	145,377	0	0	0	0	0.0%
6904	Interfund Chg Admin OH	0	0	25	25	75	200.0%
7050	Construction/Infrastructure	0	0	0	56,768	70,000	23.3%
Total Expense		\$ 145,377	\$ -	\$ 25	\$ 56,793	\$ 70,075	23.4%
41080000 - Storm Drain S/E Quad Impact Fee Fund							
6800	Developer Reimbursement	0	6,519	0	90	0	-100.0%
6904	Interfund Chg Admin OH	0	0	75	75	225	200.0%
Total Expense		\$ -	\$ 6,519	\$ 75	\$ 165	\$ 225	36.4%
41303310 - Gas Tax Streets Fund							
6900	Interfund Charge - Fac. Maint.	419,504	419,504	0	0	440,597	0.0%
7050	Construction/Infrastructure	7,466	78	0	0	0	0.0%
8200	Transfer Out	1,808,412	6,045,327	1,811,262	1,811,262	1,811,262	0.0%
Total Expense		\$ 2,235,382	\$ 6,464,909	\$ 1,811,262	\$ 1,811,262	\$ 2,251,859	24.3%
41305424 - SB1 Fund							
7050	Construction/Infrastructure	0	0	334,000	334,000	360,000	7.8%
Total Expense		\$ -	\$ -	\$ 334,000	\$ 334,000	\$ 360,000	7.8%
41315320 - RSTP - Fed Exchange Fund							
7050	Construction/Infrastructure	95,136	1,376,314	463,792	2,197,930	1,054,076	-52.0%
Total Expense		\$ 95,136	\$ 1,376,314	\$ 463,792	\$ 2,197,930	\$ 1,054,076	-52.0%
41320000 - RMRA							
7050	Construction/Infrastructure	0	0	544	5,530,479	8,622,211	55.9%
Total Expense		\$ -	\$ -	\$ 544	\$ 5,530,479	\$ 8,622,211	55.9%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
41514470 - Measure T - RTP Fund							
6440	Contracted Services	0	27,568	0	30,000	0	-100.0%
7050	Construction/Infrastructure	37,742	-14,126	462,569	2,428,208	4,900,726	101.8%
8200	Transfer Out	0	0	0	0	2,000,000	0.0%
Total Expense		\$ 37,742	\$ 13,442	\$ 462,569	\$ 2,458,208	\$ 6,900,726	180.7%
41520000 - Measure T - LTP Street Maint. Fund							
7050	Construction/Infrastructure	0	24	342	1,054,131	1,600,000	51.8%
8200	Transfer Out	860,000	860,000	860,000	860,000	860,000	0.0%
Total Expense		\$ 860,000	\$ 860,024	\$ 860,342	\$ 1,914,131	\$ 2,460,000	28.5%
41530000 - Measure T - LTP Suppl. Street Maint. Fund							
7050	Construction/Infrastructure	0	10,958	0	1,700,000	1,650,000	-2.9%
8200	Transfer Out	0	0	300,000	300,000	1,000,000	233.3%
Total Expense		\$ -	\$ 10,958	\$ 300,000	\$ 2,000,000	\$ 2,650,000	32.5%
41540000 - Measure T - LTP ADA Fund							
7050	Construction/Infrastructure	0	7,116	28	144,150	72,050	-50.0%
8200	Transfer Out	0	0	102,000	102,000	80,000	-21.6%
Total Expense		\$ -	\$ 7,116	\$ 102,028	\$ 246,150	\$ 152,050	-38.2%
41550000 - Measure T - Transit Enhancement Fund							
6904	Interfund Chg Admin OH	0	0	175	175	225	28.6%
7030	Facilities And Improvements	2,046	0	0	0	280,381	0.0%
7050	Construction/Infrastructure	0	14,099	48,142	380,000	238,907	-37.1%
Total Expense		\$ 2,046	\$ 14,099	\$ 48,317	\$ 380,175	\$ 519,513	36.7%
41560000 - Measure T - Transit Enhancement/ADA Fund							
7030	Facilities And Improvements	0	0	0	0	145,197	0.0%
Total Expense		\$ -	\$ -	\$ -	\$ -	\$ 145,197	0.0%
41570000 - Measure T - Environmental Enhance Fund							
7050	Construction/Infrastructure	277,679	23,812	5,263	168,140	277,978	65.3%
Total Expense		\$ 277,679	\$ 23,812	\$ 5,263	\$ 168,140	\$ 277,978	65.3%
41580000 - Measure T - Flex Fund							
7050	Construction/Infrastructure	0	0	0	60,000	60,000	0.0%
Total Expense		\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	0.0%
41600000 - Madera Downtown BID Fund							
6440	Contracted Services	13	16	14	100	100	0.0%
6470	Funding to Outside Agencies	12,235	15,843	11,959	17,100	18,000	5.3%
6904	Interfund Charges - Admin. Ove	1,290	1,290	1,198	1,198	1,197	-0.1%
Total Expense		\$ 13,537	\$ 17,149	\$ 13,171	\$ 18,398	\$ 19,297	4.9%
41096132 - OLRP GRANT							
7030	Facilities And Improvements	0	0	123,914	1,521,417	1,195,366	-21.4%
Total Expense		\$ -	\$ -	\$ 123,914	\$ 1,521,417	\$ 1,195,366	-21.4%
41096355 - CalTrans Grant							
6440	Contracted Services	48,250	0	0	0	0	0.0%
6480	Program Expense	0	0	0	300,000	298,053	-0.6%
6518	Other Supplies	51,750	-7	0	0	0	0.0%
6904	Interfund Chg Admin OH	0	0	0	0	1,947	0.0%
Total Expense		\$ 100,000	\$ (7)	\$ -	\$ 300,000	\$ 300,000	0.0%
41096356 - Prop 68 Grant							
6904	Interfund Chg Admin OH	0	0	16,711	16,711	14,942	-10.6%
7030	Facilities And Improvements	154,342	274	0	1,479	0	-100.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
7050	Construction/Infrastructure	81,646	-26,634	2,107,796	2,109,228	215,823	-89.8%
Total Expense		\$ 235,989	\$ (26,360)	\$ 2,124,507	\$ 2,127,418	\$ 230,765	-89.2%

41096357 - CCLP Grant

6440	Contracted Services	6,786	0	0	0	0	0.0%
6518	Other Supplies	0	0	-27	0	0	0.0%
7040	Parks/Facilities Equipment	503,103	234	0	0	0	0.0%
7050	Construction/Infrastructure	17	0	0	0	0	0.0%
Total Expense		\$ 509,906	\$ 234	\$ (27)	\$ -	\$ -	0.0%

41096358 - MUSD After School Program

5005	Salaries/Part-time	115,967	0	0	0	0	0.0%
5100	Salaries/Overtime	214	0	0	0	0	0.0%
5300	Public Employee Retirement Sys	12	0	0	0	0	0.0%
5304	Workers Compensation Insurance	8,118	0	0	0	0	0.0%
5305	Medicare Tax- Employer's Share	1,689	0	0	0	0	0.0%
5307	Deferred Comp/Part-Time	4,207	0	0	0	0	0.0%
5309	Unemployment Insurance	2,113	0	0	0	0	0.0%
6410	Advertising/Job Announcements	450	0	0	0	0	0.0%
6460	Pre-Employment Costs	4,517	0	0	0	0	0.0%
6518	Other Supplies	45,795	0	0	0	0	0.0%
Total Expense		\$ 183,081	\$ -	\$ -	\$ -	\$ -	0.0%

41096359 - Special Legislative Grant

7050	Construction/Infrastructure	94,610	-50,202	1,005,381	1,422,809	42,113	-97.0%
Total Expense		\$ 94,610	\$ (50,202)	\$ 1,005,381	\$ 1,422,809	\$ 42,113	-97.0%

41096360 - MUSD Agreements

5005	Salaries / Part-time	0	18,831	16,138	32,864	0	-100.0%
5304	Workers Compensation Insurance	0	1,228	1,297	1,321	1,975	49.5%
5305	Medicare Tax- Employer's Share	0	245	243	313	0	-100.0%
5307	Deferred Comp/Part-Time	0	611	605	781	0	-100.0%
5309	Unemployment Insurance	0	238	259	279	0	-100.0%
6480	Program Expense	0	6,361	6,502	16,227	10,000	-38.4%
6904	Interfund Chg Admin OH	0	0	11,001	11,001	898	-91.8%
6920	Interfund Chg Computer Replace	0	0	0	0	1,528	0.0%
Total Expense		\$ -	\$ 27,516	\$ 36,045	\$ 62,786	\$ 14,401	-77.1%

41096361 - MCDPH Agreements

5005	Salaries / Part-time	0	7,703	1,994	5,841	0	-100.0%
5304	Workers Compensation Insurance	0	514	538	548	0	-100.0%
5305	Medicare Tax- Employer's Share	0	115	30	88	0	-100.0%
5307	Deferred Comp/Part-Time	0	286	75	219	0	-100.0%
5309	Unemployment Insurance	0	119	12	175	0	-100.0%
6480	Program Expense	0	11,631	4,258	4,333	0	-100.0%
Total Expense		\$ -	\$ 20,368	\$ 6,907	\$ 11,204	\$ -	-100.0%

41096362 - FMAAA Agreements

5005	Salaries / Part-time	0	8,497	40,947	58,625	0	-100.0%
5300	Public Employees Retirement Sy	0	310	1,430	0	0	0.0%
5305	Medicare Tax- Employer's Share	0	126	609	0	0	0.0%
5307	Deferred Comp/Part-Time	0	210	1,022	0	0	0.0%
5309	Unemployment Insurance	0	144	858	0	0	0.0%
6460	Pre-Employment Costs	0	0	958	0	1,000	0.0%
6480	Program Expense	0	0	0	0	6,000	0.0%
Total Expense		\$ -	\$ 9,287	\$ 45,824	\$ 58,625	\$ 7,000	-88.1%

41096363 - Dicks Sporting Goods Grant

5005	Salaries / Part-time	0	0	470	0	0	0.0%
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Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
5305	Medicare Tax- Employer's Share	0	0	7	0	0	0.0%
5307	Deferred Comp/Part-Time	0	0	18	0	0	0.0%
7040	Parks/Facilities Equipment	0	0	55,514	96,000	0	-100.0%
Total Expense		\$ -	\$ -	\$ 56,009	\$ 96,000	\$ -	-100.0%

41096364 - Sunset Park Grant

7050	Construction/Infrastructure	0	0	174,405	174,405	0	-100.0%
Total Expense		\$ -	\$ -	\$ 174,405	\$ 174,405	\$ -	-100.0%

41400000 - Parking District Operations

5005	Salaries/Part-time	9,876	7,470	11,645	16,474	16,873	2.4%
5304	Workers Compensation Insurance	713	1,353	1,519	1,547	1,554	0.5%
5305	Medicare Tax- Employer's Share	149	112	175	248	254	2.4%
5307	Deferred Comp/Part-Time	370	280	437	618	633	2.4%
5309	Unemployment Insurance	192	16	337	210	238	13.3%
6401	Gas and Electric Utilities	1,198	1,513	1,481	1,500	1,600	6.7%
6440	Contracted Services	11,407	11,327	12,845	11,500	11,500	0.0%
6441	Contracted Services/ Citations	921	119	1,048	500	500	0.0%
6444	Contracted Services/ Legal	0	76	76	0	0	0.0%
6902	Interfund Charges- Central Sup	0	0	0	38	0	-100.0%
6904	Interfund Charges - Admin. Ove	2,192	2,192	5,295	5,295	5,269	-0.5%
6918	Interfund Chg Comp Maint	0	0	0	0	6,343	0.0%
6920	Interfund Chg Computer Replace	0	0	0	0	1,202	0.0%
6926	Interfund Chg Risk Charges	141	0	0	0	0	0.0%
8210	Transfers Out/Debt Service	2,224	4,857	2,223	2,223	2,224	0.0%
Total Expense		\$ 29,383	\$ 29,315	\$ 37,081	\$ 40,153	\$ 48,190	20.0%

41705070 - FAU CMAQ

7050	Construction/Infrastructure	710,575	-18,080	119,006	2,808,736	3,783,849	34.7%
Total Expense		\$ 710,575	\$ (18,080)	\$ 119,006	\$ 2,808,736	\$ 3,783,849	34.7%

41705075 - FAU Carbon Reduction Program

7050	Construction/Infrastructure	0	0	58	149,000	1,031,000	591.9%
Total Expense		\$ -	\$ -	\$ 58	\$ 149,000	\$ 1,031,000	591.9%

41705080 - FAU Highway Safety Improv Program

7050	Construction/Infrastructure	0	0	113,760	175,320	308,610	76.0%
Total Expense		\$ -	\$ -	\$ 113,760	\$ 175,320	\$ 308,610	76.0%

41705087 - Safe Streets and Roads for All

7050	Construction/Infrastructure	0	0	0	0	338,520	0.0%
Total Expense		\$ -	\$ -	\$ -	\$ -	\$ 338,520	0.0%

41705100 - CRSSA Program

7050	Construction/Infrastructure	0	0	303,000	303,000	0	-100.0%
Total Expense		\$ -	\$ -	\$ 303,000	\$ 303,000	\$ -	-100.0%

41705730 - Bridge Preventative Maint. Program

7050	Construction/Infrastructure	39,601	4,151	7,489	350,539	1,033,588	194.9%
Total Expense		\$ 39,601	\$ 4,151	\$ 7,489	\$ 350,539	\$ 1,033,588	194.9%

41705735 - Highway Bridge Program

7050	Construction/Infrastructure	0	2,994	8,336	348,808	442,600	26.9%
Total Expense		\$ -	\$ 2,994	\$ 8,336	\$ 348,808	\$ 442,600	26.9%

48250000 - ARPA FUNDS

8260	Transfer-Out CIP	6,599,647	9,142,484	2,782,310	6,116,101	0	-100.0%
Total Expense		\$ 6,599,647	\$ 9,142,484	\$ 2,782,310	\$ 6,116,101	\$ -	-100.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
42005330 - LTP Streets Program							
6440	Contracted Services	0	27,568	0	0	0	0.0%
6904	Interfund Charges - Admin. Ove	0	0	324	324	374	15.4%
7050	Construction/Infrastructure	-139,087	940,613	2,587,727	5,460,534	6,966,275	27.6%
8200	Transfer Out	581,360	598,800	611,000	611,000	626,275	2.5%
Total Expense		\$ 442,273	\$ 1,566,981	\$ 3,199,051	\$ 6,071,858	\$ 7,592,924	25.1%
42005410 - LTP Parks Program							
7030	Facilities And Improvements	211	376	0	170,000	80,000	-52.9%
Total Expense		\$ 211	\$ 376	\$ -	\$ 170,000	\$ 80,000	-52.9%
42005493 - LTP Transit Program							
6904	Interfund Chg Admin OH	0	0	125	125	75	-40.0%
7030	Facilities And Improvements	17	0	0	115,801	115,801	0.0%
Total Expense		\$ 17	\$ -	\$ 125	\$ 115,926	\$ 115,876	0.0%
Landscape Maintenance Districts Funds							
6401	Gas and Electric Utilities	3,203	6,133	5,133	37,264	38,380	3.0%
6424	Equipment Use Charge	0	0	0	23,662	24,848	5.0%
6426	Equipment Fuel/Supplies/Mtnc	0	0	0	7,067	7,424	5.1%
6440	Contracted Services	0	0	0	56,812	56,767	-0.1%
6516	Permits and Fees	0	0	0	5,720	5,721	0.0%
6901	Interfund Charges - Parks Main	287,433	428,998	450,449	450,449	423,325	-6.0%
6904	Interfund Charges - Admin. Ove	53,062	19,684	19,684	19,684	19,685	0.0%
6910	Interfund Charges - Legal Fees	4,422	4,201	4,201	4,201	4,202	0.0%
6911	Interfund Charges - Park Admin	64,120	27,838	27,840	27,840	27,839	0.0%
6919	Interfund Charges - Finance	11,056	2,918	2,922	2,922	2,919	-0.1%
8210	Transfers Out/Debt Service	0	3,661	0	0	0	0.0%
Total Expense		\$ 423,296	\$ 493,434	\$ 510,229	\$ 635,621	\$ 611,110	-3.9%
47700000 - Supplemental Law Enforcement							
6416	Office Supplies/Expendable	20	0	0	0	0	0.0%
6417	Software Costs	0	0	20,258	20,000	26,000	30.0%
6532	Maintenance/Other Supplies	55,608	37,846	27,827	31,850	28,850	-9.4%
6904	Interfund Chg Admin OH	0	0	0	0	4,342	0.0%
7000	Vehicles and Equipment	0	103,678	44,144	115,441	39,334	-65.9%
Total Expense		\$ 55,627	\$ 141,524	\$ 92,228	\$ 167,291	\$ 98,526	-41.1%
47810000 - JAG Grant							
6610	Contingency	0	0	0	25,500	0	-100.0%
7000	Vehicles and Equipment	32,522	-88	35	20,491	24,324	18.7%
Total Expense		\$ 32,522	\$ (88)	\$ 35	\$ 45,991	\$ 24,324	-47.1%
47810110 - Health and Wellness Category							
6532	Maintenance/Other Supplies	19,547	13,411	5,047	7,896	0	-100.0%
Total Expense		\$ 19,547	\$ 13,411	\$ 5,047	\$ 7,896	\$ -	-100.0%
47810310 - Prop 64 Health & Public Safety							
5000	Salaries/Full-time	46,432	64,645	59,510	69,536	80,143	15.3%
5100	Salaries/Overtime	-3	0	0	0	0	0.0%
5105	Salaries/Leave Payout	0	-101	5,012	0	0	0.0%
5110	Salaries/Uniform Pay	749	1,011	1,164	0	0	0.0%
5300	Public Employee Retirement Sys	6,114	9,152	8,205	9,728	10,939	12.4%
5302	Long Term Disability Insurance	577	808	415	830	189	-77.2%
5303	Life Insurance Premiums	47	56	43	46	61	32.6%
5304	Workers Compensation Insurance	3,412	5,333	3,166	3,223	4,604	42.8%
5305	Medicare Tax- Employer's Share	714	901	846	664	1,162	75.0%
5309	Unemployment Insurance	146	0	281	202	204	1.0%
5310	Section 125 Benefit Allow.	23,727	32,316	15,416	0	0	0.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
6518	Other Supplies	1,479	0	0	6,021	6,021	0.0%
6530	Conference/Training/Ed	0	0	0	2,500	2,500	0.0%
6904	Interfund Chg Admin OH	0	0	50	50	150	200.0%
6920	Interfund Chg Computer Replace	0	0	0	0	2,505	0.0%
Total Expense		\$ 83,394	\$ 114,122	\$ 94,109	\$ 92,800	\$ 108,478	16.9%

47810410 - PD Special Investigation Unit

5000	Salaries/Full-time	186,138	202,853	202,862	215,345	228,817	6.3%
5100	Salaries / Overtime	2,482	14,019	17,111	15,000	20,000	33.3%
5105	Salaries / Leave Payout	6,683	17,085	11,529	0	0	0.0%
5110	Salaries/Uniform Pay	2,967	2,159	4,083	2,534	4,534	78.9%
5300	Public Employee Retirement Sys	36,160	27,838	27,961	29,774	31,411	5.5%
5302	Long Term Disability Insurance	491	493	446	492	492	0.0%
5303	Life Insurance Premiums	108	115	105	124	121	-2.4%
5304	Workers Compensation Insurance	14,201	15,270	6,331	6,446	6,476	0.5%
5305	Medicare Tax- Employer's Share	2,102	3,401	3,397	3,328	3,622	8.8%
5306	Unfunded Accrued Liability	0	786	0	0	0	0.0%
5309	Unemployment Insurance	201	394	457	431	476	10.4%
5310	Section 125 Benefit Allow.	40,891	44,949	42,825	47,182	51,293	8.7%
6918	Interfund Chg Comp Maint	0	0	0	0	3,064	0.0%
6920	Interfund Chg Computer Replace	0	0	0	0	10,566	0.0%
Total Expense		\$ 292,422	\$ 329,362	\$ 317,107	\$ 320,656	\$ 360,872	12.5%

47811100 - PD Opioid Settlement Funds

5000	Salaries / Full-Time	0	93,495	87,043	186,610	96,120	-48.5%
5105	Salaries / Leave Payout	0	1,680	931	0	0	0.0%
5110	Salaries / Uniform Pay	0	1,050	1,751	2,034	2,017	-0.8%
5300	Public Employees Retirement Sy	0	1,699	12,177	26,107	13,162	-49.6%
5302	Long Term Disability Insurance	0	37	216	524	189	-63.9%
5303	Life Insurance Premiums	0	10	55	142	50	-64.8%
5304	Workers Compensation Insurance	0	7,252	3,166	3,223	17,971	457.6%
5305	Medicare Tax- Employer's Share	0	181	1,292	2,783	1,403	-49.6%
5309	Unemployment Insurance	0	0	213	420	238	-43.3%
5310	Section 125 Benefit Allow.	0	32,801	6,609	39,622	14,099	-64.4%
6918	Interfund Chg Comp Maint	0	0	0	0	4,597	0.0%
6920	Interfund Chg Computer Replace	0	0	0	0	13,342	0.0%
Total Expense		\$ -	\$ 138,206	\$ 113,451	\$ 261,465	\$ 163,188	-37.6%

47812030 - PD Schools Policing

5000	Salaries/Full-time	0	214,602	195,970	224,943	259,730	15.5%
5100	Salaries/Overtime	0	24,527	9,205	45,000	45,000	0.0%
5105	Salaries/Leave Payout	0	12,715	13,752	0	0	0.0%
5110	Salaries/Uniform Pay	0	3,483	4,977	3,051	6,051	98.3%
5300	Public Employee Retirement Sys	0	38,009	28,633	31,470	35,503	12.8%
5302	Long Term Disability Insurance	0	581	451	539	459	-14.8%
5303	Life Insurance Premiums	0	172	147	176	192	9.1%
5304	Workers Compensation Insurance	0	18,750	9,497	9,669	11,024	14.0%
5305	Medicare Tax- Employer's Share	0	3,674	3,366	3,888	4,504	15.8%
5306	Unfunded Accrued Liability	0	0	0	97,485	107,134	9.9%
5309	Unemployment Insurance	0	614	582	653	714	9.3%
5310	Section 125 Benefit Allow.	0	46,683	42,420	46,466	52,361	12.7%
6918	Interfund Chg Comp Maint	0	0	0	0	6,129	0.0%
6920	Interfund Chg Computer Replace	0	0	0	0	18,625	0.0%
Total Expense		\$ -	\$ 363,809	\$ 308,998	\$ 463,340	\$ 547,426	18.1%

47812040 - PD Housing Authority

5000	Salaries/Full-time	0	88,215	92,326	92,941	107,979	16.2%
5105	Salaries/Leave Payout	0	901	1,428	0	0	0.0%
5110	Salaries/Uniform Pay	0	838	1,845	1,017	2,017	98.3%
5300	Public Employee Retirement Sys	0	28,888	30,493	30,424	35,174	15.6%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
5302	Long Term Disability Insurance	0	262	237	262	262	0.0%
5303	Life Insurance Premiums	0	47	44	50	14	-72.0%
5304	Workers Compensation Insurance	0	6,969	3,166	3,223	0	-100.0%
5305	Medicare Tax- Employer's Share	0	1,313	1,389	1,368	1,743	27.4%
5306	Unfunded Accrued Liability	0	0	0	34,986	38,449	9.9%
5309	Unemployment Insurance	0	200	235	210	60	-71.4%
5310	Section 125 Benefit Allow.	0	12,337	11,765	12,960	14,099	8.8%
6918	Interfund Chg Comp Maint	0	0	0	0	4,597	0.0%
6920	Interfund Chg Computer Replace	0	0	0	0	10,837	0.0%
Total Expense		\$ -	\$ 139,970	\$ 142,928	\$ 177,441	\$ 215,231	21.3%

47812050 - COPS Hiring Grant

5000	Salaries/Full-time	165,624	250,509	259,801	271,402	63,777	-76.5%
5100	Salaries/Overtime	442	9,873	5,793	0	0	0.0%
5105	Salaries/Leave Payout	59	28,235	21,717	0	0	0.0%
5110	Salaries/Uniform Pay	2,302	3,838	7,380	4,068	1,660	-59.2%
5300	Public Employee Retirement Sys	18,904	34,135	35,418	37,968	8,700	-77.1%
5302	Long Term Disability Insurance	453	580	496	546	113	-79.3%
5303	Life Insurance Premiums	183	216	200	221	48	-78.3%
5304	Workers Compensation Insurance	13,570	22,715	12,662	12,892	12,952	0.5%
5305	Medicare Tax- Employer's Share	2,610	4,324	4,387	4,120	969	-76.5%
5308	Deferred Compensation/Full-time	4,598	0	0	0	0	0.0%
5309	Unemployment Insurance	614	756	898	840	193	-77.0%
5310	Section 125 Benefit Allow.	38,102	47,334	55,065	55,092	14,540	-73.6%
6518	Other Supplies	5,715	0	0	5,050	0	-100.0%
6904	Interfund Chg Admin OH	0	0	150	150	300	100.0%
6918	Interfund Chg Comp Maint	0	0	0	0	4,598	0.0%
6920	Interfund Chg Computer Replace	0	0	0	0	18,351	0.0%
Total Expense		\$ 253,176	\$ 402,516	\$ 403,967	\$ 392,349	\$ 126,201	-67.8%

47813010 - PD Central Command Center

7000	Vehicles and Equipment	0	35,356	0	0	0	0.0%
Total Expense		\$ -	\$ 35,356	\$ -	\$ -	\$ -	0.0%

47813011 - PD Parking Lot Resurfacing

7030	Facilities And Improvements	317,288	-135,961	0	0	0	0.0%
Total Expense		\$ 317,288	\$ (135,961)	\$ -	\$ -	\$ -	0.0%

47813012 - PD Safe & Clean

8200	Transfer Out	0	300,000	0	0	0	0.0%
Total Expense		\$ -	\$ 300,000	\$ -	\$ -	\$ -	0.0%

47813013 - PD Tire Amnesty Grant

5000	Salaries / Full-Time	0	22,390	10,651	35,006	9,874	-71.8%
5100	Salaries / Overtime	0	321	645	1,384	2,000	44.5%
5105	Salaries / Leave Payout	0	133	155	0	0	0.0%
5110	Salaries / Uniform Pay	0	67	73	68	80	17.6%
5300	Public Employees Retirement Sy	0	2,621	1,496	3,360	1,190	-64.6%
5302	Long Term Disability Insurance	0	51	26	84	24	-71.4%
5303	Life Insurance Premiums	0	18	10	31	8	-74.2%
5304	Workers Compensation Insurance	0	1,965	1,013	2,193	0	-100.0%
5305	Medicare Tax- Employer's Share	0	266	163	464	164	-64.7%
5308	Deferred Compensation/Full-time	0	735	427	1,296	415	-68.0%
5309	Unemployment Insurance	0	64	16	91	40	-56.0%
5310	Section 125 Benefit Allow.	0	6,982	2,892	10,163	2,252	-77.8%
6412	Advertising/Other	0	0	0	2,700	4,700	74.1%
6418	Postage / Other Mailing Charge	0	0	0	1,680	2,800	66.7%
6440	Contracted Services	880	15,000	15,200	66,295	40,500	-38.9%
6518	Other Supplies	0	628	0	2,964	600	-79.8%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
6904	Interfund Chg Admin OH	0	0	25	25	898	3492.0%
6920	Interfund Chg Computer Replace	0	0	0	0	792	0.0%
Total Expense		\$ 880	\$ 51,243	\$ 32,790	\$ 127,804	\$ 66,337	-48.1%

47813015 - PD Abandoned Vehicle Abatement

5000	Salaries / Full-Time	0	19,545	19,108	19,290	21,482	11.4%
5005	Salaries / Part-time	0	21,007	5,138	22,963	0	-100.0%
5100	Salaries / Overtime	0	556	124	1,500	1,384	-7.7%
5110	Salaries / Uniform Pay	0	76	49	63	63	0.0%
5300	Public Employees Retirement Sy	0	2,541	2,823	2,908	3,114	7.1%
5302	Long Term Disability Insurance	0	46	47	52	52	0.0%
5303	Life Insurance Premiums	0	17	17	20	18	-10.0%
5304	Workers Compensation Insurance	0	3,669	2,311	2,353	2,364	0.5%
5305	Medicare Tax- Employer's Share	0	521	363	651	342	-47.5%
5307	Deferred Comp/Part-Time	0	682	193	917	0	-100.0%
5308	Deferred Compensation/Full-time	0	680	769	791	883	11.6%
5309	Unemployment Insurance	0	263	60	263	63	-76.0%
5310	Section 125 Benefit Allow.	0	7,812	7,110	7,833	8,513	8.7%
6920	Interfund Chg Computer Replace	0	0	0	0	1,829	0.0%
Total Expense		\$ -	\$ 57,414	\$ 38,112	\$ 59,604	\$ 40,107	-32.7%

47813016 - CHP Prop 64 Cannabis Environment

5100	Salaries / Overtime	0	0	7,720	46,816	39,096	-16.5%
6530	Conference/Training/Ed	0	0	946	24,112	23,167	-3.9%
7000	Vehicles and Equipment	0	0	12,540	12,540	0	-100.0%
Total Expense		\$ -	\$ -	\$ 21,206	\$ 83,468	\$ 62,263	-25.4%

47900000 - DUI Enforcement & Awareness Grant

5100	Salaries/Overtime	89,198	106,186	78,146	126,450	60,000	-52.6%
5303	Life Insurance Premiums	0	54	36	2	23	1050.0%
5304	Workers Compensation Insurance	0	-415	0	0	0	0.0%
5305	Medicare Tax- Employer's Share	0	1,280	933	297	742	149.8%
5309	Unemployment Insurance	0	248	233	10	87	770.0%
6518	Other Supplies	0	3,792	22	4,900	2,800	-42.9%
6530	Conference/Training/Ed	1,123	887	1,742	4,850	1,850	-61.9%
6532	Maintenance/Other Supplies	0	0	941	0	1,625	0.0%
6904	Interfund Chg Admin OH	0	0	424	424	524	23.6%
7000	Vehicles and Equipment	20,000	10,400	5,042	30,000	5,000	-83.3%
Total Expense		\$ 110,322	\$ 122,430	\$ 87,519	\$ 166,933	\$ 72,651	-56.5%

47910000 - Tobacco Law Enforcement Grant

5000	Salaries/Full-time	45,822	2,850	0	0	0	0.0%
5100	Salaries/Overtime	1,271	6,348	0	16,239	16,239	0.0%
5110	Salaries/Uniform Pay	536	214	0	0	0	0.0%
5300	Public Employee Retirement Sys	4,881	333	0	0	0	0.0%
5302	Long Term Disability Insurance	124	19	0	0	0	0.0%
5303	Life Insurance Premiums	64	11	0	6	7	16.7%
5304	Workers Compensation Insurance	3,873	-304	0	0	0	0.0%
5305	Medicare Tax- Employer's Share	766	138	0	201	174	-13.4%
5308	Deferred Compensation/Full-time	1,851	131	0	0	0	0.0%
5309	Unemployment Insurance	242	0	0	22	30	36.4%
5310	Section 125 Benefit Allow.	10,622	392	0	0	0	0.0%
6518	Other Supplies	0	0	0	3,600	3,600	0.0%
6904	Interfund Chg Admin OH	0	0	75	75	150	100.0%
Total Expense		\$ 70,053	\$ 10,133	\$ 75	\$ 20,143	\$ 20,200	0.3%

47940000 - Tobacco Code Enforcement Grant

5000	Salaries/Full-time	0	0	0	0	75,218	0.0%
5110	Salaries/Uniform Pay	0	0	0	0	250	0.0%
5300	Public Employee Retirement Sys	0	0	0	0	7,468	0.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
5302	Long Term Disability Insurance	0	0	0	0	188	0.0%
5303	Life Insurance Premiums	0	0	0	0	71	0.0%
5305	Medicare Tax- Employer's Share	0	0	0	0	1,104	0.0%
5308	Deferred Compensation/Full-time	0	0	0	0	3,058	0.0%
5309	Unemployment Insurance	0	0	0	0	238	0.0%
5310	Section 125 Benefit Allow.	0	0	0	0	14,099	0.0%
Total Expense		\$ -	\$ -	\$ -	\$ -	\$ 101,694	0.0%

48301100 - Opioid Settlement Fund

8200	Transfer Out	0	70,000	261,465	261,465	163,188	-37.6%
Total Expense		\$ -	\$ 70,000	\$ 261,465	\$ 261,465	\$ 163,188	-37.6%

76102657 - PD Community Outreach

6561	Miscellaneous Expenses	230,855	1,606,965	0	0	0	0.0%
6904	Interfund Chg Admin OH	0	0	0	0	5,316	0.0%
Total Expense		\$ 230,855	\$ 1,606,965	\$ -	\$ -	\$ 5,316	0.0%

41100000 - Madera Transit Center

6440	Contracted Services	7,339	0	0	0	0	0.0%
6904	Interfund Chg Admin OH	0	0	2,546	2,546	2,171	-14.7%
Total Expense		\$ 7,339	\$ -	\$ 2,546	\$ 2,546	\$ 2,171	-14.7%

41108060 - Intermodal Building

5306	Unfunded Accrued Liability	1,217	1,365	1,351	1,351	1,481	9.6%
6401	Gas and Electric Utilities	18,073	17,747	11,278	18,100	18,000	-0.6%
6440	Contracted Services	22,348	24,932	24,634	24,500	29,000	18.4%
6444	Contracted Services/ Legal	0	424	424	0	0	0.0%
6515	Taxes and Assessments	0	0	103	0	0	0.0%
6532	Maintenance/Other Supplies	638	740	1,068	0	2,000	0.0%
6560	Liability / Property Insurance	15,459	8,855	9,156	10,507	9,387	-10.7%
6900	Interfund Charge - Fac. Maint.	64,453	64,453	64,453	64,453	63,612	-1.3%
6904	Interfund Charges - Admin. Ove	7,610	7,610	14,934	14,934	15,181	1.7%
6926	Interfund Chg Risk Charges	113	957	1,913	1,913	1,778	-7.1%
8210	Transfers Out/Debt Service	12,385	22,952	12,380	12,380	12,382	0.0%
Total Expense		\$ 142,297	\$ 150,035	\$ 141,694	\$ 148,138	\$ 152,821	3.2%

10211300 - General/Grant Oversight

5000	Salaries/Full-time	10,671	0	0	0	0	0.0%
5300	Public Employee Retirement Sys	1,235	0	0	0	0	0.0%
5302	Long Term Disability Insurance	31	0	0	0	0	0.0%
5303	Life Insurance Premiums	7	0	0	0	0	0.0%
5304	Workers Compensation Insurance	777	0	0	0	0	0.0%
5305	Medicare Tax- Employer's Share	154	0	0	0	0	0.0%
5308	Deferred Compensation/Full-time	406	0	0	0	0	0.0%
5309	Unemployment Insurance	22	0	0	0	0	0.0%
5310	Section 125 Benefit Allow.	3,339	0	0	0	0	0.0%
6402	Telephone/Fax Charges	3,381	0	0	0	0	0.0%
6416	Office Supplies/Expendable	248	0	0	0	0	0.0%
6440	Contracted Services	291	0	0	0	0	0.0%
6900	Interfund Charge - Fac. Maint.	4,251	0	0	0	0	0.0%
6902	Interfund Charges- Central Sup	159	0	0	0	0	0.0%
6918	Interfund Charges- Comp Maint	22,169	0	0	0	0	0.0%
6920	Interfund Charges - Computer Repl	10,333	0	0	0	0	0.0%
6924	Interfund Charges- Motor Rental	1,406	0	0	0	0	0.0%
Total Expense		\$ 58,880	\$ -	\$ -	\$ -	\$ -	0.0%

10218000 - CDBG Admin

5000	Salaries/Full-time	89,898	84,149	69,593	102,463	102,781	0.3%
5105	Salaries/Leave Payout	779	0	121	0	0	0.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
5300	Public Employee Retirement Sys	9,711	9,051	7,084	10,708	10,229	-4.5%
5302	Long Term Disability Insurance	224	211	152	212	266	25.5%
5303	Life Insurance Premiums	63	65	45	65	66	1.5%
5304	Workers Compensation Insurance	6,605	7,931	4,115	4,190	3,886	-7.3%
5305	Medicare Tax- Employer's Share	1,287	1,189	989	1,469	1,514	3.1%
5308	Deferred Compensation/Full-time	3,499	3,345	2,699	4,090	4,222	3.2%
5309	Unemployment Insurance	198	252	286	253	286	13.0%
5310	Section 125 Benefit Allow.	20,127	19,756	15,239	20,867	22,692	8.7%
6411	Advertising/Bids and Notices	1,986	2,222	2,893	2,000	2,000	0.0%
6415	Publications/Subscriptions	0	0	0	0	500	0.0%
6416	Office Supplies/Expendable	230	562	70	600	400	-33.3%
6417	Software Costs	7,500	9,300	0	0	0	0.0%
6440	Contracted Services	0	4,890	25,364	27,432	119,114	334.2%
6470	Funding to Outside Agencies	0	0	18,540	20,000	1,461	-92.7%
6530	Conference/Training/Ed	0	705	388	2,000	2,000	0.0%
6610	Contingency	0	0	0	1,550	0	-100.0%
6918	Interfund Chg Comp Maint	0	0	0	0	3,065	0.0%
6920	Interfund Chg Computer Replace	0	0	0	0	8,562	0.0%
Total Expense		\$ 142,107	\$ 143,629	\$ 147,578	\$ 197,899	\$ 283,044	43.0%

10218010 - CDBG Public Services

6419	Food	28,173	64,525	16,323	61,822	58,613	-5.2%
6470	Funding to Outside Agencies	95,034	128,822	90,780	124,295	145,702	17.2%
Total Expense		\$ 123,208	\$ 193,347	\$ 107,103	\$ 186,117	\$ 204,315	9.8%

10218020 - CDBG Public Improvements

5000	Salaries / Full-Time	0	0	46,885	100,000	0	-100.0%
5100	Salaries / Overtime	0	0	3,939	0	0	0.0%
5300	Public Employees Retirement Sy	0	0	6,176	0	0	0.0%
5302	Long Term Disability Insurance	0	0	119	0	0	0.0%
5303	Life Insurance Premiums	0	0	37	0	0	0.0%
5305	Medicare Tax- Employer's Share	0	0	600	0	0	0.0%
5308	Deferred Compensation/Full-time	0	0	2,026	0	0	0.0%
5309	Unemployment Insurance	0	0	80	0	0	0.0%
7030	Facilities And Improvements	28,875	138,100	5,230	12,738	1,627	-87.2%
7040	Parks/Facilities Equipment	0	0	60,400	669,176	908,690	35.8%
7050	Construction/Infrastructure	18,915	439,436	765,089	1,145,655	840,993	-26.6%
8260	Transfer-Out CIP	0	0	0	202,137	0	-100.0%
Total Expense		\$ 47,790	\$ 577,536	\$ 890,581	\$ 2,129,706	\$ 1,751,310	-17.8%

10218030 - CDBG Revolving Loan Fund

6561	Miscellaneous Expenses	190	0	35,000	75,000	100,000	33.3%
Total Expense		\$ 190	\$ -	\$ 35,000	\$ 75,000	\$ 100,000	33.3%

42500000 - Economic Development Fund

6515	Taxes and Assessments	2,000	0	376	2,500	2,500	0.0%
6904	Interfund Chg Admin OH	0	0	100	100	150	50.0%
7050	Construction/Infrastructure	0	0	0	156,500	12,350	-92.1%
Total Expense		\$ 2,000	\$ -	\$ 476	\$ 159,100	\$ 15,000	-90.6%

43800000 - Home DAP

6440	Contracted Services	0	-293	0	14,426	14,476	0.3%
6904	Interfund Chg Admin OH	0	0	574	574	524	-8.7%
Total Expense		\$ -	\$ (293)	\$ 574	\$ 15,000	\$ 15,000	0.0%

44000000 - Housing Program Fund

6610	Contingency	0	0	0	275	0	-100.0%
Total Expense		\$ -	\$ -	\$ -	\$ 275	\$ -	-100.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
44004430 - DAP Program Income							
5000	Salaries/Full-time	14,637	13,058	14,354	19,209	19,813	3.1%
5300	Public Employee Retirement Sys	1,587	1,396	1,477	2,007	1,984	-1.1%
5302	Long Term Disability Insurance	45	43	40	44	44	0.0%
5303	Life Insurance Premiums	10	10	10	12	11	-8.3%
5304	Workers Compensation Insurance	1,066	1,439	474	483	486	0.6%
5305	Medicare Tax- Employer's Share	211	184	203	278	283	1.8%
5308	Deferred Compensation/Full-time	558	503	549	750	775	3.3%
5309	Unemployment Insurance	22	32	36	31	36	16.1%
5310	Section 125 Benefit Allow.	4,700	4,693	4,659	5,133	5,579	8.7%
6920	Interfund Chg Computer Replace	0	0	0	0	376	0.0%
Total Expense		\$ 22,835	\$ 21,358	\$ 21,802	\$ 27,947	\$ 29,387	5.2%
44004432 - CalHome Mobile Home Rehab							
6416	Office Supplies/Expendable	1	1	0	0	0	0.0%
Total Expense		\$ 1	\$ 1	\$ -	\$ -	\$ -	0.0%
44004440 - HOME PJ							
6415	Publications/Subscriptions	0	470	0	0	0	0.0%
6440	Contracted Services	0	0	0	853,057	1,304,317	52.9%
6530	Conference/Training/Ed	0	0	181	500	0	-100.0%
Total Expense		\$ -	\$ 470	\$ 181	\$ 853,557	\$ 1,304,317	52.8%
44004460 - HOME Program							
5304	Workers Compensation Insurance	354	945	792	806	0	-100.0%
6440	Contracted Services	3,641	8,426	8,180	15,000	15,000	0.0%
6503	Down Payment Assistance	39,727	33,046	30,262	249,990	250,000	0.0%
6904	Interfund Chg Admin OH	0	0	674	674	1,722	155.5%
Total Expense		\$ 43,722	\$ 42,417	\$ 39,908	\$ 266,470	\$ 266,722	0.1%
44004610 - CalHOME DAP							
6416	Office Supplies/Expendable	0	16	0	0	0	0.0%
Total Expense		\$ -	\$ 16	\$ -	\$ -	\$ -	0.0%
44004620 - CalHOME OOR							
6416	Office Supplies/Expendable	206	0	0	0	0	0.0%
Total Expense		\$ 206	\$ -	\$ -	\$ -	\$ -	0.0%
44004630 - CalHOME Program Income							
6440	Contracted Services	41	81	57	200	200	0.0%
6904	Interfund Chg Admin OH	0	0	100	100	0	-100.0%
Total Expense		\$ 41	\$ 81	\$ 157	\$ 300	\$ 200	-33.3%
44004640 - Permanent Local Housing Allocation							
6481	Grant Expense	27,895	131,464	85,401	294,468	177,000	-39.9%
6904	Interfund Chg Admin OH	0	0	549	549	4,342	690.9%
7050	Construction/Infrastructure	0	0	0	0	1,361,913	0.0%
Total Expense		\$ 27,895	\$ 131,464	\$ 85,950	\$ 295,017	\$ 1,543,255	423.1%
44900000 - Residential Rehab							
6440	Contracted Services	0	0	0	24,680	24,680	0.0%
Total Expense		\$ -	\$ -	\$ -	\$ 24,680	\$ 24,680	0.0%
40200000 - Low/Mod Housing Fund							
6562	Retiree Insurance Premiums	694	0	0	0	0	0.0%
Total Expense		\$ 694	\$ -	\$ -	\$ -	\$ -	0.0%
40210000 - Affordable Housing							
6440	Contracted Services	0	-12,000	0	12,000	12,000	0.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
6904	Interfund Chg Admin OH	0	0	849	849	1,373	61.7%
7030	Facilities And Improvements	0	0	0	0	548,521	0.0%
7050	Construction/Infrastructure	43,704	675,979	40,936	49,115	0	-100.0%
Total Expense		\$ 43,704	\$ 663,979	\$ 41,785	\$ 61,964	\$ 561,894	806.8%
48000000 - CFD 2005-1 City Wide Services							
6440	Contracted Services	8,092	8,524	8,523	10,500	12,000	14.3%
6904	Interfund Charges - Admin. Ove	303	303	460	460	509	10.7%
8200	Transfer Out	300,000	300,000	300,000	300,000	1,300,000	333.3%
Total Expense		\$ 308,395	\$ 308,827	\$ 308,983	\$ 310,960	\$ 1,312,509	322.1%
48010000 - CFD 2006-1 KB Homes							
6440	Contracted Services	4,200	4,243	4,179	5,500	5,500	0.0%
6904	Interfund Charges - Admin. Ove	357	357	523	523	547	4.6%
8210	Transfers Out/Debt Service	179,634	185,133	186,154	186,154	190,393	2.3%
Total Expense		\$ 184,191	\$ 189,733	\$ 190,856	\$ 192,177	\$ 196,440	2.2%
48030000 - CFD 2012-1 Public Service							
8200	Transfer Out	9,750	9,750	9,750	9,750	9,750	0.0%
Total Expense		\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750	0.0%
48040000 - CFD 2013-1 Madera Family Apts							
8200	Transfer Out	42,071	6,690	6,690	6,690	6,690	0.0%
Total Expense		\$ 42,071	\$ 6,690	\$ 6,690	\$ 6,690	\$ 6,690	0.0%
48500000 - CFD 2006 Bond Debt							
6448	Bond/Loan Admin Fees	3,522	3,603	263	4,000	4,000	0.0%
6904	Interfund Chg Admin OH	0	0	549	549	599	9.1%
8000	Interest Expense	77,334	73,389	69,083	69,084	64,520	-6.6%
8001	Principal Payment	98,299	107,744	117,070	117,070	121,274	3.6%
Total Expense		\$ 179,155	\$ 184,736	\$ 186,965	\$ 190,703	\$ 190,393	-0.2%
48404200 - SB-1186 Proceeds							
6415	Publications/Subscriptions	0	1,331	0	3,600	3,600	0.0%
6440	Contracted Services	0	23	26	7,120	50	-99.3%
6530	Conference/Training/Ed	0	0	380	3,580	8,380	134.1%
Total Expense		\$ -	\$ 1,354	\$ 406	\$ 14,300	\$ 12,030	-15.9%



Internal Service Funds

Revenues & Expenses by Organization

- Fleet
- Facilities
- Information Technology

Internal Service Funds Budget Overview

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

- Fleet
- Facilities
- Information Technology

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

The following is a summary of each:

Fleet:

The Fleet Division maintains a diverse fleet of vehicles used by City staff. Each department is charged a fee based on the number and type of vehicles assigned to the department. Replacement of vehicles is also included, based on the number and type of vehicles, as well as useful life estimates for replacement. Motor pool charges, on the other hand, are based on the prior year's usage.

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

Facilities:

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

Information Technology:

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

Budgets for Internal Service Funds are designed to balance.

The exceptions are both the Fleet and Computer Acquisition funds, where the department sets aside money so that funds are available for the replacement of vehicles and computers

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

Expense Summaries

	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	PCT
Fleet Org List	ACTUALS	ACTUALS	ACTUALS	BUDGET	PROPOSED	CHANGE
30650000-Fleet Acquisition	0	331,317	579,650	1,023,997	324,360	-68.3%
30701240-Fleet Maintenance	931,626	4,345,131	769,234	1,137,544	1,147,632	0.9%
30701250-Fleet Acquisition	358,133	-18	0	0	0	0.0%
30701260-Fleet Motor Pool	28,356	51,787	47,145	53,573	52,176	-2.6%
Total Fleet	\$ 1,318,114	\$ 4,728,219	\$ 1,396,029	\$ 2,215,114	\$ 1,524,168	-31.2%
Facilities Org List						
30710000-Facilities Maintenance	2,432,739	2,922,587	2,212,578	2,941,763	2,763,998	-6.0%
30750000-Deferred Maintenance	0	22,591	66,604	450,000	359,196	-20.2%
Total Facilities	\$ 2,432,739	\$ 2,945,177	\$ 2,279,182	\$ 3,391,763	\$ 3,123,194	-7.9%
Information Technology Org List						
30720000-Computer Maintenance	1,341,262	943,881	757,614	810,291	853,122	5.3%
30730000-Computer Acquisition	0	517,176	716,836	980,469	1,258,247	28.3%
Total Information Technology	\$ 1,341,262	\$ 1,461,057	\$ 1,474,450	\$ 1,790,760	\$ 2,111,369	17.9%
Total Internal Service Funds	\$ 5,092,115	\$ 9,134,453	\$ 5,149,661	\$ 7,397,637	\$ 6,758,731	-8.6%



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Fleet



Division Summary

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

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

The City's fleet consists of more than 280 vehicles and pieces of equipment, with a replacement value exceeding \$8 million, necessary to fulfill the City's mission of delivering quality and

efficient services. Fleet funds labor, parts, services, fuel, and oil required to maintain the City's fleet of vehicles and equipment. Fleet is funded through vehicle type and utilization charges.

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

The Fleet Vehicle Replacement program is funded through a replacement charge for each vehicle or piece of equipment in service, determined by the actual costs of vehicle procurement divided by the expected life of the vehicle. This program funds

asset replacement and vehicle outfitting. Cost-effective vehicle procurement is achieved through cooperative purchasing agreements and bidding processes. Revenue is collected from the sale of retired city fleet assets at auction.

Fleet works tirelessly to improve equipment and efficiencies as technology advances and evolves. Air quality regulations require annual reporting, as well as clean air goals that must be met. New regulations are being introduced, while existing ones are being updated. Fleet must continuously update and adapt our policies and equipment to ensure these are being met.

Responsibility

Fleet is responsible for providing the vehicles and equipment the City needs to perform its essential tasks and duties. Safety is a high priority in maintaining equipment to high standards and achieving maximum uptime, ensuring departments can work efficiently.

Equipment purchases are made with the end task in mind to obtain the proper and best fit for the application. The replacement fund charges a prorated amount over the equipment's life to ensure funds are available when it reaches its life expectancy and a replacement is purchased. As funds are collected through Fleet, the department incurs a consistent annual charge, and purchases are made with these funds.

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

Key Accomplishments

Overview of accomplishments in FY 25/26:

- Completed 1,079 work orders for the fiscal year.
- Obtained ASE Service Consultant Certificate.

- Assisted Mechanic I in obtaining additional ASE certifications. Upon attaining these certifications, the Mechanic I promoted to Mechanic II.
- Submitted initial documentation and data for new California Air Resources Board Zero-Emission Forklift regulation.

Goals & Performance Measures

- Train replacement mechanic for PD vehicle maintenance, repairs, and upfit.
- Relocate Fleet Division items from Central Supply warehouse to Fleet inventory room.
- Develop plan to comply with California Air Resources Board Advanced Clean Fleet regulation.
- Set up QR codes and decals for quick reference on equipment.

Changes/Additions to Budget

- Vehicles planned for purchase in Fiscal Year 2026/27 include a pickup for Code Enforcement (\$48k), a pickup for Fleet (\$37k), two Police interceptor replacement vehicles (\$200k), and a box trailer for Streets (\$13k).

All vehicles proposed for purchase in FY 2026/27 are replacement vehicles. There are no additions to the City's fleet proposed for acquisition in FY 2026/27.

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 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4162	Interest Income	0	53,037	108,809	0	110,000	0.0%
4320	Capital Contribution	0	1,743	0	0	0	0.0%
4351	Interfund Charges/ Veh Replace	0	1,720,338	2,163,750	2,244,694	2,112,296	-5.9%
4355	Transfer In	0	3,840,793	0	0	0	0.0%
Total Revenue		\$ -	\$ 5,615,910	\$ 2,272,559	\$ 2,244,694	\$ 2,222,296	-1.0%
5000	Salaries / Full-Time	0	12,419	9,366	15,170	16,453	8.5%
5110	Salaries / Uniform Pay	0	23	38	23	38	65.2%
5300	Public Employees Retirement Sy	0	740	1,378	2,287	2,395	4.7%
5302	Long Term Disability Insurance	0	16	27	46	46	0.0%
5303	Life Insurance Premiums	0	5	7	11	11	0.0%
5304	Workers Compensation Insurance	0	1,733	474	483	486	0.6%
5305	Medicare Tax- Employer's Share	0	166	159	232	249	7.3%
5308	Deferred Compensation/Full-time	0	203	384	637	691	8.5%
5309	Unemployment Insurance	0	7	30	31	36	16.1%
5310	Section 125 Benefit Allow.	0	4,886	4,659	5,133	5,579	8.7%
6920	Interfund Chg Computer Replace	0	0	0	0	376	0.0%
7000	Vehicles and Equipment	0	311,119	563,129	999,944	298,000	-70.2%
Total Expense		\$ -	\$ 331,317	\$ 579,650	\$ 1,023,997	\$ 324,360	-68.3%
Total Net Surplus/(Deficit)		\$ -	\$ 5,284,593	\$ 1,692,910	\$ 1,220,697	\$ 1,897,936	55.5%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4351	Interfund Charges/ Veh Repairs	997,436	804,000	941,617	941,617	942,006	0.0%
4355	Transfer-In	70,894	75,684	57,000	57,000	57,000	0.0%
4657	Miscellaneous Revenue	4,452	7,266	3,305	5,000	3,306	-33.9%
4659	Refunds and Reimbursements	117,484	22,757	1,725	50,170	0	-100.0%
4900	Budgetary Carryover	0	0	0	10,047	147,235	1365.5%
Total Revenue		\$ 1,190,266	\$ 909,707	\$ 1,003,648	\$ 1,063,834	\$ 1,149,547	8.1%
5000	Salaries/Full-time	229,226	229,759	228,771	253,001	256,568	1.4%
5100	Salaries/Overtime	6,123	4,688	2,643	5,083	4,500	-11.5%
5105	Salaries/Leave Payout	825	0	0	0	0	0.0%
5110	Salaries/Uniform Pay	2,811	2,928	3,269	1,644	3,165	92.5%
5300	Public Employee Retirement Sys	32,806	33,578	30,861	34,674	31,733	-8.5%
5302	Long Term Disability Insurance	687	721	617	729	781	7.1%
5303	Life Insurance Premiums	216	261	227	267	299	12.0%
5304	Workers Compensation Insurance	19,966	21,042	11,700	11,912	11,814	-0.8%
5305	Medicare Tax- Employer's Share	3,763	3,733	3,667	4,067	4,058	-0.2%
5306	Unfunded Accrued Liability	76,234	85,474	84,608	84,608	92,749	9.6%
5308	Deferred Compensation/Full-time	9,022	9,229	8,626	9,780	9,855	0.8%
5309	Unemployment Insurance	618	763	801	980	1,047	6.8%
5310	Section 125 Benefit Allow.	33,563	47,968	48,354	54,327	66,144	21.8%
6402	Telephone/Fax Charges	1,135	224	256	200	324	62.0%
6403	Cell Phone Charges	0	603	410	620	600	-3.2%
6404	Internet Charges	0	248	261	292	300	2.7%
6415	Publications/Subscriptions	4,211	5,541	3,948	4,350	4,600	5.7%
6416	Office Supplies/Expendable	526	884	175	800	800	0.0%
6417	Software Costs	0	0	0	0	1,830	0.0%
6425	Vehicle Fuel, Supplies & Maint	6,261	5,312	2,883	5,000	10,000	100.0%
6427	Major Repair Parts/Supplies	35,433	59,920	27,647	60,000	60,000	0.0%
6428	Repairs	169,157	186,529	98,276	190,000	205,000	7.9%
6440	Contracted Services	12,997	9,724	8,110	11,000	11,670	6.1%
6530	Conference/Training/Ed	2,711	985	11,000	13,250	2,750	-79.2%
6532	Maintenance/Other Supplies	7,684	9,524	6,889	9,000	9,000	0.0%
6551	Expense/ Damaged Vehicle Ins	32,645	4,019	1,180	0	0	0.0%
6560	Liability / Property Insurance	7,385	15,212	15,746	18,069	15,683	-13.2%
6610	Contingency	0	0	0	12,692	0	-100.0%
6900	Interfund Charge - Fac. Maint.	38,757	38,757	38,757	38,757	38,251	-1.3%
6902	Interfund Charges- Central Sup	27,300	24,840	12,368	11,221	0	-100.0%
6904	Interfund Charges - Admin. Ove	57,229	57,229	69,949	69,949	70,664	1.0%
6907	Interfund Chrg/Vehicle Replcmt	5,440	6,653	6,653	6,653	7,740	16.3%
6918	Interfund Charges- Comp Maint	26,049	30,753	29,582	29,582	14,873	-49.7%
6920	Interfund Charges - Computer Repl	12,140	7,387	9,247	9,247	30,864	233.8%
6926	Interfund Chg Risk Charges	3,576	1,643	3,290	3,290	2,970	-9.7%
7000	Vehicles and Equipment	65,131	0	-1,537	5,500	0	-100.0%
7025	Software Cost	0	0	0	177,000	177,000	0.0%
8200	Transfer Out	0	3,439,000	0	0	0	0.0%
Total Expense		\$ 931,626	\$ 4,345,131	\$ 769,234	\$ 1,137,544	\$ 1,147,632	0.9%
Total Net Surplus/(Deficit)		\$ 258,640	\$ (3,435,424)	\$ 234,414	\$ (73,710)	\$ 1,915	102.6%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4351	Interfund Charges/ Veh Replace	1,226,130	0	0	0	0	0.0%
4355	Transfer-In	749,500	0	0	0	0	0.0%
Total Revenue		\$ 1,975,630	\$ -	\$ -	\$ -	\$ -	0.0%
7000	Vehicles and Equipment	358,133	-18	0	0	0	0.0%
Total Expense		\$ 358,133	\$ (18)	\$ -	\$ -	\$ -	0.0%
Total Net Surplus/(Deficit)		\$ 1,617,497	\$ 18	\$ -	\$ -	\$ -	0.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4352	Interfund Charges Revenue - Ve	29,918	51,122	43,604	43,604	28,261	-35.2%
4355	Transfer-In	0	1,204	0	0	0	0.0%
4659	Refunds and Reimbursements	0	0	3	0	0	0.0%
4900	Budgetary Carryover	0	0	0	528	0	-100.0%
Total Revenue		\$ 29,918	\$ 52,326	\$ 43,607	\$ 44,132	\$ 28,261	-36.0%
5000	Salaries / Full-Time	0	16,611	12,349	14,838	15,145	2.1%
5100	Salaries / Overtime	0	207	139	268	200	-25.4%
5110	Salaries / Uniform Pay	0	108	115	92	173	88.0%
5300	Public Employees Retirement Sy	0	1,351	1,701	2,094	1,951	-6.8%
5302	Long Term Disability Insurance	0	29	33	43	46	7.0%
5303	Life Insurance Premiums	0	11	12	15	16	6.7%
5304	Workers Compensation Insurance	0	1,573	633	645	648	0.5%
5305	Medicare Tax- Employer's Share	0	221	203	239	238	-0.4%
5308	Deferred Compensation/Full-time	0	391	497	615	628	2.1%
5309	Unemployment Insurance	0	34	46	53	59	11.3%
5310	Section 125 Benefit Allow.	0	3,305	3,117	3,489	4,167	19.4%
6425	Vehicle Fuel, Supplies & Maint	2,737	1,412	796	2,800	2,800	0.0%
6532	Maintenance/Other Supplies	0	30	27	300	300	0.0%
6560	Liability / Property Insurance	3,451	3,915	4,100	4,704	4,364	-7.2%
6904	Interfund Charges - Admin. Ove	0	0	2,321	2,321	2,246	-3.2%
6907	Interfund Chrg/Vehicle Replcmt	22,167	22,167	20,200	20,200	17,867	-11.5%
6920	Interfund Chg Computer Replace	0	0	0	0	501	0.0%
6926	Interfund Chg Risk Charges	0	423	857	857	827	-3.5%
Total Expense		\$ 28,356	\$ 51,787	\$ 47,145	\$ 53,573	\$ 52,176	-2.6%
Total Net Surplus/(Deficit)		\$ 1,562	\$ 539	\$ (3,538)	\$ (9,441)	\$ (23,915)	-153.3%

Facilities



Department Summary

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

Responsibilities

Facilities staff maintain or repair the City's:

- 12 solar array systems
- Plumbing systems
- Electrical systems including lights, switches, and receptacles
- Heating and ventilation (HVAC) systems
- Various pumps and water well control systems
- Sports field lighting
- Roofs
- Painting
- Fire alarm systems
- Sewer lift stations

- Storm drain lift stations
- Streetlights
- Traffic signals, HAWK with their controller cabinets and programming
- Irrigation Booster pumping stations

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

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

Deferred Maintenance Program

As part of FY 2024/25 Budget, the City launched a deferred maintenance program. Funds from this program are used for repairs or replacement of capital items at City facilities, such as HVAC units, flooring, roofs, etc. In the current FY, Council designated \$396k for the following projects:

- \$80k for Pan Am Center renovation
- \$30k for HVAC replacement at Police Headquarters
- \$60k for John Wells Center gym sealer
- \$45k for Police HQ roof maintenance
- \$200k for a roof replacement at the Corporation Yard in Year 5; preliminary estimates are \$1M

This budget includes \$359k in deferred maintenance projects, which continues to add \$200k for the roof at the Corporation Yard, scheduled for in FY 2028/29.

Key Accomplishments

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

- 337 Streetlights were repaired due to outages, damaged wiring, and (blueish) defective fixtures

- Conducted 954 repairs, replacements, and maintenance tasks related to streetlights, traffic signals, plumbing leaks, and HVAC issues.
- Ensured the safe operation and programming of 42 signalized traffic signals.
- Coordinated the safe electrical operation of 18 operational water wells, 5 sewer lift stations, 22 storm draft lift stations, and 2 complex irrigation booster pumping stations.
- Maintained over 3,500 conventional streetlights and 196 solar-powered streetlights, pedestrian HAWK system with various RRFB digital crosswalks.
- In partnership with Madera Unified School District, installation of a RRFB crosswalk for safety crossing at Country Club and Tanforan Drive for Torres High Students.
- Upgraded Country Club Drive and Ellis Street signal with split phasing (protected left turns east & west)
- Upgraded Storm pumping station 10 (Pine/Almond) with a 3rd, 20 horsepower pump and all new controls with new visual aids for faster response times in emergencies while increasing the pumping flow by 460 GPM. bound).
- As part of the Deferred Maintenance program launched in FY 2024/25, staff completed the following facility improvements:
 - Pan American Center: Replaced front exterior doors with lighter-weight, ADA compliant doors including push-button operation. Remodeled stage and painting of trim work throughout the building as well as front entrance façade. Cost: \$74k
 - Police Department: Replaced 3 of the 16 HVAC units at Police Headquarters. Cost: \$29k
 - Fire Station 57: Replaced 1 of the 2 HVAC units. Cost: \$12k
 - City Hall: Painted the lobby, public hallways, and exterior trim. Cost: \$17k
 - Unused funds from the projects above will remain in the fund balance and will be used to

complete projects as scheduled. The fund balance as of May 31, 2025 was \$871,449.

Goals & Performance Measures

- Replace all existing outdated (17 units) Traffic Signal 210 conflict monitors with safer, newer and MUTCD compliant 2010ECL monitors for all total 42 Traffic Signals to be protected.
- Convert remaining 4 Traffic Signal controls as part of a 4-year internal program to convert all signal controllers from 170 to 2070. This makes maintenance, training and standardizes the traffic signal from an operational standpoint and safety factor. 170 controllers have been around since the late 70's, while robust equipment is outdated nearing end of life. Which still most municipality still use today. Madera is at the forefront of this transition
- Strive to make the most efficient use of all building systems in an aging environment while simultaneously reducing operating costs where possible.
- Increase the technological abilities of the various monitoring systems to allow workers to focus more on preventative maintenance and systems refinements.
- Continue to uphold the high safety standards involved in being on roofs, in underground confined spaces, and around high-voltage electrical panels in the environment.
- Promote the City's transition to green energy and increase the efficiency of the City's various lighting, heating, cooling, and plumbing systems.
- Refine the City's Facility Maintenance Program by using data collected in-house from the last couple years to ensure that all buildings are scheduled for on-going maintenance, including roof repairs, flooring, painting, HVAC systems, and doors.
- Use increased funding for the replacement of aging streetlight fixtures that are experiencing lens bluing, and physical damage. Replacing these deteriorated fixtures will improve roadway and pedestrian illumination, enhance energy efficiency and help maintain a safe and attractive public infrastructure system throughout the City.

Changes/Additions to Budget

To sustain the progress achieved in the Deferred Maintenance Program in the upcoming fiscal year. Specifically, staff recommends allocating \$359k, a decrease from the \$695k allocated in the current fiscal year.

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

- Police Department:
 - \$45k for roof restoration
 - \$30k for HVAC replacement
- John Wells Youth Center:
 - \$30k for roof restoration
 - \$20k for replacing and updating the roof solar inverters
 - \$60k for sealing the exterior gym wall for longevity and beautification, was budgeted in Fiscal Year 2025/26 but was not accomplished due to conflicting concern of materials and contractor availability.
 - \$45k for craft room air conditioning replacement.
 - \$10k for exterior woodwork painting.
- City Hall:
 - \$15k for replacing and upgrading the Finance Department's front doors with lighter-weight, easier-opening doors.
 - \$50k for the Finance Department remodel.
- Corporation Yard:
 - \$200k for roof replacement in Year 5 (FY 28/29). Estimated cost is \$1 million.
 - \$20k for the remodel of the former Central Supply area.
- Citywide: \$10k for upgrading door/lock replacements.

Department Fund Summary

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

Department Staffing & Structure

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

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4162	Interest Income	21,305	35,481	21,584	25,352	30,000	18.3%
4332	Interfund Chg Facility Maint.	0	2,161,395	1,741,891	1,741,891	2,161,395	24.1%
4348	Interfund Charges/ Admin OH	2,161,395	0	0	0	0	0.0%
4355	Transfer-In	75,778	85,006	0	0	0	0.0%
4659	Refunds and Reimbursements	25,550	407,422	200,138	25,000	25,000	0.0%
4900	Budgetary Carryover	0	0	0	1,149,520	547,603	-52.4%
Total Revenue		\$ 2,284,028	\$ 2,689,304	\$ 1,963,613	\$ 2,941,763	\$ 2,763,998	-6.0%
5000	Salaries/Full-time	622,182	414,940	519,446	587,111	650,254	10.8%
5100	Salaries/Overtime	10,087	17,142	7,184	10,000	10,000	0.0%
5105	Salaries/Leave Payout	0	24,049	2,432	0	0	0.0%
5110	Salaries/Uniform Pay	2,171	2,539	2,301	1,900	3,750	97.4%
5200	Salaries/Auto & Expense Allow	0	0	45	0	90	0.0%
5300	Public Employee Retirement Sys	82,883	59,566	60,312	69,224	72,924	5.3%
5302	Long Term Disability Insurance	1,964	1,442	1,419	1,190	1,724	44.9%
5303	Life Insurance Premiums	600	458	508	563	609	8.2%
5304	Workers Compensation Insurance	53,582	53,067	26,645	27,129	26,784	-1.3%
5305	Medicare Tax- Employer's Share	9,422	6,770	7,878	9,046	9,844	8.8%
5306	Unfunded Accrued Liability	150,951	169,247	167,532	167,532	183,652	9.6%
5308	Deferred Compensation/Full-time	24,954	18,829	20,870	24,015	26,424	10.0%
5309	Unemployment Insurance	1,198	1,645	1,978	1,711	1,928	12.7%
5310	Section 125 Benefit Allow.	217,828	176,544	185,436	183,112	243,103	32.8%
6401	Gas and Electric Utilities	556,273	561,234	391,069	530,000	530,000	0.0%
6402	Telephone/Fax Charges	11,290	460	383	500	480	-4.0%
6403	Cell Phone Charges	0	10,902	3,533	5,200	4,512	-13.2%
6404	Internet Charges	0	309	382	400	756	89.0%
6416	Office Supplies/Expendable	1,337	1,856	2,161	1,500	1,000	-33.3%
6417	Software Costs	0	0	0	0	7,292	0.0%
6423	Office Furniture	0	4,436	0	2,000	1,600	-20.0%
6425	Vehicle Fuel, Supplies & Maint	7,115	8,394	9,058	9,000	12,000	33.3%
6440	Contracted Services	46,949	65,559	45,865	73,600	81,343	10.5%
6444	Contracted Services/ Legal	0	9,169	9,169	0	0	0.0%
6516	Permits and Fees	0	318	295	1,500	1,200	-20.0%
6530	Conference/Training/Ed	6,987	10,268	6,014	21,000	16,744	-20.3%
6532	Maintenance/Other Supplies	20,570	25,699	28,374	35,000	32,300	-7.7%
6533	Street Signs/Lights	98,427	118,388	122,330	145,000	149,800	3.3%
6560	Liability / Property Insurance	9,479	9,625	12,928	14,836	19,391	30.7%
6610	Contingency	0	0	0	437,500	103,750	-76.3%
6902	Interfund Charges- Central Sup	6,418	7,042	716	5,881	0	-100.0%
6903	Interfund Charges - Cost Distr	22	0	0	0	0	0.0%
6904	Interfund Charges - Admin. Ove	77,697	77,697	102,852	102,852	102,406	-0.4%
6907	Interfund Chrg/Vehicle Replcmt	24,202	62,019	88,202	88,202	90,252	2.3%
6908	Interfund Chrg/Vehicle Maint.	37,120	30,037	36,720	36,720	44,145	20.2%
6918	Interfund Charges- Comp Maint	50,712	59,870	57,589	57,589	19,683	-65.8%
6920	Interfund Charges - Computer Repl	23,636	14,383	18,003	18,003	39,608	120.0%
6924	Interfund Charges- Motor Rental	1,601	2,630	2,312	2,312	1,487	-35.7%
6926	Interfund Chg Risk Charges	7,060	1,040	2,702	2,702	3,673	35.9%
7025	Software Cost	0	0	0	0	1,500	0.0%
8200	Transfer Out	0	396,000	0	0	0	0.0%
8210	Transfers Out/Debt Service	268,022	499,014	267,933	267,933	267,990	0.0%
Total Expense		\$ 2,432,739	\$ 2,922,587	\$ 2,212,578	\$ 2,941,763	\$ 2,763,998	-6.0%
Total Net Surplus/(Deficit)		\$ (148,711)	\$ (233,282)	\$ (248,965)	\$ -	\$ -	0.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4162	Interest Income	0	5,442	15,756	0	15,000	0.0%
4355	Transfer In	0	396,000	650,000	650,000	250,000	-61.5%
4742	Unrealized Gain/Loss on Invest	0	1,940	0	0	0	0.0%
4900	Budgetary Carryover	0	0	0	0	94,196	0.0%
Total Revenue		\$ -	\$ 403,382	\$ 665,756	\$ 650,000	\$ 359,196	-44.7%
7050	Construction/Infrastructure	0	34,927	66,604	450,000	359,196	-20.2%
9600	Depreciation/Replacement	0	649	0	0	0	0.0%
9602	Capitalized Asset Contra Accou	0	-12,986	0	0	0	0.0%
Total Expense		\$ -	\$ 22,591	\$ 66,604	\$ 450,000	\$ 359,196	-20.2%
Total Net Surplus/(Deficit)		\$ -	\$ 380,792	\$ 599,152	\$ 200,000	\$ -	-100.0%

Information Technology Department



Department Summary

The Information Technology (IT) Department operates under the leadership of the Director of Information Technology. The department centrally manages the City's Information and Technology assets, planning, supporting, and aligning the City's technology infrastructure with departmental business needs and requirements.

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

Responsibility

The department provides the organizational support necessary to:

- Maintain, sustain, and update the computer, network, and phone systems.
- Build a strong, secure internal network and asset infrastructure.
- Provide proactive, relevant, and up-to-date infrastructure planning, replacement, and upgrading.

- Provide high-level technical problem-solving and troubleshooting.
- Provide digital resource management and security of those resources.
- Ensure staff have the technical resources they need to do their job effectively.
- Provide clear and concise information to the community via public applications and customer portals.

Hardware maintained by IT:

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

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

Software maintained by the IT Department:

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

Key Accomplishments

Overview of accomplishments in FY 2025/26:

- Completed the second and final phase of refreshing all the City's servers. Now, City staff, with the help of the Finance Department, will begin to implement a 5-year replacement plan.
- Completed the second and final phase of expanding the City's Storage Area Network (SAN). This has increased the data storage capacity for the City and improved data security and disaster recovery capabilities.

- Completed upgrading all the Police Department's patrol vehicles with the latest technology in computers and modems/routers.
- To proactively address emerging cyber threats, dedicated significant resources to fortifying our network defenses. Staff is continuing to perform several tests with outside security agencies to fortify the cybersecurity status and optimize protection settings to improve the security of all the City's networks.
- Implemented an improved anti-junk mail, anti-SPAM solution to reduce the amount of junk emails and prevent phishing and cybersecurity threats.
- Upgraded the Council Chambers audio/visual (A/V) infrastructure, replacing legacy equipment with a modern, higher performance system.
- Deployed a robust Multi-Factor Authentication (MFA) solution, significantly strengthening organizational cybersecurity posture.

Goals & Performance Measures

The following department strategic projects are the main goals for this year (FY 2026/27). They either enable better service delivery citywide, mitigate a potentially critical issue, or create the potential for significant citywide savings.

- Continue to improve the City network by increasing server capacity, reliability and performance.
- Continue to improve the City's Storage Area Network (SAN), to handle the increasing data storage needs of all City departments. This will provide 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.
- 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.
- Continue end user cyber security awareness training.
- Ensure department staff are knowledgeable in the City's cyber incident protocols required by cyber liability insurance.

- Continue to support City departments with all aspects of their technological needs in a timely and effective manner.

Changes/Additions to Budget

- The IT Equipment Fund's Proposed budget includes \$132k for the purchase of Network Attached Storage (NAS) to continue to provide added storage capacity for department's expanding data and video files.
- \$200k is being collected in the IT Equipment Fund's Proposed budget for server replacements. Purchase of the new servers will occur once the existing servers reach the end of their useful lives.

Department Fund Summary

The Information Technology Department is responsible for two distinct budgets:

Computer Operations and Maintenance

The Computer Operations and Maintenance budget provides for servicing and maintaining all the City's technological equipment. City departments are supported by minimizing costs, maximizing uptime, regularly refreshing equipment, updating software, and using support tools.

Computer and Equipment Replacement

The Information Technology Computer and Equipment Replacement budget is a fully funded internal service fund. All current IT equipment has been inventoried and assigned a replacement value and a replacement lifecycle. This will ensure that costs are allocated to departments correctly and that all IT assets will be funded and regularly replaced. A replacement fund is maintained to ensure funds are available when needed. The departments make pro-rated annual contributions to this fund based on capital cost and the expected life of the equipment.

Department Staffing & Structure

The IT Department is staffed with four full-time positions (Two Network Administrators and two Computer Technicians). The Director of Information Technology reports to the City Manager and has overall responsibility for the department.

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4162	Interest Income	16,319	10,256	1,966	12,500	2,500	-80.0%
4350	Interfund Charges/Computer Mai	1,550,752	1,248,780	1,298,151	1,298,151	800,000	-38.4%
4900	Budgetary Carryover	0	0	0	0	50,622	0.0%
Total Revenue		\$ 1,567,071	\$ 1,259,036	\$ 1,300,117	\$ 1,310,651	\$ 853,122	-34.9%
5000	Salaries/Full-time	267,116	452,968	453,682	482,501	523,183	8.4%
5100	Salaries/Overtime	1,890	2,395	3,745	3,000	3,000	0.0%
5300	Public Employee Retirement Sys	33,416	47,792	49,307	53,624	55,354	3.2%
5302	Long Term Disability Insurance	707	1,065	1,011	982	1,114	13.4%
5303	Life Insurance Premiums	196	333	336	352	369	4.8%
5304	Workers Compensation Insurance	24,481	44,398	17,347	17,662	16,190	-8.3%
5305	Medicare Tax- Employer's Share	4,676	7,071	7,093	7,558	8,156	7.9%
5306	Unfunded Accrued Liability	70,297	78,817	78,019	78,019	85,526	9.6%
5308	Deferred Compensation/Full-time	7,701	11,167	12,407	13,559	14,760	8.9%
5309	Unemployment Insurance	962	1,252	1,190	1,050	1,190	13.3%
5310	Section 125 Benefit Allow.	32,454	30,605	30,381	33,468	34,509	3.1%
6402	Telephone/Fax Charges	12,513	2,259	376	0	0	0.0%
6403	Cell Phone Charges	0	8,955	6,468	4,200	4,200	0.0%
6404	Internet Charges	0	1,341	1,177	1,300	1,300	0.0%
6405	Copier Lease/Paper Charges	0	0	0	1,300	0	-100.0%
6416	Office Supplies/Expendable	1,407	-610	389	1,500	1,000	-33.3%
6420	Mileage Reimbursements	0	0	0	200	200	0.0%
6425	Vehicle Fuel, Supplies & Maint	92	166	163	200	200	0.0%
6440	Contracted Services	301,939	139,404	2,967	1,120	3,424	205.7%
6530	Conference/Training/Ed	5,995	3,326	260	6,000	6,000	0.0%
6532	Maintenance/Other Supplies	8,605	15,415	0	1,000	0	-100.0%
6560	Liability / Property Insurance	311	472	494	568	350	-38.4%
6610	Contingency	0	0	0	10,400	0	-100.0%
6900	Interfund Charge - Fac. Maint.	24,239	24,239	25,245	25,245	26,555	5.2%
6904	Interfund Charges - Admin. Ove	59,873	59,873	60,608	60,608	62,068	2.4%
6907	Interfund Chrg/Vehicle Replcmt	2,467	2,467	2,467	2,467	2,667	8.1%
6908	Interfund Chrg/Vehicle Maint.	2,346	1,899	2,144	2,144	1,587	-26.0%
6924	Interfund Charges- Motor Rental	112	184	161	161	154	-4.3%
6926	Interfund Chg Risk Charges	4,583	51	103	103	66	-35.9%
7000	Vehicles and Equipment	472,882	6,577	74	0	0	0.0%
Total Expense		\$ 1,341,262	\$ 943,881	\$ 757,614	\$ 810,291	\$ 853,122	5.3%
Total Net Surplus/(Deficit)		\$ 225,809	\$ 315,156	\$ 542,503	\$ 500,360	\$ -	-100.0%

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4162	Interest Income	0	14,369	13,811	11,359	8,247	-27.4%
4350	Interfund Charges/Computer Mai	0	300,000	375,508	375,508	1,450,000	286.1%
4355	Transfer-In	0	1,212,445	0	0	0	0.0%
4900	Budgetary Carryover	0	0	0	593,602	0	-100.0%
Total Revenue		\$ -	\$ 1,526,814	\$ 389,319	\$ 980,469	\$ 1,458,247	48.7%
6440	Contracted Services	0	0	0	0	5,000	0.0%
6532	Maintenance/Other Supplies	0	0	0	10,000	5,000	-50.0%
7000	Vehicles and Equipment	0	264,883	254,382	293,617	460,100	56.7%
7025	Software Cost	0	252,293	462,454	676,852	788,147	16.4%
Total Expense		\$ -	\$ 517,176	\$ 716,836	\$ 980,469	\$ 1,258,247	28.3%
Total Net Surplus/(Deficit)		\$ -	\$ 1,009,638	\$ (327,517)	\$ -	\$ 200,000	0.0%



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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.

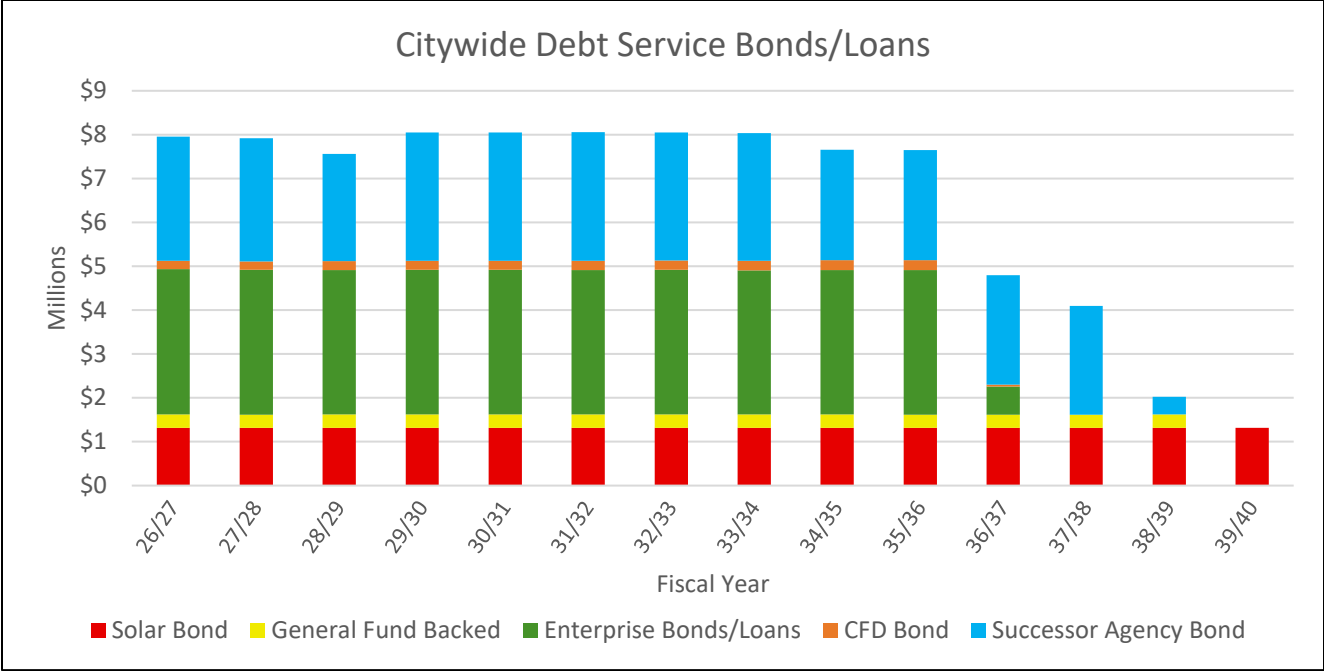
A summary of the City's debt service obligations due during the Fiscal Year 2026/27 and included in this budget is presented Schedule A below. A detailed discussion of each of the related debt obligations are presented in the City's audited Annual Comprehensive Financial Report. A copy can be viewed 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 2026/27 (Schedule A)				
Fund	Issuance	Principal	Interest	Total
General Fund	2019 Solar Energy Lease	\$905,000	\$410,307	\$1,315,307
General Fund	2019 LRBs (Fire Station)	\$175,000	\$131,850	\$306,850
Total General Fund		\$1,080,000	\$542,157	\$1,622,157
Water Enterprise	2015 Water/Wastewater Refunding Revenue Bonds	\$105,000	\$44,215	\$149,215
Water Enterprise	2019 Water Refunding Revenue Bonds	\$480,334	\$155,401	\$635,735
Total Water Fund		\$585,334	\$199,616	\$784,950
Sewer Enterprise	2021 BBVA Loan	\$412,000	\$104,329	\$516,329
Sewer Enterprise	2015 Water/Wastewater Refunding Revenue Bonds	\$1,400,000	\$612,535	\$2,012,535
Total Sewer Fund		\$1,812,000	\$716,864	\$2,528,864
CFD 2006 Fund	2018 KB Home Bond	\$121,274	\$64,520	\$185,794
Successor Agency	2018 Tax Allocation Bond	\$1,705,000	\$1,125,675	\$2,830,675
Total Miscellaneous Funds		\$1,826,274	\$1,190,195	\$3,016,469
Total Debt Service		\$5,303,608	\$2,648,832	\$7,952,440

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>
2027	121,274	64,520	185,794
2028	130,399	59,700	190,099
2029	144,143	54,442	198,585
2030	152,664	48,758	201,422
2031	161,011	42,751	203,762
2032	174,178	36,332	210,510
2033	187,099	29,414	216,513
2034	194,765	22,101	216,866
2035	212,224	14,307	226,531
2036	224,352	5,947	230,299
2037	43,098	825	43,923
Total	\$1,745,207	\$379,097	\$2,124,304



The figure above summarizes the City’s debt service payments from Fiscal Year 2026/27 to maturity.



Capital Funds & | Projects |

60700000

Prior Bonds Project Fund

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4201	Services for Other Agencies	1,200	1,200	1,200	1,200	1,200	0.0%
4659	Refunds and Reimbursements	162	0	0	0	0	0.0%
4900	Budgetary Carryover	0	0	0	0	49,619	0.0%
Total Revenue		\$ 1,362	\$ 1,200	\$ 1,200	\$ 1,200	\$ 50,819	4134.9%
6562	Retiree Insurance Premiums	694	0	0	0	0	0.0%
6904	Interfund Chg Admin OH	0	0	794	794	819	3.1%
7030	Facilities And Improvements	0	0	0	0	50,000	0.0%
Total Expense		\$ 694	\$ -	\$ 794	\$ 794	\$ 50,819	6300.4%
Total Net Surplus/(Deficit)		\$ 669	\$ 1,200	\$ 406	\$ 406	\$ -	-100.0%

70104300

General Capital Projects

Object	Object Description	FY 23/24 ACTUALS	FY 24/25 ACTUALS	FY 25/26 ACTUALS	FY 25/26 BUDGET	FY 26/27 PROPOSED	PCT CHANGE
4355	Transfer-In	1,315,465	2,661,070	1,315,029	1,315,029	1,315,307	0.0%
Total Revenue		\$ 1,315,465	\$ 2,661,070	\$ 1,315,029	\$ 1,315,029	\$ 1,315,307	0.0%
7030	Facilities And Improvements	0	-500,985	0	0	0	0.0%
8000	Interest Expense	482,465	459,072	223,608	435,029	410,307	-5.7%
8001	Principal Payment	833,000	856,000	880,000	880,000	905,000	2.8%
Total Expense		\$ 1,315,465	\$ 814,087	\$ 1,103,608	\$ 1,315,029	\$ 1,315,307	0.0%
Total Net Surplus/(Deficit)		\$ 0	\$ 1,846,982	\$ 211,421	\$ -	\$ -	0.0%

26-27 through 30-31
Capital Improvement Plan
City of Madera
Projects by Category And Department

Department <i>Category</i>	Project #	Priority	26-27	27-28	28-29	29-30	30-31	Total
Airport								
Airport								
AIR-0001 - T-Hangar Development Phase 1	AIR-0001	3				1,071,000		1,071,000
AIR-0004 - Runway 12-30 Mill & Fill	AIR-0004	3	140,000					140,000
AIR-0005 - Taxiway Mill & Fill	AIR-0005	3			69,500	744,000		813,500
AIR-0009 - Reconstruct Hanger Rows 1 & 2	AIR-0009	3		387,428	1,837,000			2,224,428
Airport Total			140,000	387,428	1,906,500	1,815,000	0	4,248,928
Airport Total			140,000	387,428	1,906,500	1,815,000	0	4,248,928
Community Development								
Public Facility								
CD-00001 - City Hall Relocation & Expansion	CD-00001	1					20,910,000	20,910,000
Public Facility Total			0	0	0	0	20,910,000	20,910,000
Community Development Total			0	0	0	0	20,910,000	20,910,000
Engineering								
Administrative								
Current Developer Reimbursements	DEVREMCUR		1,192,641	571,620	71,695			1,835,956
Future Developer Reimbursements	DEVREMFUTURE	3		2,813,054				2,813,054
ENG-000C - Traffic Warrants	ENG-000C	1	25,000	25,000	25,000	25,000	25,000	125,000
ENG F - CIP Engineering	ENG F	1	626,275	648,000	668,000	670,000	690,000	3,302,275
Eng S - LTF Fair Share Ave 17 Vicinity Sr99	ENG S						524,296	524,296
R-000031 - Misc. Transportation Projects/Planning	R-000031	1	193,000	199,000	205,000	211,150	217,500	1,025,650
R-000041 - Concrete Projects - Share Program	R-000041	1	0	20,000	20,000	20,000	20,000	80,000
S-000994 - WWTP Loan Repayment	S-000994	3	49,000	49,000	49,000	49,000	49,000	245,000
S-000995 - Road 28 Sewer Loan Repayment	S-000995	3	4,000	4,000	4,000	4,000	269,931	285,931
SS-00000 - Engineering Support for Sewer Projects	SS-00000		25,000	25,000	25,000	25,000	25,000	125,000
W-000000 - Engineering Support for Water Projects	W-000000		25,000	25,000	25,000	25,000	25,000	125,000
Administrative Total			2,139,916	4,379,674	1,092,695	1,029,150	1,845,727	10,487,162
Alleys								
ALY-0004 - Alley Paving 2024 - Northwest	ALY-0004	2	718,500					718,500
ALY-0005 - Alley Paving 2024 - Southwest	ALY-0005	2	722,000					722,000

Department Category	Project #	Priority	26-27	27-28	28-29	29-30	30-31	Total
ALY-0006 - Alley Paving 2024 - Northeast	ALY-0006	2	932,500					932,500
Alleys Total			2,373,000	0	0	0	0	2,373,000
Bike & Pedestrian Facilities								
B-000005 - Granada Pedestrian Bridge	B-000005		330,000	80,000	2,272,300			2,682,300
PK-00048 - Tulare/Cleveland/ Raymond Bike Path	PK-00048	1	30,000	315,000				345,000
PK-00056 - Bike/Ped Path, FRT-Cleveland Ave	PK-00056	1		45,000		339,000		384,000
PK-00058 - FRT-Granada to MID, North Bank	PK-00058	1		21,000	70,000	330,000		421,000
R-000058 - Schnoor Ave Sidewalk-Sunset to River	R-000058	1	593,750					593,750
R-000064 - ADA Walkability Sidewalks Program	R-000064	1	80,000	80,000	80,000	80,000	80,000	400,000
R-000093 - Washington School Sidewalks CMAQ	R-000093	2	767,200					767,200
R-000094 - Sidewalk Improvements Var Locations	R-000094	3	1,008,043					1,008,043
R-000100 - Clinton Street Ped Facilities	R-000100		200,000					200,000
R-000101 - D St / Clark St Ped Facilities	R-000101		230,000					230,000
R-000102 - Howard & Granada Ped Facilities	R-000102		260,000					260,000
R-000106 - Pine Street Sidewalk Improvements	R-000106	3	551,000					551,000
Bike & Pedestrian Facilities Total			4,049,993	541,000	2,422,300	749,000	80,000	7,842,293
Bridges								
B-000002 - Westberry Bridge Construction	B-000002	3	119,826	475,000	19,205,500			19,800,326
B-000004 - Rehab/Repair of 3 Bridges	B-000004	1	1,167,500					1,167,500
B-000006 - Clark Street Bridge Replacement	B-000006	2	500,000	4,385,000				4,885,000
Bridges Total			1,787,326	4,860,000	19,205,500	0	0	25,852,826
Plan/Report/Study								
MUPUD-SD - Storm Drain Master Plan Update	MUPUD-SD	2	280,000					280,000
MUPUD-W - Water Master Plan Update	MUPUD-W	2	350,000					350,000
R-000087 - Almond/Pine/ Stadium Traffic Study	R-000087	3	87,450					87,450
R-000103 - Local Roadway Safety Plan Development	R-000103		433,150					433,150
R-000107 - RCE Grade Seperation Study	R-000107	2	75,000					75,000
Plan/Report/Study Total			1,225,600	0	0	0	0	1,225,600
Sewer								
S-000012 - Schnoor Ave Trunk Sewer Rehab	S-000012	1	130,000	1,080,000				1,210,000

Department Category	Project #	Priority	26-27	27-28	28-29	29-30	30-31	Total
S-000996 - Southeast Quad Sewer Improvement	S-000996	4					455,000	455,000
S-000997 - Northeast Quad Sewer Improvement	S-000997	4					208,602	208,602
S-000998 - Northwest Quad Sewer Improvement	S-000998	4					352,000	352,000
SS-00006 - Fairgrounds Lift Station-VFD	SS-00006		35,000					35,000
SS-00008 - 2018 Sewer Manhole Project	SS-00008	1	130,000					130,000
SS-00009 - 2018 Sewer Repairs	SS-00009		3,930,270					3,930,270
SS-00011 - Mainberry Sewer, Howard to Sunset	SS-00011	2	850,000					850,000
SS-00013 - Pecan Ave Parallel Sewer Main	SS-00013			2,046,700				2,046,700
SS-00014 - Ave 13 Sewer Trunk Main Rehab	SS-00014	2	10,300,000	7,600,000				17,900,000
SS-000199 - SEWER R&R PROJECTS	SS-000199	2		2,000,000	2,000,000	2,000,000	2,000,000	8,000,000
S-STDY-1 - Sewer System Assess/Rehab Phase 2	S-STDY-1	1	140,563					140,563
S-STDY-2 - Sewer Asset Mgmt Software	S-STDY-2	1	75,000					75,000
S-VI-002 - Sewer Main Video Inspection Phase 2	S-VI-002	1	695,000	150,000	150,000	150,000	150,000	1,295,000
	Sewer Total		16,285,833	12,876,700	2,150,000	2,150,000	3,165,602	36,628,135
Storm Drain								
SD-13-PX - Retention Basin Land Acquisition	SD-13-PX	1	70,000	40,000	40,000			150,000
SD-14-P11 - Granada Dr/Ave 12.5 Retention Basin	SD-14-P11	1	100,000					100,000
SD-00017 - G St Storm Drain Improvements	SD-00017	2			170,000	1,361,500		1,531,500
SD-00018 - Sunset Avenue Pipeline	SD-00018	3	287,500	3,162,800				3,450,300
SD-00019 - Lake Street Pipeline Clark to Wessmith	SD-00019	4		40,000	250,000			290,000
SD-00020 - Lake St Pipeline	SD-00020			30,000	180,000			210,000
SD-00021 - Howard Road Storm Drain Pipe	SD-00021	3	688,276	7,119,250				7,807,526
SD-000997 - NW Quad Storm Drain Improvement	SD-000997	4					7,400,000	7,400,000
SD-000998 - SE Quad Storm Drain Improvements	SD-000998	4					17,500,000	17,500,000
	Storm Drain Total		1,145,776	10,392,050	640,000	1,361,500	24,900,000	38,439,326
Street 3R								
ENG-000G - Pavement Management Program (PMP)	ENG-000G	1		100,000			100,000	200,000
R-000079 - RMRA Seals/Overlays 2021-22	R-000079	2	1,724,768					1,724,768
R-000080 - RMRA Seals/Overlays 2022-23	R-000080	2	2,000,000					2,000,000
R-000098 - RMRA Seals/Overlays 2023-24	R-000098	3	1,595,479					1,595,479

Department Category	Project #	Priority	26-27	27-28	28-29	29-30	30-31	Total
R-000099 - FY24 Street Rehab And Recon Project	R-000099		2,660,000					2,660,000
R-000104 - RMRA Seals/Overlays 2024-25	R-000104	3	1,620,000					1,620,000
R-000108 - RMRA Seals/Overlays 2025-26	R-000108	3	1,802,671					1,802,671
R-000109 RMRA Seals/Overlays 2026-27	R-000109		1,864,293					1,864,293
R-000199 - Future CIP Projects per Pavement Management Plan	R-000199	3		4,000,000	4,000,000	4,000,000	4,000,000	16,000,000
R-000200 - One-Time Road Reconstruction	R-000200			7,720,000				7,720,000
Street 3R Total			13,267,211	11,820,000	4,000,000	4,000,000	4,100,000	37,187,211
Streets								
R-000010 - Olive Ave Widening-Gateway to Knox	R-000010	1	390,000	6,664,000	1,000,000			8,054,000
R-000032 - UPPR Crossing/ Street Approaches	R-000032	1	80,000	80,000	80,000	80,000	80,000	400,000
R-000037 - Raymond Rd Shoulder-n/o Cleveland	R-000037	1	56,076					56,076
R-000046 - Lake St Improvements-Fourth to Cleveland	R-000046	1					120,000	120,000
R-000050 - Pine St Reconstr-Howard to Fourth St	R-000050	4	60,000	60,000	1,180,000			1,300,000
R-000054 - Cleveland Ave Widen-Schnoor to SR99	R-000054	2	130,000	500,000	400,000	7,050,000		8,080,000
R-000057 - Lake-Fourth-Central Intersection	R-000057	1	3,521,000					3,521,000
R-000060 - Storey Rd Shoulder Paving	R-000060	1	42,750					42,750
R-000067 - Pecan Ave Shoulder Paving	R-000067	1	816,683					816,683
R-000082 - Almond Ave Extension - Pine to Stadium	R-000082	1	760,000	250,000	6,500,000			7,510,000
R-000096 - Caltrans Downtown Madera CAPM Project	R-000096	3	2,500,000					2,500,000
Streets Total			8,356,509	7,554,000	9,160,000	7,130,000	200,000	32,400,509
Traffic Signal/Traffic Safety								
R-000105 - ATP Safe Routes to Schools Project	R-000105	3	1,290,000	6,466,000				7,756,000
TS-00022 - 4th St Traffic Signal Interconnect	TS-00022	1	13,300					13,300
TS-00023 - HOPYQ Intersection Traffic Signals	TS-00023	1	38,000					38,000
TS-00024 - Cleveland/Granada Dr Traffic Signal	TS-00024	1	58,000					58,000
TS-00030 - Miscellaneous Traffic Safety Items	TS-00030	2	20,000	30,000	30,000	40,000	40,000	160,000
TS-00032 - D St/South St Traffic Signal	TS-00032	2	60,000					60,000
TS-00036 - Ellis & Country Club Improvements	TS-00036	2	342,900					342,900
Traffic Signal/Traffic Safety Total			1,822,200	6,496,000	30,000	40,000	40,000	8,428,200

Department Category	Project #	Priority	26-27	27-28	28-29	29-30	30-31	Total
Water								
W-000004 - Water Main Upgrades - Locations 13-23	W-000004	1	1,817,750					1,817,750
W-000006 - H St-Water Main Upgrades	W-000006	1	50,000	650,000				700,000
W-000008 - 10th St-Water Main Upgrades	W-000008	1	50,000	1,600,000				1,650,000
W-000009 - Gateway-Riverside River Crossing	W-000009	1	455,000					455,000
W-000026 - Frank Bergon Water Tower	W-000026	1				10,000	710,000	720,000
W-000032 - 2018-19 New Water Meter Installations	W-000032	2	647,500					647,500
W-000039 - 2022 Year 2 Pipeline Replacements	W-000039	3	3,407,000					3,407,000
W-000040 - 2021 Year 1 Pipeline Replacements	W-000040	3	2,400,000					2,400,000
W-000041 - 2021 Leak Detection CIP	W-000041	2	248,000					248,000
W-000199 - Future Water R&R Projects	W-000199	2		3,000,000	3,000,000	3,000,000	3,000,000	12,000,000
W-GW-001 - Water Well 37-Install Pump	W-GW-001	3	65,000					65,000
W-GW-002 - Water Well 35-Ellis w/o Chapin	W-GW-002	4				150,000	2,850,000	3,000,000
W-GW-003 - Sienna Estates Water Well	W-GW-003	4	550,000	2,550,000				3,100,000
W-PSW-45 - Almond Ave Water Main, Pine-Stadium	W-PSW-45	3	88,000	188,000				276,000
W-STDY-2 - Water System Condition Assess/Rehab	W-STDY-2	1	296,000					296,000
W-STDY-3 - Water Asset Mgmt Software	W-STDY-3	1	150,000					150,000
W-T-0001 - Water Storage Tank Installation	W-T-0001	2	35,815,000	2,530,000				38,345,000
Water Total			46,039,250	10,518,000	3,000,000	3,160,000	6,560,000	69,277,250
Engineering Total			98,492,614	69,437,424	41,700,495	19,619,650	40,891,329	270,141,512

Parks & Community Services

Bike & Pedestrian Facilities

PK-00001 - Ped/Bike Facilities	PK-00001	1	50,000		100,000	25,000		175,000
Bike & Pedestrian Facilities Total			50,000	0	100,000	25,000	0	175,000

Parks

PK-00072 Town & Country Park Rehabilitation	PK-00072	3	600,000					600,000
PK-00083 - Rotary Park Basketball Courts	PK-00083	3	195,650					195,650
PK-00084 - Mexican American Center & CASA Building Demolition	PK-00084	3	284,365					284,365
PK-00085 - Rotary Park Horseshoe Pits	PK-00085	3	51,000					51,000
PK-00086 - Clinton Street Widening	PK-00086	3	78,000					78,000

Department Category	Project #	Priority	26-27	27-28	28-29	29-30	30-31	Total
PK-00087 - Centennial Park Pool Complex	PK-00087	3	652,639					652,639
Parks Total			1,861,654	0	0	0	0	1,861,654
Parks & Community Services Total			1,911,654	0	100,000	25,000	0	2,036,654
Public Works								
Administrative								
PWTRANS - Public Work Streets Activities	PWTRANS		5,240,000	3,565,000	3,565,000	3,565,000	3,565,000	19,500,000
Administrative Total			5,240,000	3,565,000	3,565,000	3,565,000	3,565,000	19,500,000
Bridges								
RM-00001 - Rtne Maint City Bridges Fresno RVR	RM-00001	1	80,000	80,000	80,000	80,000	80,000	400,000
Bridges Total			80,000	80,000	80,000	80,000	80,000	400,000
Sewer								
SS-00010 - Airport Lift Station Pumps Replacement	SS-00010	2	170,000					170,000
SS-00012 - Doubletree Sewer, Westberry to Liberty	SS-00012	2	90,000					90,000
SS-00015 - Sewer Lift Station R&R	SS-00015	3	200,000					200,000
Sewer Total			460,000	0	0	0	0	460,000
Water								
W-000029 - Downtown Valve Replacement	W-000029	1	390,000					390,000
W-000033 - Residential AMR Wtr Meter Replacements	W-000033	1	1,040,000	1,040,000	575,000			2,655,000
W-000036 - 4th/Gateway Line and Valve	W-000036	1	80,000	990,000				1,070,000
W-000038 - Well 27 Rehabilitation	W-000038	3	165,000	1,810,000				1,975,000
Water Total			1,675,000	3,840,000	575,000	0	0	6,090,000
WWTP								
WWTP23-01 - WWTP Centrifuge Units	WWTP23-01	2	226,000	1,040,000				1,266,000
WWTP23-02 - Headworks & Pipeline CIPP Lining	WWTP23-02	2	1,200,000					1,200,000
WWTP23-03 - Sludge Belt Thickener	WWTP23-03	2	640,000					640,000
WWTP23-04 - WWTP Perimeter Fencing	WWTP23-04	4				348,000		348,000
WWTP24-01 - 2024 Improvement Project	WWTP24-01	3	1,150,000					1,150,000
WWTP Total			3,216,000	1,040,000	0	348,000	0	4,604,000
Public Works Total			10,671,000	8,525,000	4,220,000	3,993,000	3,645,000	31,054,000
RDA Successor Agency								
Streets								
RDA-18-02 - Adell St Interconnect, Kennedy & Adell	RDA-18-02	1		265,000				265,000
Streets Total			0	265,000	0	0	0	265,000

Department <i>Category</i>	Project #	Priority	26-27	27-28	28-29	29-30	30-31	Total
Successor Agency (RDA)								
RDA-16-01 - Adell St Utility Project	<i>RDA-16-01</i>	4	50,000	1,735,000				1,785,000
RDA-16-07 - Adelaide Subdivision	<i>RDA-16-07</i>	4			1,598,478			1,598,478
RDA-17-02 - Yosemite Lot Development	<i>RDA-17-02</i>	1		550,970				550,970
Successor Agency (RDA) Total			50,000	2,285,970	1,598,478	0	0	3,934,448
RDA Successor Agency Total			50,000	2,550,970	1,598,478	0	0	4,199,448
Transit Program								
Transit								
Trans-10 - AHSC Transit Developments	<i>Trans-10</i>	3	1,509,293					1,509,293
TRANS-11 - Transit Center Charging Station Project	<i>TRANS-11</i>	4	60,000	526,000				586,000
TRANS-12 - Bus Shelter Relocation	<i>TRANS-12</i>	3	434,600					434,600
Transit Total			2,003,893	526,000	0	0	0	2,529,893
Transit Program Total			2,003,893	526,000	0	0	0	2,529,893
GRAND TOTAL			113,269,161	81,426,822	49,525,473	25,452,650	65,446,329	335,120,435

Transfer Schedule
FY 26-27 Budget

From		To		Purpose	
Fund	Department	Amount	Fund	Department	Amount
Dial A Ride Fund	Finance - Transit	\$ 28,500	Equipment Fund	Finance - Fleet	\$ 57,000
Fixed Route Fund	Finance - Transit	28,500			To cover maintenance costs on Transit vehicles.
General Fund	Central Admin	\$ 11,527	General Capital Projects	Engineering	\$ 1,315,307
General Fund	Police	40,619			Solar Lease Payment
General Fund	Fire	25,074			
General Fund	Parks Admin	32,689			
General Fund	Recreation	274			
General Fund	Sr. Citizen Com. Service	699			
General Fund	Aquatics Program	7,115			
General Fund	Comm & Rec Centers	53,126			
Measure K - Police	Police	6,787			
Facilities	Public Works	267,990			
Madera Transit Center	Transit	12,382			
Parking	Grants	2,224			
Drainage System	Public Works	20,919			
Sewer Maintenance	Public Works	20,888			
Waste Water Treatment Plant	Public Works	258,353			
General Fund	Engineering	4,303			
Water Operations	Public Works	513,561			
Airport	Public Works	36,777			
Non-Housing Tax Increment	Successor Agency	\$ 2,852,795	Successor Agency Debt Service Fund	Successor Agency	\$ 2,852,795
					To cover Successor Agency annual debt service.
CFD 2006-1, KB Homes	Finance	\$ 190,393	CFD Debt Fund - 2006 Bonds	Finance	\$ 190,393
					Annual Debt Service Payment
General Fund	Finance	\$ 21,054	Zone 12 Activities	Landscape Maintenance Zones	\$ 5,609
			Zone 13 Activities	Landscape Maintenance Zones	258
			Zone 15B Activities	Landscape Maintenance Zones	320
			Zone 17A Activities	Landscape Maintenance Zones	4,297
					General Fund Subsidy to Cover FY 25/26 Expenditures

Solid Waste Operations Fund	Public Works	\$ 24,296	General Fund	Police - Code Enforcement	\$ 24,296	Transfer to cover Code Enforcement activity related to solid waste issues
Solid Waste Operations Fund	Public Works	\$ 158,577	General Fund	Parks	\$ 158,577	To cover the cost of garbage collection services provided by Parks employees.
Measure T Street Maintenance	Engineering	\$ 860,000	General Fund	Public Works- Streets	\$ 860,000	Transfer from Measure T for Operational Costs
Water Operations Fund	Public Works	\$ 60,000	General Fund	Parks	\$ 60,000	To cover cost of ponding basins on Parks property.
Gas Tax - Street Maintenance	Public Works	\$ 74,682	General Fund	Public Works- Streets	\$ 74,682	Loan Repayment to General Fund
Gas Tax - Street Maintenance	Public Works	\$ 1,736,580	General Fund	Public Works - Streets	\$ 1,500,000	Transfer Gas Tax For Operational Costs
			General Fund	Police - Graffiti Abatement	39,122	
			General Fund	Parks - Median Landscaping	197,458	
Measure T Suppl. Street Maintenance	Engineering	\$ 1,000,000	General Fund	Public Works - Streets	\$ 3,000,000	To fund 10' x 10' Patching Program
Measure T Regional Streets	Engineering	2,000,000				
Solid Waste Operations Fund	Public Works	\$ 235,230	General Fund	Public Works - Safe & Clean	\$ 235,230	To cover cost of Safe & Clean Team performing trash pickup duties.
Measure T - ADA Compliance	Engineering	\$ 80,000	General Fund	Public Works - Streets	\$ 80,000	To fund FY26/27 Sidewalks Project
Total		\$ 14,191,253			\$ 14,191,253	

RESOLUTION NO. 26- _____

**A RESOLUTION OF THE COUNCIL OF THE CITY OF MADERA ADOPTING THE
APPROPRIATIONS LIMIT FOR THE 2026/2027 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 2026/2027 fiscal year, as described in Article XIII B of the Constitution of the State of California and as determined pursuant to Sections 7900 to 7913 of the California Government Code is in the amount of Sixty-five million, two hundred and twenty-four thousand, and fifty-two dollars (\$65,224,052).
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.

* * * * *

ATTACHMENT 1

CITY OF MADERA
ARTICLE XIII B APPROPRIATIONS LIMIT CALCULATION
WORKSHEET #1
FOR THE 2026/2027 FISCAL YEAR

Proceeds of Taxes:	\$ 31,552,323	Reference Document
Exclusions:	<u>\$1,622,156</u>	General Fund Debt Service
Appropriations Subject to Limit:	\$ 29,930,167	Worksheet #2
Current Limit:	<u>\$65,224,052</u>	Worksheet #3
Amount Over (Under) Limit:	<u><u>\$ (35,293,884)</u></u>	

CITY OF MADERA
 ARTICLE XIII B APPROPRIATIONS LIMIT CALCULATION
 WORKSHEET #2
 FOR THE 2026/2027 FISCAL YEAR
 Summary of Tax Proceeds Revenue & Interest Allocation

	<u>Non-Interest Revenues</u>	<u>Percent of Total</u>	<u>Interest Income Allocation</u>	<u>Total Tax Proceeds</u>
<u>General Fund</u>				
Tax Proceeds Budgeted	\$ 30,734,443	64.78%	\$ 817,880	\$ 31,552,323
Non Tax Proceeds Budgeted	<u>\$ 16,707,983</u>	35.22%	<u>\$ 444,620</u>	
Total Revenue Budgeted	<u>\$ 47,442,426</u>	<u>100.00%</u>		
Total Interest Income Budgeted			<u>\$ 1,262,500</u>	
Total Tax Proceeds Budgeted:				<u>\$ 31,552,323</u>

CITY OF MADERA
ARTICLE XIII B APPROPRIATIONS LIMIT CALCULATION
WORKSHEET #3
FOR THE 2026/2027 FISCAL YEAR

A.	Last Year's Appropriations Limit (Unadjusted)					\$62,788,178
B.	Adjustment Factors	<u>% of Change</u>	<u>Factor</u>	<u>Source</u>		
	1. Growth in City Population	-1.02	0.9898	State Calculation		
	2. California per Capita Personal Income Growth	4.95	1.0495	State Calculation		
	3. Calculation of Factor: (B1 x B2)				1.0388	
C.	Annual Adjustment Dollars: (A x B3) - A					<u>\$2,435,874</u>
D.	2026/2027 Projected Appropriations Limit: (A + C)					<u><u>\$65,224,052</u></u>

May 1, 2026

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, 2026, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2026–27. Attachment A provides the change in California's per capita personal income and an example for utilizing the factors to calculate the 2026–27 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, 2026.** 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 Erika Li
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 2026–27 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2026-27	4.95

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2026–27 appropriation limit.

2026–27:

Per Capita Cost of Living Change = 4.95 percent
Population Change = -0.14 percent

Per Capita Cost of Living converted to a ratio: $\frac{4.95 + 100}{100} = 1.0495$

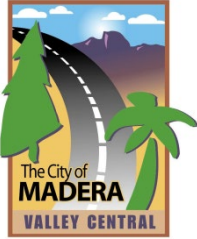
Population converted to a ratio: $\frac{-0.14 + 100}{100} = 0.9986$

Calculation of factor for FY 2026–27: $1.0495 \times 0.9986 = 1.0480$

FISCAL YEAR 2026-27
Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2025 to January 1, 2026, and Total Population January 1, 2026

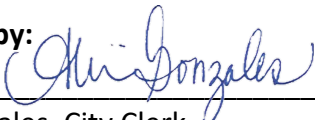
City	County	Percent Change 25-26	Population Minus Exclusions 1-1-25	Population Minus Exclusions 1-1-26	Total Population 1-1-26
Madera	Madera	-1.02	68,458	67,759	67,759

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

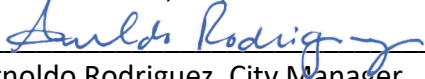


REPORT TO CITY COUNCIL

Approved by:



Alicia Gonzales, City Clerk



Arnoldo Rodriguez, City Manager

Council Meeting of: June 24, 2026

Agenda Number: B-2

SUBJECT:

Policy Governing Remote Participation and Enhancement of Public Participation in City Council and Subsidiary Body Meetings

RECOMMENDATION:

Adopt a Resolution Adopting the “Policy Governing Remote Participation and Enhancement of Public Participation in City Council and Subsidiary Body Meetings”

SUMMARY:

On October 3, 2025, Governor Newsom signed Senate Bill No. 707 (SB 707), which amends the Ralph M. Brown Act to expand teleconferencing options and enhance public accessibility requirements, including translation services and real-time captioning in certain circumstances. Pursuant to California Government Code section 54953.8.6, the City Council must formally authorize teleconferencing for advisory bodies, including commissions, committees, and boards, through a resolution or policy.

SB 707 becomes effective July 1, 2026, and remains in effect through January 1, 2030. Because the City’s population exceeds 30,000, the City is subject to both the general provisions of SB 707 and the additional requirements applicable to “eligible legislative bodies.” Accordingly, the attached policy is presented for Council consideration to implement the requirements of the legislation.

BACKGROUND:

Existing City Practices

The City has already implemented several practices that support the goals of SB 707, including:

- Live broadcasting of Council meetings

- Use of Wordly AI translation services to provide real-time language translation during meetings.
- Designated a physical agenda posting location.
- Maintaining an annual City Council meeting calendar on its website and previously distributed copies of the Brown Act to City Councilmembers and members of City boards, commissions, and committees.

The proposed policy builds upon these existing practices by establishing formal procedures governing remote participation, public access, accommodations for persons with disabilities, meeting disruptions, and teleconferencing requirements for advisory bodies.

Why Adoption is Necessary

SB 707 requires local agencies to adopt policies governing hybrid meetings and remote participation prior to July 1, 2026. Failure to adopt procedures addressing teleconferencing, meeting disruptions, and public participation could expose the City to compliance challenges under the Brown Act.

The proposed policy provides a comprehensive framework to ensure City Council meetings and applicable advisory body meetings remain compliant with state law while continuing to promote transparency, accessibility, and public participation.

DISCUSSION:

SB 707 updates the City's open meeting requirements to enhance public participation, transparency, and accessibility.

Staff has summarized below the key changes that impact the City Council and other Brown Act bodies, as well as the measures incorporated into the proposed policy to facilitate compliance with the July 1, 2026 implementation requirements.

New Rules Applicable to All City Brown Act Bodies

Teleconferencing and Remote Participation Requirements

- **Mandatory Hybrid Meetings:** By July 1, 2026, the Council must provide for hybrid meetings (in-person plus a teleconference option). The teleconference option must be either a two-way telephonic or audiovisual platform (e.g., Zoom). If using audiovisual platforms, a call-in option and active captioning (if available) are required.¹ Remote speakers must receive the same time allotment as in-person speakers and procedures must be consistent with standard public comment rules. This requirement does not apply to other City legislative bodies.

In response to the hybrid meeting requirements established by SB 707, the City has continued

¹ Cal. Gov. Code § 54953.4(b)(1).

utilizing the hybrid meeting platform originally implemented during the COVID-19 pandemic. City Council meetings are conducted in person while simultaneously providing members of the public with the opportunity to view, attend, and participate remotely through a two-way audiovisual platform. Remote participants are afforded the same opportunity to address the City Council as those attending in person and are subject to the same public comment procedures and time limits.

The City's current meeting platform includes remote viewing and participation capabilities, call-in access, and captioning features when available. Accordingly, the City is well-positioned to comply with the July 1, 2026 hybrid meeting requirements established by SB 707. These requirements apply specifically to City Council meetings and do not extend to other City legislative bodies unless separately authorized by law.

- **Policy Regarding Broadcast Disruption:** Prior to July 1, 2026, the City Council must adopt an open session policy regarding hybrid meetings that includes procedures for restoring service in the event of a broadcast disruption.

The proposed policy establishes procedures for responding to broadcast disruptions, including restoration efforts, public notification requirements, and procedures for resuming meetings following service restoration. The policy also addresses disruptions or disturbances by members of the public participating either in person or remotely and establishes procedures for maintaining decorum during meetings. In addition, the policy outlines procedures for accommodating disability-related requests for participation and defines the circumstances under which Councilmembers may participate remotely, including participation based on "just cause" and disability accommodations.

- **One-Hour Recess Requirement:** Starting July 1, 2026, if a disruption prevents the public from attending the meeting remotely, the City Council must take a recess and try to restore service. If service cannot be restored within one (1) hour, the City Council must conduct a roll call vote confirming that good faith efforts were made and make a finding that public interest in continuing the meeting outweighs remote access.²
- **Legal Basis for Remote Participation of Councilmember:** Starting January 1, 2026, Councilmembers and commissioners who participate remotely must have their legal basis for remote participation recorded in the meeting minutes.³
- **Councilmember with Disability:** Starting January 1, 2026, Councilmembers and commissioners with a disability may participate remotely as a reasonable accommodation, including participation via audio only (but only if their condition prevents participation on camera). Once an accommodation is granted for a disability, the Councilmember's remote participation counts toward quorum at the in-person

² Cal. Gov. Code § 54953.4(b)(1).

³ Cal. Gov. Code § 54953.8(b)(7).

meeting site. Unlike participation based on "just cause," there are no annual limits or geographic restrictions on remote participation when provided as a disability accommodation. However, those attending remotely must still disclose any present adults and their relationship to them.⁴

- **“Just cause” definition expanded and extended:** The prior rules for participating remotely for just cause or personal emergency circumstances have been simplified and expanded. “Emergency circumstances” are now consolidated into the “just cause” provisions. Previously sunsetting at the end of 2025, the allowance for remote participation via “just cause” has been extended to December 31, 2029.⁵ Members of the Brown Act bodies may participate under the new “just cause” provisions in any of the following circumstances:
 - Childcare or caregiving need of a child, parent, grandparent, grandchild, sibling, spouse, or domestic partner that requires them to participate remotely.
 - A contagious illness that prevents a member from attending in person.
 - A need related to a physical or mental condition for which there is no remote participation accommodation in place.
 - Travel while on official business of the legislative body or another state or local agency.
 - *New:* An immuno-compromised family member
 - *New:* A physical or family medical emergency
 - *New:* Military service preventing in-person attendance

The requirements for participating under “just cause” have not changed. These requirements are:

- Requirement for two-way audiovisual or telephonic public participation access and real-time public remote public comment.
- Remote Councilmember must disclose the presence of other adults and their general relationship.
- Same annual limits per Councilmember apply. Councilmember may participate remotely for just cause in up to 5 Council meetings per year.

Staff has provided a Brown Act teleconferencing comparison chart as Attachment 1.

Traditional Brown Act Teleconferencing: The rules for participating under the traditional teleconferencing rules where a member’s remote location must be listed on the agenda and open for in-person public participation have not changed.

Enhancing Public Engagement (Starting July 1, 2026):

- **Translation of meeting agendas:** If 20 percent of the City’s population speaks an

⁴ Cal. Gov. Code § 54953(c).

⁵ Cal. Gov. Code § 54953.8.3(c).

applicable foreign language and at the same time, that population speaks English less than “very well”, then the City must translate meeting agendas (but not the entire agenda packet) into that applicable language. There is no need to verbally state how the foreign language translation of the agenda may be accessed during the applicable Council meeting. [Note that the 20 percent calculation must be based on data regarding foreign languages from the most recent American Community Survey.]⁶

Staff reviewed the applicable ACS data for the City, and the completed analysis is included as Attachment 2.

Based on the City's ACS analysis, Spanish is the only language that currently meets the SB 707 threshold requiring translation of City Council agendas. Pursuant to SB 707, translated agendas must be posted within the same timeframes required for the English-language agenda under the Brown Act. The City may utilize automated translation tools to satisfy these requirements, provided all applicable statutory requirements are met. Consistent with Government Code section 54953.4(b)(2), the City is not responsible for the content or accuracy of automated translations and may include a disclaimer indicating that translations are machine generated and may not be exact.

- **Translation of the City website:** Similar to meeting agendas, the following information on the City's website must also be translated if 20 percent of the City's population speaks an applicable foreign language and at the same time that population speaks English less than “very well”. Each translation must be accessible through a prominent direct link posted on the City's website home page.⁷ The City may use digital translation services, such as Google Translate or similar automated tools, to satisfy the translation requirements for agendas and the public meetings webpage, provided the other requirements of Government Code section 54953.4 are met.

An accessible internet webpage dedicated to public meetings that includes, or provides a link to, all of the following information:

- i. A general explanation of the public meeting process for the City Council.
- ii. An explanation of the procedures for a member of the public to provide in-person or remote oral public comment during a public meeting or to submit written public comment.
- iii. A calendar of all public meeting dates with calendar listings that include the date, time, and location of each public meeting.

⁶ Note that the term “very well” is not defined in the Govt. Code but is a term of art used to identify individuals with limited English proficiency (LEP), and it refers directly to data from the U.S. Census Bureau's American Community Survey (ACS). The U.S. Census Bureau uses this specific phrasing in its survey to measure the level of English proficiency within households and communities. Individuals are considered LEP if they indicate on the ACS that they speak English “less than very well” (which includes responses such as “well”, “not well”, or “not at all”).

⁷ Cal. Gov. Code § 54953.4(b).

- iv. The agenda posted online.

The City already exceeds several of the public access requirements established by SB 707. City Council agendas are published six (6) days prior to each regular City Council meeting, exceeding the minimum Brown Act agenda posting requirements. Each agenda includes instructions for members of the public to attend and participate in the meeting.

The City also maintains an annual City Council meeting calendar on its website, providing the public with advance notice of regularly scheduled meetings throughout the year.

- **Social Media Use:** Existing law temporarily allows a Councilmember to participate in individual communications on an internet-based social media platform for specified purposes, provided that a majority of Councilmembers do not use the platforms to discuss or deliberate on matters within the City's specific subject matter jurisdiction. This bill removes the sunset date and makes this exception permanent.⁸
- **Brown Act Copy:** The City must provide a copy of the Brown Act to each Councilmember of the City.⁹

The City has already complied with this requirement and distributed copies of the Brown Act to City Councilmembers and members of the City's boards, commissions, and committees. No further action is required at this time.

- **Oral Reporting of Compensation Decisions:** SB 707 clarifies that the City is required to orally report, prior to final action, a summary of any recommendation of final action on compensation for the City Manager, any department heads, or other comparable administrative officer during an open meeting at which the final action is to be taken.

The City currently follows this practice and conducts the required oral reporting before the City Council considers compensation-related actions. Accordingly, no changes to existing procedures are necessary to comply with this provision.

- **Assistance in translation services:** The City is required to reasonably assist members of the public who wish to translate a public meeting into any language or wish to receive interpretation provided by another member of the public. The bill does not require the City to provide translation services, but only to reasonably assist others who choose to engage in translation/interpretation services. It is important to note that in providing any translation service, SB 707 limits the City's liability in negligent translation and provides that the City will not be responsible for the contents or accuracy of any translation.¹⁰

⁸ Cal. Gov. Code § 54952.2(b).

⁹ Cal. Gov. Code § 54952.7

¹⁰ Cal. Gov. Code § 54953.4(b)(2).

- The bill states that the City Council shall publicize instructions on how to request assistance to the public.
- The “assistance” listed in the bill may include any of the following, as determined by the City Council:
 - i. Arranging space for one or more interpreters at the meeting location,
 - ii. Allowing extra time during the meeting for interpretation to occur, and/or
 - iii. Ensuring participants may utilize their personal equipment or reasonably access facilities for participants to access commercially available interpretation services.

Automated translation tools, such as Google Translate, may be used to satisfy these requirements, provided the other statutory obligations are met and a disclaimer is included noting that translations are automatically generated and may not be exact.

The City's use of Wordly AI translation services exceeds the minimum requirements of SB 707 and supports the City's ongoing commitment to accessibility and public engagement. As required by state law, any automated translations provided through Wordly AI or similar technologies are subject to limitations in accuracy, and the City is not responsible for the content or accuracy of translated material.

- **Translation near posting sites:** The City must also provide a freely accessible physical location near where the agendas are posted to allow the public to post additional translations of the agenda in that location.¹¹

In compliance with Government Code section 54953.4(c)(3), the City previously designated a freely accessible physical location adjacent to the City's official agenda posting location to allow members of the public to post translated versions of City Council agendas. The designated location remains available for public use in accordance with SB 707.

- **Outreach requirements:** The City must make reasonable efforts to invite groups that do not traditionally participate in public meetings to attend those meetings. Examples of such groups include the following:
 - i. Media organizations providing news coverage within the City or region, including ethnic and language-specific outlets serving non-English-speaking communities.
 - ii. Civil-rights, civic-engagement, neighborhood, and community-based organizations, particularly those active in or serving multilingual or historically marginalized communities.

¹¹ Cal. Gov. Code § 54953.4(c)(3).

Additional Key Requirements

- **Teleconferencing for Eligible Subsidiary Bodies:** SB 707 further standardizes teleconferencing procedures for eligible subsidiary bodies, such as advisory boards and committees of the City. Before an eligible subsidiary body may use teleconferencing, the City Council must first formally authorize it by charter, ordinance, resolution or other formal action.¹²
- The proposed policy sets forth the authority of the City Council to authorize advisory commissions to use teleconferencing, but a separate resolution(s) will need to be adopted by the City Council in the future if the City Council chooses to allow specific teleconferencing authorization. Costs of staffing and the technology for implementation of the hybrid format for each commission will need to be considered.
- An eligible advisory-only subsidiary body is a body created by the City Council that serves solely in an advisory capacity to the Council and does not possess final decision-making authority.
- Currently, only seven subsidiary bodies of the City Council appear to qualify as eligible advisory-only subsidiary bodies under the Brown Act, including, but not limited to, the Airport Advisory Commission, Golf Course Advisory Committee, and CDBG Block Grant Commission.
- Staff has prepared the attached SB 707 Eligibility Review of City Boards, Commissions, and Committees (Attachment 3) to identify those bodies that currently appear to qualify as eligible advisory-only subsidiary bodies under the Brown Act.

For Council to apply this provision, all of the following conditions and on-going requirements must be met:

- Council must make findings to approve authorization for 100 percent remote participation by the body's members and renew its authorization every six (6) months.
- The subsidiary body must also approve 100 percent remote participation by its members.
- A staffed physical location for public participation must be available for the subsidiary body's meetings.
- Members must appear on camera during open meetings, unless prevented by a condition or technical issue.
- If any subsidiary body authorized for 100 percent remote participation requests to present its recommendations to Council:
 - Council must hold a discussion about the recommendations within 60 days at a regular Council meeting.

¹² Cal. Gov. Code § 54953.8.6. Note that the City Council is not required to authorize any of these teleconferencing procedures.

- The item may not be placed on the consent calendar.
- Council may not take any action on the recommendation until the next regular meeting.

As a result, implementation of this provision may affect agenda planning and scheduling by requiring the City to prioritize discussion of recommendations from authorized advisory bodies within the prescribed timeframe. Any future authorization of full remote participation for an eligible advisory-only subsidiary body would require separate City Council action and consideration of the operational and staffing impacts associated with implementation.

Implementation

The proposed policy represents the next phase of the City's implementation of SB 707 and establishes a framework for compliance with the legislation's July 1, 2026 effective date. Adoption of the policy will ensure that City Council meetings remain transparent, accessible, and consistent with state law while providing clear procedures for Councilmembers, commissioners, staff, and members of the public.

FINANCIAL IMPACT:

Implementation of SB 707 will result in ongoing administrative and operational costs associated with compliance, including agenda translation services, website translation requirements, staff time for meeting administration and coordination, and technology support necessary to facilitate hybrid public meetings. Funding for Wordly AI translation services for City Council meetings is included in the City's upcoming Fiscal Year 2026/27 budget. Additional costs may be incurred if the City Council elects to authorize teleconferencing for advisory commissions, committees, or boards in the future. Existing resources will be utilized to the extent possible, and any significant future budget impacts will be presented to the City Council for consideration through future budget amendments.

ALTERNATIVES:

1. Adopt a Resolution Adopting the "Policy Governing Remote Participation and Enhancement of Public Participation in City Council and Subsidiary Body Meetings"
2. Defer action and provide direction to staff.

ATTACHMENTS:

1. Attachment 1 - Brown Act teleconferencing comparison chart
2. Attachment 2 – Applicable Languages Worksheet (ACS B16001)
3. Attachment 3 - SB 707 Eligibility Review of City Boards, Commissions, and Committees chart
4. Resolution
5. Policy Entitled "Policy Governing Remote Participation and Enhancement of Public Participation in City Council and Subsidiary Body Meetings"

ATTACHMENT 1

Brown Act Teleconferencing Comparison Chart

Attachment 1: Brown Act Teleconferencing Comparison

Category	Traditional	Just Cause	State of Emergency
Reason for Meeting	No Reason Required	Just Cause	State of Emergency (State or Local)
Location Requirements for Quorum	Within jurisdiction	Quorum required in single physical location quorum within jurisdiction open to the public	No location requirement for Quorum
Method of Member's Participation in Teleconferenced Meeting	Call-in OR Audio Visual	Audio-Visual	Call in OR Audio-Visual
Additional Opportunities for Public Participation	For City Council Meetings only as of July 1, 2026 (subject to narrow exceptions): In-Person at teleconferencing	2-way audio-visual (public comment OK by audio only), OR 2-way telephonic and live webcasting of meeting	2-way audio-visual (public comment OK by audio only) or 2-way telephonic
Reason Must be Approved by City Council	No	No	Yes
Votes Must be Taken by Roll Call	Yes	Yes	Yes
Teleconference Location Included on Agenda	Yes	No	No
Required Course of Action if Disruption Prevents Broadcast of Meeting or Public's Ability to Comment	For City Council Meetings only as of July 1, 2026 (subject to narrow exceptions): Meeting proceeds if Council finds good cause following 1 hour attempt to restore connection to internet/broadcast/telephone. But meetings may not continue if there is no ability for public to participate from teleconferencing location. For Other Meetings: Meeting may proceed without internet/broadcasting (special considerations for quasi-judicial hearings). But meetings may not continue if there is no ability for public to participate from teleconferencing location.	For City Council Meetings only as of July 1, 2026 (subject to narrow exceptions): Meeting may proceed without remote member's participation if Council finds good cause following 1 hour attempt to restore internet/broadcast/telephone. For Other Meetings: Meeting may proceed without remote member's participation (special considerations for quasi-judicial hearings).	For City Council Meetings only as of July 1, 2026 (subject to narrow exceptions): Meeting may proceed if Council finds good cause following 1 hour attempt to restore internet/telephone. For Other Meetings: Meeting may proceed without remote member's participation (special considerations for quasi-judicial hearings).
Annual Limits	None.	2/year if body meets 1x month 5/ year if body meets 2x month 7/ year if body meets 3+ times/month	None.

ATTACHMENT 2

Applicable Languages Worksheet (ACS B16001)

SB 707 “Applicable Languages” Determination Guide and Worksheet (Gov. Code § 54953.4(e)(1))

Disclaimer: This resource is provided for general informational purposes only and does not constitute legal advice. It is not a substitute for review by agency counsel. Agencies should consult their own legal counsel to confirm applicability, interpret statutory requirements, and ensure compliance with SB 707 and related laws.

Purpose

To identify SB 707 “applicable languages” using the most recent ACS language and English proficiency data (Table B16001 or C16001).

Start Here (How to Use This Guide)

1. **Open the worksheet on page 4 now.**
2. Follow Steps 1–6 and **fill out the matching worksheet section (STEP __)** as you go.
3. If you select **“None of the above (no further analysis required)”** in Worksheet Step 1, **stop**—you’re done.
4. Keep your downloaded ACS table open while completing Worksheet Steps 2–5.

Note about the population number used: ACS Tables B16001 and C16001 only include people age 5 and older. To maintain consistency in the math, this worksheet uses the B16001 or C16001 total (age 5 +) as the “applicable population.” If you instead used the population described in 54953.4(e)(1)(B) (e.g., entire city population, which would include children under 5), the percentages could be slightly lower. **Agencies should consult with their legal counsel to confirm this approach.**

Step 1: Determine if the Legislative Body is an “Eligible Legislative Body”

If the legislative body meets the definition of an “eligible legislative body,” continue to Step 2.

“Eligible legislative body” means any of the following:

- A. A **city council of a city** with a population of 30,000 or more.
- B. A **county board of supervisors of a county, or city and county**, with a population of 30,000 or more.
- C. A **city council of a city located in a county** with a population of 600,000 or more.
- D. The **board of directors of a special district** that has an internet website and meets any of the following conditions:
 - i. The boundaries of the special district include the entirety of a county with a population of 600,000 or more, and the special district has over 200 full-time equivalent employees.
 - ii. The special district has over 1,000 full-time equivalent employees.
 - iii. The special district has annual revenues, based on the most recent Financial Transaction Report data published by the California State Controller, that exceed four hundred million dollars (\$400,000,000), adjusted annually for inflation commencing January 1, 2027, as measured by the percentage change in the California Consumer Price Index from January 1 of the prior year to January 1 of the current year, and the special district employs over 200 full-time equivalent employees.

 **If the legislative body is not an “eligible legislative body,” it does not qualify, and no further analysis is required.**

Step 2: Identify the Legislative Body Type and Select the Area to Use in ACS

Identify what kind of eligible legislative body you are and select the area you will use for the ACS table, consistent with Gov. Code § 54953.4(e)(1)(B).

- **City council** → use the city (place)
- **County board of supervisors** → use the county
- **Special district** → choose *one* of the following (by board discretion):
 - a. Use the county with the greatest population within the district boundaries, OR
 - b. Use the district’s service area (only if the district has reliable service-area language data)

Note: You will enter the “Applicable Population” number in the worksheet using the ACS B16001 or C16001 “Total:” estimate for the area selected above (see Step 4).

Special districts: If the board selects the ‘county with the greatest population within district boundaries’ option, use ACS B16001 or C16001 in Step 3 for that county as the applicable geography. If the board selects ‘service area,’ the district must use reliable service-area language data (ACS may not provide service-area boundaries directly).

Step 3: Obtain Language Data

Use language and English-proficiency data from the most recent ACS, typically ACS 5-year estimates:

1. Visit <https://data.census.gov/>
2. In the search bar, type: “**B16001 [your city/county/area]**” (or, if B16001 isn’t available, “**C16001 [your city/county/area]**”). Example: “C16001 Chula Vista, California”

Note (B16001 vs. C16001): Try B16001 first. If a recent B16001 is not available for your city/county/area, use C16001 instead for the same area and ACS release. C16001 is less detailed and may combine languages into broader categories. If a combined category meets (or is close to) the 20% threshold and you need to identify a specific language, consult additional Census/ACS materials for more detail, consider an alternative data source (with the required finding), and/or consult legal counsel.

3. Click the result that shows the table title: “**Language Spoken at Home...**”
 - a. Click the Filters icon (left page column) and ensure the Dataset is the ACS 5-year estimates using the most recent year
 - b. Geography: confirm it’s your city/county (or add it if needed)
4. Use the Download icon (across the top) to download the data to Excel or CSV

Agencies may use an alternative data source only if they formally determine, based on substantial evidence, that it is equally or more reliable than the ACS for their jurisdiction.

Step 4: Identify Languages Spoken by 20% or More of the Applicable Population

From the ACS B16001 or C16001 data downloaded in Step 3:

1. Click the “Data” tab (it may not open automatically). In the first row labeled “Total:” copy the value under the “Estimate” column and enter it as the Applicable Population in the worksheet.
2. Identify any language(s) spoken by 20% or more of that applicable population.



Languages spoken by fewer than 20% of the applicable population do not qualify and may be excluded from further analysis.

Step 5: Apply the English Proficiency Test

For each language that meets the 20% threshold in Step 4, determine whether 20% or more of people who speak that language speak English less than “very well.”

Note: Use the ACS estimate for “less than very well” where provided. If the table provides separate categories, sum “well,” “not well,” and “not at all” (i.e., all categories other than “very well”).

Only languages that meet **both** conditions qualify:

1. $\geq 20\%$ of the applicable population speaks the language, **and**
2. $\geq 20\%$ of that language group speaks English less than “very well.”

If either condition fails, the language is excluded.

Step 6: Limit to the Top Three Languages (If Necessary)

- If three or fewer languages meet the criteria → all are “applicable languages.”
- If more than three languages meet the criteria → select the three languages spoken by the largest percentage of the applicable population.

Step 7: Document the Determination (Best Practice)

Prepare a short internal memo or staff report that includes:

- Date of analysis
- Eligibility determination (Step 1)
- Type of legislative body and selected geography (Step 2)
- Data source used (ACS vintage and table, or alternative source and the supporting finding)
- Calculations for each qualifying language
- Final list of applicable languages (including top three selection if applicable)

Continue to the worksheet on Page 4.

Applicable Languages Determination Worksheet (SB 707)

Agency:

City of Madera

(STEP 1)

Eligible Legislative Body

Determination:

(Confirm eligibility criteria against the current codified text of Gov. Code § 54953.4 before finalizing.)

- ☒ **City council of a city** with a population of 30,000 or more.
- ☐ **County board of supervisors of a county, or city and county**, with a population of 30,000 or more.
- ☐ **City council of a city located in a county** with a population of 600,000 or more.
- Board of directors of a special district** that has an internet website and meets any of the following conditions:
- ☐ The boundaries of the special district include the entirety of a county with a population of 600,000 or more, and the special district has over 200 full-time equivalent employees.
- ☐ The special district has over 1,000 full-time equivalent employees.
- ☐ The special district has annual revenues, based on the most recent Financial Transaction Report data published by the California State Controller, that exceed four hundred million dollars (\$400,000,000), adjusted annually for inflation commencing January 1, 2027, as measured by the percentage change in the California Consumer Price Index from January 1 of the prior year to January 1 of the current year, and the special district employs over 200 full-time equivalent employees.
- ☐ None of the above (no further analysis required)

(STEP 2)

Type of Legislative Body:

- ☒ City Council ☐ County Board of Supervisors ☐ Special District

Special Districts ONLY - Population Used:

- ☐ Population of the county with the greatest population within the district boundaries
- ☐ Population of the district's service area (only if the district has reliable language data for that area)

Applicable Population:

63322

(From the downloaded ACS B16001 or C16001 table, enter the value in the first row labeled "Total:" under the "Estimate" column.)

To keep the calculations consistent, this worksheet uses the ACS Table B16001 or C16001 total (population age 5 and over) as the "applicable population" denominator, so the language counts and population total come from the same ACS table and geography. Using a larger population total that includes residents under age 5 (who are not included in B16001) could lower the calculated percentages and potentially make a language appear below the 20% threshold when it would otherwise qualify.

(STEP 3)

American Community Survey (ACS) Source Information

ACS release: 2024: ACS 5-year

ACS table: C16001

Geography used: Madera city, CA

Download date: 06/02/26

(e.g., "2023 ACS 5-year")
 (e.g., "B16001" or "C16001")
 (e.g., "Chula Vista city, California")

Language Spoken at Home for the Population 5 Years and Over		
Note: The table shown may have been modified by user selections. Some information may be missing.		
DATA NOTES		
TABLE ID:	C16001	
SURVEY/PROGRAM:	American Community Survey	
VINTAGE:	2024	
DATASET:	ACSDT5Y2024	
PRODUCT:	ACS 5-Year Estimates Detailed Tables	
UNIVERSE:	Population 5 years and over	
MLA:	U.S. Census Bureau. "Language Spoken at Home for the Population 5 Years and Over." American Community Survey, ACS 5-Year Estimates Detailed Tables, Table C16001, https://data.census.gov/table/ACSDT5Y2024.C16001?q=C16001&g=160XX00US0645022 . Accessed on 2 Jun 2026.	
FTP URL:	None	
API URL:	https://api.census.gov/data/2024/acs/acs5	
USER SELECTIONS		
TABLES	C16001	
GEOS	Madera city, California	
EXCLUDED COLUMNS	None	
APPLIED FILTERS	None	
APPLIED SORTS	None	
PIVOT & GROUPING		
PIVOT COLUMNS	None	
PIVOT MODE	Off	
ROW GROUPS	None	

Table: ACSDT5Y2024.C16001

VALUE COLUMNS	None
WEB ADDRESS	https://data.census.gov/table/ACSDT5Y2024.C16001?q=C16001&g=160XX00US0645022
TABLE NOTES	
Key Table Information	
Table Title	Language Spoken at Home for the Population 5 Years and Over
Table ID	ACSDT5Y2024.C16001
Survey/Program	American Community Survey
Year	2024
Dataset	ACS 5-Year Estimates Detailed Tables
Source	U.S. Census Bureau, 2024 American Community Survey, 5-Year Estimates
Dataset Universe	The dataset universe of the American Community Survey (ACS) is the U.S. resident population and housing. For more information about ACS residence rules, see the ACS Design and Methodology Report. Note that each table describes the specific universe of interest for that set of estimates.
Methodology	
Unit(s) of Observation	American Community Survey (ACS) data are collected from individuals living in housing units and group quarters, and about housing units whether occupied or vacant. For more information about ACS sampling and data collection, see the ACS Design and Methodology Report.
Geography Coverage	ACS data generally reflect the geographic boundaries of legal and statistical areas as of January 1 of the estimate year. For more information, see Geography Boundaries by Year. Estimates of urban and rural populations, housing units, and characteristics reflect boundaries of urban areas defined based on 2020 Census data. As a result, data for urban and rural areas from the ACS do not necessarily reflect the results of ongoing urbanization.
Sampling	The ACS consists of two separate samples: housing unit addresses and group quarters facilities. Independent housing unit address samples are selected for each county or county-equivalent in the U.S. and Puerto Rico, with sampling rates depending on a measure of size for the area. For more information on sampling in the ACS, see the Accuracy of the Data document.

Table: ACSDT5Y2024.C16001

Confidentiality	The Census Bureau has modified or suppressed some estimates in ACS data products to protect respondents' confidentiality. Title 13 United States Code, Section 9, prohibits the Census Bureau from publishing results in which an individual's data can be identified. For more information on confidentiality protection in the ACS, see the Accuracy of the Data document.
Technical Documentation/Methodology	Information about the American Community Survey (ACS) can be found on the ACS website. Supporting documentation including code lists, subject definitions, data accuracy, and statistical testing, and a full list of ACS tables and table shells (without estimates) can be found on the Technical Documentation section of the ACS website. Sample size and data quality measures (including coverage rates, allocation rates, and response rates) can be found on the American Community Survey website in the Methodology section. Data are based on a sample and are subject to sampling variability. The degree of uncertainty for an estimate arising from sampling variability is represented through the use of a margin of error. The value shown here is the 90 percent margin of error. The margin of error can be interpreted roughly as providing a 90 percent probability that the interval defined by the estimate minus the margin of error and the estimate plus the margin of error (the lower and upper confidence bounds) contains the true value. In addition to sampling variability, the ACS estimates are subject to nonsampling error (for a discussion of nonsampling variability, see ACS Technical Documentation). The effect of nonsampling error is not represented in these tables. Users must consider potential differences in geographic boundaries, questionnaire content or coding, or other methodological issues when comparing ACS data from different years. Statistically significant differences shown in ACS Comparison Profiles, or in data users' own analysis, may be the result of these differences and thus might not necessarily reflect changes to the social, economic, housing, or demographic characteristics being compared. For more information, see Comparing ACS Data.

Table: ACSDT5Y2024.C16001

Weights	ACS estimates are obtained from a raking ratio estimation procedure that results in the assignment of two sets of weights: a weight to each sample person record and a weight to each sample housing unit record. Estimates of person characteristics are based on the person weight. Estimates of family, household, and housing unit characteristics are based on the housing unit weight. For any given geographic area, a characteristic total is estimated by summing the weights assigned to the persons, households, families or housing units possessing the characteristic in the geographic area. For more information on weighting and estimation in the ACS, see the Accuracy of the Data document. Although the American Community Survey (ACS) produces population, demographic and housing unit estimates, the decennial census is the official source of population totals for April 1st of each decennial year. In between censuses, the Census Bureau's Population Estimates Program produces and disseminates the official estimates of the population for the nation, states, counties, cities, and towns and estimates of housing units and the group quarters population for states and counties.
Table Information	
API Information	American Community Survey (ACS) data is available via API. For more information on available APIs, please see Census Developers page at API Information.
Symbols	Explanation of Symbols:- The estimate could not be computed because there were an insufficient number of sample observations. For a ratio of medians estimate, one or both of the median estimates falls in the lowest interval or highest interval of an open-ended distribution. For a 5-year median estimate, the margin of error associated with a median was larger than the median itself.N The estimate or margin of error cannot be displayed because there were an insufficient number of sample cases in the selected geographic area. (X) The estimate or margin of error is not applicable or not available.median- The median falls in the lowest interval of an open-ended distribution (for example "2,500-")median+ The median falls in the highest interval of an open-ended distribution (for example "250,000+").** The margin of error could not be computed because there were an insufficient number of sample observations.*** The margin of error could not be computed because the median falls in the lowest interval or highest interval of an open-ended distribution.***** A margin of error is not appropriate because the corresponding estimate is controlled to an independent population or housing estimate. Effectively, the corresponding estimate has no sampling error and the margin of error may be treated as zero.
Data-Specific Notes	In 2016, changes were made to the languages and language categories presented in tables B16001, C16001, and B16002. For more information, visit the 2016 Language Data User note.
Additional Information	
Contact Information	Contact the Census Bureau Customer Help Center at 1-800-923-8282 or submit a question at ask.census.gov.

Table: ACSDT5Y2024.C16001

Suggested Citation	U.S. Census Bureau. "Language Spoken at Home for the Population 5 Years and Over" American Community Survey, ACS 5-Year Estimates Detailed Tables, Table C16001, 2024, https://data.census.gov/table/ACSDT5Y2024.C16001?q=C16001 : Accessed on June 02, 2026.
COLUMN NOTES	None

Table: ACSDT5Y2024.C16001

	Madera city, California	
Label	Estimate	Margin of Error
Total:	63,322	±504
Speak only English	25,177	±1,436
Spanish:	36,914	±1,447
Speak English "very well"	20,910	±1,271
Speak English less than "very well"	16,004	±1,159
French, Haitian, or Cajun:	0	±32
Speak English "very well"	0	±32
Speak English less than "very well"	0	±32
German or other West Germanic languages:	28	±35
Speak English "very well"	28	±35
Speak English less than "very well"	0	±32
Russian, Polish, or other Slavic languages:	26	±33
Speak English "very well"	9	±15
Speak English less than "very well"	17	±29
Other Indo-European languages:	660	±336
Speak English "very well"	491	±282
Speak English less than "very well"	169	±87
Korean:	0	±32
Speak English "very well"	0	±32
Speak English less than "very well"	0	±32

Table: ACSDT5Y2024.C16001

	Madera city, California	
Label	Estimate	Margin of Error
Chinese (incl. Mandarin, Cantonese):	0	±32
Speak English "very well"	0	±32
Speak English less than "very well"	0	±32
Vietnamese:	68	±81
Speak English "very well"	31	±48
Speak English less than "very well"	37	±62
Tagalog (incl. Filipino):	127	±99
Speak English "very well"	83	±62
Speak English less than "very well"	44	±58
Other Asian and Pacific Island languages:	29	±34
Speak English "very well"	2	±5
Speak English less than "very well"	27	±32
Arabic:	125	±121
Speak English "very well"	53	±66
Speak English less than "very well"	72	±88
Other and unspecified languages:	168	±143
Speak English "very well"	9	±16
Speak English less than "very well"	159	±144

ATTACHMENT 3

SB 707 Eligibility Review of City Boards, Commissions, and Committees Chart

Attachment 3: SB 707 Eligibility Review of City Boards, Commissions, and Committees

Body	Eligible Subsidiary Body?	Reason
ADA Advisory Council	Yes	Serves in an advisory capacity and makes recommendations.
Airport Advisory Commission	Yes	Reviews matters and makes recommendations regarding airport operations, budget, and planning.
Beautification Committee	Yes	Serves in an advisory capacity and makes recommendations on community beautification programs, policies, and projects.
City Council	No	Legislative body that exercises independent and final decisions
Civil Service Commission	No	Exercises independent decision-making authority by certifying eligibility lists and performs quasi-judicial functions; therefore, it is not solely advisory.
CDBG Block Grant Commission	Yes	Evaluates proposals and recommends funding allocations to Council.
Golf Course Advisory Committee	Yes	Serves in an advisory capacity and provides recommendations.
Loan Review Committee	No	Exercises independent decision-making authority by approving loan applications rather than merely making recommendations to the City Council. While it serves in an advisory capacity regarding policy changes, it is not solely advisory.
Planning Commission	No	Exercises discretionary approval authority for subdivisions, use permits, variances, and other entitlements.
Transit Advisory Board	Yes	Recommends transit plans and reviews proposals.
Youth Commission	Yes	Serves in an advisory capacity and makes recommendations on matters affecting youth in the community.

June 24, 2026

ATTACHMENT 4

Resolution - Adopting the “Policy Governing Remote Participation and Enhancement of Public Participation in City Council and Subsidiary Body Meetings”

RESOLUTION NO. 26-_____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA,
CALIFORNIA, ADOPTING A POLICY GOVERNING REMOTE PARTICIPATION
AND ENHANCEMENT OF PUBLIC PARTICIPATION IN CITY COUNCIL AND
SUBSIDIARY BODY MEETINGS**

WHEREAS, the Ralph M. Brown Act (“Brown Act”), California’s open meeting law, governs the conduct of public meetings by governmental bodies; and

WHEREAS, on October 3, 2025, Governor Newsom signed Senate Bill No. 707 (“SB 707”) to revise the Brown Act’s open meeting laws by allowing greater flexibility in teleconferencing and accessibility requirements, including translation services in certain circumstances and real time captioning, effective July 1, 2026, and until January 1, 2030; and

WHEREAS, the City of Madera qualifies as an eligible legislative body pursuant to Government Code section 54953.4; and

WHEREAS, the City Council now desires to adopt a policy, entitled “Policy Governing Remote Participation and Enhancement of Public Participation in City Council and Subsidiary Body Meetings”.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

1. The above recitals are true and correct.
2. The City Council hereby adopts the “Policy Governing Remote Participation and Enhancement of Public Participation in City Council and Subsidiary Body Meetings”, attached hereto.
3. The City Manager or designee is authorized to implement and enforce the provisions of the Policy adopted herein.
4. The City Manager, or his/her designee, is hereby directed and authorized to make such modifications as may be necessary to the agenda templates of the City Council along with any other agenda related materials, in order to implement the teleconferencing and related rules of SB 707.
5. If any section, subsection, sentence, clause, phrase, or portion of this Resolution is for any reason held to be invalid or unconstitutional by any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Resolution. The City Council of the City of Madera hereby declares that it would have adopted this Resolution and each section, subsection, sentence, clause, phrase, or portion thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions be declared invalid or unconstitutional.

6. The resolution is effective immediately.

ATTACHMENT 5

Policy Governing Remote Participation and Enhancement of Public Participation in City
Council and Subsidiary Body Meetings

Policy Governing Remote Participation and Enhancement of Public Participation in City Council and Subsidiary Body Meetings

PURPOSE:

The purpose of this Policy Governing Remote Participation and Enhancement of Public Participation in City Council and certain other meetings is to implement Senate Bill No. 707 ("SB 707"), signed into law on October 3, 2025, which revises the Ralph M. Brown Act's open meeting requirements to provide greater flexibility for teleconferencing and to enhance public participation, transparency, and accessibility. This Policy establishes the procedures governing remote participation for the City Council and those advisory-only subsidiary bodies authorized by the City Council to participate pursuant to this Policy. As currently defined by SB 707, this Policy is not applicable to the Planning Commission except for Social Media Use and the ability to use Remote Participation. However, nothing in this policy is intended to prohibit the Planning Commission from implementing similar provisions for its meetings.

APPLICABILITY:

This Policy incorporates the same definitions utilized by SB 707 (2025). Specifically, the City Council is the "eligible legislative body" under Government Code section 54953.4(e)(2), both the City Council and the Planning Commission meet the definition of "legislative body" under Government Code section 54952, and most "eligible subsidiary bodies" Government Code section 54953.8.6(b) are committees that may be subject to this Policy if eligible as further identified below in Section XI.

POLICY:

For purposes of implementation of SB 707, the City Council hereby adopts the following requirements.

I. Hybrid meeting format.

Meetings of the City Council, and eligible subsidiary bodies approved for teleconferencing pursuant to Section VII below, shall be conducted in a hybrid-format, consisting of two-way telephonic or audiovisual platform, with a call-in option and automatic captioning activated if the platform provides this feature, pursuant to Government Code section 54953.4(b)(1), as may be amended.

II. Broadcast disruption procedures.

If audio, video, or the entire teleconference platform fails in a manner that prevents the public from observing or participating remotely, the presiding officer shall recess the meeting. The City Clerk or appropriate personnel shall take immediate corrective action to restore service. Notice of the disruption shall be posted on the City's website and announced at the in-person meeting location, if feasible.

If remote access cannot be restored within one (1) hour, the City Council or approved commission shall conduct a roll call vote confirming that good faith efforts were made to restore service and shall make a finding that the public interest in continuing the meeting outweighs the need for remote access before proceeding in accordance with Government Code section 54953.8(b)(7).

If a disruption affects a participating member of the City Council (or eligible subsidiary body approved for teleconferencing pursuant to Section VII below) participating remotely due to an authorized basis, including for just cause or as a reasonable accommodation for a disability, the presiding officer shall determine whether quorum is maintained and shall recess the meeting if necessary to restore quorum or connectivity. All disruption procedures shall apply equitably whether the disruption affects the public, a participating member of the City Council (or eligible subsidiary body approved for teleconferencing pursuant to Section VII below), or a member participating remotely for disability accommodation. These procedures also apply to disruptions impacting individuals participating remotely as a reasonable accommodation under applicable law.

III. Disruptions by members of the public.

In addition to authority exercised pursuant to Government Code sections 54954.3 and 54957.9, the presiding officer or their designee may remove, or cause the removal of, an individual who is disrupting a meeting, including a teleconferenced meeting, consistent with Government Code section 54957.95.

For purposes of this Policy, “disrupting” means engaging in behavior during a meeting that actually disrupts, disturbs, impedes, or renders infeasible the orderly conduct of the meeting, including failure to comply with reasonable and lawful regulations governing public comment.

Prior to removing an individual for disruptive behavior, the presiding officer or their designee shall warn the individual that their behavior is disrupting the meeting and that failure to cease the behavior may result in removal. If the individual does not promptly cease the disruptive behavior, the presiding officer or their designee may remove the individual.

A warning is not required if the behavior constitutes use of force or a true threat of force, meaning a threat that a reasonable observer would perceive as an actual threat to use force.

IV. Remote participation.¹

¹ This section applies only to the City Council and the Planning Commission whether or not the Planning Commission is approved for teleconferencing pursuant to Section VII below.

- a. Just cause. A Councilmember or Commissioner may participate remotely for “just cause” as defined by Government Code section 54953.8.3(c), including childcare or caregiving needs, a contagious illness, official City-related travel, a physical or family medical emergency, or military service obligations. The legal basis for remote participation shall be disclosed and recorded in the meeting minutes as required by law.
- b. Emergency circumstances. Remote participation due to emergency circumstances shall comply with applicable statutory requirements, including required findings and disclosures.
- c. Disability accommodation. A Councilmember or Commissioner with a qualifying disability may participate remotely as a reasonable accommodation consistent with state and federal law. Participation may occur via audio only if the disability prevents on-camera participation. Once granted, such remote participation shall count toward quorum at the in-person meeting location. Required disclosures regarding adults present at the remote location shall be made as required by law.

V. Translation and public access.

- a. If 20 percent or more of the City’s population speaks a single non-English language and speaks English less than “very well,” based on the most recent American Community Survey data, the City Council meeting agendas (but not full agenda packets) shall be translated into that language and made accessible on the City’s website pursuant to Government Code section 54953.4(b).
- b. When the applicable population threshold is met, the City shall provide translated versions of required public meeting information on a prominently linked webpage accessible from the City’s homepage, pursuant to Government Code section 54953.4(b), including:
 - i. A general explanation of the public meeting process;
 - ii. Instructions for providing in-person or remote public comment;
 - iii. A calendar of public meeting dates with date, time, and location; and
 - iv. Posted meeting agendas.
- c. The City shall reasonably assist members of the public who wish to provide interpretation or translate public meetings. Assistance may include arranging space for interpreters, allowing additional time for interpretation, or permitting the use of personal equipment or commercially available interpretation services. The City shall publicize clear instructions for requesting such assistance in advance of or during meetings.

- d. The City shall also provide a freely accessible physical location adjacent to the City's designated public agenda posting location to allow the public to post additional translations of the agenda in that location pursuant to Government Code section 54953.4(c)(3).
- e. The City may use digital translation services, such as Google Translate or similar automated tools, to satisfy the translation requirements for agendas and the public meetings webpage, provided the other requirements of Government Code section 54953.4 are met. The City is not responsible for the content or accuracy of any translation provided by such tools, in accordance with Government Code section 54953.4(b)(2). The City may include a disclaimer noting that translations are automatically generated and may not be exact. The City shall make reasonable efforts to ensure translations are understandable to the public and may provide additional clarification upon request.

VI. Outreach efforts.

The City shall make reasonable, good-faith efforts to invite organizations that do not traditionally participate in public meetings to attend City Council meetings. The City retains discretion in determining what constitutes reasonable effort consistent with applicable law. Outreach efforts may include media organizations serving non-English-speaking communities and community groups that historically have lower participation in public meetings.

VII. Teleconferencing authorization for eligible subsidiary bodies.

Pursuant to Government Code section 54953.8.6, eligible subsidiary bodies of the City may be authorized by the City Council to use teleconferencing consistent with applicable law. This policy shall only apply to an eligible subsidiary body if authorized for use by the City Council.

Members of an eligible subsidiary body participating remotely shall maintain real-time, two-way communication for the duration of the meeting unless participating remotely due to a qualifying disability. The City Council shall adopt resolutions authorizing such teleconferencing and, if so adopted, may reauthorize teleconferencing for eligible subsidiary bodies every six (6) months by majority vote confirming that such practice serves the public interest.

VIII. Social media use.

Members of the City Council, Planning Commission, and any committee or body subject to the Brown Act (whether an eligible subsidiary body or not) are authorized to engage in separate conversations or communications on an internet-based social media platform to answer questions, provide information to the public, or to solicit information from the public regarding a matter that is within the subject matter jurisdiction of the body provided that a majority of the members of the body do not use the internet-based social media platform to discuss among themselves business of a specific nature that is within

the subject matter jurisdiction of the body. A member of the body shall not respond directly to any communication on an internet-based social media platform regarding a matter that is within the subject matter jurisdiction of the body that is made, posted, or shared by any other member of the body.

IX. Brown Act copies.

The City shall provide a copy of the Brown Act to each Councilmember and Planning Commissioner as required by Government Code section 54952.7.

X. Oral reporting of compensation decisions.

Prior to final action on compensation for the City Manager, any department head, or other comparable administrative officer, the City Council shall orally report, during the open meeting at which the final action is to be taken, a summary of any recommendation for final action, consistent with SB 707.

XI. Current Eligible Subsidiary Bodies

Not all boards, committees, and commissions of the City qualify as an “eligible subsidiary body” as these bodies must only be advisory and meet other requirements of Government Code section 54953.8.6(b). The following chart generally identifies the boards, committees and commissions that currently meet the requirements of an “eligible subsidiary body.” However, this chart is intended to serve as an overview based on current conditions, is not all inclusive, and does not limit the City’s ability to establish, modify, or dissolve any City board, commission, or committee at some future date.

SB 707 - City Boards, Commissions, and Committees		
Body	Eligible Subsidiary Body	Reason
ADA Advisory Council	Yes	Serves in an advisory capacity and makes recommendations.
Airport Advisory Commission	Yes	Reviews matters and makes recommendations regarding airport operations, budget, and planning.
Beautification Committee	Yes	Serves in an advisory capacity and makes recommendations on community beautification programs, policies, and projects.
City Council	No	Legislative body that exercises independent and final decisions
Civil Service Commission	No	Exercises independent decision-making authority by certifying eligibility lists and

		performs quasi-judicial functions; therefore, it is not solely advisory.
CDBG Block Grant Commission	Yes	Evaluates proposals and recommends funding allocations to Council.
Golf Course Advisory Committee	Yes	Serves in an advisory capacity and provides recommendations.
Loan Review Committee	No	Exercises independent decision-making authority by approving loan applications rather than merely making recommendations to the City Council. While it serves in an advisory capacity regarding policy changes, it is not solely advisory.
Planning Commission	No	Exercises discretionary approval authority for subdivisions, use permits, variances, and other entitlements.
Transit Advisory Board	Yes	Recommends transit plans and reviews proposals.
Youth Commission	Yes	Serves in an advisory capacity and makes recommendations on matters affecting youth in the community.
June 24, 2026		