



Meeting of the Madera County Transportation Commission Policy Board

LOCATION

Madera County Transportation Commission
2001 Howard Road, Suite 201
Madera, California 93637

or via ZOOM

<https://us06web.zoom.us/j/87669618417?pwd=hXZx4zus0dsYJb1GwhhaGUgetogwL.1>

Webinar ID: 876 6961 8417

Passcode: 517654

Telephone: US: +1 669 900 6833

DATE

April 23, 2025

TIME

3:00 PM

Policy Board Members

The Policy Board meets simultaneously as the Transportation Policy Committee, Madera County Transportation Commission, and Madera County 2006 Transportation Authority.

Commissioner Jose Rodriguez, Chair
Commissioner Robert Poythress, Vice Chair
Commissioner Waseem Ahmed
Commissioner Robert Macaulay
Commissioner David Rogers
Commissioner Rohi Zacharia
Caltrans District 6

Councilmember City of Madera
Madera County Supervisor
Councilmember, City of Chowchilla
Madera County Supervisor
Madera County Supervisor
Councilmember, City of Madera
Policy Committee, Participating Agency

REASONABLE ACCOMMODATIONS AND ADA

MCTC has adopted a Reasonable Accommodations Policy that provides a procedure for receiving and resolving requests for accommodation to participate in this meeting (see <https://www.maderactc.org/administration/page/reasonable-accommodations-policy>). If you need assistance in order to attend the meeting, or if you require auxiliary aids or services, e.g., listening devices or signing services to make a presentation to the Board, MCTC is happy to assist you. Please contact MCTC offices at (559) 675-0721 so such aids or services can be arranged. Requests may also be made by email to sandy@maderactc.org, or mailed to 2001 Howard Road, Suite 201, Madera, CA 93637. Accommodations should be requested as early as possible as additional time may be required in order to provide the requested accommodation; 72 hours in advance is suggested.

AGENDA

At least 72 hours prior to each regular MCTC Policy Board meeting, a complete agenda packet is available for review on the [MCTC website](#) or at the MCTC office, 2001 Howard Road, Suite 201, Madera, California 93637. All public records relating to an open session item and copies of staff reports or other written documentation relating to items of business referred to on the agenda are on file at MCTC. Persons with questions concerning agenda items may call MCTC at (559) 675-0721 to make an inquiry regarding the nature of items described in the agenda.

INTERPRETING SERVICES

Interpreting services are not provided at MCTC's public meeting unless requested at least three (3) business days in advance. Please contact MCTC at (559) 675-0721 during regular business hours to request interpreting services.

Servicios de interprete no son ofrecidos en las juntas públicas de MCTC al menos de que se soliciten con tres (3) días de anticipación. Para solicitar estos servicios por favor contacte a Evelyn Espinosa at (559) 675-0721 x 5 durante horas de oficina.

MEETING CONDUCT

If this meeting is willfully interrupted or disrupted by one or more persons rendering orderly conduct of the meeting unfeasible, the Chair may order the removal of individuals who are willfully disrupting the meeting. Such individuals may be arrested. If order cannot be restored by such removal, the members of the Board may direct that the meeting room be cleared (except for representatives of the press or other news media not participating in the disturbance), and the session may continue.

RECORD OF THE MEETING

Board meetings are recorded. Copies of recordings are available upon request, or recordings may be listened to at the MCTC offices by appointment.

PUBLIC COMMENT

If you are participating remotely and wish to make a comment on a specific agenda item during the meeting, please use the “Raise Hand” feature in Zoom and you will be called on by the chair during the meeting. You can also submit your comments via email to publiccomment@maderactc.org. Comments will be shared with the Policy Board and placed into the record at the meeting. Every effort will be made to read comments received during the meeting into the record, but some comments may not be read due to time limitations. Comments received after an agenda item will be made part of the record if received prior to the end of the meeting.

Regarding any disruption that prevents the Policy Board from broadcasting the meeting to members of the public, then (1) if public access can be restored quickly, the meeting will resume in five (5) minutes to allow the re-connection of all members of the Board, staff, and members of the public; or (2) if service cannot be restored quickly, the meeting shall stop, no further action shall be taken on the remaining agenda items, and notice of the continued meeting will be provided.

Agenda

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **PUBLIC COMMENT**

This time is made available for comments from the public on matters within the Board's jurisdiction that are not on the agenda. Each speaker will be limited to three (3) minutes. Attention is called to the fact that the Board is prohibited by law from taking any substantive action on matters discussed that are not on the agenda, and no adverse conclusions should be drawn if the Board does not respond to the public comment at this time. It is requested that no comments be made during this period on items that are on today's agenda. Members of the public may comment on any item that is on today's agenda when the item is called and should notify the Chairperson of their desire to address the Board when that agenda item is called.

MCTC SITTING AS THE TRANSPORTATION POLICY COMMITTEE

4. **TRANSPORTATION CONSENT ITEMS**

All items on the consent agenda are considered routine and non-controversial by MCTC staff and will be approved by one motion if no member of the Committee or public wishes to comment or ask questions. If comment or discussion is desired by anyone, the item will be removed from the consent agenda and will be considered in the listed sequence with an opportunity for any member of the public to address the Committee concerning the item before action is taken.

4-A. Notice of Federal Funding Opportunities

Enclosure: No

Action: Information and Discussion Only

4-B. Affordable Housing Sustainable Communities (AHSC) Round 9 Notice of Funding Availability Released

Enclosure: No

Action: Information and Discussion Only

4-C. FY 2025 Safe Streets and Roads for All (SS4A) Grant Program Notice of Funding Opportunity (NOFO)

Enclosure: No

Action: Information and Discussion Only

4-D. Active Transportation Program (ATP) Cycle 8 Technical Assistance

Enclosure: No

Action: Information and Discussion Only

4-E. Draft Environmental Impact Report (EIR) for Phase 3 of the Madera Station Relocation Project

Enclosure: No

Action: Information and Discussion Only

4-F. MCTC 2025 Federal Transportation Improvement Program (FTIP) Amendment No. 5 – (Type 1 – Administrative Modification)

Enclosure: No

Action: Ratify

4-G. Low Carbon Transportation Operations Program (LCTOP) List of Projects FY 2024-25

Enclosure: Yes

Action: Approve LCTOP List of Projects, Resolution 25-01

4-H. State Legislative Letters of Support and Opposition

Enclosure: Yes

Action: Information and Discussion Only

4-I. Letter of Support - Rail Infrastructure Improvements for Sustainable Exports Project (RIISE)

Enclosure: Yes

Action: Information and Discussion Only

4-J. Approve Social Services Transportation Advisory Council applicant for reappointment

Enclosure: Yes

Action: Approve the Social Services Transportation Advisory Council application for reappointment: Olga Garcia to represent a Local Social Service Provider for Older Adults

5. TRANSPORTATION ACTION/DISCUSSION ITEMS

5-A. PUBLIC HEARING: 2025-26 Unmet Transit Needs

Enclosure: Yes

Action: Receive Public Comments Regarding Unmet Transit Needs for FY 2025-26

5-B. San Joaquin Valley Regional Policy Conference Recap

Enclosure: No

Action: Information and Discussion Only

MCTC SITTING AS THE MADERA COUNTY TRANSPORTATION COMMISSION

6. REAFFIRM ALL ACTIONS TAKEN WHILE SITTING AS THE TRANSPORTATION POLICY COMMITTEE

6-A. Action: Reaffirm all Actions Taken While Sitting as the Transportation Policy Committee

7. ADMINISTRATIVE CONSENT ITEMS

All items on the consent agenda are considered routine and non-controversial by MCTC staff and will be approved by one motion if no member of the Committee or public wishes to comment or ask questions. If comment or discussion is desired by anyone, the item will be removed from the consent agenda and will be considered in the listed sequence with an opportunity for any member of the public to address the Committee concerning the item before action is taken.

7-A. Executive Minutes – March 19, 2025

Enclosure: Yes

Action: Approve March 19, 2025, Meeting Minutes

7-B. Proposed FY 2025-26 Member Assessment Fees

Enclosure: Yes

Action: Approve proposed 2025-26 Member Assessment Fees Schedule and direct staff to contact the local jurisdictions to incorporate the fee in its respective jurisdiction budget

7-C. Transportation Development Act (LTF, STA) – Allocation, Resolution 24-09 Amendment No. 3 and Resolution 24-10 Amendment No. 3

Enclosure: Yes

Action: Approve Resolution 24-09 Amendment No. 3 and Resolution 24-10 Amendment No. 3

7-D. Transportation Development Act (TDA) Fund Compliance Audits for Fiscal Year ended June 30, 2024: City of Chowchilla and City of Madera

Enclosure: Yes

Action: Accept TDA Compliance Audit Reports for FY ended June 30, 2024: City of Chowchilla and City of Madera

7-E. FY 2024-25 Overall Work Program & Budget (OWP) – Amendment No. 4

Enclosure: Yes

Action: Approve OWP & Budget – Amendment No. 4

8. ADMINISTRATIVE ACTION/DISCUSSION ITEMS

8-A. FY 2025-26 Overall Work Program (OWP) and Line-Item Budget

Enclosure: Yes

Action: Approve 2025-26 Overall Work Program (OWP) and Line-Item Budget – Resolution 25-02

MCTC SITTING AS THE MADERA COUNTY 2006 TRANSPORTATION AUTHORITY

9. AUTHORITY – ADMINISTRATIVE CONSENT ITEMS

All items on the consent agenda are considered routine and non-controversial by MCTC staff and will be approved by one motion if no member of the Authority or public wishes to comment or ask questions. If comment or discussion is desired by anyone, the items will be removed from the consent agenda and will be considered in the listed sequence with an opportunity for any member of the public to address the Authority concerning the item before action is taken.

9-A. Measure T Audit Report Fiscal Year ended June 30, 2024: City of Chowchilla and City of Madera

Enclosure: Yes

Action: Accept the Measure T Audit Report for Fiscal Year ended June 30, 2024: City of Chowchilla and City of Madera

10. AUTHORITY – ACTION/DISCUSSION ITEMS

NONE

OTHER ITEMS

11. MISCELLANEOUS

11-A. Items from Staff

11-B. Items from Caltrans

11-C. Items from Commissioners

12. CLOSED SESSION

12-A. Public Employee Performance Evaluation (Pursuant to Government Code Section 54957(b)(1)). Position: Executive Director

12-B. Report of Closed Session Actions. (Pursuant to Government Code Section 54957.1 and 54957.7 any required reports of Closed Session actions will be made at this time)

13. ADJOURNMENT

***Items listed above as information still leave the option for guidance/direction actions by the Board.**



STAFF REPORT
Board Meeting of April 23, 2025

AGENDA ITEM: 4-A

PREPARED BY: Sandy Ebersole, Administrative Analyst

SUBJECT:

Notice of Federal Funding Opportunities

Enclosure: No

Action: Information and Discussion Only

SUMMARY:

All Federal grants, including transportation grants, can be found at [grants.gov](https://www.grants.gov). To find transportation related funding opportunities select "All Department of Transportation" under the "Agency" menu on the left-hand side.

The programs listed in the table below have released a Notice of Funding Opportunity (NOFO). This timeline is subject to change.

Active & Upcoming Notices of Funding Opportunities (NOFOs)

Program	Due Date
Bridge Investment Program	8/1/25
Bridge Projects	11/1/25
Planning and other Bridge Projects	10/1/25
Rural and Tribal Assistance Pilot Program Amended Notice of Funding	4/17/25
Safe Streets and Roads for All	6/26/25
Bus Programs: Buses and Bus Facilities Competitive Grants; Low or No Emissions (Bus) Grants (Spring 2025)	
All Stations Accessibility Program (Spring 2025)	

[Pilot Program for Transit Oriented Development](#)
(Summer 2025)

[Congestion Relief Program](#) (Summer 2025)

[Strengthening Mobility & Revolutionizing Transportation](#)
(SMART) (Summer 2025)

[Charging & Fueling Infrastructure Grants \(Community &](#)
[Corridor charging\) & NEVI](#) (Fall 2025)

FISCAL IMPACT:

No fiscal impact to the approved 2024-25 Overall Work Program and Budget.



STAFF REPORT
Board Meeting of April 23, 2025

AGENDA ITEM: 4-B

PREPARED BY: Sandy Ebersole, Administrative Analyst

SUBJECT:

Affordable Housing Sustainable Communities (AHSC) Round 9 Notice of Funding Availability Released

Enclosure: No

Action: Information and Discussion Only

SUMMARY:

The California Department of Housing and Community Development (Department), in partnership with the California Strategic Growth Council (SGC), has announced the release of the [Round 9 Notice of Funding Availability \(NOFA\)](#) for approximately **\$775 million** in funds available under the Affordable Housing and Sustainable Communities (AHSC) Program.

Applicants must upload all application materials electronically via the [Department's AHSC portal](#) no later than: **4 p.m. Pacific Time on May 28, 2025.**

Background:

The AHSC Program (Program) is administered by SGC. The Department will implement the transportation, housing, and infrastructure components of the Program. The Program provides loans and grants to eligible Applicants for Projects that achieve GHG emissions reductions to benefit all Californians, especially Disadvantaged Communities, Low-Income Communities, and Low-Income Households throughout California.

The Program is part of California Climate Investments, a statewide initiative that puts billions of Cap-and-Trade dollars to work reducing greenhouse gas emissions, strengthening the economy, improving public health and the environment – particularly in Disadvantaged Communities (DACs). The AHSC Program furthers the purposes of AB 32 (Chapter 488, Statutes of 2006), SB 375 (Chapter 728, Statutes of 2008), and SB 32 (Chapter 249, Statutes of 2016) by investing in Projects that facilitate GHG Reduction by supporting more compact, infill development patterns, encouraging Active Transportation and transit usage, and protecting Agricultural Land from sprawl development.

For more information, visit the Department's AHSC [webpage](#). Additional Program information may be found at SGC's AHSC Program [webpage](#).

To receive information regarding future updates, please subscribe to HCD's [email list](#).

If you have further questions, please contact the HCD's AHSC Program team at AHSC@hcd.ca.gov or the SGC's AHSC program team at AHSC@sgc.ca.gov.

FISCAL IMPACT:

No fiscal impact to the approved 2024-25 Overall Work Program and Budget.



STAFF REPORT
Board Meeting of April 23, 2025

AGENDA ITEM: 4-C

PREPARED BY: Sandy Ebersole, Administrative Analyst

SUBJECT:

FY 2025 Safe Streets and Roads for All (SS4A) Grant Program Notice of Funding Opportunity (NOFO)

Enclosure: No

Action: Information and Discussion Only

SUMMARY:

The U.S. Department of Transportation (DOT) has issued a [Notice of Funding Opportunity \(NOFO\)](#) for the Fiscal Year ([FY 2025 Safe Streets and Roads for All \(SS4A\) Grant Program](#)). The purpose of the program is to support planning, infrastructure, behavioral, and operational efforts to prevent fatalities and serious injury on roads and streets involving roadway users. Those users include pedestrians, cyclists, motorists, commercial vehicle operators, and individuals using public transportation.

DOT expects to award approximately \$982.3 million in total program funding with approximately \$402.3 million for Planning and Demonstration Grants and \$580 million for Implementation Grants. The agency expects to award 400 to 700 Planning Demonstration grants that will range from \$100,000 to \$5 million each. DOT will also award between 40 to 70 Implementation Grants ranging from \$2.5 million to \$25 million each. There is generally a 20 percent nonfederal cost share requirement.

The FY 2025 solicitation removes references to rescinded Executive Orders (EOs) and priorities from the previous Administration and includes new discretionary priorities from the Trump Administration. The application deadline is **June 26, 2025, at 5:00 p.m. Eastern Daylight Time (EDT)**. In the FY 2025 round of the program, prospective Implementation Grant applicants may also submit pre-application requests by May 9, 2025, at 5:00 p.m. EDT to determine eligibility for funding.

FISCAL IMPACT:

No fiscal impact to the approved 2024-25 Overall Work Program and Budget.



STAFF REPORT
Board Meeting of April 23, 2025

AGENDA ITEM: 4-D

PREPARED BY: Sandy Ebersole, Administrative Analyst

SUBJECT:

Active Transportation Program (ATP) Cycle 8 Technical Assistance

Enclosure: No

Action: Information and Discussion Only

SUMMARY:

The Active Transportation Program (ATP) Disadvantaged Communities Technical Assistance (DAC TA) Program provides no-cost training workshops and application development to agencies with projects serving disadvantaged communities that have had limited success in receiving funding for active transportation projects. The ATP DAC TA Program offers tailored assistance for three cohorts (urban/suburban, rural, and Tribal), each serving up to 10 jurisdictions.

Technical assistance will include (but is not limited to):

- ATP Cycle 8 application assistance (project scope development support, narrative response review, data collection, maps, budgeting and cost estimates)
- Joint and individualized workshops
- Multiple levels of technical assistance
- Site visits (virtual and in-person hybrid)
- Capacity building (such as developing staff expertise to last beyond the technical assistance timeframe, and networking to build lasting partnerships with others)

Application deadline extended to **COB Friday, May 10, 2025.**

Completing the [Recipient Application](#) will enable the ATRC and the TA Team to better understand the project needs for Cycle 8. Technical assistance recipient selections will be announced in June. For more information visit the [ATP Resource Center website](#).

FISCAL IMPACT:

No fiscal impact to the approved 2024-25 Overall Work Program and Budget.



STAFF REPORT
Board Meeting of April 23, 2025

AGENDA ITEM: 4-E

PREPARED BY: Dylan Stone, Principal Regional Planner

SUBJECT:

Draft Environmental Impact Report (EIR) for Phase 3 of the Madera Station Relocation Project

Enclosure: No

Action: Information and Discussion Only

SUMMARY:

The San Joaquin Joint Powers Authority (SJPA) released the Draft Environmental Impact Report (EIR) on April 14, 2025, for Phase 3 of the Madera Station Relocation Project.

Phase 3 will support expanded HSR operations and service levels (beyond the Early Operation Service associated with HSR Service (Bay Area to the north, Southern California to the south, or both) and subsequently Phase 1 HSR service (San Francisco to Los Angeles) at the proposed Madera HSR Station. This culminating phase will better connect HSR service and intercity railroad services to economic and educational centers in Madera County.

SJPA will be holding an open house meeting to provide information about the Draft EIR and respond to general questions about the environmental analysis. There will be a presentation and information boards summarizing the Project and the Draft EIR, and staff will be available to answer questions of a general nature.

Meeting Information:

- Wednesday, April 30, 2025, 5:30 pm – 7:30 pm (the presentation will take place from 5:50-6:10pm.)
- Madera County Community College, Room TM -11, 30277 Ave 12, Madera, CA 93638

A court reporter will be present to capture all formal comments made. Spanish interpretation services will also be available.

Comment Period:

All formal comments on the Draft EIR must be submitted in writing via mail or email by 5:00 p.m. on Wednesday, May 28, 2025, or to a court reporter at the Open House Meeting for consideration.

There are three ways to provide comments on the document.

Mail :

Dan Leavitt

Manager of Regional Initiatives

San Joaquin Joint Powers Authority

949 East Channel Street

Stockton, CA 95202

Email :

info@maderastation.com

Please include "Madera HSR Phase 3 Project" in the subject line.

In-Person:

Written and verbal comments will be accepted during the Open House Meeting (see Meeting information above).

More information about the Draft EIR and the Madera Station project are available at the SJPA website: <https://sjpa.com/madera-station-relocation-project/>

FISCAL IMPACT:

No fiscal impact to the approved 2024-25 Overall Work Program and Budget.



STAFF REPORT
Board Meeting of April 23, 2025

AGENDA ITEM: 4-F

PREPARED BY: Jeff Findley, Principal Regional Planner

SUBJECT:

MCTC 2025 Federal Transportation Improvement Program (FTIP) Amendment No. 5 – (Type 1 – Administrative Modification)

Enclosure: No

Action: Ratify

SUMMARY:

The Executive Director of the Madera County Transportation Commission (MCTC), as authorized by the Policy Board, approved Amendment No. 5 to the 2025 FTIP on April 4, 2025. State and Federal approval is not required for this amendment. The amendment includes the following:

- Adds new California Transportation Commission Active Transportation Program (ATP) project for the City of Madera to the 2025 FTIP ATP Grouped Project Listing in the amount of \$7,756,000.
- Adds funding in the Highway Bridge Program (HBP) to the 2025 FTIP HBP Grouped Project Listing in the amount of \$827,000, per Caltrans request.

Amendment No. 5 to the 2025 FTIP may be found on the [MCTC Website](#).

FISCAL IMPACT:

No fiscal impact to the approved 2024-25 Overall Work Program and Budget.



STAFF REPORT
Board Meeting of April 23, 2025

AGENDA ITEM: 4-G

PREPARED BY: Sandy Ebersole, Administrative Analyst

SUBJECT:

Low Carbon Transportation Operations Program (LCTOP) List of Projects FY 2024-25

Enclosure: Yes

Action: Approve LCTOP List of Projects, Resolution 25-01

SUMMARY:

The Low Carbon Transportation Operations Program (LCTOP) is one of several programs that are part of the Transit, Affordable Housing, and Sustainable Communities Program established by the California Legislature in 2014 by Senate Bill 862. LCTOP was created as a statewide program to provide operating and capital assistance for transit agencies to reduce greenhouse gas emissions and improve mobility, with a priority on serving disadvantaged communities. This program is funded by auction proceeds from the California Air Resource Board's Cap-and-Trade Program established by Assembly Bill 32 with proceeds deposited into the Greenhouse Gas Reduction Fund.

The Madera County Transportation Commission is a designated recipient of Low Carbon Transit Operations Program funds for the Madera region. Funds allocated for the FY 2024/25 Low Carbon Transit Operations Program total \$425,341. Allocation of these funds is based on the State Controller's distribution formula for State Transit Assistance (STA) funds, per Sections 99313 and 99314 of the California Public Utilities Code. Matching funds are not required for this program. The following projects will be submitted:

- *City of Madera* – Madera Metro Zero-Emission Infrastructure Installation \$195,631
- *County of Madera* – Transit Fleet Solar Electrification Infrastructure \$229,710

FISCAL IMPACT:

No fiscal impact to the approved 2024-25 Overall Work Program and Budget.

**BEFORE
THE COMMISSIONERS OF THE
MADERA COUNTY TRANSPORTATION COMMISSION
COUNTY OF MADERA, STATE OF CALIFORNIA**

In the matter of
**AUTHORIZATION FOR THE EXECUTION OF
THE CERTIFICATIONS AND ASSURANCES
AND AUTHORIZED AGENT FORMS
FOR THE LOW CARBON TRANSIT
OPERATIONS PROGRAM (LCTOP) FOR THE
FOLLOWING PROJECTS:
MADERA METRO ZERO-EMISSION
INFRASTRUCTURE INSTALLATION \$175,054
MCC TRANSIT FLEET SOLAR
ELECTRIFICATION INFRASTRUCTURE**

Resolution No.: **25-01**

WHEREAS, the Madera County Transportation Commission is an eligible project sponsor and may receive state funding from the Low Carbon Transit Operations Program (LCTOP) for transit projects; and

WHEREAS, the statutes related to state-funded transit projects require a local or regional implementing agency to abide by various regulations; and

WHEREAS, Senate Bill 862 (2014) named the Department of Transportation (Department) as the administrative agency for the LCTOP; and

WHEREAS, the Department has developed guidelines for the purpose of administering and distributing LCTOP funds to eligible project sponsors (local agencies); and

WHEREAS, the Madera County Transportation Commission wishes to delegate authorization to execute these documents and any amendments thereto to Patricia, Taylor, Executive Director.

WHEREAS, the Madera County Transportation Commission wishes to implement the following LCTOP project(s) listed above,

NOW, THEREFORE, BE IT RESOLVED by the Board of the Madera County Transportation Commission that the fund recipient agrees to comply with all conditions and requirements set forth in the Certification and Assurances and the Authorized Agent documents and applicable statutes, regulations and guidelines for all LCTOP funded transit projects.

NOW THEREFORE, BE IT FURTHER RESOLVED that Patricia Taylor, Executive Director be authorized to execute all required documents of the LCTOP program and any Amendments thereto with the California Department of Transportation.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Madera County Transportation Commission that it hereby authorizes the submittal of the following project nomination(s) and allocation request(s) to the Department in FY2024-2025 LCTOP funds:

CITY OF MADERA

Project: Madera Metro Zero-Emission Infrastructure Installation

Short description of the project: Procurement and installation of charging stations at the Madera Metro Transit Center

Amount of LCTOP funds requested: \$195,631

Benefit to Priority Populations: Reducing reliance on internal combustion engine vehicles, EV charging infrastructure can contribute to cleaner air and improved health.

Amount to benefit Priority Populations: \$195,631

Contributing Sponsors: City of Madera

COUNTY OF MADERA

Project: MCC Transit Fleet Solar Electrification Infrastructure

Short description of project: Procurement and Installation of solar panels at the MCC Almond Yard.

Amount of LCTOP funds requested: \$229,710

Benefit to Priority Populations: Reducing reliance on internal combustion engine vehicles, EV charging infrastructure can contribute to cleaner air and improved health.

Amount to benefit Priority Populations: \$229,710

Contributing Sponsors: County of Madera

The foregoing resolution was adopted this 23rd day of April 2025 by the following vote:

Commissioner Rodriguez	_____
Commissioner Poythress	_____
Commissioner Ahmed	_____
Commissioner Macaulay	_____
Commissioner Rogers	_____
Commissioner Zacharia	_____

Chairman, Madera County Transportation Commission

Executive Director, Madera County Transportation Commission



STAFF REPORT
Board Meeting of April 23, 2025

AGENDA ITEM: 4-H

PREPARED BY: Jeff Findley, Principal Regional Planner

SUBJECT:

State Legislative Letters of Support and Opposition

Enclosure: Yes

Action: Information and Discussion Only

SUMMARY:

The MCTC Policy Board acted on the following State legislative bills at the March 19, 2025, MCTC Policy Board meeting. Letters of support and opposition have been prepared and are included for information.

SUPPORT: AB 259 (Rubio), AB 289 (Haney), AB 891 (Zbur), SB 71 (Wiener), SB 239 (Arreguin), SB 752 (Richardson); and OPPOSE: AB 267 (Macedo), AB 1058 (Gonzalez), AB 1268 (Macedo).

FISCAL IMPACT:

No fiscal impact to the approved 2024-25 Overall Work Program and Budget.



2001 Howard Road, Suite 201
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April 2, 2025

The Honorable Juan Carillo
Assembly Local Government Committee, Chair
1020 N Street, Room 157
Sacramento, CA 95814

SUBJECT: AB 259 (Rubio) Open meetings: local agencies: teleconferences – SUPPORT

Dear Chair Carillo:

On behalf of the Madera County Transportation Commission (MCTC), the Metropolitan Planning Organization, and the Regional Transportation Planning Agency for Madera County, I write in support of AB 259 (Rubio), which would remove the January 1, 2026, sunset under the Brown Act for local agencies to use teleconferencing as an option for participation, allowing the current practice of hybrid meetings indefinitely.

This bill would allow MCTC Board members to continue participating remotely, on a limited basis, for the agency to conduct business if circumstances provided under existing law preclude a member from attending in person. Given that MCTC meets monthly, Board members will continue to be limited to no more than two virtual meetings annually. This bill recognizes that life events happen to locally elected officials that may preclude their physical participation.

For these reasons, we ask that you support AB 259 (Rubio) when it is heard by the Assembly Local Government Committee. Thank you for your consideration. If you have any questions, please contact our legislative advocate, Gus Khouri, Khouri Consulting, at 916-605-8975 or gus@khouriconsult.com.

Sincerely,

Jose Rodriguez

Jose Rodriguez (Apr 2, 2025 19:18 PDT)

Jose Rodriguez, Chair
Madera County Transportation Commission

cc: Members of the Assembly Local Government Committee
The Honorable Blanca E. Rubio, Assemblymember, 48th District
The Honorable Esmeralda Soria, Assemblymember, 27th District
The Honorable David J. Tangipa, Assemblymember, 8th District
The Honorable Anna Caballero, Senator, 14th District
The Honorable Marie Alvarado-Gil, Senator, 4th District

MEMBER AGENCIES: City of Madera, City of Chowchilla, Madera County



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April 2, 2025

The Honorable Lori Wilson
Assembly Transportation Committee, Chair
1020 N Street, Room 112
Sacramento, CA 95814

SUBJECT: AB 267 (Macedo) Greenhouse Gas Reduction Fund: high-speed rail, water infrastructure and wildfire prevention – OPPOSE

Dear Chair Wilson:

On behalf of the Madera County Transportation Commission (MCTC), I write in opposition to AB 267 (Macedo), which would suspend the appropriation to the High-Speed Rail Authority for the 2026-27 and 2027-28 fiscal years from the Cap and Trade Program and would instead require those amounts from monies collected by the State Air Resources Board to be transferred to the General Fund, and redirected to water and wildfire prevention programs.

Substantial investments have been made in the San Joaquin Valley to improve service for the ACE, the San Joaquins, and the high-speed rail system, compel mode shift, and improve the region's air quality. Continued investments are necessary to complete stations, lay tracks, and enhance the region's economic vitality, particularly in Madera, where a station will be placed.

For these reasons, we ask that you oppose AB 267 (Macedo) when it is heard by the Assembly Transportation Committee. Thank you for your consideration. If you have any questions, please contact our legislative advocate, Gus Khouri, Khouri Consulting, at 916-605-8975 or gus@khouriconsult.com.

Sincerely,

Jose Rodriguez
Jose Rodriguez, Apr 2, 2025 (1:16 PDT)

Jose Rodriguez, Chair
Madera County Transportation Commission

cc: Members of the Assembly Transportation Committee
The Honorable Alexandra Macedo, Assemblymember, 33rd District
The Honorable Esmeralda Soria, Assemblymember, 27th District
The Honorable David J. Tangipa, Assemblymember, 8th District
The Honorable Anna Caballero, Senator, 14th District
The Honorable Marie Alvarado-Gil, Senator, 4th District

MEMBER AGENCIES: City of Madera, City of Chowchilla, Madera County



2001 Howard Road, Suite 201
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April 3, 2025

The Honorable Lori Wilson
Assembly Transportation Committee, Chair
1020 N Street, Room 112
Sacramento, CA 95814

SUBJECT: AB 289 (Haney) – State Highway: work zone speed safety pilot program – SUPPORT

Dear Chair Wilson:

On behalf of the Madera County Transportation Commission (MCTC), I write in support of AB 289 (Haney), which would authorize Caltrans to establish a speed safety system pilot program for speed enforcement in state highway construction or maintenance areas.

This bill would protect Caltrans workers and the public from unnecessary collisions and fatalities by requiring the motorizing public to be cautious while traveling through a construction zone. Far too many Caltrans workers have lost their lives performing work to make our roads safer.

For these reasons, we ask that you support AB 289 (Haney) when it is heard by the Assembly Transportation Committee. Thank you for your consideration. If you have any questions, please contact our legislative advocate, Gus Khouri, Khouri Consulting, at 916-605-8975 or gus@khouriconsult.com.

Sincerely,

Jose Rodriguez
Jose Rodriguez (Apr 3, 2025 15:23 PDT)

Jose Rodriguez, Chair
Madera County Transportation Commission

cc: Members of the Assembly Transportation Committee
The Honorable Matt Haney, Assemblymember, 17th District
The Honorable Esmeralda Soria, Assemblymember, 27th District
The Honorable David J. Tangipa, Assemblymember, 8th District
The Honorable Anna Caballero, Senator, 14th District
The Honorable Marie Alvarado-Gil, Senator, 4th District



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April 2, 2025

The Honorable Lori Wilson
Assembly Transportation Committee, Chair
1020 N Street, Room 112
Sacramento, CA 95814

SUBJECT: AB 891 (Zbur) Quick-Build Project Pilot Program – SUPPORT

Dear Chair Wilson:

On behalf of the Madera County Transportation Commission (MCTC), I write in support of AB 891 (Zbur), which would establish the Quick-Build Project Pilot Program within Caltrans' maintenance program to expedite the development and implementation of at least six low-cost projects on the state highway system.

This bill could expedite the delivery of bicycle and pedestrian facilities to accommodate mode shift by allowing projects that require minor construction, are built with low-to moderate-cost materials, and last up to five years to be considered.

For these reasons, we ask that you support AB 891 (Zbur) when it is heard by the Assembly Transportation Committee. Thank you for your consideration. If you have any questions, please contact our legislative advocate, Gus Khouri, Khouri Consulting, at 916-605-8975 or gus@khouriconsult.com.

Sincerely,

Jose Rodriguez
Jose Rodriguez (Apr 3, 2025 15:24 PDT)

Jose Rodriguez, Chair
Madera County Transportation Commission

cc: Members of the Assembly Transportation Committee
The Honorable Rick Zbur, Assemblymember, 51 District
The Honorable Esmeralda Soria, Assemblymember, 27th District
The Honorable David J. Tangipa, Assemblymember, 8th District
The Honorable Anna Caballero, Senator, 14th District
The Honorable Marie Alvarado-Gil, Senator, 4th District

MEMBER AGENCIES: City of Madera, City of Chowchilla, Madera County



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April 2, 2025

The Honorable Lori Wilson
Assembly Transportation Committee, Chair
1020 N Street, Room 112
Sacramento, CA 95814

SUBJECT: AB 1058 (Gonzalez) – Suspension of Motor Vehicles Taxes– OPPOSE

Dear Chair Wilson:

On behalf of the Madera County Transportation Commission (MCTC), I write in opposition to AB 1058 (Gonzalez), which would suspend motor vehicle taxes for one year.

Transportation funding relies heavily on gas tax revenue to fund local streets and roads, state highway maintenance, and multi-modal investments in each county. Public transportation is also highly dependent on diesel sales tax. A suspension on motor vehicle fuels would delay making our roads safer and less congested, reduce mobility options, and hinder our response to meet climate goals.

For these reasons, we ask that you oppose AB 1058 (Gonzalez) when it is heard by the Assembly Transportation Committee. Thank you for your consideration. If you have any questions, please contact our legislative advocate, Gus Khouri, Khouri Consulting, at 916-605-8975 or gus@khouriconsult.com.

Sincerely,

Jose Rodriguez

Jose Rodriguez | Apr 2, 2025 | 9:23 PM

Jose Rodriguez, Chair
Madera County Transportation Commission

cc: Members of the Assembly Transportation Committee
The Honorable Jeff Gonzalez, Assemblymember, 36th District
The Honorable Esmeralda Soria, Assemblymember, 27th District
The Honorable David J. Tangipa, Assemblymember, 8th District
The Honorable Anna Caballero, Senator, 14th District
The Honorable Marie Alvarado-Gil, Senator, 4th District



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April 2, 2025

The Honorable Lori Wilson
Assembly Transportation Committee, Chair
1020 N Street, Room 112
Sacramento, CA 95814

SUBJECT: AB 1268 (Macedo) – Motor Vehicle Fuel Tax Law: adjustment suspension – OPPOSE

Dear Chair Wilson:

On behalf of the Madera County Transportation Commission (MCTC), I write in opposition to AB 1268 (Macedo), which would suspend the inflationary adjustment on motor vehicle taxes for one year.

Transportation funding relies heavily on gas tax revenue to fund local streets and roads, state highway maintenance, and multi-modal investments in each county. Public transportation is also highly dependent on diesel sales tax. An inflationary adjustment suspension on motor vehicle fuels would delay making our roads safer and less congested, reduce mobility options, and hinder our response to meet climate goals.

For these reasons, we ask that you oppose AB 1268 (Macedo) when it is heard by the Assembly Transportation Committee. Thank you for your consideration. If you have any questions, please contact our legislative advocate, Gus Khouri, Khouri Consulting, at 916-605-8975 or gus@khouriconsult.com.
Sincerely,

Sincerely,

Jose Rodriguez

Jose Rodriguez (Apr 2, 2025 10:21 PDT)

Jose Rodriguez, Chair
Madera County Transportation Commission

cc: Members of the Assembly Transportation Committee
The Honorable Alexandra Macedo, Assemblymember, 33rd District
The Honorable Esmeralda Soria, Assemblymember, 27th District
The Honorable David J. Tangipa, Assemblymember, 8th District
The Honorable Anna Caballero, Senator, 14th District
The Honorable Marie Alvarado-Gil, Senator, 4th District

MEMBER AGENCIES: City of Madera, City of Chowchilla, Madera County



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April 2, 2025

The Honorable Dave Cortese
Senate Transportation Committee, Chair
State Capitol, Room 405
Sacramento, CA 95814

SUBJECT: SB 71 (Wiener) – CEQA Exemption Sunset Removal for Transit Projects – SUPPORT

Dear Chair Cortese:

On behalf of the Madera County Transportation Commission (MCTC), I write in support of SB 71 (Wiener), which would remove the January 1, 2030, sunset date on an existing California Environmental Quality (CEQA) exemption for various transportation projects, including active transportation plans, restriping on streets and highways, bicycle parking, signage, and storage, transit projects, and transit planning. The bill also expands the exemption to include a comprehensive transit operational analysis, a transit route readjustment, or other transit agency route addition or elimination.

MCTC works closely with transit operators and local jurisdictions to provide multi-modal options for county residents. This bill would allow transit operators to calibrate service to maximize accessibility and ridership and enhance active transportation options to compel mode shift.

For these reasons, we ask that you support SB 71 (Wiener) when it is heard by the Senate Transportation Committee. Thank you for your consideration. If you have any questions, please contact our legislative advocate, Gus Khouri, Khouri Consulting, at 916-605-8975 or gus@khouriconsult.com.

Sincerely,

Jose Rodriguez

Jose Rodriguez (Apr 2, 2025 15:22 PDT)

Jose Rodriguez, Chair
Madera County Transportation Commission

cc: Members of the Senate Transportation Committee
The Honorable Scott Wiener, Senator, 11th District
The Honorable Esmeralda Soria, Assemblymember, 27th District
The Honorable David J. Tangipa, Assemblymember, 8th District
The Honorable Anna Caballero, Senator, 14th District
The Honorable Marie Alvarado-Gil, Senator, 4th District

MEMBER AGENCIES: City of Madera, City of Chowchilla, Madera County



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April 2, 2025

The Honorable Maria Elena Durazo
Senate Local Government Committee, Chair
State Capitol, Room 407
Sacramento, CA 95814

SUBJECT: SB 239 (Arreguín) – Open meetings: teleconferencing for subsidiary bodies – SUPPORT

Dear Chair Durazo:

On behalf of the Madera County Transportation Commission (MCTC), I write in support of SB 239 (Arreguín), which allows a subsidiary body of a local agency to teleconference its meetings without having to notice and make each teleconference location publicly accessible or have at least a quorum from locations within the agency's boundaries.

A subsidiary body is defined as a commission, committee, board, or other body of a local agency, whether permanent or temporary, decision-making, or advisory, created by charter, ordinance, resolution, or formal action of a legislative body that does not take final action on behalf of a local entity.

This bill would allow for greater public participation and ensure that citizens' advisory committees or others serving in an advisory capacity can more readily access, participate, and provide valuable policy input to better transportation infrastructure and mobility decisions made by the MCTC Policy Board.

For these reasons, we ask that you support SB 239 (Arreguín) when it is heard by the Senate Local Government Committee. Thank you for your consideration. If you have any questions, please contact our legislative advocate, Gus Khouri, Khouri Consulting, at 916-605-8975 or gus@khouriconsult.com.

Sincerely,

Jose Rodriguez

Jose Rodriguez (Apr 2, 2025 19:22 PDT)

Jose Rodriguez, Chair
Madera County Transportation Commission

cc: Members of the Senate Local Government Committee
The Honorable Jesse Arreguín, Senator, District 7
The Honorable Esmeralda Soria, Assemblymember, 27th District
The Honorable David J. Tangipa, Assemblymember, 8th District
The Honorable Anna Caballero, Senator, 14th District
The Honorable Marie Alvarado-Gil, Senator, 4th District

MEMBER AGENCIES: City of Madera, City of Chowchilla, Madera County



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April 2, 2025

The Honorable Jerry McNerney
Senate Revenue and Taxation Committee, Chair
State Capitol, Room 410
Sacramento, CA 95814

SUBJECT: SB 752 (Richardson) – Sales Tax Exemptions For Zero- Emission Transit Buses – SUPPORT

Dear Chair Cortese:

On behalf of the Madera County Transportation Commission (MCTC), I write in support of SB 752 (Richardson), which would extend the sales tax exemption for zero-emission transit buses from January 1, 2026, to January 1, 2028.

MCTC works closely with transit operators and local jurisdictions to provide multi-modal options for county residents. Public transportation agencies statewide have struggled to maintain existing services with declining resources, such as the sales tax on diesel, which funds the State Transit Assistance program for capital and operating purposes. This bill would allow transit operators to afford emerging technology better to compel mode shift and address climate goals.

For these reasons, we ask that you support SB 752 when it is heard by the Senate Revenue and Taxation Committee. Thank you for your consideration. If you have any questions, please contact our legislative advocate, Gus Khouri, Khouri Consulting, at 916-605-8975 or gus@khouriconsult.com.

Sincerely,

Jose Rodriguez

Jose Rodriguez (Apr 2, 2025 19:17 PDT)

Jose Rodriguez, Chair
Madera County Transportation Commission

cc: Members of the Senate Revenue and Taxation Committee
The Honorable Laura Richardson, Senator, 35th District
The Honorable Esmeralda Soria, Assemblymember, 27th District
The Honorable David J. Tangipa, Assemblymember, 8th District
The Honorable Anna Caballero, Senator, 14th District
The Honorable Marie Alvarado-Gil, Senator, 4th District

MEMBER AGENCIES: City of Madera, City of Chowchilla, Madera County



STAFF REPORT
Board Meeting of April 23, 2025

AGENDA ITEM: 4-J

PREPARED BY: Dylan Stone, Principal Regional Planner

SUBJECT:

Letter of Support - Rail Infrastructure Improvements for Sustainable Exports Project (RIISE)

Enclosure: Yes

Action: Information and Discussion Only

SUMMARY:

The Madera County Transportation Commission has written a letter in support of the San Joaquin Regional Rail Commission (Rail Commission), in partnership with the Port of Stockton, for Fiscal Year 2025 Port Infrastructure Development Program (PIDP) for Rail Infrastructure Improvement for Sustainable Exports Project (RIISE). The components of the RIISE project include the San Joaquin Rail Bridge replacement, Long Lead Double Track, New West Complex McCloy Yard, and the Stockton Diamond Grade Separation.

The RIISE project aims to upgrade rail infrastructure, increase efficiency, and reduce congestion. A key focus is the resolution of the Stockton Diamond bottleneck, California's most congested rail corridor, improving capacity and operational flexibility at the Port. Together, these components will significantly enhance the Port's capacity and efficiency, ensuring it remains a leading net export facility and mitigating the need for cargo redirection to other ports, thereby saving costs.

FISCAL IMPACT:

No fiscal impact to the approved 2024-25 Overall Work Program and Budget.



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Madera, California 93637

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April 16, 2025

The Honorable Sean Duffy
Secretary of Transportation
U.S. Department of Transportation
1200 New Jersey Ave, SE
Washington DC, 20590

Application: Port of Stockton's RIISE Project

Dear Secretary Duffy,


The Madera County Transportation Commission supports the application by the Port of Stockton (Port) to the United States Department of Transportation's (USDOT) competitive grant program for the Rail Infrastructure Improvements for Sustainable Exports Project (RIISE). The components of the RIISE project include the San Joaquin Rail Bridge replacement, Long Lead Double Track, New West Complex McCloy Yard, and the Stockton Diamond Grade Separation. These initiatives are key to modernizing our freight rail infrastructure, boosting the economy, and enhancing efficiency in our region.

Anticipating a notable increase in rail volumes through its East and West Complexes in the coming years, the Port is preparing to accommodate longer and more frequent trains. These will predominantly be single commodity unit trains, transporting bulk materials for global export. Such growth necessitates substantial investment in the Port and its surrounding infrastructure to sustain its contribution to the regional, national, and global economy.

The RIISE project aims to upgrade rail infrastructure, increase efficiency, and reduce congestion. A key focus is the resolution of the Stockton Diamond bottleneck, California's most congested rail corridor, improving capacity and operational flexibility at the Port. Together, these components will significantly enhance the Port's capacity and efficiency, ensuring it remains a leading net export facility and mitigating the need for cargo redirection to other ports, thereby saving costs.

MCTC would like to thank USDOT for its consideration and welcomes the opportunity to support the Port in the pursuit of this Project.

Sincerely,


[Patricia Taylor \(Apr 16, 2025 11:30 PDT\)](#)

Patricia Taylor, Executive Director
Madera County Transportation Commission



STAFF REPORT
Board Meeting of April 23, 2025

AGENDA ITEM: 4-J

PREPARED BY: Natalia Austin, Senior Regional Planner

SUBJECT:

Approve Social Services Transportation Advisory Council applicant for reappointment

Enclosure: Yes

Action: Approve the Social Services Transportation Advisory Council application for reappointment: Olga Garcia to represent a Local Social Service Provider for Older Adults

SUMMARY:

Staff are requesting the Policy Board's consideration and action on an application to the Social Services Transportation Advisory Council (SSTAC). Olga Garcia is seeking reappointment for another three-year term. The primary purpose of the SSTAC is to participate in the Unmet Transit Needs process. Appointments to the SSTAC require action by the Policy Board.

BACKGROUND:

California's Transportation Development Act (TDA) requires the Madera County Transportation Commission (MCTC) to establish a Social Services Transportation Advisory Council (SSTAC) to advise MCTC on any major transit issues in the Madera County region. This includes participating in the identification of transit needs in the jurisdiction, including unmet transit needs that may exist.

The SSTAC shall consist of the following members:

1. **One** representative of a potential transit user who is 60 years of age or older.
2. **One** representative of a potential transit user who is a person with a disability.
3. **Two** representatives of the local social service providers for older adults, including one representative of a social service transportation provider, if one exists.
4. **Two** representatives of local social service providers for persons with a disability, including one representative of a social service transportation provider, if one exists.
5. **One** representative of a local social service provider for persons of limited means.

6. **Two** representatives from the local transportation service agency, including one representative from an operator, if one exists.
7. **Any additional members** appointed from a broad representation of social service and transit providers representing older adults, persons with disabilities, and persons of limited means in accordance with PUC Section 99238, subdivision B.

The term of appointment is for three years, which may be renewed for additional three-year terms.

Olga Garcia has served on the SSTAC for the past three years and works as the Community Program Coordinator for the City of Madera. She is familiar with the challenges faced by vulnerable populations and regularly advocates for the accessibility of reliable public transportation in Madera County, especially for older adults who often face barriers to mobility, healthcare, and social connection. She is deeply committed to making sure that all residents, regardless of age or ability, can access essential services and maintain their independence. Olga is applying to serve another three-year term on the SSTAC representing a Local Social Service Provider for Older Adults.

For more information, please contact Natalia Austin at naustin@maderactc.org or 559-675-0721 ext. 6.

FISCAL IMPACT:

No fiscal impact to the approved 2024-25 Overall Work Program and Budget.



Madera County Transportation Commission

MADERA COUNTY TRANSPORTATION COMMISSION
Application for Appointment as member of
Solicitud de nombramiento como miembro del
SOCIAL SERVICES TRANSPORTATION ADVISORY COUNCIL
Consejo Asesor de Transporte de Servicios Sociales (SSTAC)

DATE/ FECHA: April 16, 2025NAME/ NOMBRE: Olga Olivia GarciaHOME ADDRESS/ DIRECCION: _____

Street/ Calle
City/ Ciudad
Zip Code/ Código Postal

WORK ADDRESS/
DIRECCION DE EMPLEO: 701 E. 5th Street, Madera, 93638

Street/ Calle
City/ Ciudad
Zip Code/ Código Postal

PHONE/ TEL: Home/Casa: _____ Cell: _____ Work/Empleo: 559.661.5426EMAIL/ Correo electrónico: ogarcia@madera.gov

Request to Represent:/ Solicitud para representar:

- ☐ Potential Transit User 60 Years or Older/ *Usuario potencial de transporte público*
- ☒ Local Social Service Provider for Seniors/ *Proveedor local de servicios sociales para personas mayores*
- ☐ Potential Transit User Who Has a Disability/ *Usuario potencial de transporte público que esta deshabilitado*
- ☐ Local Social Service Provider for Persons with Disabilities/ *Representante del proveedor de servicios sociales locales para discapacitados*
- ☐ Local Social Service Provider for Persons of Limited Means/ *Representante de un proveedor de servicios sociales locales para personas de recursos limitados*
- ☐ Local Transportation Service Agency/ *Representante de la Agencia de Transporte Local*
- ☐ Other (Optional) – Transportation Planning Agency may appoint additional members in accordance with the procedure prescribed in subdivision (b) of California Public Utilities Code § 99238. *Otro (Opcional) La Agencia de Planificación del Transporte podrá nombrar miembros adicionales conforme con el procedimiento prescrito en la subdivisión (b) del Código de Servicios Públicos de California § 99238*

Describe why you wish to serve as a member on the Social Services Transportation Advisory Council.

(Use additional space if needed) / Describa por qué desea ser miembro del Consejo Asesor de Transporte de Servicios Sociales. (Use espacio extra si lo necesita)

I see an opportunity to bridge the gap between the transit system and the City of Madera senior centers rider participants that relay on transit services. Continue to advocate for senior riders that the transit system isn't just a routes and schedules, but a lifeline that connects people to opportunity and community.

Provide any additional information you believe will be helpful during the applicant review process.

(Use additional space if needed). Proporcione cualquier información adicional que considere útil durante el proceso de revisión de su solicitud. (Use espacio extra si lo necesita)

Signature/ Firma: _____

Please send completed applications to:
(Por favor mande solicitudes a:)
Natalia Austin,
Senior Regional Planner
2001 Howard Road, Suite 201
Madera, CA 93637
naustin@maderactc.org



STAFF REPORT
Board Meeting of April 23, 2025

AGENDA ITEM: 5-A

PREPARED BY: Natalia Austin, Senior Regional Planner

SUBJECT:

PUBLIC HEARING: 2025-26 Unmet Transit Needs

Enclosure: Yes

Action: Receive Public Comments Regarding Unmet Transit Needs for FY 2025-26

SUMMARY:

This time is reserved for public comments related to “Unmet Transit Needs” within Madera County. For those wishing to provide comments in Spanish, an interpreter will be provided.

Under the California Transportation Development Act (TDA), this hearing is held annually by the Madera County Transportation Commission (MCTC) to receive public input on potential unmet transit needs within the region. The MCTC Policy Board must determine which transit requests are unmet needs and, if so, whether they are reasonable to meet. After all, “reasonable” needs have been met through the expansion of existing services, or the creation of new transit systems, the MCTC may release remaining TDA funds for street and road purposes (repair, reconstruction, etc.).

The Social Services Transportation Advisory Council (SSTAC) will meet to review the comments received from this hearing, online surveys, comment forms, and workshops, and will make their recommendation along with MCTC staff at the MCTC Policy Board’s next meeting on May 21, 2025. At that time, the MCTC Policy Board must determine that public transportation needs within Madera County will be reasonably met in FY 2025-26, prior to approving claims of Local Transportation Funds (LTF) for street and road purposes.

FISCAL IMPACT:

No fiscal impact to the approved 2024-25 Overall Work Program and Budget.

UNMET TRANSIT NEEDS PUBLIC HEARING

The Madera County Transportation Commission (MCTC) invites you to a Public Hearing to provide your comments on public transportation needs in Madera County.

WAYS TO PARTICIPATE

Wednesday, April 23, at 3:00PM

In-Person

2001 Howard Road, Suite 201
Madera, CA 93637

Teleconference via Zoom

Webinar ID: 876 6961 8417

Passcode: 517654


Call-in number: (408) 638-0968


TAKE OUR SURVEY!

https://www.surveymonkey.com/r/UTNSurvey_MCTC



For more information:

 (559) 675-0721

 naustin@maderactc.org



If you're unable to attend the hearing in person or via Zoom, submit your comments in writing to publiccomment@maderactc.org before April 23, 2025, for inclusion in the public record.

NECESIDADES DE TRANSPORTE PÚBLICO INSATISFECHAS

AUDIENCIA PÚBLICA

La Comisión de Transporte del Condado de Madera (MCTC) le invita a una Audiencia Pública para dar sus comentarios sobre las necesidades de transporte público en el Condado de Madera.

PARA PARTICIPAR

Miércoles 23 de Abril, a las 3:00PM

Presencial

2001 Howard Road, Suite 201
Madera, CA 93637

Teleconferencia vía Zoom

Código de Junta: 876 6961 8417

Clave: 517654


Por Teléfono: (408) 638-0968


¡TOMA NUESTRA ENCUESTA!

https://www.surveymonkey.com/r/UTNSurvey_MCTC



Para más información:

 (559) 675-0721

 evelyn@maderactc.org



Se anima a aquellos que no pueden participar en la audiencia a través del Zoom, o en persona, a enviar sus comentarios por escrito antes del 23 de abril de 2025 para su inclusión en el registro público.

Puede enviar un correo electrónico a publiccomment@maderactc.org



STAFF REPORT
Board Meeting of April 23, 2025

AGENDA ITEM: 5-B

PREPARED BY: Patricia Taylor, Executive Director

SUBJECT:

San Joaquin Valley Regional Policy Conference Recap

Enclosure: No

Action: Information and Discussion Only

SUMMARY:

The 2025 San Joaquin Valley Regional Policy Conference was held in Merced at the UC Merced conference center, Wednesday, April 9 through Friday, April 11. Those that attended, representing MCTC, were Supervisor Robert Poythress, Council Member Jose Rodriguez, Executive Director Patricia Taylor, and MCTC staff. The theme of this year's event was "Fast Forward to 2050," hosted by Merced County Association of Governments.

Attendees will provide a recap of the conference.

FISCAL IMPACT:

No fiscal impact to the approved 2024-25 Overall Work Program and Budget.



STAFF REPORT
Board Meeting of April 23, 2025

AGENDA ITEM: 7-A

PREPARED BY: Troy McNeil, Deputy Director/Fiscal Supervisor

SUBJECT:

Executive Minutes – March 19, 2025

Enclosure: Yes

Action: Approve March 19, 2025, Meeting Minutes

SUMMARY:

Attached are the Executive Minutes for March 19, 2025, Policy Board Meeting.

FISCAL IMPACT:

No fiscal impact to the approved 2024-25 Overall Work Program and Budget.

EXECUTIVE MINUTES

Date: March 19, 2025

Time: 3:00 pm

Location: Madera County Transportation Commission
In person and Zoom

Members Present Commissioner Robert Macaulay
Commissioner Robert Poythress
Commissioner Jose Rodriguez
Commissioner David Rogers
Commissioner Rohi Zacharia

Members Absent: Commissioner Waseem Ahmed

Policy Advisory Committee: Above Members
Caleb Brock, Caltrans District 06

MCTC Staff: Patricia Taylor, Executive Director
Troy McNeil, Deputy Director/Fiscal Supervisor
Dylan Stone, Principal Regional Planner
Jeff Findley, Principal Regional Planner (Remote)
Natalia Austin, Senior Regional Planner
Sandy Ebersole, Administrative Analyst
Samantha Saldivar, Accounting Technician



1. CALL TO ORDER by Chair Rodriguez

2. PLEDGE OF ALLEGIANCE

3. PUBLIC COMMENT

This time is made available for comments from the public on matters within the Board's jurisdiction that are not on the agenda. Each speaker will be limited to three (3) minutes. Attention is called to the fact that the Board is prohibited by law from taking any substantive action on matters discussed that are not on the agenda, and no adverse conclusions should be drawn if the Board does not respond to the public comment at this time. It is requested that no comments be made during this period on items that are on today's agenda. Members of the public may comment on any item that is on today's agenda when the item is called and should notify the Chair of their desire to address the Board when that agenda item is called.

Chair Rodriguez opened the floor for public comment. No public comment was received.

MCTC SITTING AS THE TRANSPORTATION POLICY COMMITTEE

4. TRANSPORTATION CONSENT ITEMS

All items on the consent agenda are considered routine and non-controversial by MCTC staff and will be approved by one motion if no member of the Committee or public wishes to comment or ask questions. If comment or discussion is desired by anyone, the item will be removed from the consent agenda and will be considered in the listed sequence with an opportunity for any member of the public to address the Committee concerning the item before action is taken.

4-A. Notice of Funding Opportunities

Action: Information and Discussion Only

4-B. Senator Padilla Fiscal Year (FY) 2026 Congressionally Directed Spending (CDS) Requests

Action: Information and Discussion Only

4-C. February 2025 edition of *The Commission Vision*

Action: Information and Discussion Only

4-D. Unmet Transit Needs Update

Action: Information and Discussion Only

4-E. MCTC 2025 Federal Transportation Improvement Program (FTIP) Amendment No. 3 – (Type 1 – Administrative Modification)

Action: Ratify



4-F. MCTC 2025 Federal Transportation Improvement Program (FTIP) Amendment No. 4 – (Type 1 – Administrative Modification)

Action: Ratify

4-G. California Air Resources Board Extended Timeline for Senate Bill 375 Guidelines and Target Setting

Action: Information and Discussion Only

4-H. San Joaquin Joint Powers Authority 2025 Draft Business Plan

Action: Information and Discussion Only

Chair Rodriguez opened the floor for public comment. No public comment was received.

Transportation Consent Calendar Action on Items 4A-4H

Upon motion by Commissioner Macaulay, seconded by Commissioner Poythress, to approve the Transportation Consent Items 4A-4H. A vote was called, and the motion carried.

Roll call for votes:

Chair Rodriguez	Yes
Commissioner Ahmed	Absent
Commissioner Macaulay	Yes
Commissioner Poythress	Yes
Commissioner Rogers	Absent
Commissioner Zacharia	Yes

Vote passed 4-0

Commissioner Rogers entered the meeting at 3:04 pm.

5. TRANSPORTATION ACTION/DISCUSSION ITEMS

5-A. State Route 233 Corridor Plan – Final

Action: Information and Discussion Only

5-B. Rural Counties Task Force: Rural Induced Demand Study

Action: Information and Discussion Only

5-C. State Legislative Outlook, Madera Advocating Day in Sacramento Recap, and SJV Regional Policy Council Valley Voice Trip Recap

Action: Support staff recommendation on Bills of Interest – SUPPORT: AB 259 (Rubio), AB 289 (Haney), AB 891 (Zbur), SB 71 (Wiener), SB 239 (Arreguin), SB 752 (Richardson); and OPPOSE: AB 267 (Macedo), AB 1058 (Gonzalez), AB 1268 (Macedo)

Chair Rodriguez opened the floor for public comment. No public comment was received.

Transportation Action/Discussion Item 5C



Upon motion by Commissioner Macaulay, seconded by Commissioner Rogers, to approve Transportation Action/Discussion Item 5C. A vote was called, and the motion carried.

Roll call for votes:

Chair Rodriguez	Yes
Commissioner Ahmed	Absent
Commissioner Macaulay	Yes
Commissioner Poythress	Yes
Commissioner Rogers	Yes
Commissioner Zacharia	Yes

Vote passed 5-0

MCTC SITTING AS THE MADERA COUNTY TRANSPORTATION COMMISSION

6. REAFFIRM ALL ACTIONS TAKEN WHILE SITTING AS THE TRANSPORTATION POLICY COMMITTEE

6-A. **Action:** Reaffirm all Actions Taken While Sitting as the Transportation Policy Committee

Chair Rodriguez opened the floor for public comment. No public comment was received.

Upon motion by Commissioner Poythress, seconded by Commissioner Zacharia, to reaffirm all actions taken while sitting as the Transportation Policy Committee. A vote was called, and the motion carried.

Roll call for votes:

Chair Rodriguez	Yes
Commissioner Ahmed	Absent
Commissioner Macaulay	Yes
Commissioner Poythress	Yes
Commissioner Rogers	Yes
Commissioner Zacharia	Yes

Vote passed 5-0

7. ADMINISTRATIVE CONSENT ITEMS

All items on the consent agenda are considered routine and non-controversial by MCTC staff and will be approved by one motion if no member of the Committee or public wishes to comment or ask questions. If comment or discussion is desired by anyone, the item will be removed from the consent agenda and will be considered in the listed sequence with an opportunity for any member of the public to address the Committee concerning the item before action is taken.

7-A. Executive Minutes – February 19, 2025

Action: Approve February 19, 2025, Meeting Minutes

Chair Rodriguez opened the floor for public comment. No public comment was received.

Administrative Consent Action on Item 7A

Upon motion by Commissioner Poythress, seconded by Commissioner Macaulay, to approve Administrative Consent Item 7A. A vote was called, and the motion carried.

Roll call for votes:

Chair Rodriguez	Yes
Commissioner Ahmed	Absent
Commissioner Macaulay	Yes
Commissioner Poythress	Yes
Commissioner Rogers	Yes
Commissioner Zacharia	Yes

Vote passed 5-0

8. ADMINISTRATIVE ACTION/DISCUSSION ITEMS

NONE

MCTC SITTING AS THE MADERA COUNTY 2006 TRANSPORTATION AUTHORITY

9. AUTHORITY – ADMINISTRATIVE CONSENT ITEMS

All items on the consent agenda are considered routine and non-controversial by MCTC staff and will be approved by one motion if no member of the Authority or public wishes to comment or ask questions. If comment or discussion is desired by anyone, the items will be removed from the consent agenda and will be considered in the listed sequence with an opportunity for any member of the public to address the Authority concerning the item before action is taken.

9-A. FY 2025-26 Measure T Estimated Allocation

Action: Information and Discussion Only

Chair Rodriguez opened the floor for public comment. No public comment was received.

Administrative Consent Calendar Action on Item 9A

Upon motion by Commissioner Rogers, seconded by Commissioner Macaulay, to approve Administrative Consent Item 9A. A vote was called, and the motion carried.

Roll call for votes:

Chair Rodriguez	Yes
-----------------	-----



Commissioner Ahmed	Absent
Commissioner Macaulay	Yes
Commissioner Poythress	Yes
Commissioner Rogers	Yes
Commissioner Zacharia	Yes

Vote passed 5-0

10. AUTHORITY – ACTION/DISCUSSION ITEMS

10-A. Measure T Citizens' Oversight Committee Member Appointment

Action: Appoint Santos Garcia to serve as a committee member representing Supervisorial District 4

Chair Rodriguez opened the floor for public comment. No public comment was received.

Administrative Action/Discussion on Item 10A

Upon motion by Commissioner Poythress, seconded by Commissioner Macaulay, to approve Item 10A. A vote was called, and the motion carried.

Roll call for votes:

Chair Rodriguez	Yes
Commissioner Ahmed	Absent
Commissioner Macaulay	Yes
Commissioner Poythress	Yes
Commissioner Rogers	Yes
Commissioner Zacharia	Yes

Vote passed 5-0

OTHER ITEMS

11. MISCELLANEOUS

11-A. Items from Staff

Patricia Taylor, Executive Director, provided the following comments:

- The February 2025 edition of *The Commission Vision* has been released.
- The April Policy Board Meeting will take place on Wednesday, April 23, 2025, instead of the usual third Wednesday of the month.
- The Unmet Transit Needs Hearing will be conducted during the April 23, 2025, Policy Board Meeting.
- There will be no Policy Board meeting in June unless it is necessary



- The San Joaquin Valley Regional Policy Council Conference will be held April 9-11 in Merced. There will be a panel discussion featuring the Rural Counties Task Force Induced Demand Study.
- Director Taylor recognized Policy Board Members for their participation in a lobby day in Sacramento, strengthening relationships with legislators and executive staff.
- At the March 2025 CALCOG Regional Leadership Forum, Commissioner Poythress was honored with the Poppy Award in recognition of outstanding contributions to service and leadership.

Troy McNeil, Deputy Director/Fiscal Supervisor, provided the following comment:

- The CALCOG Regional Leadership Forum serves as a platform for connecting with peer agencies across the state, including both rural and urban areas. The forum is highly beneficial, providing an opportunity to discuss common transportation challenges faced by most agencies, fostering collaboration on effective solutions.

11-B. Items from Caltrans

Caleb Brock, Caltrans District 06. provided the following comments:

- The State Route 99 Comprehensive Multimodal Corridor Plan is set for completion by June 30, 2025. With the public workshops now concluded, the draft will be available for review in April and presented at the San Joaquin Valley Policy Conference from April 9-11.
- The South Madera Six-Lane Project (Avenue 7 to Avenue 12) is currently in design, with completion expected by October 2025. Caltrans is addressing right-of-way issues with property owners. Construction is scheduled for summer 2026. The environmental review process for the SR 99 North Madera 6-Lane Project (Avenue 17-22) has begun and is expected to be completed by October 2027. The Downtown Madera Capital Preventative Maintenance project utility certification is expected in May 2025. The project will be Ready To List in June 2025, construction anticipated to begin in January 2026.
- The State Route 99/233 Interchange Improvement project 60% constructability review meeting is targeted for April 2025. Project is expected to Ready To List for construction in summer 2026.
- Cottonwood Creek Bridge Replacement project construction is anticipated to be completed by May 2025, weather permitting.
- The Madera Ranchos Rehabilitation project between Avenue 15 and State Route 145 project is open to traffic. Project completion is anticipated in April 2025.
- The Chowchilla Capital Preventative Maintenance project PS&E right of way phases are underway, and ready to list November 2026. The truck traffic signage and maintenance of palm trees will be addressed.



- The State Route 145 Corridor Plan is released for comments.
- The CALCOG Regional Leadership Forum had strong representation from the San Joaquin Valley, with MCTC having three of the seven cohort members successfully complete the CARL program.

11-C. Items from Commissioners

- Commissioner Poythress recognized Director Taylor for receiving the 2025 Fresno State University International Transportation Innovations Summit Individual Award, honoring her leadership in transportation.
- Commissioner Poythress also announced that Director Taylor will be honored with the Darrel Hildebrand Blueprint Leadership Award at the San Joaquin Valley Policy Conference, in recognition of her leadership and contributions to transportation planning. The conference will take place April 9-11, 2025.
- Commissioner Rodriguez echoed Commissioner Poythress's remarks, emphasizing Director Taylor's distinguished reputation across the state.
- Commissioner Rodriguez further recognized the reopening of Madera Community Hospital.
- Commissioner Macaulay acknowledged Chair Rodriguez's depth of experience and leadership as Chair of the MCTC Policy Board.

12. CLOSED SESSION

NONE

13. ADJOURNMENT

Meeting adjourned at 4:24 pm.

Next meeting scheduled for Wednesday, April 23, 2025

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "PST", is written above the printed name.

Patricia S. Taylor
Executive Director
Madera County Transportation Commission



STAFF REPORT
Board Meeting of April 23, 2025

AGENDA ITEM: 7-B

PREPARED BY: Troy McNeil, Deputy Director/Fiscal Supervisor

SUBJECT:

Proposed FY 2025-26 Member Assessment Fees

Enclosure: Yes

Action: Approve proposed 2025-26 Member Assessment Fees Schedule and direct staff to contact the local jurisdictions to incorporate the fee in its respective jurisdiction budget

SUMMARY:

Madera County Transportation Commission's participation in the Valley Voice program and other lobbying efforts is crucial as it not only allows Madera a seat at the table but also allows Madera to be seen and heard. The Valley Voice effort has been successful, and Madera County has benefited from its establishment. Unfortunately, there are no MCTC Federal or State funding sources that can be utilized for lobbying activities.

To actively participate in the Valley Voice programs, staff recommends continuing the Member Assessment Fees in the 2025-26 Budget process on a per capita basis in the amount of \$140,000. Included in the agenda packet is a copy of the proposed 2025-26 Member Assessment Fees Schedule that identifies the proportional amount that each member agency would be requested to compensate for the Valley Voice and related lobbying efforts.

FISCAL IMPACT:

No fiscal impact to the approved 2024-25 Overall Work Program and Budget.

Madera County Transportation Commission

Proposed Member Assessment Fee Schedule

Annual Valley Voice Program Budget	\$125,000
Prior fiscal years carryover	\$15,000
Amount Needed FY 2025-26	\$ 140,000

Member	DOF (E-1) Population 05/01/24	Percent	Proportional Amount
Chowchilla	13,592	8.5360%	\$ 11,950
Madera	65,540	41.7750%	\$ 58,485
County	79,016	49.6890%	\$ 69,565
	158,148	100.00%	\$ 140,000

History of Member Assessment Fees

	FY 25-26	FY 26-27						
Chowchilla	\$11,950							
Madera	\$58,485							
County	\$69,565							
	\$140,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Actual Expenses \$0.00

Carryforward

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Chowchilla	\$1,598	\$2,237	\$2,638	\$2,956	\$8,390	\$7,997	\$8,730	\$9,798
Madera	\$8,430	\$11,802	\$14,171	\$15,311	\$43,449	\$41,756	\$41,830	\$47,244
County	\$9,972	\$13,961	\$17,191	\$18,733	\$53,161	\$50,247	\$49,440	\$56,958
	\$20,000	\$28,000	\$34,000	\$37,000	\$105,000	\$100,000	\$100,000	\$114,000

Actual Expenses \$34,393.08 \$35,405.97 \$35,410.96 \$13,647.19 \$77,434.31 \$105,313.41 \$125,256.69 \$0.00

Carryforward \$14,393.08 \$7,405.97 \$1,410.96 -\$23,352.81 -\$27,565.69 \$5,313.41 \$25,256.69

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
Chowchilla	\$722	\$722	\$527	\$599	\$1,432	\$1,482	\$1,877	\$2,188
Madera	\$3,763	\$3,763	\$2,644	\$3,159	\$7,414	\$7,893	\$9,751	\$11,582
County	\$5,515	\$5,515	\$3,804	\$4,000	\$9,189	\$9,746	\$12,189	\$14,458
	\$10,000	\$10,000	\$6,975	\$7,758	\$18,035	\$19,121	\$23,817	\$28,228

Actual Expenses \$6,975.18 \$7,757.63 \$15,010.17 \$14,878.83 \$25,852.24 \$31,349.44 \$19,071.48 \$34,203.46

Carryforward -\$3,024.82 -\$2,242.37 \$8,035.17 \$7,120.83 \$7,817.24 \$12,228.44 -\$4,745.52 \$5,975.46

	Cum. Total Fees	Cum. Actual Expenses	Difference
	\$547,934.00	\$581,960.04	\$34,026.04
Info thru FY 23-24			
	Avg/Yr-Cum.	Avg/Last 5yrs	
	\$36,528.93	\$91,200.00	



STAFF REPORT
Board Meeting of April 23, 2025

AGENDA ITEM: 7-C

PREPARED BY: Troy McNeil, Deputy Director/Fiscal Supervisor

SUBJECT:

Transportation Development Act (LTF, STA) – Allocation, Resolution 24-09 Amendment No. 3 and Resolution 24-10 Amendment No. 3

Enclosure: Yes

Action: Approve Resolution 24-09 Amendment No. 3 and Resolution 24-10 Amendment No. 3

SUMMARY:

The City of Madera has submitted a request to amend their Local Transportation Fund (LTF) and State Transit Assistance (STA) allocations for FY 2024-25. The amendments recognize the following:

- Move unspent LTF carryover funds from FY 2023-24 to FY 2024-25 in the amount of \$7,772,641.12
- Move unspent STA carryover funds from FY 2023-24 to FY 2024-25 in the amount of \$150,363.38

Staff recommend approving the request.

FISCAL IMPACT:

No fiscal impact to the approved 2024-25 Overall Work Program and Budget.

**BEFORE
THE COMMISSIONERS OF THE
MADERA COUNTY TRANSPORTATION COMMISSION
COUNTY OF MADERA, STATE OF CALIFORNIA**

In the matter of
**ALLOCATION OF FY 2024-25
LOCAL TRANSPORTATION FUND**

**Resolution No.: 24-09
Amendment No. 3**

WHEREAS, the California Transportation Development Act established the Local Transportation Fund (LTF) and a continuous appropriation of said Fund, and

WHEREAS, the Madera County Transportation Commission (MCTC) is empowered to authorize apportionment and allocation of said Fund, and

WHEREAS, \$125,000 has been apportioned for Administration, \$137,412 has been reserved for Pedestrian and Bicycle facilities, and

WHEREAS, the Local Agencies have agreed to a MCTC expenditure of \$206,119 for shared system planning costs, per Section 99233.2 of the Transportation Development Act; and

WHEREAS, there is the sum of \$6,527,095 to be allocated from LTF, 2024-25; and

WHEREAS, the Madera County Transportation Commission has made the finding in Resolution No. 24-05 that there are no substantial unmet transit needs that are reasonable to meet in FY 2024-25 within the jurisdictions of the County of Madera, the City of Madera, and the City of Chowchilla, and

WHEREAS, the City of Madera has carryover funds from FY 2023-24 and requests to revise its allocations, and

NOW, THEREFORE, LET IT BE RESOLVED, that the following sums have been allocated under the California Administrative Code by the Madera County Transportation Commission to be expended by the City of Chowchilla, the City of Madera, and the County of Madera for the purposes set forth below:

(A) City of Chowchilla

CATX		\$ 290,817
Pedestrian & Bicycle Projects		\$ 11,729
MCTC Planning Services	\$ 17,594	
Street & Road Projects	\$ 266,326	

(B) City of Madera

Madera Metro, Dial-A-Ride, Fixed Route Ops	\$ 357,475
Pedestrian & Bicycle Projects	\$ 293,763.49
MCTC Planning Services	\$ 86,107
Street & Road Projects	\$ 9,520,099.63

C) County of Madera

MCC & Demand Response		\$ 907,400
Amtrak		\$ 67,182.49
Pedestrian & Bicycle Projects		\$1,060,791
MCTC Planning Services	\$ 102,418	
Street & Road Projects	\$ 2,900,807	

The foregoing resolution was adopted on this 23rd day of April 2025 by the following vote:

Commissioner Jose Rodriguez	_____
Commissioner Robert Poythress	_____
Commissioner Waseem Ahmed	_____
Commissioner Robert Macaulay	_____
Commissioner David Rogers	_____
Commissioner Rohi Zacharia	_____

Chair, Madera County Transportation Commission

Executive Director, Madera County Transportation Commission

**BEFORE
THE COMMISSIONERS OF THE
MADERA COUNTY TRANSPORTATION COMMISSION
COUNTY OF MADERA, STATE OF CALIFORNIA**

In the matter of
**ALLOCATION OF FY 2024-25
STATE TRANSIT ASSISTANCE FUND**

Resolution No.: **24-10**
Amendment No. 3

WHEREAS, State Transit Assistance funds have been made available to the Madera County Transportation Commission by the State Controller in the amount of \$1,953,407, a decrease of \$67,389 compared to the previous year's revised allocation;

WHEREAS, the Madera County Transportation Commission has apportioned these funds to the City of Chowchilla, City of Madera, and the County of Madera for the provision of Transit Operations and Transit Planning, and has invited applications for proposed uses of these funds; and

WHEREAS, the agencies have complied by submitting appropriate documents detailing those projects and have sought authority to proceed; and

WHEREAS, priority consideration has been given to claims to enhance existing public transportation services, and to meet high priority regional, county-wide, or area-wide public transportation needs; and

WHEREAS, the sum of each of the three entities allocations from the State Transit Assistance Fund does not exceed the amount that each claimant is eligible to receive;

WHEREAS, the City of Madera has carryover funds from FY 2023-24 and requests to revise their allocation;

NOW, THEREFORE, LET IT BE RESOLVED, that the County Auditor shall establish the following reserves and pay out of the State Transit Assistance Fund in the amount listed for the transit projects shown below:

<u>CLAIMANT</u>	<u>2024-25 STA</u>
City of Chowchilla	
CATX	\$ 204,299
City of Madera	
Madera Metro, Dial-A-Ride, Intermodal, Transit Center	\$ 753,918
Madera Metro, Fixed Route, Intermodal Capital Improvements	\$ 50,000
Local Agency Transportation Planning Activities	\$ 150,363.38
County of Madera	
MCC & Demand Response	\$1,121,380.15

The foregoing resolution was adopted on this 23rd day of April 2025 by the following vote:

Commissioner Jose Rodriguez	_____
Commissioner Robert Poythress	_____
Commissioner Wasem Ahmed	_____
Commissioner Robert Macaulay	_____
Commissioner David Rogers	_____
Commissioner Rohi Zacharia	_____

Chair, Madera County Transportation Commission

Executive Director, Madera County Transportation Commission



STAFF REPORT
Board Meeting of April 23, 2025

AGENDA ITEM: 7-D

PREPARED BY: Troy McNeil, Deputy Director/Fiscal Supervisor

SUBJECT:

Transportation Development Act (TDA) Fund Compliance Audits for Fiscal Year ended June 30, 2024: City of Chowchilla and City of Madera

Enclosure: Yes

Action: Accept TDA Compliance Audit Reports for FY ended June 30, 2024: City of Chowchilla and City of Madera

SUMMARY:

MCTC has received the Fund Compliance Report for Transportation Development Act (TDA) allocations for the Fiscal Year ended June 30, 2024, for the City of Chowchilla and the City of Madera. This report was done in accordance with Section 99245 of the Public Utilities Code by Price Paige & Company and The Pun Group, respectively.

We are pleased to report that there are no adverse findings.

FISCAL IMPACT:

No fiscal impact to the approved 2024-25 Overall Work Program and Budget.

City of Chowchilla | CA
Transportation Development Act Funds
Financial Statements
For the Years Ended June 30, 2024 and 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Madera County Transportation Commission
Madera, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the Transportation Development Act Funds (TDA Funds) of the City of Chowchilla, California (the City), as of and for the years ended June 30, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the TDA Funds of the City's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the TDA Funds of the City, as of June 30, 2024 and 2023, and the respective changes in financial position thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1, the financial statements of the TDA Funds of the City are intended to present the financial position and the changes in financial position of only that portion of the TDA funds of the City that is attributable to the transactions related to the TDA Funds. They do not purport to, and do not present fairly the financial position of the City as of June 30, 2024 and 2023, or the changes in its financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control as it relates to TDA Funds. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 15–17 be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any

assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2025, on our consideration of the City's internal control over financial reporting as it relates to the TDA Funds, and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance as it relates to the TDA Funds.

Price Pange & Company

Clovis, California
April 11, 2025

FINANCIAL STATEMENTS

Balance Sheet

	Street & Road Fund	Transit Fund	Total
ASSETS			
Cash and investments	\$ 2,295,320	\$ -	\$ 2,295,320
Receivables:			
Due from LTF	924,811	280,841	1,205,652
Prepaid expenses	-	12,153	12,153
Total assets	<u>\$ 3,220,131</u>	<u>\$ 292,994</u>	<u>\$ 3,513,125</u>
LIABILITIES			
Accounts payable	\$ 926,832	26,156	\$ 952,988
Due to other funds	-	601,694	601,694
Total liabilities	<u>926,832</u>	<u>627,850</u>	<u>1,554,682</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	<u>550,864</u>	<u>256,569</u>	<u>807,433</u>
Total deferred inflows of resources	<u>550,864</u>	<u>256,569</u>	<u>807,433</u>
FUND BALANCES			
Restricted for:			
Highways and streets	1,742,435	-	1,742,435
Unassigned	-	(591,425)	(591,425)
Total fund balances (deficit)	<u>1,742,435</u>	<u>(591,425)</u>	<u>1,151,010</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,220,131</u>	<u>\$ 292,994</u>	<u>\$ 3,513,125</u>

Balance Sheet

	Street & Road Fund	Transit Fund	Total
ASSETS			
Cash and investments	\$ 907,891	\$ -	\$ 907,891
Receivables:			
Due from LTF	1,158,858	552,089	1,710,947
Due from other governmental agencies	<u>20,463</u>	<u>4,500</u>	<u>24,963</u>
Total assets	<u>\$ 2,087,212</u>	<u>\$ 556,589</u>	<u>\$ 2,643,801</u>
LIABILITIES			
Accounts payable	\$ 165,237	\$ -	\$ 165,237
Due to other funds	<u>-</u>	<u>611,410</u>	<u>611,410</u>
Total liabilities	<u>165,237</u>	<u>611,410</u>	<u>776,647</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	<u>943,232</u>	<u>498,967</u>	<u>1,442,199</u>
Total deferred inflows of resources	<u>943,232</u>	<u>498,967</u>	<u>1,442,199</u>
FUND BALANCES			
Restricted for:			
Highways and streets	978,743	-	978,743
Unassigned	<u>-</u>	<u>(553,788)</u>	<u>(553,788)</u>
Total fund balances (deficit)	<u>978,743</u>	<u>(553,788)</u>	<u>424,955</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,087,212</u>	<u>\$ 556,589</u>	<u>\$ 2,643,801</u>

Statement of Revenues, Expenditures and Changes in Fund Balances

	Street & Road Fund	Transit Fund	Total
REVENUES			
LTF - non-transit allocations	\$ 792,694	\$ -	\$ 792,694
STA - transit allocation claims	-	212,172	212,172
Other transit revenues	-	10,041	10,041
Other non-transit revenues	273,001	-	273,001
Other intergovernmental revenues	485,703	296,395	782,098
Transit bus ticket sales	-	19,211	19,211
Total revenues	<u>1,551,398</u>	<u>537,819</u>	<u>2,089,217</u>
EXPENDITURES			
Current:			
Street maintenance	930,352	5,000	935,352
Transit bus costs	-	557,656	557,656
Capital outlay - streets	<u>1,127,455</u>	<u>12,800</u>	<u>1,140,255</u>
Total expenditures	<u>2,057,807</u>	<u>575,456</u>	<u>2,633,263</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(506,409)</u>	<u>(37,637)</u>	<u>(544,046)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	1,270,276	-	1,270,276
Transfers out	<u>(175)</u>	<u>-</u>	<u>(175)</u>
Total other financing sources (uses)	<u>1,270,101</u>	<u>-</u>	<u>1,270,101</u>
Net change in fund balances	763,692	(37,637)	726,055
Fund balances (deficit) - beginning	<u>978,743</u>	<u>(553,788)</u>	<u>424,955</u>
Fund balances (deficit) - ending	<u>\$ 1,742,435</u>	<u>\$ (591,425)</u>	<u>\$ 1,151,010</u>

Statement of Revenues, Expenditures and Changes in Fund Balances

	Street & Road Fund	Transit Fund	Total
REVENUES			
Other transit revenues	\$ -	\$ 262,913	\$ 262,913
Other non-transit revenues	251,634	-	251,634
Other intergovernmental revenues	485,703	4,903	490,606
Transit bus ticket sales	-	25,827	25,827
Total revenues	<u>737,337</u>	<u>293,643</u>	<u>1,030,980</u>
EXPENDITURES			
Current:			
Traffic signal maintenance	123	-	123
Street maintenance	892,782	-	892,782
Transit bus costs	-	504,560	504,560
Capital outlay - transit	-	97,811	97,811
Capital outlay - streets	<u>2,436,317</u>	<u>-</u>	<u>2,436,317</u>
Total expenditures	<u>3,329,222</u>	<u>602,371</u>	<u>3,931,593</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,591,885)</u>	<u>(308,728)</u>	<u>(2,900,613)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	2,501,791	36,216	2,538,007
Transfers out	<u>(219,942)</u>	<u>-</u>	<u>(219,942)</u>
Total other financing sources (uses)	<u>2,281,849</u>	<u>36,216</u>	<u>2,318,065</u>
Net change in fund balances	(310,036)	(272,512)	(582,548)
Fund balances (deficit) - beginning	<u>1,288,779</u>	<u>(281,276)</u>	<u>1,007,503</u>
Fund balances (deficit) - ending	<u>\$ 978,743</u>	<u>\$ (553,788)</u>	<u>\$ 424,955</u>

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING INFORMATION

A. Description of Reporting Entity

The accompanying financial statements present only the Transportation Development Act Funds (TDA Funds) of the City of Chowchilla, California (the City) and are not intended to present fairly the financial position, or the changes in the financial position of the City with accounting principles generally accepted in the United States of America.

B. Basis of Accounting and Measurement Focus

The financial statements of the TDA Funds have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant policies of the TDA Funds are described below.

The TDA Funds are accounted for in governmental funds. Governmental funds are accounted for on a spending of “current financial resources” measurement focus and the modified accrual basis of accounting. Under modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

Revenues are recorded when received in cash, except those revenues subject to accrual (generally received in cash within 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the TDA Funds, are Local Transportation Fund (LTF) allocations and other intergovernmental revenues. Expenditures are recorded in the accompanying period in which the related fund liability is incurred.

C. Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for as a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The TDA Funds are governmental funds specifically categorized as special revenue funds and are used to account for the proceeds of specific revenue sources that are legally restricted to street and road, and community development expenditures.

Intergovernmental revenues (primarily grants and subventions), which are received as reimbursement for specific purposes or projects, are recognized based upon the expenditures recorded. Intergovernmental revenues, which are usually restricted as to use, are revocable for failure to meet prescribed compliance requirements, and are reflected as revenues at the time of receipts or earlier, if they meet the availability criteria.

D. Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

E. Public Transportation Fund

The City records the transit allocations of both the City of Chowchilla and the County of Madera for Chowchilla Area Transit Express (CATX) service in the Transit Fund. The CATX is a general public, curb-to-curb, demand-response system operated by the City of Chowchilla.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Public Transportation Fund (Continued)

The City and County's agreement to fund costs of the CATX service provides for the County to reimburse the City at a fixed rate per annum.

The City collects fare proceeds and has allocated them to the County based upon the terms of the Inter-Agency Agreement.

The City submits requests for reimbursement of costs, net of transit revenues, to the Madera County Transportation Commission (Madera CTC) on behalf of both the City and County.

F. Due from Other Governmental Agencies

Claims made for reimbursement of costs incurred during the fiscal years have been accrued as due from the Madera CTC or due from other governmental agencies in the same fiscal year.

G. Unavailable Revenues

In the fund financial statements, unavailable revenues are recorded when transactions have not yet met the revenue recognition criteria based on the modified accrual basis of accounting. The City records unavailable revenues for transactions for which revenues have been earned, but for which funds are not available to meet current financial obligations. Typical transactions for which unavailable revenues are recorded are grants when funding requirements have been met, but the related funding is not yet available. The TDA Funds have unavailable revenues balances which totaled \$550,864 and \$256,569 for the Street & Road Fund and Transit Fund respectively, as of June 30, 2024 and \$943,232 and \$498,967 for the Street & Road Fund and Transit Fund respectively, as of June 30, 2023.

H. Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable – Amounts cannot be spent either because they are in nonspendable form (such as inventory or prepaid expense, and long-term loans and notes receivable) or because they are legally or contractually required to be maintained intact (such as principal of a permanent fund).

Restricted – Amounts with external constraints placed on the use of these resources (such as debt covenants, grantors, contributors, or laws or regulations of other governments, etc.) or imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can only be used for specific purposes pursuant to constraints imposed by City Council, the City's highest level of decision-making authority, through an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified uses through the same type of formal action taken to establish the commitment.

Assigned – Amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. Intent is expressed by the City Council or its designee and may be changed at the discretion of the City Council or its designee. For all governmental funds other than the General Fund, any remaining positive amounts not classified as nonspendable, restricted, or committed, must be designated as assigned fund balance.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Fund Balance Classification (Continued)

Unassigned – This classification includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the City.

The City would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to deter the use of these other classified funds.

NOTE 2 – CASH AND INVESTMENTS

TDA Funds participate in the City's cash and investments pool that includes all other City funds, which the City Treasurer invests to enhance interest earnings. Interest income from the investment of pooled cash is allocated on an accounting basis based on the period-end cash and investment balance of the fund as a percentage of the total pooled cash balance.

The City participates in an investment pool managed by the State of California, titled Local Agency Investment Fund (LAIF), which has invested a portion of the pool funds in Structured Notes and Assets-Backed Securities. The City values all of its cash and investments at fair value on a portfolio basis. The City manages its pooled idle cash and investments under a formal investment policy that is adopted and reviewed by the City Council, and that follows the guidelines of the State of California Government Code.

Citywide information concerning cash and investments for the years ended June 30 2024 and 2023, including authorized investments, custodial credit risk, credit and interest rate risk for debt securities and concentration of investments, carrying amount and market value of deposits and investments, may be found in the notes to the City's financial statements.

NOTE 3 – TRANSFERS

Transfers are summarized as follows for the years ended June 30:

2024	Transfers In	Transfers Out
Street & Road Fund	\$ 1,270,276 ⁽¹⁾	\$ 175 ⁽²⁾
Transit Fund	-	-
Total	<u>\$ 1,270,276</u>	<u>\$ 175</u>
2023		
Street & Road Fund	\$ 2,501,791 ⁽³⁾	\$ 219,942 ⁽⁴⁾
Transit Fund	36,216 ⁽⁵⁾	-
Total	<u>\$ 2,538,007</u>	<u>\$ 219,942</u>

(1) Transfers in of \$1,270,276 were made from various City funds to cover construction costs related to Chowchilla Boulevard Project and for general street maintenance.

(2) Transfer out \$175 for CFD Services expenses that belong to streets.

(3) Transfers in of \$2,501,791 were made from various City funds to cover operational, capital, and construction costs incurred by the Street & Road Fund of the Humboldt Street Reconstruction project and other costs such as street maintenance, Avenue 24, reconstruction project, and general street striping.

(4) Transfers out of \$219,942 were made to the Storm Drain fund for the Humboldt Project.

(5) City Measure T funds were transferred to cover purchasing a new bus.

NOTE 4 – FARE REVENUE RATIO

The City is required to maintain a minimum fare revenue to operating expenses ratio of 10% in accordance with the Transportation Development Act. The calculation of the fare revenue ratio is as follows for the years ended June 30:

	<u>2024</u>	<u>2023</u>
Revenues		
Fare revenues	\$ 19,211	\$ 25,827
Local support	<u>341</u>	<u>255</u>
Total fare revenues	<u>\$ 19,552</u>	<u>\$ 26,082</u>
Operating expenses	<u>\$ 575,456</u>	<u>\$ 602,371</u>
Fare revenue ratio	<u>3.40%</u>	<u>4.33%</u>

Although the City is required to maintain a fare revenue ratio of 10%, Assembly Bill 90 and Assembly Bill 149 waived the fare revenue ratio penalty for operators not meeting the ratio requirement for the fiscal years ending June 30, 2024 and 2023.

NOTE 5 – DEFICIT FUND EQUITY

Transit System Fund

Deficits in the fund balance at June 30, 2024 and 2023, in the amounts of \$591,425 and \$553,788 respectively, were due to expenditures in excess of revenues. This deficit is expected to be alleviated through future revenues or transfers from other funds.

NOTE 6 – PUBLIC TRANSPORTATION MODERNIZATION IMPROVEMENT AND SERVICE ENHANCEMENT ACCOUNT (PTMISEA)

In November 2006, California Voters passed a bond measure enacting the Highway Safety Traffic Reduction, Air Quality and Port Security Bond Act of 2006. Of the \$19.925 billion of State general obligation bonds authorized, \$4 million was set aside by the State, as instructed by statute, as the Public Transportation Modernization Improvement and Service Enhancement Account (PTMISEA). These funds are available to the California Department of Transportation for intercity rail projects and to transit operators in California for rehabilitation, safety or modernization improvements, capital service enhancements or expansions, new capital projects, bus rapid transit improvements or for rolling stock procurement, rehabilitation or replacement. During the years ended June 30, 2024 and 2023, the City did not receive additional PTMISEA funds. During the fiscal years ended June 30, 2024 and 2023, the TDA Funds had PTMISEA expenditures of \$0 and \$61,595, respectively.

NOTE 7 – LOW CARBON TRANSIT OPERATION PROGRAM (LCTOP) FUNDING

During the fiscal years ended June 30, 2024 and 2023, the City received \$45,293 and \$42,236, respectively, in additional LCTOP funds, which partially funded CATX bus and bus stop related expenditures. During the years ended June 30, 2024 and 2023, the City spent \$8,100 and \$0, respectively, of LCTOP funds on capital projects.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF CHOWCHILLA TRANSPORTATION DEVELOPMENT ACT FUNDS | FOR THE YEAR ENDED JUNE 30, 2024

Item 7-7-D.

Budgetary Comparison Schedules

Street & Road Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
LTF non-transit allocations	\$ 349,412	\$ 1,141,648	\$ 792,694	\$ (348,954)
Other non-transit revenues	1,171,358	1,200,682	273,001	(927,681)
Other intergovernmental revenues	485,703	485,703	485,703	-
Total revenues	<u>2,006,473</u>	<u>2,828,033</u>	<u>1,551,398</u>	<u>(1,276,635)</u>
EXPENDITURES				
Current:				
Traffic signal maintenance	-	3,977	-	3,977
Street maintenance	1,044,199	1,141,282	930,352	210,930
Capital outlay - streets	<u>2,044,782</u>	<u>2,322,434</u>	<u>1,127,455</u>	<u>1,194,979</u>
Total expenditures	<u>3,088,981</u>	<u>3,467,693</u>	<u>2,057,807</u>	<u>1,409,886</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,082,508)</u>	<u>(639,660)</u>	<u>(506,409)</u>	<u>133,251</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,132,870	1,590,974	1,270,276	(320,698)
Transfers out	<u>-</u>	<u>(176)</u>	<u>(175)</u>	<u>1</u>
Total other financing sources (uses)	<u>1,132,870</u>	<u>1,590,798</u>	<u>1,270,101</u>	<u>(320,697)</u>
Net changes in fund balance	<u>\$ 50,362</u>	<u>\$ 951,138</u>	763,692	<u>\$ (187,446)</u>
Fund balance (deficit) - beginning			<u>978,743</u>	
Fund balance (deficit) - ending			<u>\$ 1,742,435</u>	

The notes to the budgetary comparison schedules are an integral part of this statement.

Budgetary Comparison Schedules
Street & Road Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
LTF non-transit allocations	\$ 384,797	\$ 384,797	\$ -	\$ (384,797)
Other non-transit revenues	1,199,582	1,310,876	251,634	(1,059,242)
Other intergovernmental revenues	485,703	485,703	485,703	-
Total revenues	<u>2,070,082</u>	<u>2,181,376</u>	<u>737,337</u>	<u>(1,444,039)</u>
EXPENDITURES				
Current:				
Traffic signal maintenance	-	123	123	-
Street maintenance	926,389	1,024,573	892,782	131,791
Capital outlay - streets	<u>1,968,676</u>	<u>1,968,677</u>	<u>2,436,317</u>	<u>(467,640)</u>
Total expenditures	<u>2,895,065</u>	<u>2,993,373</u>	<u>3,329,222</u>	<u>(335,849)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(824,983)</u>	<u>(811,997)</u>	<u>(2,591,885)</u>	<u>(1,779,888)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,104,126	1,132,387	2,501,791	1,369,404
Transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(219,942)</u>	<u>780,058</u>
Total other financing sources (uses)	<u>104,126</u>	<u>132,387</u>	<u>2,281,849</u>	<u>2,149,462</u>
Net changes in fund balance	<u>\$ (720,857)</u>	<u>\$ (679,610)</u>	<u>(310,036)</u>	<u>\$ 369,574</u>
Fund balance (deficit) - beginning			<u>1,288,779</u>	
Fund balance (deficit) - ending			<u>\$ 978,743</u>	

CITY OF CHOWCHILLA TRANSPORTATION DEVELOPMENT ACT FUNDS | FOR THE YEAR ENDED JUNE 30, 2024

Item 7-7-D.

Budgetary Comparison Schedules

Transit Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
STA - transit allocation claims	\$ 163,990	\$ 212,172	\$ 212,172	\$ -
Other transit revenues	22,030	28,871	10,041	(18,830)
Other intergovernmental revenues	367,684	641,613	296,395	(345,218)
Transit bus ticket sales	23,625	24,975	19,211	(5,764)
Total revenues	577,329	907,631	537,819	(369,812)
EXPENDITURES				
Current:				
Street maintenance	-	5,000	5,000	-
Transit bus costs	565,329	574,862	557,656	17,206
Capital outlay - transit	12,000	162,838	-	162,838
Capital outlay - streets	-	12,800	12,800	-
Total expenditures	577,329	755,500	575,456	180,044
Excess (deficiency) of revenues over (under) expenditures	-	152,131	(37,637)	(189,768)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	81,080	-	(81,080)
Total other financing sources (uses)	-	81,080	-	(81,080)
Net changes in fund balance	\$ -	\$ 233,211	(37,637)	\$ (270,848)
Fund balance (deficit) - beginning			(553,788)	
Fund balance (deficit) - ending			\$ (591,425)	

The notes to the budgetary comparison schedules are an integral part of this statement.

Budgetary Comparison Schedules

Transit Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
STA - transit allocation claims	\$ 162,544	\$ 212,172	\$ -	\$ (212,172)
Other transit revenues	182,247	276,024	262,913	(13,111)
Other intergovernmental revenues	291,334	297,124	4,903	(292,221)
Transit bus ticket sales	22,500	25,827	25,827	-
Total revenues	658,625	811,147	293,643	(517,504)
EXPENDITURES				
Current:				
Transit bus costs	579,513	538,884	504,560	34,324
Capital outlay - transit	103,504	204,804	97,811	106,993
Total expenditures	683,017	743,688	602,371	141,317
Excess (deficiency) of revenues over (under) expenditures	(24,392)	67,459	(308,728)	(376,187)
OTHER FINANCING SOURCES (USES)				
Transfers in	24,392	64,392	36,216	(28,176)
Total other financing sources (uses)	24,392	64,392	36,216	(28,176)
Net changes in fund balance	\$ -	\$ 131,851	(272,512)	\$ (404,363)
Fund balance (deficit) - beginning			(281,276)	
Fund balance (deficit) - ending			\$ (553,788)	

NOTE 1 – BUDGETARY INFORMATION

The City of Chowchilla, California (the City) establishes annual budgets for the Transportation Development Act Funds (TDA Funds). Except for encumbrances and long-term projects in progress, which are carried forward to the following year, all appropriations remaining will lapse at year-end. The following procedures are followed in establishing the budgetary data reflected in the budgetary comparison schedules:

- 1) The department heads prepare a budget request based upon the previous year's expenditures.
- 2) A meeting is held between the department heads, Finance Director and the City Administrator for the purpose of reviewing and prioritizing the budget requests.
- 3) The City Administrator submits the proposed City Budget to the City Council, who makes decisions regarding department budgets.
- 4) The approved budget is placed in the City's accounting system and monitored by the Finance Department as well as by the department heads.

Department heads may, with the City Administrator's authorization, transfer amounts between line items which do not change the original operational budget appropriation limit of the department. The transfers between departments and funds require approval of the City Council.

- 5) Budgets are adopted on the modified accrual basis. Revenues are budgeted in the year receipt is expected, and expenditures are budgeted in the year that the applicable purchase orders are expected to be issued. Budgeted amounts are maintained as originally adopted and as further amended by the City Council. The level of control (level at which expenditures may not exceed budget) is at fund level for the TDA Funds.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
 AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
 STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
 AND THE RULES AND REGULATIONS OF THE TRANSPORTATION DEVELOPMENT ACT**

To the Board of Commissioners
 Madera County Transportation Commission
 Madera, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Transportation Development Act Funds (TDA Funds) of the City of Chowchilla, California (the City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's TDA Fund financial statements, and have issued our report thereon dated April 11, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control), as it relates to the TDA Funds, as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the TDA Funds of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the TDA Funds of the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. Our audit was further made to determine that TDA Funds allocated to and received by the City were expended in conformance with applicable statutes, rules and regulations of the Transportation Development Act and the allocation

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instructions and resolutions of the Madera County Transportation Commission as required by Sections 6666 and 6667 of Title 21 of the California Code of regulations. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or the Rules and Regulations of the Transportation Development Act.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance as it relates to the TDA Funds. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Price Pange & Company

Clovis, California
April 11, 2025

City of Madera Transportation Development Act Funds

Madera, California

Independent Auditors' Reports and Financial Statements

For the Years Ended June 30, 2024 and 2023



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INDEPENDENT AUDITORS' REPORT

www.pungroup.cpa



To the Honorable Mayor and Members
of the City Council of the City of Madera
Madera, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Transportation Development Act Funds (the "TDA Funds") of the City of Madera, California (City), as of and for the year ended June 30, 2024 and 2023, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the TDA Funds of the City as of June 30, 2024 and 2023, and the respective changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the TDA Funds' and do not purport to, and do not, present fairly the financial positions of the City as of June 30, 2024 and 2023, the change in financial position, or, where applicable, its cash flows, for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the TDA Funds' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the Honorable Mayor and Members of the City Council
of the City of Madera
Madera, California
Page 2

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control of the TDA Funds. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the TDA Funds' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedules, the Schedule of Changes in Net Pension Liability and Related Ratios, and the Schedule of Contributions, as identified in the accompanying table of contents be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements are not affected by this missing information.

To the Honorable Mayor and Members of the City Council
of the City of Madera
Madera, California
Page 3

Other Reporting Required by *Government Auditing Standards* and the Rules and Regulations of the Transportation Development Act

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2025, on our consideration of the TDA Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the TDA Funds' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the TDA Funds' internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "The PwC Group, LLP". The signature is written in a cursive, flowing style.

Santa Ana, California
March 13, 2025

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FINANCIAL STATEMENTS

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GOVERNMENTAL FUNDS

City of Madera
Transportation Development Act Funds
Balance Sheet
Governmental Funds
June 30, 2024

	Special Revenue Funds		
	Street Construction	Intermodal Building	Total
ASSETS			
Accounts receivable, net	\$ -	\$ 430	\$ 430
Intergovernmental receivable	738,663	65,514	804,177
Lease receivable	-	6,434	6,434
Prepaid items	10,165	80	10,245
Total assets	\$ 748,828	\$ 72,458	\$ 821,286
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 26,160	\$ 3,829	\$ 29,989
Accrued payroll	-	17	17
Due to City	291,344	9,469	300,813
Total liabilities	317,504	13,315	330,819
Deferred inflows of resources:			
Related to leases	-	6,385	6,385
Total deferred inflows of resources	-	6,385	6,385
Fund balances:			
Nonspendable	10,165	80	10,245
Restricted	421,159	52,678	473,837
Total fund balances	431,324	52,758	484,082
Total liabilities, deferred inflows of resources, and fund balances	\$ 748,828	\$ 72,458	\$ 821,286

City of Madera
Transportation Development Act Funds
Balance Sheet
Governmental Funds
June 30, 2023

	Special Revenue Funds		
	Street Construction	Intermodal Building	Total
ASSETS			
Accounts receivable, net	\$ -	\$ 417	\$ 417
Intergovernmental receivable	2,453,431	67,512	2,520,943
Lease receivable	-	16,042	16,042
Prepaid items	11,330	80	11,410
Total assets	\$ 2,464,761	\$ 84,051	\$ 2,548,812
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 1,688,667	\$ 3,161	\$ 1,691,828
Accrued payroll	-	7	7
Due to City	378,236	38,560	416,796
Total liabilities	2,066,903	41,728	2,108,631
Deferred inflows of resources:			
Unavailable revenue	1,640,000	-	1,640,000
Related to leases	-	15,962	15,962
Total deferred inflows of resources	1,640,000	15,962	1,655,962
Fund Balances (Deficit):			
Nonspendable	11,330	80	11,410
Restricted	-	26,281	26,281
Unassigned (deficit)	(1,253,472)	-	(1,253,472)
Total fund balances (deficit)	(1,242,142)	26,361	(1,215,781)
Total liabilities, deferred inflows of resources, and fund balances	\$ 2,464,761	\$ 84,051	\$ 2,548,812

City of Madera
Transportation Development Act Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2024

	Special Revenue Funds		
	Street Construction	Intermodal Building	Total
REVENUES:			
Local transportation funds	\$ 2,014,207	\$ -	\$ 2,014,207
Other intergovernmental	-	150,092	150,092
Investment income (loss)	-	26,032	26,032
Building rents and leases	-	2,005	2,005
Utility reimbursements	268,813	1,216	270,029
Total revenues	2,283,020	179,345	2,462,365
EXPENDITURES:			
Street and road maintenance	8,557	-	8,557
Intermodal building improvements	-	72,063	72,063
Administration	19,637	68,500	88,137
Total expenditures	28,194	140,563	168,757
REVENUES OVER (UNDER) EXPENDITURES	2,254,826	38,782	2,293,608
OTHER FINANCING SOURCES (USES):			
Transfers out	(581,360)	(12,385)	(593,745)
Total other financing sources (uses)	(581,360)	(12,385)	(593,745)
NET CHANGES IN FUND BALANCES	1,673,466	26,397	1,699,863
FUND BALANCES (DEFICIT):			
Beginning of year	(1,242,142)	26,361	(1,215,781)
End of year	\$ 431,324	\$ 52,758	\$ 484,082

City of Madera
Transportation Development Act Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023

	Special Revenue Funds		
	Street Construction	Intermodal Building	Total
REVENUES:			
Local transportation funds	\$ 887,217	\$ -	\$ 887,217
Other intergovernmental	-	91,909	91,909
Investment income (loss)	-	2,318	2,318
Building rents and leases	-	25,743	25,743
Utility reimbursements	-	994	994
Total revenues	887,217	120,964	1,008,181
EXPENDITURES:			
Street and road maintenance	302,127	-	302,127
Intermodal building improvements	-	39,358	39,358
Administration	110,873	77,367	188,240
Total expenditures	413,000	116,725	529,725
REVENUES OVER (UNDER) EXPENDITURES	474,217	4,239	478,456
OTHER FINANCING SOURCES (USES):			
Transfers out	(512,000)	(4,326)	(516,326)
Total other financing sources (uses)	(512,000)	(4,326)	(516,326)
NET CHANGES IN FUND BALANCES	(37,783)	(87)	(37,870)
FUND BALANCES (DEFICIT):			
Beginning of year	(1,204,359)	26,448	(1,177,911)
End of year	<u>\$ (1,242,142)</u>	<u>\$ 26,361</u>	<u>\$ (1,215,781)</u>

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ENTERPRISE FUND

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City of Madera
Transportation Development Act Funds
Statements of Net Position
Local Transit Fund
June 30, 2024 and 2023

	2024	2023
ASSETS		
Current assets:		
Accounts receivable, net	\$ 5,579	\$ -
Intergovernmental receivable	1,602,443	1,409,265
Prepaid items	-	358
Total current assets	<u>1,608,022</u>	<u>1,409,623</u>
Noncurrent assets:		
Capital assets:		
Non-depreciable	438,863	323,583
Depreciable, net	7,900,388	7,810,439
Total capital assets	<u>8,339,251</u>	<u>8,134,022</u>
Total noncurrent assets	<u>8,339,251</u>	<u>8,134,022</u>
Total assets	<u>9,947,273</u>	<u>9,543,645</u>
DEFERRED OUTFLOWS OF RESOURCES		
Related to pensions	<u>246,060</u>	<u>298,622</u>
Total deferred outflows of resources	<u>246,060</u>	<u>298,622</u>
LIABILITIES		
Current liabilities:		
Accounts payable	206,405	27,287
Accrued payroll	5,423	2,313
Due to City	1,249,072	1,255,040
Compensated absences - due within one year	10,387	21,996
Total current liabilities	<u>1,471,287</u>	<u>1,306,636</u>
Noncurrent liabilities:		
Aggregate net pension liability	1,030,858	1,016,682
Compensated absences - due in more than one year	30,551	4,948
Total noncurrent liabilities	<u>1,061,409</u>	<u>1,021,630</u>
Total liabilities	<u>2,532,696</u>	<u>2,328,266</u>
DEFERRED INFLOWS OF RESOURCES		
Related to pensions	<u>3,441</u>	<u>15,457</u>
Total deferred inflows of resources	<u>3,441</u>	<u>15,457</u>
NET POSITION		
Net investment in capital assets	8,339,251	8,134,022
Unrestricted (deficit)	(682,055)	(635,478)
Total net position	<u>\$ 7,657,196</u>	<u>\$ 7,498,544</u>

City of Madera
Transportation Development Act Funds
Statements of Revenues, Expenses, and Changes in Net Position
Local Transit Fund
For the Years Ended June 30, 2024 and 2023

	2024	2023
OPERATING REVENUES:		
Fare revenues	\$ 3,313	\$ 27
Charges for services and operating subsidy	3,169,327	2,993,866
Miscellaneous revenue	13,461	1,856
Total operating revenues	<u>3,186,101</u>	<u>2,995,749</u>
OPERATING EXPENSES:		
Salaries and benefits	624,814	1,119,584
General and administrative	2,363,381	1,899,246
Vehicles supplies and maintenance	490,779	456,412
Depreciation	486,118	428,319
Total operating expenses	<u>3,965,092</u>	<u>3,903,561</u>
OPERATING INCOME (LOSS)	<u>(778,991)</u>	<u>(907,812)</u>
NONOPERATING REVENUES (EXPENSES):		
Investment income (loss)	4,903	2,691
Operating grants	135,687	-
Capital grants	748,921	572,961
Total nonoperating revenues (expenses)	<u>889,511</u>	<u>575,652</u>
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	<u>110,520</u>	<u>(332,160)</u>
CAPITAL CONTRIBUTIONS AND TRANSFERS		
Capital contributions	105,132	13,819
Transfers out	(57,000)	(61,704)
Total capital contributions and transfers	<u>48,132</u>	<u>(47,885)</u>
Changes in net position	158,652	(380,045)
NET POSITION:		
Beginning of year	7,498,544	7,878,589
End of year	<u>\$ 7,657,196</u>	<u>\$ 7,498,544</u>

City of Madera
Transportation Development Act Funds
Statements of Cash Flows
Local Transit Fund
For the Years Ended June 30, 2024 and 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers and operating grants	\$ 2,973,883	\$ 2,115,312
Cash payments to suppliers for goods and services	(2,674,684)	(2,492,105)
Cash payments to employees for services	(552,988)	(618,118)
Receipts from other operating revenues	13,461	1,856
Net cash (used in) operating activities	(240,328)	(993,055)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Due to City	(5,971)	977,355
Transfers to other funds	(57,000)	(61,704)
Net cash provided by (used in) noncapital financing activities	72,716	915,651
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital grants	748,921	572,961
Acquisition of capital assets	(586,215)	(498,248)
Net cash provided by capital and related financing activities	162,706	74,713
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest from investments	4,906	2,691
Net cash provided by investing activities	4,906	2,691
Net change in cash and cash equivalents	-	-
CASH AND CASH EQUIVALENTS:		
Beginning of year	-	-
End of year	\$ -	\$ -
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH (USED IN) OPERATING ACTIVITIES:		
Operating income (loss)	\$ (778,991)	\$ (907,812)
Adjustments to reconcile operating income (loss) to net cash (used in) operating activities:		
Depreciation	486,118	428,319
Changes in operating assets and liabilities, and deferred outflows and inflows of resources:		
Accounts receivable, net	(5,579)	-
Intergovernmental receivable	(193,178)	(879,458)
Prepaid items	358	343
Deferred outflows - pension related	52,562	(250,335)
Accounts payable	179,118	(135,913)
Accrued payroll	3,110	(12,375)
Compensated absences	13,994	(7,418)
Aggregate net pension liability	14,176	852,775
Deferred inflows - pension related	(12,016)	(81,181)
Total adjustments	538,663	(85,243)
Net cash (used in) operating activities	\$ (240,328)	\$ (993,055)

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NOTES TO THE FINANCIAL STATEMENTS

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City of Madera
Transportation Development Act Funds
Index to the Notes to the Financial Statements
For the Years Ended June 30, 2024 and 2023

NOTE	DESCRIPTION	PAGE
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City of Madera
Transportation Development Act Funds
Notes to the Financial Statements
For the Years Ended June 30, 2024 and 2023

Note 1 – Summary of Significant Accounting Policies

The Reporting Entity

The accompanying financial statements present only the Transportation Development Act Funds of the City of Madera (the “TDA Funds”) and are not intended to present fairly the financial position, changes in financial position, or cash flows of the City of Madera, California (the “City”) with accounting principles generally accepted in the United States of America (“U.S. GAAP”). The financial statements of the TDA Funds of the City have been prepared in conformity with U.S. GAAP as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the TDA Funds’ accounting policies are described below.

Financial Statements

The Transportation Development Act (“TDA”) provides funding of public transportation through regional planning and programming agencies. Funds are allocated to the City through the county transportation planning agency, the Madera County Transportation Commission (“MCTC”). The TDA Funds account for the City’s share of the TDA allocations, which are legally restricted for specific purposes as detailed in applicable sections of the Public Utilities Code.

The accompanying financial statements present only the TDA Funds of the City and are not intended to present fairly the financial position, changes in financial position, or cash flows of the City in conformity with U.S. GAAP.

Fund Accounting

The accounts of the TDA Funds are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The TDA Funds consist of the following:

Special Revenue Funds – Street Construction and Intermodal Building Operations Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Enterprise Fund – The Local Transit Fund is used to account for operations financed and operated similar to business activities such as services rendered to the general public on a fee basis. The fund records the costs of the City’s Dial-A-Ride and fixed route service, Madera Metro.

Measurement Focus and Basis of Accounting

The **Street Construction and Intermodal Building Operations Special Revenue Funds** are reported using “*current financial resources*” measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available and expenditures are recognized when the fund liabilities are incurred. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City uses an availability period of 60 days. Revenues that are susceptible to accrual include local transportation fund allocations and investment earnings.

City of Madera
Transportation Development Act Funds
Notes to the Financial Statements (Continued)
For the Years Ended June 30, 2024 and 2023

Note 1 – Summary of Significant Accounting Policies (Continued)

Measurement Focus and Basis of Accounting (Continued)

The **Local Transit Enterprise Fund** is classified as an enterprise fund using the flow of “*economic resources*” measurement focus and the accrual basis of accounting, whereby revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the Transit Operations Enterprise Fund are passenger fares. Operating expenses include the cost of vehicle maintenance, administrative expenses, and depreciation on capital assets and equipment. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Intergovernmental revenues (primarily grants and subventions), which are received as reimbursement for specific purposes or projects, are recognized based upon the expenditures recorded. Intergovernmental revenues, which are usually unrestricted as to use and are revocable only for failure to meet prescribed compliance requirements, are reflected as revenues at the time of receipts or earlier, if they meet the availability criteria.

When both restricted and unrestricted resources are available for use, it is the TDA Funds’ policy to use restricted resources first, and then unrestricted resources as they are needed.

Cash and Cash Equivalents

The cash is held by the TDA Funds as part of the City’s pooled cash and investments. The pooled funds are invested in accordance with the City’s investment policy established pursuant to state law. All monies not required for immediate expenses are invested or deposited to earn maximum yield consistent with safety and liquidity. Interest earnings is allocated to the fund based on its proportionate share of the pool. Refer to the City’s Basic Financial Statements for disclosures of cash and investments and related risk categorization.

Grants

Grant revenues and amounts due from other governmental agencies are recorded when earned on grants that have been approved and funded by the grantor. Grant sources include Federal Transit Administration (FTA), State Transit Assistance (STA), Local Transportation Funds (LTF), Public Transportation Modernization, Improvement and Service Enhancement Account (PTMISEA) and Transit System Safety, Security and Disaster Response Account (TSSSDRA) established pursuant to Proposition 1B approved by the voters of the State of California on November 7, 2006, and Measure A.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, sidewalks, and similar items), are reported in the applicable governmental or business-type activities in the Government-Wide Financial Statements. City policy has set the capitalization threshold for reporting capital assets at \$5,000. Capital assets are valued at historical cost or estimated historical cost if actual historical cost was not available. Donated assets are valued at their estimated fair market value on the date donated.

City of Madera
Transportation Development Act Funds
Notes to the Financial Statements (Continued)
For the Years Ended June 30, 2024 and 2023

Note 1 – Summary of Significant Accounting Policies (Continued)

Capital Assets (Continued)

Depreciation is recorded on a straight-line basis over estimated useful lives of the assets as follows:

<u>Asset Type</u>	<u>Years</u>
Buildings	25-35
Improvements	5-50
Equipment	4-15

Due from Local Governmental Agencies

Claims made for reimbursement of costs incurred during the fiscal year have been accrued as due from the Madera County Transportation Commission or from other governmental agencies in the same fiscal year.

Leases Receivable

Lessor

The City is a lessor for leases of land, primarily cell tower sites, and recognizes leases receivable and deferred inflows of resources related to leases in the financial statements as required by GASB Statement No. 87 *Leases*. At the commencement of a lease, the lease receivable is measured at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflows of resources are initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflows of resources are recognized as revenue over the life of the lease term in a straight-line method.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City used U.S. Treasury rates at the time of GASB Statement No. 87 implementation for its existing leases. The District will use the current rate at the time a new lease is executed.
- The lease term includes the noncancelable period of the lease plus any option periods that are likely to be exercised.
- Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Due to City

These amounts resulted from temporary reclassifications made at June 30, 2024 and 2023, to cover cash shortfalls pending reimbursement from Madera County Transportation Commission or from other governmental agencies.

City of Madera
Transportation Development Act Funds
Notes to the Financial Statements (Continued)
For the Years Ended June 30, 2024 and 2023

Note 1 – Summary of Significant Accounting Policies (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expenses/expenditure) until then. The TDA Funds have items that qualifies for reporting in this category that is related to pensions.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The TDA Funds has items that qualifies for reporting in this category that is related to pensions, as well as resources for grant revenues not collected within the availability period and unavailable revenue relating to leases.

Defined Benefit Pension Plan

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plans and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans (Note 8). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The following timeframes are used for pension reporting:

CalPERS	2024	2023
Valuation date	June 30, 2022	June 30, 2021
Measurement date	June 30, 2023	June 30, 2022
Measurement period	July 1, 2022 to June 30, 2023	July 1, 2021 to June 30, 2022

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation, which will be paid to employees upon separation from service. The Local Transit Enterprise Fund accrues benefits in the period in which they are earned. Liabilities for vacation, holiday benefits and compensatory time are recorded when earned. The amount recorded in Compensated Absences at June 30, 2024 and 2023 for the Local Transit Enterprise Fund was \$40,938 and \$26,944, respectively.

Transfers Between Funds

With City Council approval, resources may be transferred from one City fund to another. The purpose of the majority of transfers is to reimburse a fund that has made expenditures on behalf of another fund.

City of Madera
Transportation Development Act Funds
Notes to the Financial Statements (Continued)
For the Years Ended June 30, 2024 and 2023

Note 1 – Summary of Significant Accounting Policies (Continued)

Fund Balance

The Street Construction and Intermodal Building Operations Special Revenue Funds report fund balance as nonspendable, restricted, committed, assigned, or unassigned based primarily on the extent to which the City is bound to honor constraints on how specific amounts can be spent. Fund balances are categorized as follows:

Nonspendable – This amount indicated the portion of funds balances which cannot be spent because they are either not in spendable form, such as prepaid items, inventories or loans receivable, or legally or contractually required to be maintained intact, such as the principal portion of an endowment.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council. These amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the City Council or through the City Council delegating this responsibility to the Finance Director through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.

Unassigned – This amount indicates the portion of fund balance that does not fall into one of the above categories. However, in governmental funds other than the General Fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed or assigned for those purposes, it may be necessary to report negative unassigned fund balance in that particular fund.

When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) fund balances are available, the City's policy is to first apply restricted fund balance. When expenditures are incurred for purposes for which committed, assigned, or unassigned fund balances are available, the City's policy is to first apply committed fund balance, then assigned fund balance, and finally unassigned fund balance.

The City Council establishes, modifies, or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year.

Net Position

The Local Transit Proprietary Fund utilizes a net position presentation. Net position is classified as follows:

Net Investment in Capital Assets – This category of net position consists of capital assets, net of accumulated depreciation and reduced by any debt outstanding and any deferred outflows/inflows of resources related to such borrowings that are attributable to the acquisition, construction or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets. Rather, that portion of the debt is offset by unspent proceeds.

City of Madera
Transportation Development Act Funds
Notes to the Financial Statements (Continued)
For the Years Ended June 30, 2024 and 2023

Note 1 – Summary of Significant Accounting Policies (Continued)

Net Position (Continued)

Restricted Net Position – This category presents restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Those assets are restricted due to external restrictions imposed by creditors (such as through bond covenants), grantors or laws and regulations of other governments and restrictions imposed through constitutional provisions or enabling legislation.

Unrestricted – This category represents net position of the City that is not restricted for any project or other purpose.

When both restricted and unrestricted resources are available for use, the City's policy is to use restricted resources first, then unrestricted resources that are needed.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2 – Deposits in the City's Pool

The City has pooled its cash and investments in order to achieve a higher return on investments while facilitating management of cash. Cash in excess of current requirements is invested in various interest-bearing accounts and other investments for varying terms. The balance of the TDA Funds' cash and investments, as of June 30, 2024 and 2023 were as follows:

	2024	2023
Governmental Funds	\$ -	\$ -
Proprietary Funds	\$ -	\$ -

The TDA Funds' cash is deposited in the City's internal investment pool, which is reported at fair value. The TDA Funds' do not own specifically identifiable securities in the City's pool.

Investments earnings is allocated based on average cash balances. Investment policies and associated risk factors applicable to the TDA Funds are those of the City and are included in the City's basic financial statements.

Note 3 – Restrictions

Funds received pursuant to TDA Article 8 in Street Construction and Intermodal Building Operations Special Revenue Funds may only be used for local streets and roads and projects for use by pedestrian and bicycles.

Funds received pursuant to TDA Article 8c in the Local Transit Enterprise Fund may only be used to provide local public transportation services for transit contracts.

As outlined in Public Utilities Code (PUC) Section 99233, LTF funds are restricted for transit services, bicycle and pedestrian facilities and projects, transportation planning and programming, and street construction and maintenance projects.

City of Madera
Transportation Development Act Funds
Notes to the Financial Statements (Continued)
For the Years Ended June 30, 2024 and 2023

Note 4 – Leases Receivable

A summary of changes in leases receivable for the fiscal year ended June 30, 2024 was as follows:

Balance July 1, 2023	Additions	Reductions	Balance June 30, 2024	Amounts due within one year	Amounts due in more than one year
\$ 16,042	\$ -	\$ (9,608)	\$ 6,434	\$ 6,434	\$ -

A summary of changes in leases receivable for the fiscal year ended June 30, 2023 was as follows:

Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	Amounts due within one year	Amounts due in more than one year
\$ 51,528	\$ -	\$ (35,486)	\$ 16,042	\$ 9,608	\$ 6,434

At June 30, 2024, the required payments for these leases, including interest, are:

Year Ending June 30	Lease Receivable	Interest	Total
2025	\$ 6,434	\$ 13	\$ 6,447
	\$ 6,434	\$ 13	\$ 6,447

As of June 30, 2024, the amounts reported as lease-related deferred inflows of resources will be recognized as lease revenue in the upcoming years as follows:

Year Ending June 30	Total
2025	\$ 6,385
	\$ 6,385

City of Madera
Transportation Development Act Funds
Notes to the Financial Statements (Continued)
For the Years Ended June 30, 2024 and 2023

Note 5 – Capital Assets

A summary of changes in capital assets for the year ended June 30, 2024 is as follows:

	Balance July 1, 2023	Additions	Deletions/ Reclassification	Balance June 30, 2024
Capital assets, not being depreciated				
Land	\$ 320,500	\$ -	\$ -	\$ 320,500
Construction in progress	3,083	115,280	-	118,363
Total capital assets, not being depreciated	323,583	115,280	-	438,863
Capital assets, being depreciated				
Building and improvements	7,500,325	87,346	-	7,587,671
Equipment	3,167,719	488,721	(248,102)	3,408,338
Total capital assets, being depreciated	10,668,044	576,067	(248,102)	10,996,009
Accumulated depreciation:				
Building and improvements	(1,026,848)	(192,830)	-	(1,219,678)
Equipment	(1,830,757)	(293,288)	248,102	(1,875,943)
Total accumulated depreciation	(2,857,605)	(486,118)	248,102	(3,095,621)
Total capital assets, being depreciated, net	7,810,439	89,949	-	7,900,388
Total capital assets, net	\$ 8,134,022	\$ 205,229	\$ -	\$ 8,339,251

A summary of changes in capital assets for the year ended June 30, 2023 is as follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Capital assets, not being depreciated				
Land	\$ 320,500	\$ -	\$ -	\$ 320,500
Construction in progress	-	3,083	-	3,083
Total capital assets, not being depreciated	320,500	3,083	-	323,583
Capital assets, being depreciated				
Building and improvements	7,473,343	26,982	-	7,500,325
Equipment	2,685,717	482,002	-	3,167,719
Total capital assets, being depreciated	10,159,060	508,984	-	10,668,044
Accumulated depreciation:				
Building and improvements	(835,698)	(191,150)	-	(1,026,848)
Equipment	(1,593,588)	(237,169)	-	(1,830,757)
Total accumulated depreciation	(2,429,286)	(428,319)	-	(2,857,605)
Total capital assets, being depreciated, net	7,729,774	80,665	-	7,810,439
Total capital assets, net	\$ 8,050,274	\$ 83,748	\$ -	\$ 8,134,022

Depreciation expense for the years ended June 30, 2024 and 2023 was \$486,118 and \$428,319, respectively.

City of Madera
Transportation Development Act Funds
Notes to the Financial Statements (Continued)
For the Years Ended June 30, 2024 and 2023

Note 6 – Pension Plans

Plan Description

Substantially all City employees working the equivalent of 1,000 hours per fiscal year are eligible to participate in the Miscellaneous Plan Agent multiple-employer defined benefit plan or the Safety Plan Cost-sharing multiple-employer defined benefit administered by California Public Employees Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit Provisions under the Plans are established by State statutes within the Public Employee's Retirement Law. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office – 400 P Street, Sacramento, CA 95814.

Benefits Provided

CalPERS provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Classic CalPERS member becomes eligible for service retirement upon attainment of age 55 with at least 5 years of credited service. PEPR miscellaneous members become eligible for service retirement upon attainment of age 62 with at least 5 years of service. The service retirement benefit is a monthly allowance equal to the product of the benefit factor, years of service, and final compensation. The final compensation is the monthly average of the member's highest 36 full-time equivalent monthly pay.

Following are the benefit provisions for each plan:

Hire Date	Miscellaneous Plan		
	Prior to January 1, 2011	January 1, 2011 thru January 1, 2013	On or After January 1, 2013
Benefit formula	2.5% @ 55	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50 - 55	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	2.000% to 2.500%	1.092% to 2.418%	1.000% to 2.500%
Required employee contribution rates	8.00%	7.000%	6.900%
Required employer contribution rates	11.010%	11.010%	11.0.1%
Final Annual Compensation	1 year	3 years	3 years

Employees Covered

At June 30, 2024 and 2023 (measurement dates 2023 and 2022), the following employees were covered by the benefit terms for the Miscellaneous Plan:

	2024	2023
Contributions - employer	\$ 112,877	\$ 127,056
Contributions - employees	25,481	55,028

City of Madera
Transportation Development Act Funds
Notes to the Financial Statements (Continued)
For the Years Ended June 30, 2024 and 2023

Note 6 – Pension Plans (Continued)

Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the years ended June 30, 2024 and 2023 (measurement dates 2023 and 2022), the contributions recognized as part of pension expense were:

	2024	2023
Contributions - employer	\$ 112,877	\$ 127,056
Contributions - employees	25,481	55,028

Net Pension Liability

The Transit Fund's net pension liability is measured as the total pension liability less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2023, using an annual actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

Actuarial Assumptions – The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.50%
Payroll Growth	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.00%
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds. The mortality table used was
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection. Allowance floor on purchasing power applies, 2.30% thereafter.

(1) Net of pension plan investment and administrative expenses; includes inflation.

(2) The mortality table used was developed based on CalPERS's specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016.

City of Madera
Transportation Development Act Funds
Notes to the Financial Statements (Continued)
For the Years Ended June 30, 2024 and 2023

Note 6 – Pension Plans (Continued)

Net Pension Liability (Continued)

Discount Rate – The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent is applied to all plans in the Public Employees Retirement Fund (PERF). The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. The stress test results are presented in a detailed report called “GASB Crossover Testing Report” that can be obtained at CalPERS’ website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were considered. Using historical returns of all the funds’ asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11–60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

Asset Class	Assumed Asset Allocation	Real Return ^{1,2}
Global equity - cap-weighted	30.00%	4.45%
Global equity - non-cap-weighted	12.00%	3.84%
Private equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed securities	5.00%	0.50%
Investment grade corporates	10.00%	1.56%
High yield	5.00%	2.27%
Emerging market debt	5.00%	2.48%
Private debt	5.00%	3.57%
Real assets	15.00%	3.21%
Liquidity	-5.00%	-0.59%

¹ An expected inflation of 2.30% used for this period.

² Figures are based on the 2021 Asset Liability Management study.

City of Madera
Transportation Development Act Funds
Notes to the Financial Statements (Continued)
For the Years Ended June 30, 2024 and 2023

Note 6 – Pension Plans (Continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents The TDA Fund's net pension liability at June 30, 2024 and 2023, calculated using the discount rate, as well as what The TDA Fund's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	2024	2023
1% Decrease	5.90%	6.15%
Net Pension Liability	\$ 1,458,853	\$ 1,437,324
Current Discount Rate	6.90%	7.15%
Net Pension Liability	\$ 1,030,858	\$ 1,016,682
1% Increase	7.90%	8.15%
Net Pension Liability	\$ 674,993	\$ 669,684

Changes in the Net Pension Liability

At June 30, 2024 (measurement date 2023), the change in the Net Pension Liability for the Plan is as follows:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at June 30, 2022 (Valuation Date)	\$ 1,986,403	\$ 969,721	\$ 1,016,682
Changes in the year:			
Service cost	56,285	-	56,285
Interest on the total pension liability	219,371	-	219,371
Changes of assumptions	5,759	-	5,759
Differences between expected and actual experience	6,184	-	6,184
Benefit payments, including refunds of member contributions	(176,535)	(176,535)	-
Contributions - employer	-	112,877	(112,877)
Contributions - employee	-	25,481	(25,481)
Net investment income	-	136,710	(136,710)
Administrative expense	-	(1,645)	1,645
Net Changes	111,064	96,888	14,176
Balance at June 30, 2023 (Measurement Date)	\$ 2,097,467	\$ 1,066,609	\$ 1,030,858

At June 30, 2023 (measurement date 2022), the change in the Net Pension Liability for the Plan is as follows:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at June 30, 2021 (Valuation Date)	\$ 1,539,371	\$ 1,375,464	\$ 163,907
Changes in the year:			
Service cost	131,181	-	131,181
Interest on the total pension liability	519,691	-	519,691
Differences between expected and actual experience	(42,109)	-	(42,109)
Benefit payments, including refunds of member contributions	(417,687)	(417,687)	-
Contributions - employer	-	127,056	(127,056)
Contributions - employee	-	55,028	(55,028)
Net investment income	-	(166,409)	166,409
Administrative expense	-	(3,731)	3,731
Net Changes	447,032	(405,743)	852,775
Balance at June 30, 2022 (Measurement Date)	\$ 1,986,403	\$ 969,721	\$ 1,016,682

City of Madera
Transportation Development Act Funds
Notes to the Financial Statements (Continued)
For the Years Ended June 30, 2024 and 2023

Note 6 – Pension Plans (Continued)

Changes in the Net Pension Liability (Continued)

Pension Plan Fiduciary Net Position – Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2024 and 2023, The Transit Fund recognized pension expense of \$158,412 and \$110,926, respectively. At June 30, 2024 and 2023, The Transit Fund reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2024		2023	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions made after measurement date	\$ 112,877	\$ -	\$ 127,056	\$ -
Differences between expected and actual experience	108,180	-	108,812	-
Changes in assumptions	20,892	-	62,754	-
Net differences between projected and actual earnings on pension plan investments	4,111	(3,441)	-	(15,457)
Total	<u>\$ 246,060</u>	<u>\$ (3,441)</u>	<u>\$ 298,622</u>	<u>\$ (15,457)</u>

The \$112,877 and \$127,056 reported as deferred outflows of resources related to contributions subsequent to the measurement date for the two plans will be recognized as a reduction of the net pension liability in the year ended June 30, 2025 and 2024, respectively.

As of the measurement dates, June 30, 2023 and 2022, other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

2024		2023	
Year Ended June 30	Miscellaneous Plan	Year Ended June 30	Miscellaneous Plan
2024	\$ 37,537	2023	\$ 46,741
2025	16,088	2024	32,324
2026	73,242	2025	6,589
2027	2,875	2026	70,455
2028	-	2027	-
Total	<u>\$ 129,742</u>	Total	<u>\$ 156,109</u>

Payable to the Pension Plan

As of June 30, 2024 and 2023, the City reported a payable of \$0 for the outstanding amount of contributions to the Miscellaneous pension plan required for the years ended June 30, 2024 and 2023.

City of Madera
Transportation Development Act Funds
Notes to the Financial Statements (Continued)
For the Years Ended June 30, 2024 and 2023

Note 7 – Fare Ratio

The City is required to maintain a minimum fare revenue to operating expenses ratio of 15% in accordance with the Transportation Development Act. The amounts included in the fare box ratio calculation represent only the Madera Metro and Dial-A-Ride divisions of the Local Transit Fund and are not meant to be a representative of the Local Transit Fund as a whole.

The calculation of the fare revenue ratio for Madera Metro and Dial-A-Ride is as follows for the year ended June 30, 2024:

	Madera Metro	Dial-A-Ride	Total
Passenger fares	\$ 27	\$ 3,313	\$ 3,340
State of Good Repair fare supplement	-	-	-
Other	-	-	-
Total fares	<u>\$ 27</u>	<u>\$ 3,313</u>	<u>\$ 3,340</u>
Operating expenses	\$ 2,595,713	1,369,381	\$ 3,965,094
Allowable TDA adjustments:			
Depreciation	(469,082)	(17,037)	(486,119)
Net operating expenses	<u>\$ 2,126,631</u>	<u>\$ 1,352,344</u>	<u>\$ 3,478,975</u>
Fare revenue ratio	<u>0.00%</u>	<u>0.24%</u>	<u>0.10%</u>

The calculation of the fare revenue ratio for Madera Metro and Dial-A-Ride (DAR) is as follows for the year ended June 30, 2023:

	Madera Metro	Dial-A-Ride	Total
Passenger fares	\$ -	\$ 27	\$ 27
LCTOP fare supplement	26,982	-	26,982
Interest	879	879	1,758
Total fares	<u>\$ 27,861</u>	<u>\$ 906</u>	<u>\$ 28,767</u>
Operating expenses	\$ 2,442,728	\$ 1,461,707	\$ 3,904,435
Allowable TDA adjustments:			
Depreciation	(411,282)	(17,037)	(428,319)
Net operating expenses	<u>\$ 2,031,446</u>	<u>\$ 1,444,670</u>	<u>\$ 3,476,116</u>
Fare revenue ratio	<u>1.37%</u>	<u>0.06%</u>	<u>0.83%</u>

As of April 16, 2020, the City eliminated fares due to COVID-19, which therefore had an impact on fare collections. Although the City is required to maintain a fare revenue ratio of 15%, Assembly Bill 90 waived the fare revenue ratio penalty for operators not meeting the ratio requirement for the fiscal years ending June 30, 2024 and 2023.

City of Madera
Transportation Development Act Funds
Notes to the Financial Statements (Continued)
For the Years Ended June 30, 2024 and 2023

Note 8 – Proposition 1B (PTMISEA)

In November 2006, California Voters passed a bond measure enacting the Highway Safety Traffic Reduction, Air Quality and Port Security Bond Act of 2006. Of the \$19.925 billion of State general obligation bonds authorized, \$4 million was set aside by the State, as instructed by statute, as the Public Transportation Modernization Improvement and Service Enhancement Account (PTMISEA). These funds are available to the California Department of Transportation for intercity rail projects and to transit operators in California for rehabilitation, safety or modernization improvements, capital service enhancements or expansions, new capital projects, bus rapid transit improvements and for rolling stock procurement, rehabilitation or replacement. Proposition 1B activities during the fiscal years ended June 30, 2024 and 2023 was as follows:

	2024	2023
Unspent PTMISEA Funds, beginning of year	\$ -	\$ -
Funds received	358,592	41,733
Funds used	(358,592)	(41,733)
Unspent PTMISEA Funds, end of year	<u>\$ -</u>	<u>\$ -</u>

Note 9 – Net Position Unrestricted Deficit / Deficit Fund Balance

As of June 30, 2024 and 2023, the Local Transit Enterprise Fund ended the year in a deficit unrestricted net position of \$682,055 and \$635,478, respectively. The unrestricted net position (deficit) results primarily from the recording of the Local Transit Enterprise Fund's net pension liability.

As of June 30, 2023, the Street Construction Special Revenue Fund ended the year in a deficit fund balance of \$1,242,142. This deficit was eliminated as of June 30, 2024, as a result of a local transportation fund reimbursement.

Note 10 – Contingencies

Litigation

The City is a defendant in certain legal actions arising in the normal course of operations. Liabilities for the probable amounts of loss associated with these claims are covered through the Central San Joaquin Valley Risk Management Authority. The City management believes that the City's insurance programs are sufficient to cover any potential losses should an unfavorable outcome materialize.

TDA Funds

The TDA funds are subject to program compliance audits by the grantors and their representatives. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

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REQUIRED SUPPLEMENTARY INFORMATION

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City of Madera
Transportation Development Act Funds
Required Supplementary Information (Unaudited)
Budgetary Information
For the Years Ended June 30, 2024 and 2023

Note 1 – Budgetary Information

The City establishes annual budgets for the Transportation Development Act Funds. Except for encumbrances and long-term projects in progress, which are carried forward to the following year, all appropriations remaining will lapse at year-end. The following procedures are followed in establishing the budgetary data reflected in the budgetary comparison schedules:

1. The department heads prepare a budget request based upon the previous year's expenditures.
2. A meeting is held between the department heads, the Finance Director and the City Administrator for the purpose of reviewing and prioritizing the budget requests.
3. The City Administrator submits the proposed City budget to the City Council, who makes decisions regarding department budgets.
4. The approved budget is placed in the City accounting system and monitored by the Finance Department as well as by the department heads.
5. Department heads may, with the City Administrator's authorization, transfer amounts between line items which do not change the original operational budget appropriation limit of the department. The transfers between departments and funds require approval of the City Council.
6. Budgets are adopted on the modified accrual basis. Revenues are budgeted in the year receipt is expected, and expenditures are budgeted in the year that the applicable purchase orders are expected to be issued. Budgeted amounts are maintained as originally adopted and as further amended by the City Council. The level of control (level at which expenditures may not exceed budget) is at fund level for the Transportation Development Act Funds.

City of Madera
Transportation Development Act Funds
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule – Street Construction Special Revenue Fund
For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Favorable/ (Unfavorable)
REVENUES:				
Local transportation funds	\$ 3,086,290	\$ 5,281,815	\$ 2,014,207	\$ (3,267,608)
Utility reimbursements	-	-	268,813	268,813
Total revenues	<u>3,086,290</u>	<u>5,281,815</u>	<u>2,283,020</u>	<u>(2,998,795)</u>
EXPENDITURES:				
Street and road maintenance	1,952,040	4,375,599	8,557	4,367,042
Administration	-	19,637	19,637	-
Total expenditures	<u>1,952,040</u>	<u>4,395,236</u>	<u>28,194</u>	<u>4,367,042</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>1,134,250</u>	<u>886,579</u>	<u>2,254,826</u>	<u>1,368,247</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(512,000)	(969,810)	(581,360)	(388,450)
Total other financing sources (uses)	<u>(512,000)</u>	<u>(969,810)</u>	<u>(581,360)</u>	<u>(388,450)</u>
Net change in fund balance	<u>\$ 622,250</u>	<u>\$ (83,231)</u>	<u>1,673,466</u>	<u>\$ 1,756,697</u>
FUND BALANCE (DEFICIT):				
Beginning of year			(1,242,142)	
End of year			<u>\$ 431,324</u>	

City of Madera
Transportation Development Act Funds
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule – Street Construction Special Revenue Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Favorable/ (Unfavorable)
REVENUES:				
Local transportation funds	\$ 3,086,290	\$ 3,086,290	\$ 887,217	\$ (2,199,073)
Total revenues	<u>3,086,290</u>	<u>3,086,290</u>	<u>887,217</u>	<u>(2,199,073)</u>
EXPENDITURES:				
Street and road maintenance	1,952,040	2,112,945	302,127	1,810,818
Administration	-	129,250	110,873	18,377
Total expenditures	<u>1,952,040</u>	<u>2,242,195</u>	<u>413,000</u>	<u>1,829,195</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>1,134,250</u>	<u>844,095</u>	<u>474,217</u>	<u>(369,878)</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(512,000)	(512,000)	(512,000)	-
Total other financing sources (uses)	<u>(512,000)</u>	<u>(512,000)</u>	<u>(512,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ 622,250</u>	<u>\$ 332,095</u>	<u>(37,783)</u>	<u>\$ (369,878)</u>
FUND BALANCE (DEFICIT):				
Beginning of year			(1,204,359)	
End of year			<u>\$ (1,242,142)</u>	

City of Madera
Transportation Development Act Funds
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule – Intermodal Building Special Revenue Fund
For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Favorable/ (Unfavorable)
REVENUES:				
Other intergovernmental	\$ 50,000	\$ 184,919	\$ 150,092	\$ (34,827)
Investment income (loss)	-	-	26,032	26,032
Building rents and leases	38,180	29,068	2,005	(27,063)
Utility reimbursements	-	-	1,216	1,216
Total revenues	88,180	213,987	179,345	(34,642)
EXPENDITURES:				
Intermodal building improvements	39,358	72,063	72,063	-
Administration	67,547	91,023	68,500	22,523
Total expenditures	106,905	163,086	140,563	22,523
REVENUES OVER (UNDER) EXPENDITURES	(18,725)	50,901	38,782	(12,119)
OTHER FINANCING SOURCES (USES):				
Transfers out	(4,326)	(12,385)	(12,385)	-
Total other financing sources (uses)	(4,326)	(12,385)	(12,385)	-
Net change in fund balance	\$ (23,051)	\$ 38,516	26,397	\$ (12,119)
FUND BALANCE:				
Beginning of year			26,361	
End of year			<u>\$ 52,758</u>	

City of Madera
Transportation Development Act Funds
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule – Intermodal Building Special Revenue Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable/ (Unfavorable)
REVENUES:				
Other intergovernmental	\$ 50,000	\$ 50,000	\$ 91,909	\$ 41,909
Investment income (loss)	-	-	2,318	2,318
Building rents and leases	38,180	38,180	25,743	(12,437)
Utility reimbursements	-	-	994	994
Total revenues	88,180	88,180	120,964	32,784
EXPENDITURES:				
Intermodal building improvements	39,358	39,358	39,358	-
Administration	67,547	67,547	77,367	(9,820)
Total expenditures	106,905	106,905	116,725	(9,820)
REVENUES OVER (UNDER) EXPENDITURES	(18,725)	(18,725)	4,239	22,964
OTHER FINANCING SOURCES (USES):				
Transfers out	(4,326)	(4,326)	(4,326)	-
Total other financing sources (uses)	(4,326)	(4,326)	(4,326)	-
Net change in fund balance	\$ (23,051)	\$ (23,051)	(87)	\$ 22,964
FUND BALANCE:				
Beginning of year			26,448	
End of year			\$ 26,361	

City of Madera
Transportation Development Act Funds
Required Supplementary Information (Unaudited)
Schedule of Changes in the Net Pension Liability and Related Ratios
Last Ten Years
As of June 30, 2024

	Miscellaneous Plan								
Measurement period, year ended	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015 ¹
Total pension liability									
Service cost	\$ 56,285	\$ 131,181	\$ 44,556	\$ 9,450	\$ 9,529	\$ 35,157	\$ 45,758	\$ 23,194	\$ 55,836
Interest on total pension liability	219,371	519,691	184,297	35,639	31,322	100,662	139,221	79,747	187,358
Differences between expected and actual experience	6,184	(42,109)	(19,752)	(5,662)	(17,373)	17,767	70,384	1,771	(9,944)
Changes in assumptions	5,759	255,956	-	-	-	(10,968)	111,629	-	(43,820)
Changes in benefit terms	-	-	-	-	-	-	-	-	-
Benefit payments, including refunds of employee contributions	(176,535)	(417,687)	(153,274)	(26,879)	(22,632)	(69,901)	(95,528)	(52,635)	(125,713)
Net change in total pension liability	111,064	447,032	55,827	12,548	846	72,717	271,464	52,077	63,717
Total pension liability - beginning	1,986,403	1,539,371	1,483,544	1,470,996	1,470,150	1,397,433	1,125,969	1,073,892	1,137,609
Total pension liability - ending (a)	\$ 2,097,467	\$ 1,986,403	\$ 1,539,371	\$ 1,483,544	\$ 1,470,996	\$ 1,470,150	\$ 1,397,433	\$ 1,125,969	\$ 1,073,892
Plan fiduciary net position									
Contributions - employer	112,877	127,056	47,937	69,469	43,907	43,613	40,011	35,280	29,624
Contributions - employee	25,481	55,028	12,075	11,431	3,226	1,140	10,395	17,221	13,938
Investment income (net of administrative expenses)	136,710	(166,409)	247,045	49,142	16,026	6,440	72,614	6,269	22,986
Benefit payments	(176,535)	(417,687)	(2,555)	(75,901)	(22,632)	(69,901)	(95,528)	(52,635)	(125,713)
Plan to plan resources	-	-	-	-	1	-	(22)	9	-
Other	(1,645)	(3,731)	41,862	(1,392)	(29,932)	(40,179)	(187,079)	11,102	(2,184)
Net change in plan fiduciary net position	96,888	(405,743)	346,364	52,749	10,596	(58,887)	(159,609)	17,246	(61,349)
Plan fiduciary net position - beginning	969,721	1,375,464	1,013,608	1,005,760	1,016,062	953,573	789,233	800,823	739,474
Plan fiduciary net position - ending (b)	\$ 1,066,609	\$ 969,721	\$ 1,375,464	\$ 1,013,608	\$ 1,005,760	\$ 1,016,062	\$ 953,573	\$ 789,233	\$ 800,823
Net pension liability - ending (a)-(b)	\$ 1,030,858	\$ 1,016,682	\$ 163,907	\$ 469,936	\$ 465,236	\$ 454,088	\$ 443,860	\$ 336,736	\$ 273,069
Plan fiduciary net position as a percentage of the total pension liability	50.85%	48.82%	89.35%	68.32%	68.37%	69.11%	68.24%	70.09%	74.57%
Covered payroll	\$ 161,849	\$ 157,135	\$ 152,558	\$ 148,115	\$ 158,985	\$ 184,737	\$ 201,000	\$ 155,118	\$ 141,403
Net pension liability as a percentage of covered payroll	636.92%	647.01%	107.44%	317.28%	292.63%	245.80%	220.83%	217.08%	193.11%

Notes to Schedule:

Benefit changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2014. This applies for voluntary benefit changes as well as any offers of Two Years of Additional Service Credit (a.k.a. Golden Handshakes).

¹ Historical information is presented only for measurement periods for which GASB 68 is applicable.

City of Madera
Transportation Development Act Funds
Required Supplementary Information (Unaudited)
Schedule of Contributions
Last Ten Years
For the Year Ended June 30, 2024

	Miscellaneous Plan				
Fiscal Year:	2023-24	2022-23	2021-22	2020-21	2019-20
Contractually determined contribution (actuarially determined)	\$ 112,877	\$ 127,056	\$ 127,056	\$ 69,469	\$ 43,907
Contributions in relation to the actuarially determined contributions	(112,877)	(127,056)	(127,056)	(69,469)	(43,907)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 161,849	\$ 157,135	\$ 152,558	\$ 148,115	\$ 158,985
Contributions as a percentage of covered payroll	69.74%	80.86%	83.28%	46.90%	27.62%
Fiscal Year:	2018-19	2017-18	2016-17	2015-16	2014-15
Contractually determined contribution (actuarially determined)	\$ 43,613	\$ 40,011	\$ 35,280	\$ 29,624	\$ 24,378
Contributions in relation to the actuarially determined contributions	(43,613)	(40,011)	(35,280)	(29,624)	(24,378)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 184,737	\$ 201,000	\$ 155,118	\$ 141,403	\$ 135,484
Contributions as a percentage of covered payroll	23.61%	19.91%	22.74%	20.95%	17.99%

Notes to Schedule

Methods and assumptions used to determine contribution rates:

The actuarial methods and assumption used to set the actuarially determined contributions for Fiscal Year 2024 were derived from the June 30, 2022 funding valuation report.

Actuarial cost method	Entry Age Normal
Amortization method/period	For details, see June 30, 2021 Funding Valuation Report
Asset valuation method	Actuarial Value of Assets. For details, see June 30, 2017 Funding Valuation Report.
Inflation	2.30%
Salary increases	Varies by entry age and service
Payroll growth	2.50%
Investment rate of return	6.90% net of pension plan investment and administrative expenses.
Retirement age	The probabilities of retirement are based on the 2021 CalPERS Experience Study for the period from 2000 and 2019.
Mortality	The probabilities of mortality are based on the 2021 experience study report. The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries.

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COMPLIANCE REPORT

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS AND THE RULES AND REGULATIONS
OF THE TRANSPORTATION DEVELOPMENT ACT**

Independent Auditors' Report

To the Honorable Mayor and Members of the City Council
of the City of Madera
Madera, California

We have audited, in accordance with generally accepted auditing standards in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of the Transportation Development Act Funds (the "TDA Funds") of the City of Madera, California (the "City"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the TDA Transit Funds' financial statements, and have issued our report thereon dated March 13, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the TDA Funds' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the TDA Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the TDA Funds' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

To the Honorable Mayor and Members of the City Council
of the City of Madera
Madera, California
Page 2

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the TDA Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

In connection with our audit referred to above, we also performed an audit for compliance with the Transportation Development Act, the *California Code of Regulations*, and the rules and regulations and allocation instructions of the Madera County Transportation Commission, for the year ended June 30, 2024. In connection with our audit, we performed to the extent applicable, the compliance audit tasks set forth in Sections §6666 and §6667 of Title 21, Division 3, Chapter 2, Article 5.5 of the *California Code of Regulations*. The results of performing the tasks specified above disclosed no instances of noncompliance with the applicable statutes, rules, and regulations of the Act, and the allocation instructions and resolutions of the Madera County Transportation Commission. In our opinion, the funds allocated to and received by the TDA Funds for the year ended June 30, 2024, pursuant to the Transportation Development Act, were accounted for and expended in conformance with the Transportation Development Act, the *California Code of Regulations*, and the rules and regulations and allocation instructions of the Madera County Transportation Commission.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and to express an opinion on the compliance of the TDA Funds with the Transportation Development Act, the California Code of Regulations, and the allocation instructions and resolutions of the Madera County Transportation Commission, and not to provide an opinion on the effectiveness of the TDA Funds' internal control or on other compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the TDA Funds' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Santa Ana, California
March 13, 2025



STAFF REPORT
Board Meeting of April 23, 2025

AGENDA ITEM: 7-E

PREPARED BY: Troy McNeil, Deputy Director/Fiscal Supervisor

SUBJECT:

FY 2024-25 Overall Work Program & Budget (OWP) – Amendment No. 4

Enclosure: Yes

Action: Approve OWP & Budget – Amendment No. 4

SUMMARY:

Included in your package is Budget Sheets for Amendment No. 4 of the FY 2024-25 Overall Work Program & Budget. The revised Budget is \$2,773,004 (no change from the previously amended budget). The amendment reflects changes due to the following:

- Recognition of additional REAP 1.0 revenues;
- Adjustments to the assigned work hours in some work elements; and
- Adjustments to some of the line-items due to actual costs.

The amendment is recognized in the following accounts:

Revenues – (Increase \$80,619)

- REAP 1.0 – Increase \$91,961
- REAP 2.0 – Decrease \$1,736
- TDA Carryover – Decrease \$5,420
- SB 125 Transit Funding - \$3,309
- Member Assessment Fees – Increase \$2,336
- MCTA – Decrease \$3,213

Salaries & Benefits – (Decrease \$337)

- Health – Decrease \$337

Indirect Costs – (Decrease \$7,000)

- Admin Consulting Services – Decrease \$4,000
- Bldg/Equip. Maint. & Repairs – Decrease \$1,600
- Janitorial Services – Increase \$600

- Membership Fees – Decrease \$1,000
- Technology Related Equipment & Repairs – Decrease \$2,000
- Utilities – Increase \$1,000

Other Direct Costs – (Increase \$87,956)

- Board Costs and Other Expenses – Increase \$2,000
- Consultant (SB-1 Planning Grant) – Decrease \$5
- Consultant (Regional Housing Program) – Increase \$91,961
- MCTA Tax Recovery Services – Decrease \$5,000
- MCTA Conference/Travel – Decrease \$2,000
- Other MCTA Costs – Increase \$1,000
- RTP EIR – Decrease \$100
- Traffic Model & GIS Support – Increase \$100

Changes were made to all Work Elements except WE 104 – Oakhurst Multimodal Mobility Study, WE 105 – Regional Growth Forecast, WE 106 – Sustainable Communities Strategy Development FY 23-24, WE 106.1 – Sustainable Communities Strategy Development FY 24-25, WE 107 – VTRANSFRM Study, and WE 201 – Transit.

FISCAL IMPACT:

There is a budget increase of \$80,619 to the approved 2024-25 Overall Work Program and Budget.

FY 2024-25 Overall Work Program

	Funds Available by Revenue Source																			
	MCTC	Other	Total	MCTC LTF	SB 125 Transit Funding Program	Member Assessment	MCTA	STIP PPM	SJV REAP Housing 1.0	REAP 2.0	SB-1 Sustainable Communities Formula	SB-1 Sustainable Communities Competitive (For illustrative purposes only)	SB-1 Climate Adaption Competitive (For illustrative purposes only)	FHWA PL	Complete Streets PL	FHWA PL Carryover 23-24	FHWA PL Carryover 23	FTA 5303	FTA 5303 Carryover 23-24	Total
				85,979	0	0	0	0	1,237	4,136	327,753	450,000		0	0	136,186	37,170	0	14,929	607,390
				331,119	188,112	114,000	377,473	107,000	91,961	23,264	172,800	3,000,000		763,157	19,568	0	0	68,122	0	2,256,576
				(6,237)	(3,309)	(797)														(10,343)
Total Available Funds	1,480,363	1,373,260	2,853,623	410,861	184,803	113,203	377,473	107,000	93,198	27,400	500,553	450,000	3,000,000	763,157	19,568	136,186	37,170	68,122	14,929	2,853,623

4/19/2025 16:06		Expenditures by Agency			Expenditures by Revenue Source																		
Work Element Description		MCTC	Other	Total	MCTC LTF	Federal Carryover Match -LTF	SB 125 Transit Funding Program	Member Assessment	MCTA	STIP PPM	Federal Carryover Match - PPM	SJV REAP Housing 1.0	REAP 2.0	SB-1 Sustainable Communities Formula	SB-1 Sustainable Communities Competitive (For illustrative purposes only)	SB-1 Climate Adaption Competitive (For illustrative purposes only)	FHWA PL	Complete Streets PL	FHWA PL Carryover 23-24	FHWA PL Carryover 23	FTA 5303 Carryover 23-24	Total	
101	Regional Transportation Plan	167,970	49,900	217,870	0					18,236	6,754						140,756		19,326	32,798		217,870	
102	Regional Housing Planning Program - REAP 1.0	2,315	91,961	94,276	1,078					0		93,198					0					94,276	
102.1	Regional Early Action Planning Grants of 2021 (REAP) 2.0	27,400		27,400	0					0			27,400				0					27,400	
104	F Oakhurst Multimodal Corridor Study FY 22-23	4,502	180,000	184,502	21,162					0				163,340	450,000		0					184,502	
105	F Regional Growth Forecast FY 23-24	2,510	65,000	67,510	7,744					0				59,766			0					67,510	
106	F Sustainable Communities Strategy (SCS) Development FY 23-24	4,000	114,206	118,206	13,559					0				104,647			0					118,206	
106.1	F Sustainable Communities Strategy (SCS) Development FY 24-25	11,145	184,043	195,188	22,388					0				172,800			0					195,188	
107	C V-TRANSFRM Study	4,745		4,745	4,745					0						3,000,000	0					4,745	
201	Transit Planning	93,811		93,811	8,826	1,934				0							0				68,122	14,929	93,811
202	Rail Planning	30,544		30,544	30,544					0							0						30,544
301	Active Transportation Planning - CS	110,800		110,800	0					12,709							78,523	19,568					110,800
401	Routes, Corridors, and Routes of Regional Significance	50,774		50,774	5,257	567				0							40,578			4,372			50,774
501	Transportation Program Development	168,371		168,371	19,312					0							149,059						168,371
502	Project Coordination & Financial Programming	37,385		37,385	0					37,385							0						37,385
601	Travel Demand Model Management	70,691	52,700	123,391	8,108	6,045				0							62,583		46,655				123,391
602	Air Quality Modeling	72,144	9,000	81,144	0					8,275	1,032						63,869		7,968				81,144
603	GIS and Mapping Resources	126,430	8,400	134,830	0					14,513	952						112,017		7,348				134,830
604	Performance Management and Data Development	45,103		45,103	5,173	0				0							39,930						45,103
605	Regional Traffic Monitoring Program	8,610	15,000	23,610	0	0				988	1,720						7,622		13,280				23,610
701	Public Participation Program	38,382	47,000	85,382	4,402	5,391				0							33,980		41,609				85,382
801	Transportation Funds Admininstration	91,040	29,500	120,540	120,540					0							0						120,540
802	SB 125 Transit Program	24,803	160,000	184,803	0		184,803			0							0						184,803
901	Lobbying	12,203	101,000	113,203	0			113,203		0							0						113,203
902	Other Activities	96,536	27,550	124,086	124,086					0							0						124,086
1001	Overall Work Program	38,676		38,676	0					4,436							34,240						38,676
1101	MCTA Administration	139,473	238,000	377,473	0				377,473	0							0						377,473
Total Expenditures		1,480,363	1,373,260	2,853,623	396,924	13,937	184,803	113,203	377,473	96,542	10,458	93,198	27,400	500,553	450,000	3,000,000	763,157	19,568	136,186	37,170	68,122	14,929	2,853,623
					410,861					107,000							956,081				83,051		

Madera County Transportation Commission
2024-25 Amended Budget
19-Apr-25

	24-25 Budget	Amend #1	Amend #2	Amend #3	Amend #4	Amended Budget
Revenues						
FHWA PL	\$785,849			(\$22,692)		\$763,157
Complete Street PL	\$20,150			(\$582)		\$19,568
FHWA PL Carryover FY 23-24	\$161,125		(\$24,939)			\$136,186
FHWA PL Carryover FY 22-23	\$50,911	\$5,899	(\$19,640)			\$37,170
FHWA PL Carryover FY 21-22	\$0					\$0
FTA 5303	\$69,272			(\$1,150)		\$68,122
FTA 5303 Carryover FY 23-24	\$11,135		\$3,794			\$14,929
FTA 5303 Carryover FY 22-23	\$0					\$0
STIP Carryover	\$0					\$0
STIP Planning	\$107,000					\$107,000
SB-1 Sustainable Communities 24-25	\$168,750		\$4,050			\$172,800
SB-1 Sustainable Communities 23-24	\$166,980		(\$2,567)			\$164,413
SB-1 Sustainable Communities 22-23	\$161,921		\$1,419			\$163,340
REAP Housing 1.0	\$151,583	(\$151,583)	\$1,237		\$91,961	\$93,198
REAP 2.0	\$13,450	\$300	(\$9,614)	\$25,000	(\$1,736)	\$27,400
TDA Carryover	\$117,037	\$11,071	(\$42,129)	(\$817)	(\$5,420)	\$79,742
TDA Administration	\$125,000					\$125,000
TDA Planning	\$206,118	\$1				\$206,119
SB 125 Transit Funding Program	\$0	\$188,112			(\$3,309)	\$184,803
Member Assessment Fees	\$108,124	\$38	\$2,608	\$97	\$2,336	\$113,203
MCTA Carryover	\$0					\$0
MCTA	\$208,590	\$129,614	\$42,338	\$144	(\$3,213)	\$377,473
Other	\$0					\$0
Total Revenues	\$2,632,995	\$183,452	(\$43,443)	\$0	\$80,619	\$2,853,623
Non-cash information						
Toll Credits (PL)	\$0					\$0
Toll Credits (5303)	\$0					\$0
Expenses						
	24-25 Budget					Amended Budget
Salaries & Benefits						
Salaries	\$844,489	\$1,803	\$6,000			\$852,292
Retirement 401(a)	\$122,093	\$271	\$900			\$123,264
FICA, Employer	\$52,358	\$111	\$372			\$52,841
Medicare	\$12,246	\$26	\$87			\$12,359
Worker's Compensation	\$3,716	(\$77)	(\$140)			\$3,499
Health	\$169,587	(\$5,879)	(\$31,159)		(\$337)	\$132,212
Unemployment Insurance	\$896					\$896
Subtotal Salaries & Benefits	\$1,205,385	(\$3,745)	(\$23,940)	\$0	(\$337)	\$1,177,363
	Direct					
	\$700,531					\$674,990
	Indirect					
	\$504,854					\$502,373
Indirect Costs						
Admin Consulting Services	\$10,000	\$40,000			(\$4,000)	\$46,000
Advertising/Publications	\$2,000					\$2,000
Auto & Cell Allowance	\$4,200					\$4,200
Computer Software	\$9,000					\$9,000
Conference/Training/Education	\$8,000	\$1,000				\$9,000
Equipment Leases	\$9,000					\$9,000
Bldg/Equip. Maint. & Repairs	\$4,000				(\$1,600)	\$2,400
Insurance	\$1,000					\$1,000
Janitorial Services	\$2,000				\$600	\$2,600
Legal Services	\$20,000					\$20,000
MCTC Audit	\$26,000					\$26,000
Membership Fees	\$2,000				(\$1,000)	\$1,000
Miscellaneous	\$6,000					\$6,000
Office Furniture	\$2,000					\$2,000
Office Supplies	\$6,000					\$6,000
Postage	\$1,000					\$1,000
Rent	\$70,000					\$70,000
Technology Related Equipment & Repairs	\$45,000				(\$2,000)	\$43,000
Telephone/Internet/Website	\$11,000	\$4,000				\$15,000
Travel Expenses	\$7,000	\$3,000				\$10,000
Utilities	\$9,000	\$1,000			\$1,000	\$11,000
Valley Coordination	\$6,800					\$6,800
Website Update	\$0					\$0
Subtotal Indirect Costs	\$261,000	\$49,000	\$0	\$0	(\$7,000)	\$303,000
Other Direct Costs						
Air Quality (Consultant)	\$9,000					\$9,000
Board Costs and Other Costs	\$37,550				\$2,000	\$39,550
Consultant (SB-1 Planning Grant)	\$542,977	(\$220)	\$497		(\$5)	\$543,249
Consultant (On-call Public Outreach)	\$20,000					\$20,000
Consultant (Regional Housing Program)	\$151,583	(\$151,583)			\$91,961	\$91,961
Consultant (Measure Renewal)	\$60,000	\$110,000				\$170,000
Consultant (Lobbying&Intergovernmental)	\$89,000					\$89,000
Consultant (Transit)	\$0	\$180,000	(\$20,000)			\$160,000
MCTA Tax Recovery Services	\$10,000				(\$5,000)	\$5,000
MCTA Conference(s)/Travel	\$8,000				(\$2,000)	\$6,000
MCTA Fin Asst/Audits/Annual Report	\$41,000					\$41,000
MCTA Project Development	\$6,000					\$6,000
MCTC TDA Audits	\$15,000	\$1,500				\$16,500
MCTC TDA Other Admin Costs	\$7,500	(\$1,500)				\$6,000
Other MCTA Costs	\$9,000				\$1,000	\$10,000
Public Participation Program	\$30,000					\$30,000
RTP EIR	\$50,000				(\$100)	\$49,900
RTP/SCS Development	\$0					\$0
Technical/Modeling On-Call Services	\$50,000					\$50,000
Traffic Model & GIS Support	\$11,000				\$100	\$11,100
Traffic Monitoring Program	\$15,000					\$15,000
Translation Services	\$4,000					\$4,000
Triennial Pe	\$0					\$0
Subtotal Other Direct Costs	\$1,166,610	\$138,197	(\$19,503)	\$0	\$87,956	\$1,373,260
Total Expenses	\$2,632,995	\$183,452	(\$43,443)	\$0	\$80,619	\$2,853,623
	\$0	\$0	\$0	\$0	\$0	\$0



STAFF REPORT
Board Meeting of April 23, 2025

AGENDA ITEM: 8-A

PREPARED BY: Patricia Taylor, Executive Director

SUBJECT:

FY 2025-26 Overall Work Program (OWP) and Line-Item Budget

Enclosure: Yes

Action: Approve 2025-26 Overall Work Program (OWP) and Line-Item Budget – Resolution 25-02

SUMMARY:

Included in your package are the 2025-26 MCTC Overall Work Program (OWP) Revenues and Expenses by Work Element and Line-Item Budget. The final draft document is available to review in its entirety at the [MCTC website](#).

This document is prepared annually as requested by Caltrans. The OWP discusses the Madera County Transportation Commission (MCTC), its organizational structure, regional planning issues, and presents work element descriptions and budgets. The draft document was circulated for local agency and Caltrans review beginning in February. Comments received are reflected in the final document.

The MCTC and the Madera County Transportation Authority (MCTA) are independent agencies – separate from that of the Cities and County. Therefore, all budgets, work products, and administration operations are comparable to other Metropolitan Planning Organizations and Transportation Authorities. Funding to operate the two agencies can only be utilized for transportation planning and administrative purposes.

The MCTC budget is derived from the following funding resources:

- FHWA-PL – federal grant planning funds
- FTA 5303 – federal grant planning funds
- PPM-STIP – State Planning, Programming, and Monitoring funds
- REAP – State Regional Early Action Planning funds
- TDA – Transportation Development Act administration and planning funds
- SB-1 Sustainable Communities Transportation Planning Grant
- Measure “T” administration funds
- Member Assessment Fees

FISCAL IMPACT:

No fiscal impact to the approved 2024-25 Overall Work Program and Budget.

FY 2025-26 Overall Work Program

				Funds Available by Revenue Source															
	MCTC	Other	Total	MCTC LTF	Reserve	SB 125 Transit Funding Program	Member Assessment	MCTA	STIP PPM	REAP 2.0	SB-1 Sustainable Communities Formula	SB-1 Sustainable Communities Competitive (For illustrative purposes only)	FHWA PL	Complete Streets PL	FHWA PL Carryover 24-25	FHWA PL Carryover 23- 24	FTA 5303	FTA 5303 Carryover 24- 25	Total
	Carryover Prior Years			0		170,105	0	0	0	0	135,000	450,000	0	0	120,000	0	0	9,500	434,605
	Current Year Allocation			366,210	75,825	0	125,100	160,000	107,000	2,025,367	166,292		778,420	19,959	0	0	69,176	0	3,893,349
	Carryover to Future Year																		0
Total Available Funds	1,488,848	2,839,106	4,327,954	366,210	75,825	170,105	125,100	160,000	107,000	2,025,367	301,292	450,000	778,420	19,959	120,000	0	69,176	9,500	4,327,954

4/18/2025 15:45		Expenditures by Agency			Expenditures by Revenue Source																	
Work Element Description		MCTC	Other	Total	MCTC LTF	Federal Carryover Match -LTF	Reserve	SB 125 Transit Funding Program	Member Assessment	MCTA	STIP PPM	Federal Carryover Match - PPM	REAP 2.0	SB-1 Sustainable Communities Formula	SB-1 Sustainable Communities Competitive (For illustrative purposes only)	FHWA PL	Complete Streets PL	FHWA PL Carryover 24-25	FHWA PL Carryover 23-24	FTA 5303	FTA 5303 Carryover 24-25	Total
101	Regional Transportation Plan	185,385	75,000	260,385	0						23,839	6,027				184,000		46,519				260,385
102.1	Regional Early Action Planning Grants of 2021 (REAP) 2.0	73,705	1,951,662	2,025,367	0						0		2,025,367			0						2,025,367
104	F Oakhurst Multimodal Corridor Study FY 22-23	0	0	0	0						0			0	450,000	0						0
106	F Sustainable Communities Strategy (SCS) Development FY 23-24	0	16,944	16,944	1,944						0			15,000		0						16,944
106.1	F Sustainable Communities Strategy (SCS) Development FY 24-25	1,047	134,500	135,547	15,547						0			120,000		0						135,547
106.2	F Sustainable Communities Strategy (SCS) Development FY 25-26	6,387	181,450	187,837	21,545						0			166,292								187,837
107	V-TRANSFRM Study	4,745		4,745	4,745						0				3,000,000							4,745
201	Transit Planning	88,869		88,869	8,962	1,231					0					0				69,176	9,500	88,869
202	Rail Planning	34,700		34,700	34,700						0					0						34,700
301	Active Transportation Planning - CS	86,286		86,286	0						9,897					56,430	19,959					86,286
401	Highways, Corridors, and Routes of Regional Significance	41,482		41,482	4,758						0					36,724						41,482
501	Transportation Program Development	174,140		174,140	19,974						0					154,166						174,140
502	Project Coordination & Financial Programming	37,539		37,539	0						37,539					0						37,539
601	Travel Demand Model Management	73,036	23,500	96,536	8,377	2,695					0					64,659		20,805				96,536
602	Air Quality Modeling	83,205	9,000	92,205	0						9,544	1,032				73,661		7,968				92,205
603	GIS and Mapping Resources	129,344	8,500	137,844	0						14,836	975				114,508		7,525				137,844
604	Performance Management and Data Development	47,942		47,942	5,499						0					42,443						47,942
605	Regional Traffic Monitoring Program	13,875	15,000	28,875	0	0					1,591	1,720				12,284		13,280				28,875
701	Public Participation Program	44,669	27,000	71,669	5,124	3,097					0					39,545		23,903				71,669
801	Transportation Funds Administration	88,364	30,000	118,364	118,364						0					0						118,364
802	SB 125 Transit Program	10,105	160,000	170,105	0			170,105			0					0						170,105
901	Lobbying	21,100	104,000	125,100	0				125,100		0					0						125,100
902	Other Activities	104,243	27,550	131,793	109,648		22,145				0					0						131,793
1001	Overall Work Program	44,600		44,600	0		44,600				0					0						44,600
1101	MCTA Administration	94,080	75,000	169,080	0		9,080			160,000	0					0						169,080
Total Expenditures		1,488,848	2,839,106	4,327,954	359,187	7,023	75,825	170,105	125,100	160,000	97,246	9,754	2,025,367	301,292	3,450,000	778,420	19,959	120,000	0	69,176	9,500	4,327,954
					366,210						107,000					918,380				78,676		

Madera County Transportation Commission

Line-Item Budget Worksheet

18-Apr-25

Revenues	24-25 Final	25-26 Budget	Difference	% Diff
FHWA PL	\$763,157	\$778,420	\$15,263	2%
Complete Street PL	\$19,568	\$19,959	\$391	2%
FHWA PL Carryover FY 24-25	\$136,186	\$120,000	(\$16,186)	-12%
FHWA PL Carryover FY 23-24	\$37,170	\$0	(\$37,170)	-100%
FTA 5303	\$68,122	\$69,176	\$1,054	2%
FTA 5303 Carryover FY 24-25	\$0	\$9,500	\$9,500	0%
FTA 5303 Carryover FY 23-24	\$14,929	\$0	(\$14,929)	-100%
STIP Carryover	\$0	\$0	\$0	0%
STIP Planning	\$107,000	\$107,000	\$0	0%
SB-1 Sustainable Communities 25-26	\$0	\$166,292	\$166,292	0%
SB-1 Sustainable Communities 24-25	\$172,800	\$120,000	(\$52,800)	-31%
SB-1 Sustainable Communities 23-24	\$164,413	\$15,000	(\$149,413)	-91%
SB-1 Sustainable Communities 22-23	\$163,340	\$0	(\$163,340)	-100%
REAP Housing 1.0	\$93,198	\$0	(\$93,198)	-100%
REAP 2.0	\$29,136	\$2,025,367	\$1,996,231	6851%
TDA Carryover	\$85,162	\$0	(\$85,162)	-100%
TDA Administration	\$125,000	\$155,000	\$30,000	24%
TDA Planning	\$206,119	\$211,210	\$5,091	2%
SB 125 Transit Funding Program	\$188,112	\$170,105	(\$18,007)	-10%
Member Assessment Fees	\$110,867	\$125,100	\$14,233	13%
MCTA Carryover	\$0	\$0	\$0	0%
MCTA	\$380,686	\$160,000	(\$220,686)	-58%
Reserve	\$0	\$75,825	\$75,825	0%
Total Revenues	\$2,864,965	\$4,327,954	\$1,462,989	51%
Non-cash information				
Toll Credits (PL)	\$0	\$0	\$0	0%
Toll Credits (5303)	\$0	\$0	\$0	0%
Expenses	24-25 Final	25-26 Budget	Difference	% Diff
Salaries & Benefits				
Salaries	\$852,292	\$882,859	\$30,567	4%
Retirement, 401(a)	\$123,264	\$126,764	\$3,500	3%
FICA, Employer	\$52,841	\$53,531	\$690	1%
Medicare	\$12,359	\$12,802	\$443	4%
Worker's Compensation	\$3,499	\$3,620	\$121	3%
Health	\$132,212	\$137,376	\$5,164	4%
Unemployment Insurance	\$896	\$896	\$0	0%
Subtotal Salaries & Benefits	\$1,177,363	\$1,217,848	\$40,485	3%
Direct	\$674,990	\$689,876	\$14,886	2%
Indirect	\$502,373	\$527,973	\$25,600	5%
Indirect Costs				
Admin Consulting Services	\$46,000	\$10,000	(\$36,000)	-78%
Advertising/Publications	\$2,000	\$2,000	\$0	0%
Auto & Cell Allowance	\$4,200	\$4,200	\$0	0%
Computer Software	\$9,000	\$9,000	\$0	0%
Conference/Training/Education	\$9,000	\$8,000	(\$1,000)	-11%
Equipment Leases	\$9,000	\$9,000	\$0	0%
Bldg/Equip. Maint. & Repairs	\$2,400	\$4,000	\$1,600	67%
Insurance	\$1,000	\$1,000	\$0	0%
Janitorial Services	\$2,600	\$2,700	\$100	4%
Legal Services	\$20,000	\$20,000	\$0	0%
MCTC Audit	\$26,000	\$27,000	\$1,000	4%
Membership Fees	\$1,000	\$2,000	\$1,000	100%
Miscellaneous	\$6,000	\$6,000	\$0	0%
Office Furniture	\$2,000	\$1,300	(\$700)	-35%
Office Supplies	\$6,000	\$6,000	\$0	0%
Postage	\$1,000	\$1,000	\$0	0%
Rent	\$70,000	\$70,000	\$0	0%
Technology Related Equipment & Repairs	\$43,000	\$40,000	(\$3,000)	-7%
Telephone/Internet/Website	\$15,000	\$20,000	\$5,000	33%
Travel Expenses	\$10,000	\$10,000	\$0	0%
Utilities	\$11,000	\$11,000	\$0	0%
Valley Coordination	\$6,800	\$6,800	\$0	0%
Subtotal Indirect Costs	\$303,000	\$271,000	(\$32,000)	-11%
Other Direct Costs				
Air Quality (Consultant)	\$9,000	\$9,000	\$0	0%
Board Costs and Other Costs	\$39,550	\$39,550	\$0	0%
Consultant (SB-1 Planning Grant)	\$543,249	\$332,894	(\$210,355)	-39%
Consultant (On-call Public Outreach)	\$20,000	\$10,000	(\$10,000)	-50%
Consultant (Regional Housing Program)	\$91,961	\$0	(\$91,961)	-100%
Consultant (Measure Renewal)	\$170,000	\$0	(\$170,000)	-100%
Consultant (Lobbying&Intergovernmental)	\$89,000	\$92,000	\$3,000	3%
Consultant (Transit)	\$160,000	\$160,000	\$0	0%
MCTA Tax Recovery Services	\$5,000	\$10,000	\$5,000	100%
MCTA Conference(s)/Travel	\$6,000	\$8,000	\$2,000	33%
MCTA Fin Asst/Audits/Annual Report	\$41,000	\$42,000	\$1,000	2%
MCTA Project Development	\$6,000	\$6,000	\$0	0%
MCTC TDA Audits	\$16,500	\$18,000	\$1,500	9%
MCTC TDA Other Admin Costs	\$6,000	\$5,000	(\$1,000)	-17%
Other MCTA Costs	\$10,000	\$9,000	(\$1,000)	-10%
Public Participation Program	\$30,000	\$20,000	(\$10,000)	-33%
REAP 2.0 Agency Pass-through	\$0	\$1,951,662	\$1,951,662	0%
RTP EIR	\$49,900	\$75,000	\$25,100	50%
RTP/SCS Development	\$0	\$0	\$0	0%
Technical/Modeling On-Call Services	\$50,000	\$20,000	(\$30,000)	-60%
Traffic Model & GIS Support	\$11,100	\$12,000	\$900	8%
Traffic Monitoring Program	\$15,000	\$15,000	\$0	0%
Translation Services	\$4,000	\$4,000	\$0	0%
	\$0	\$0	\$0	0%
Subtotal Other Direct Costs	\$1,373,260	\$2,839,106	\$1,465,846	107%
Total Expenses	\$2,853,623	\$4,327,954	\$1,474,331	52%
			(\$0)	

**BEFORE
THE COMMISSIONERS OF THE
MADERA COUNTY TRANSPORTATION COMMISSION
COUNTY OF MADERA, STATE OF CALIFORNIA**

In the matter of
**OVERALL WORK PROGRAM AND LINE ITEM
BUDGET FOR FY 2025-2026**

Resolution No.: **25-02**

WHEREAS, the Madera County Transportation Commission (Commission) has been designated the Regional Transportation Planning Agency for Madera County by the Secretary of Business and Transportation Agency pursuant to Section 29532 of the California Code of Regulations (as amended by AB 402, 1977); and acting as the Metropolitan Planning Agency (MPO) (Federal Highway Act of 1974 and the Urban Mass Transportation Administration Act of 1964 as amended pursuant to the joint regulations - Code of Federal Regulations, Title 23, Part 450; Title 49, Part 613); and

WHEREAS, the Commission is required by State and Federal funding agencies to prepare and submit an Overall Work Program pursuant to the Department of Transportation, Intermodal Planning Group Region IX Guidelines for Metropolitan Planning Organizations; and

WHEREAS, the Commission staff has sought input from member agencies, including transit operators, and the State with respect to proposed work to be performed to satisfy State and Federal requirements, in addition to local priorities; and

WHEREAS, the proposed Overall Work Program has been prepared to meet State and Federal requirements; and

WHEREAS, the Overall Work Program is considered to be a guide for work activity and may be considered for amendment by the Commission Policy Board during the 2025-26 fiscal year; and

WHEREAS, the MCTC has prepared a line item budget which is consistent with the Overall Work Program; and

NOW, THEREFORE, LET IT BE RESOLVED, that the Madera County Transportation Commission does hereby adopt the FY 2025-26 Overall Work Program and Budget and certifies that its planning process will be implemented through this document in accordance with:

- (1) Public Law 114-94, the Fixing America's Surface Transportation Act (FAST Act);

- (2) Section 174 and 176(c) and (d) of the Clean Air Act as amended (42 U.S.C. 7504, 7506 (c) and (d));
- (3) Title VI of the Civil Rights Act of 1964 and the Title VI Assurance executed by California under 23 U.S.C. 324 and 29 U.S.C. 794;
- (4) Section 1101 (b) of the Transportation Equity Act for the 21st Century (Pub. L. 105-178 112 Stat. 107) regarding the involvement of disadvantaged business enterprises in the FHWA and the FTA funded project (FR Vol. 64 No. 21, 49 CFR part 26); and
- (5) The provisions of the Americans with Disabilities Act of 1990 (Pub. L. 101-336, 104 Stat. 327, as amended) and U.S. DOT implementing regulation (49 CFR Parts 27, 37, and 38).

BE IT FURTHER RESOLVED, that the Commission Executive Director and/or Policy Board Chairperson are authorized to execute and submit certifications and applications for funding to State and Federal agencies identified as proposed sources of funding by the 2025-26 Overall Work Program; and execute and submit agreements with participating member agencies and auditors; and

BE IT FURTHER RESOLVED, that the Commission will continue to work with State and Federal funding agencies in addition to member agencies on any adjustments to the Overall Work Program and Line Item Budget which may occur subsequent to July 1, 2025.

The foregoing resolution was adopted this 23rd day of April 2025 by the following vote:

Commissioner Rodriguez	_____
Commissioner Poythress	_____
Commissioner Ahmed	_____
Commissioner Macaulay	_____
Commissioner Rogers	_____
Commissioner Zacharia	_____

Chair, Madera County Transportation Commission

Executive Director, Madera County Transportation Commission



STAFF REPORT
Board Meeting of April 23, 2025

AGENDA ITEM: 9-A

PREPARED BY: Troy McNeil, Deputy Director/Fiscal Supervisor

SUBJECT:

Measure T Audit Report Fiscal Year ended June 30, 2024: City of Chowchilla and City of Madera

Enclosure: Yes

Action: Accept the Measure T Audit Report for Fiscal Year ended June 30, 2024: City of Chowchilla and City of Madera

SUMMARY:

MCTA has received the Measure "T" Audit Reports for the Fiscal Year ended June 30, 2024, for the City of Chowchilla and the City of Madera. These reports were done in accordance with Section 99245 of the Public Utilities Code by Price Paige & Company and The Pun Group, respectively.

We are pleased to report that there are no adverse findings.

FISCAL IMPACT:

No fiscal impact to the approved 2024-25 Overall Work Program and Budget.

City of Chowchilla | CA
Measure T Fund
Financial Statements
For the Year Ended June 30, 2024



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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council
 City of Chowchilla, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the Measure T Fund of the City of Chowchilla, California (the City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's Measure T financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Measure T Fund of the City, as of June 30, 2024, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Measure T Fund of the City, are intended to present the financial position and charges in financial position of the Measure T Fund of the City. They do not purport to, and do not present fairly the financial position of the City, as of June 30, 2024, or the changes in its financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

570 N. Magnolia Avenue, Suite 100
 Clovis, CA 93611

tel 559.299.9540
 fax 559.299.2344

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control as it relates to Measure T Funds. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 12–13 be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's Measure T Fund financial statements. The accompanying Balance Sheet by Funding Source and the Statement of Revenues and Expenditures by Funding Source (the Schedules) are presented for purposes of additional analysis and are

not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedules are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2025, on our consideration of the City's internal control over financial reporting as it relates to the Measure T Funds and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance as it relates to the Measure T Funds.

Price Pange & Company

Clovis, California
April 11, 2025

FINANCIAL STATEMENTS

ASSETS

Current assets:

Cash and investments	\$ 2,014,080
Due from MCTA	<u>516,392</u>

Total assets	<u>\$ 2,530,472</u>
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LIABILITIES

	<u>\$ -</u>
--	-------------

DEFERRED INFLOWS OF RESOURCES

Unavailable revenues	<u>336,814</u>
----------------------	----------------

Total deferred inflows of resources	<u>336,814</u>
-------------------------------------	----------------

FUND BALANCE

Restricted for highway and streets	<u>2,193,658</u>
------------------------------------	------------------

Total fund balance	<u>2,193,658</u>
--------------------	------------------

Total liabilities, deferred inflows of resources and fund balance	<u>\$ 2,530,472</u>
--	---------------------

CITY OF CHOWCHILLA MEASURE T FUND | FOR THE YEAR ENDED JUNE 30, 2024
Statement of Revenues, Expenditures and Changes in Fund Balance

Item 9-9-A.

REVENUES

Measure T sales tax	\$ 712,552
Unrealized gain/loss	11,642
Interest	77,575
Miscellaneous	<u>5,000</u>

Total revenues	<u>806,769</u>
----------------	----------------

EXPENDITURES

Current:

Highway and streets	<u>8,035</u>
---------------------	--------------

Total expenditures	<u>8,035</u>
--------------------	--------------

Excess (deficiency) of revenues over (under) expenditures	<u>798,734</u>
---	----------------

OTHER FINANCING SOURCES (USES)

Transfers out	<u>(473,733)</u>
---------------	------------------

Total other financing sources (uses)	<u>(473,733)</u>
--------------------------------------	------------------

Net change in fund balance	325,001
----------------------------	---------

Fund balance - beginning	<u>1,868,657</u>
--------------------------	------------------

Fund balance - ending	<u>\$ 2,193,658</u>
-----------------------	---------------------

The notes to the financial statements are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING INFORMATION**A. Description of Reporting Entity**

The accompanying financial statements present only the Measure T Transportation Sales Tax Fund as recorded in the Measure T Fund (Measure T Fund) of the City of Chowchilla, California (the City) and are not intended to present fairly the financial position, and changes in financial position of the City with accounting principles generally accepted in the United States of America.

B. Basis of Accounting and Measurement Focus

The financial statements of the Measure T Fund have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

The Measure T Fund is a governmental fund specifically categorized as a special revenue fund. Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted, committed, or assigned to expenditures for specified purposes. Governmental funds are accounted for on a "current financial resources" measurement focus and the modified accrual basis of accounting. Under modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

Revenues are recorded when received in cash, except those revenues subject to accrual (generally received in cash within 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the Measure T Fund are intergovernmental revenues. Expenditures are recorded in the accompanying period in which the related fund liability is incurred.

Intergovernmental revenues (primarily grants and subventions), which are received as reimbursement for specific purposes or projects, are recognized based upon the expenditures recorded. Intergovernmental revenues, which are usually restricted as to use, are revocable only for failure to meet prescribed compliance requirements, and are reflected as revenues at the time of receipt or earlier, if they meet the availability criterion.

C. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

D. Due from Madera County Transportation Authority (MCTA)

Due from MCTA consists of the Measure T allocations due from Madera Commission Transportation Authority. As of June 30, 2024, the balance of \$516,392 is due to the third quarter, fourth quarter and excess disbursements of the fiscal year 2024 Measure T allocations.

E. Unavailable Revenue

In the fund financial statements, unavailable revenue is recorded when transactions have not yet met the revenue recognition criteria based on the modified accrual basis of accounting. The City records unavailable revenue for transactions for which revenues have been earned, but for which funds are not available to meet current financial obligations. The City received the third-quarter, fourth-quarter and excess allocations of fiscal year 2024 Measure T monies after the available period (60 days after year-end). As of June 30, 2024, the City's total unavailable revenues were \$336,814.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING INFORMATION (Continued)**F. Fund Balance Classification**

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable – Amounts cannot be spent either because they are in nonspendable form (such as inventory or prepaid expense, and long-term loans and notes receivable) or because they are legally or contractually required to be maintained intact (such as principal of a permanent fund).

Restricted – Amounts with external constraints placed on the use of these resources (such as debt covenants, grantors, contributors, or laws or regulations of other governments, etc.) or imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can only be used for specific purposes pursuant to constraints imposed by City Council, the City's highest level of decision-making authority, through an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified uses through the same type of formal action taken to establish the commitment.

Assigned – Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Intent is expressed by the City Council or its designee and may be changed at the discretion of the City Council or its designee. For all governmental funds other than the General Fund, any remaining positive amounts not classified as nonspendable, restricted or committed must be designated as assigned fund balance.

Unassigned – This classification includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the City.

The City would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to deter the use of these other classified funds.

NOTE 2 – CASH AND INVESTMENTS

The Measure T Fund participates in the City's cash and investments pool that includes all other City funds, which the City Treasurer invests to enhance interest earnings. Interest income from the investment of pooled cash is allocated on an accounting basis based on the period-end cash and investment balance of the funds as a percentage of the total pooled cash balance.

The City participates in an investment pool managed by the State of California, titled Local Agency Investment Fund (LAIF), which has invested a portion of the pool funds in Structured Notes and Assets-Backed Securities. The City values all of its cash and investments at fair value on a portfolio basis. The City manages its pooled idle cash and investments under a formal investment policy that is adopted and reviewed by the City Council, and that follows the guidelines of the State of California Government Code.

Citywide information concerning cash and investments for the year ended June 30, 2024, including authorized investments, custodial credit risk, credit and interest rate risk for debt securities and concentration of investments, carrying amount and market value of deposits and investments, may be found in the notes of the City's financial statements.

NOTE 3 – TRANSFERS

For the year ended June 30, 2024, the Measure T Fund transferred a total of \$473,733 to tother City funds. Of this amount, \$412,044 was transferred to the Streets and Roads Fund (LTF) for capital outlay costs related to the Alley Paving Project, Chowilla Blvd Project, and general street maintenance. Additionally, \$61,689 was transferred to the Capital Project Fund for Alley Paving Project.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF CHOWCHILLA MEASURE T FUND | FOR THE YEAR ENDED JUNE 30, 2024
 Budgetary Comparison Schedule

Item 9-9-A.

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Measure T sales tax	\$ 704,748	\$ 712,554	\$ 712,552	\$ (2)
Unrealized gain/loss	-	-	11,642	11,642
Interest	16,815	77,576	77,575	(1)
Miscellaneous	-	-	5,000	5,000
Total revenues	<u>721,563</u>	<u>790,130</u>	<u>806,769</u>	<u>16,639</u>
EXPENDITURES				
Current:				
Highway and streets	-	8,037	8,035	2
Total expenditures	-	<u>8,037</u>	<u>8,035</u>	<u>2</u>
Excess (deficiency) of revenues over (under) expenditures	<u>721,563</u>	<u>782,093</u>	<u>798,734</u>	<u>16,641</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(457,333)</u>	<u>(606,136)</u>	<u>(473,733)</u>	<u>132,403</u>
Total other financing sources (uses)	<u>(457,333)</u>	<u>(606,136)</u>	<u>(473,733)</u>	<u>132,403</u>
Net change in fund balance	<u>\$ 264,230</u>	<u>\$ 175,957</u>	325,001	<u>\$ 149,044</u>
Fund balance - beginning			<u>1,868,657</u>	
Fund balance - ending			<u>\$ 2,193,658</u>	

NOTE 1 – BUDGETARY INFORMATION

The City of Chowchilla, California (the City) establishes annual budgets for the Measure T Fund. Except for encumbrances and long-term projects in progress, which are carried forward to the following year, all appropriations remaining will lapse at year-end. The following procedures are followed in establishing the budgetary data reflected in the budgetary comparison schedules:

- 1) The department heads prepare a budget request based upon the previous year's expenditures.
- 2) A meeting is held between the department heads, Finance Director and the City Administrator for the purpose of reviewing and prioritizing the budget requests.
- 3) The City Administrator submits the proposed City Budget to the City Council, who makes decisions regarding department budgets.
- 4) The approved budget is placed in the City's accounting system and monitored by the Finance Department, as well as by the department heads.

Department heads may, with the City Administrator's authorization, transfer amounts between line items which do not change the original operational budget appropriation limit of the department. The transfers between departments and funds require approval of the City Council.

- 5) Budgets are adopted on the modified accrual basis. Revenues are budgeted in the year receipt is expected, and expenditures are budgeted in the year in which the applicable purchase orders are to be made. Budgeted amounts are maintained as originally adopted until further amended as described above. The level of control (level at which expenditures may not exceed budget) is at the fund levels for the Measure T Fund.

SUPPLEMENTARY INFORMATION

Balance Sheet by Funding Source

	Commute Corridors/ Farm to Market	Safe Routes to School and Jobs	Transit Enhancement	Environmental Enhancement	Fund Total
ASSETS					
Current assets:					
Cash and investments	\$ 1,175,665	\$ 483,386	\$ 182,683	\$ 172,346	\$ 2,014,080
Due from MCTA	<u>252,283</u>	<u>223,864</u>	<u>20,122</u>	<u>20,123</u>	<u>516,392</u>
Total assets	<u>\$ 1,427,948</u>	<u>\$ 707,250</u>	<u>\$ 202,805</u>	<u>\$ 192,469</u>	<u>\$ 2,530,472</u>
LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	<u>164,299</u>	<u>146,227</u>	<u>13,144</u>	<u>13,144</u>	<u>336,814</u>
Total deferred inflows of resources	<u>164,299</u>	<u>146,227</u>	<u>13,144</u>	<u>13,144</u>	<u>336,814</u>
FUND BALANCES					
Restricted for highway and streets	<u>1,263,649</u>	<u>561,023</u>	<u>189,661</u>	<u>179,325</u>	<u>2,193,658</u>
Total fund balances	<u>1,263,649</u>	<u>561,023</u>	<u>189,661</u>	<u>179,325</u>	<u>2,193,658</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,427,948</u>	<u>\$ 707,250</u>	<u>\$ 202,805</u>	<u>\$ 192,469</u>	<u>\$ 2,530,472</u>

CITY OF CHOWCHILLA MEASURE T FUND | FOR THE YEAR ENDED JUNE 30, 2024

Item 9-9-A.

Statement of Revenues and Expenditures by Funding Source

	Commute Corridors/ Farm to Market	Safe Routes to School and Jobs	Transit Enhancement	Environmental Enhancement	Fund Total
REVENUES					
Measure T sales tax	\$ 347,586	\$ 309,352	\$ 27,807	\$ 27,807	\$ 712,552
Unrealized gain/loss	5,709	4,200	750	983	11,642
Interest	36,763	28,192	5,746	6,874	77,575
Miscellaneous	5,000	-	-	-	5,000
Total revenues	395,058	341,744	34,303	35,664	806,769
EXPENDITURES					
Current:					
Highway and streets	7,225	563	113	134	8,035
Total expenditures	7,225	563	113	134	8,035
Excess (deficiency) of revenues over (under) expenditures	387,833	341,181	34,190	35,530	798,734
OTHER FINANCING SOURCES (USES)					
Transfers out	(350)	(428,383)	-	(45,000)	(473,733)
Total other financing sources (uses)	(350)	(428,383)	-	(45,000)	(473,733)
Net change in fund balances	387,483	(87,202)	34,190	(9,470)	325,001
Fund balances - beginning	876,166	648,225	155,471	188,795	1,868,657
Fund balances - ending	\$ 1,263,649	\$ 561,023	\$ 189,661	\$ 179,325	\$ 2,193,658



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* AND THE
RULES AND REGULATIONS OF THE MEASURE T ENABLING LEGISLATION**

To the Honorable Mayor and City Council
City of Chowchilla, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Measure T Fund of the City of Chowchilla, California (the City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's Measure T Fund's financial statements, and have issued our report thereon dated April 11, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control), as it relates to the Measure T Funds, as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Measure T fund of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Measure T Fund's of the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. Our audit was further made to determine that allocations made and expended by the City were made in accordance with the Measure T Enabling Legislation. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards or the Measure T Enabling Legislation.

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Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance as it relates to the Measure T Funds. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Price Pange & Company

Clovis, California
April 11, 2025

City of Madera Measure “T” Sales Tax Fund

Madera, California

Independent Auditors’ Reports and Financial Statements

For the Year Ended June 30, 2024



City of Madera
Measure “T” Sales Tax Fund
For the Year Ended June 30, 2024

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INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members
of the City Council of the City of Madera
Madera, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Measure “T” Sales Tax Fund (the “Measure “T” Sales Tax Fund”) of the City of Madera, California (the “City”), as of and for the year ended June 30, 2024, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Measure “T” Sales Tax Fund of the City as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Measure “T” Sales Tax Fund and do not purport to, and do not, present fairly the financial position of the City as of June 30, 2024, the change in financial position, or, where applicable, its cash flows, for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

To the Honorable Mayor and Members of the City Council
of the City of Madera
Madera, California
Page 2

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control of the Measure "T" Sales Tax Fund. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedules, as listed in the accompanying table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements are not affected by this missing information.

To the Honorable Mayor and Members of the City Council
of the City of Madera
Madera, California
Page 3

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Measure "T" Sales Tax Fund financial statements. The Balance Sheet by Funding Source and the Schedule of Revenues, Expenditures and Changes in Fund Balance by Funding Source are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Balance Sheet by Funding Source and the Schedule of Revenues, Expenditures and Changes in Fund Balance by Funding Source are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Measure "T" Sales Tax Fund's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Measure "T" Sales Tax Fund's internal control over financial reporting and compliance.

The PwC Group, LLP

Santa Ana, California
March 13, 2025

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FINANCIAL STATEMENTS

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City of Madera
Measure "T" Sales Tax Fund
Balance Sheet
June 30, 2024

	Measure "T" Fund
ASSETS	
Cash and investments	\$ 16,279,900
Intergovernmental receivable	2,486,398
Total assets	\$ 18,766,298
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 39,511
Total liabilities	39,511
Deferred inflows of resources:	
Unavailable revenue	1,624,097
Total deferred inflows of resources	1,624,097
Fund Balance:	
Restricted	17,102,690
Total fund balance	17,102,690
Total liabilities, deferred inflows of resources, and fund balance	\$ 18,766,298

City of Madera
Measure "T" Sales Tax Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended June 30, 2024

	Measure "T" Fund
REVENUES:	
Measure "T" sales tax	\$ 3,435,575
Investment income	579,658
Total revenues	<u>4,015,233</u>
EXPENDITURES:	
Capital outlay	<u>362,933</u>
Total expenditures	<u>362,933</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>3,652,300</u>
OTHER FINANCING SOURCES (USES):	
Transfers out	<u>(860,000)</u>
Total other financing sources (uses)	<u>(860,000)</u>
NET CHANGES IN FUND BALANCE	2,792,300
FUND BALANCE:	
Beginning of year	<u>14,310,390</u>
End of year	<u><u>\$ 17,102,690</u></u>

NOTES TO THE FINANCIAL STATEMENTS

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City of Madera
Measure “T” Sales Tax Fund
Index to the Notes to the Financial Statements
For the Year Ended June 30, 2024

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City of Madera
Measure “T” Sales Tax Fund
Notes to the Financial Statements
For the Year Ended June 30, 2024

Note 1 – Summary of Significant Accounting Policies

The Reporting Entity

The Measure “T” Sales Tax Program (“Measure “T””) is administered by the Madera County Transportation Authority (the “Authority”) was created by the approval of Measure “T” by the voters of Madera County, California (the “County”) in November 2006. Measure “T” authorized the imposition of a one half percent (1/2%) retail transaction and use tax (“sales tax”) in the County for 20 years through the year 2027. The proceeds from Measure “T” are principally reserved for regional projects, local transportation, public transportation, and environmental enhancement. The sales tax revenues received by the Authority under Measure “T”, after deducting certain administrative costs, are to be spent for programs as set forth in the investment plan included in Measure “T” and approved by the voters of the County.

The primary elements of the Measure T Program consist of the following:

Commute Corridor/Farm to Market Program (Regional Transportation Program) – authorizes major new projects to improve freeway interchanges, adds additional lanes, increases safety as determined by the local jurisdictions, and improves and reconstructs major commute corridors.

Safe Routes to Schools and Jobs Program (Local Transportation Program) – goal of this program is to improve each individual City’s and the County’s local transportation systems.

Transit Enhancement Program (Public Transportation Program) – goal of this program is to expand or enhance public transit programs that address the transit dependent population and have a demonstrated ability to get people out of their cars and improve air quality.

Environmental Enhancement Program – goal of this program is to improve air quality and the environment through four programs: environmental mitigation, air quality, bicycle/pedestrian facilities, and car/van pools.

Administration and Planning Program – funding is provided to the Authority to prepare investment plan updates, develop allocation program requirements, and administer and conduct specified activities identified in the other four programs.

The financial statements of the Measure “T” Sales Tax Fund (the “Measure “T” Sales Tax Fund”), a Special Revenue Fund of the City of Madera, California (the “City”) have been prepared in conformity with accounting principles generally accepted of the United States of America (“U.S. GAAP”) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Measure “T” Sales Tax Fund’s accounting policies are described below.

Financial Statements

The Measure “T” enabling legislation provides funding of highway and streets projects. Funds are allocated to the City through the county transportation planning agency, the Madera County Transportation Authority. The Measure “T” Sales Tax Funds account for the City’s share of the Measure “T” sales tax allocations, which are legally restricted for specific purposes as detailed in Section 99245 of the Public Utilities Code.

The accompanying financial statements present only the Measure “T” Sales Tax Fund of the City and are not intended to present fairly the financial position, changes in financial position, or cash flows of the City in conformity with U.S. GAAP.

City of Madera
Measure “T” Sales Tax Fund
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 1 – Summary of Significant Accounting Policies (Continued)

Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The Measure “T” Sales Tax Fund is a governmental fund specifically categorized as a special revenue fund. Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Measurement Focus and Basis of Accounting

The **Measure “T” Sales Tax Fund** is reported using “*current financial resources*” measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available and expenditures are recognized when the fund liabilities are incurred. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City uses an availability period of 60 days. Revenues that are susceptible to accrual include Measure “T” sales tax allocations and investment earnings. Intergovernmental revenues (primarily grants and subventions), which are received as reimbursement for specific purposes or projects, are recognized based upon the expenditures recorded. Intergovernmental revenues, which are usually unrestricted as to use and are revocable only for failure to meet prescribed compliance requirements, are reflected as revenues at the time of receipt or earlier, if they meet the availability criterion.

Cash and Cash Equivalents

The cash is held by the Measure “T” Sales Tax Fund as part of the City’s pooled cash and investments. The pooled funds are invested in accordance with the City’s investment policy established pursuant to state law. All monies not required for immediate expenses are invested or deposited to earn maximum yield consistent with safety and liquidity. Interest earnings is allocated to the fund based on its proportionate share of the pool. Refer to the City’s Basic Financial Statements for disclosures of cash and investments and related risk categorization.

Deferred Outflows/Inflows of Resources

In addition to assets, the balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The Measure “T” Sales Tax Fund has no items to report in this category.

In addition to liabilities, the Measure “T” Sales Tax Fund balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The City has items that qualifies for reporting in this category that is related to unavailable revenue. Unavailable revenue is recorded when transactions have not yet met the revenue recognition criteria based on the modified accrual basis of accounting. The City records unavailable revenue for transactions for which revenues have been earned, but for which funds are not available to meet current financial obligations. The Measure “T” Sales Tax Fund had unavailable revenue in the amount of \$1,624,097 as of June 30, 2024.

City of Madera
Measure “T” Sales Tax Fund
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 1 – Summary of Significant Accounting Policies (Continued)

Fund Balances

The Measure “T” Sales Tax Fund reports fund balance as nonspendable, restricted, committed, assigned, or unassigned based primarily on the extent to which the City is bound to honor constraints on how specific amounts can be spent. Fund balances are categorized as follows:

Restricted Fund Balance

This amount indicates the portion of fund balances which has been restricted; a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; b) imposed by law through constitutional provisions or enabling legislation. The entire fund balance of the Measure “T” Sales Tax Fund is restricted as of June 30, 2024.

Fund Balance Flow Assumptions

In order to calculate the amounts to report as restricted fund balance in the financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2 – Deposits in the City’s Pool

The City has pooled its cash and investments in order to achieve a higher return on investments while facilitating management of cash. Cash in excess of current requirements is invested in various interest-bearing accounts and other investments for varying terms. The balance of the Measure “T” Sales Tax Funds’ cash and investments, as of June 30, 2024 was \$16,279,900.

The Measure “T” Sales Tax Fund’s cash is deposited in the City’s internal investment pool, which is reported at fair value. The Measure “T” Sales Tax Fund does not own specifically identifiable securities in the City’s pool. The balance of cash deposited in the City’s pool was \$16,279,900 as of June 30, 2024.

Investments earnings is allocated based on average cash balances. Investment policies and associated risk factors applicable to the Measure “T” Sales Tax Fund are those of the City and are included in the City’s basic financial statements.

Note 3 – Transfers

For the year ended June 30, 2024, \$860,000 was transferred out of the Measure “T” Sales Tax Fund to the City’s General Fund’s Public Works Streets department to supplement qualifying street-related operating costs.

Note 4 – Contingencies

The Measure “T” Sales Tax Funds are subject to program compliance audits by the grantors and their representatives. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

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REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

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City of Madera
Measure "T" Sales Tax Fund
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule
For the Year Ended June 30, 2024

Budgetary Information

The City establishes annual budgets for the Measure "T" Sales Tax Fund. Except for encumbrances and long-term projects in progress, which are carried forward to the following year, all appropriations remaining will lapse at year-end. The following procedures are followed in establishing the budgetary data reflected in the budgetary comparison schedules:

1. The department heads prepare a budget request based upon the previous year's expenditures.
2. A meeting is held between the department heads, the Finance Director and the City Administrator for the purpose of reviewing and prioritizing the budget requests.
3. The City Administrator submits the proposed City budget to the City Council, who makes decisions regarding department budgets.
4. The approved budget is placed in the City accounting system and monitored by the Finance Department as well as by the department heads.
5. Department heads may, with the City Administrator's authorization, transfer amounts between line items which do not change the original operational budget appropriation limit of the department. The transfers between departments and funds require approval of the City Council.
6. Budgets are adopted on the modified accrual basis. Revenues are budgeted in the year receipt is expected, and expenditures are budgeted in the year that the applicable purchase orders are expected to be issued. Budgeted amounts are maintained as originally adopted and as further amended by the City Council. The level of control (level at which expenditures may not exceed budget) is at fund level for the Measure "T" Sales Tax Fund.

City of Madera
Measure "T" Sales Tax Fund
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule
For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Favorable/ (Unfavorable)
REVENUES:				
Measure "T" sales tax	\$ 3,209,972	\$ 3,459,589	\$ 3,435,575	\$ (24,014)
Investment income	38,548	-	579,658	579,658
Total revenues	<u>3,248,520</u>	<u>3,459,589</u>	<u>4,015,233</u>	<u>555,644</u>
EXPENDITURES:				
Current:				
Public ways and facilities	1,800	1,800	-	1,800
Capital outlay	2,878,386	2,953,393	362,933	2,590,460
Total expenditures	<u>2,880,186</u>	<u>2,955,193</u>	<u>362,933</u>	<u>2,592,260</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>368,334</u>	<u>504,396</u>	<u>3,652,300</u>	<u>3,147,904</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(897,474)	(860,000)	(860,000)	-
Total other financing sources (uses)	<u>(897,474)</u>	<u>(860,000)</u>	<u>(860,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (529,140)</u>	<u>\$ (355,604)</u>	<u>2,792,300</u>	<u>\$ 3,147,904</u>
FUND BALANCE:				
Beginning of year			14,310,390	
End of year			<u>\$ 17,102,690</u>	

SUPPLEMENTARY INFORMATION

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City of Madera
Measure "T" Sales Tax Fund
Balance Sheet By Funding Source
June 30, 2024

	Commute Corridors/ Farm to Market	Safe Routes to School and Jobs	Transit Enhancement	Environmental Enhancement	Total
ASSETS					
Cash and investments	\$ 12,297,276	\$ 2,988,693	\$ 835,510	\$ 158,421	\$ 16,279,900
Intergovernmental receivable	1,212,876	1,079,461	97,031	97,030	2,486,398
Total assets	\$ 13,510,152	\$ 4,068,154	\$ 932,541	\$ 255,451	\$ 18,766,298
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 39,511	\$ 39,511
Total liabilities	-	-	-	39,511	39,511
Deferred inflows of resources:					
Unavailable revenue	792,243	705,096	63,379	63,379	1,624,097
Total deferred inflows of resources	792,243	705,096	63,379	63,379	1,624,097
Fund Balances:					
Restricted	12,717,909	3,363,058	869,162	152,561	17,102,690
Total fund balances	12,717,909	3,363,058	869,162	152,561	17,102,690
Total liabilities, deferred inflows of resources, and fund balances	\$ 13,510,152	\$ 4,068,154	\$ 932,541	\$ 255,451	\$ 18,766,298

City of Madera
Measure "T" Sales Tax Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances By Funding Source
For the Year Ended June 30, 2024

	Commute Corridors/ Farm to Market	Safe Routes to School and Jobs	Transit Enhancement	Environmental Enhancement	Total
REVENUES:					
Measure "T" sales tax	\$ 1,675,890	\$ 1,491,543	\$ 134,071	\$ 134,071	\$ 3,435,575
Investment income	430,485	112,746	28,993	7,433	579,657
Total revenues	<u>2,106,375</u>	<u>1,604,289</u>	<u>163,064</u>	<u>141,504</u>	<u>4,015,232</u>
EXPENDITURES:					
Current:					
Highways and streets	65,794	-	2,046	295,092	362,932
Total expenditures	<u>65,794</u>	<u>-</u>	<u>2,046</u>	<u>295,092</u>	<u>362,932</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>2,040,581</u>	<u>1,604,289</u>	<u>161,018</u>	<u>(153,588)</u>	<u>3,652,300</u>
OTHER FINANCING SOURCES (USES):					
Transfers out	-	(860,000)	-	-	(860,000)
Total other financing sources (uses)	<u>-</u>	<u>(860,000)</u>	<u>-</u>	<u>-</u>	<u>(860,000)</u>
NET CHANGES IN FUND BALANCES	<u>2,040,581</u>	<u>744,289</u>	<u>161,018</u>	<u>(153,588)</u>	<u>2,792,300</u>
FUND BALANCES:					
Beginning of year	10,677,328	2,618,769	708,144	306,149	14,310,390
End of year	<u>\$ 12,717,909</u>	<u>\$ 3,363,058</u>	<u>\$ 869,162</u>	<u>\$ 152,561</u>	<u>\$ 17,102,690</u>

COMPLIANCE REPORT

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS AND THE RULES AND REGULATIONS
OF THE MEASURE “T” ENABLING LEGISLATION**

Independent Auditors’ Report

To the Honorable Mayor and Members of the City Council
of the City of Madera
Madera, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the Measure “T” Sales Tax Special Revenue Fund (the “Measure “T” Sales Tax Fund”) of the City of Madera, California (the “City”), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Measure “T” Sales Tax Fund financial statements, and have issued our report thereon dated March 13, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City’s internal control over financial reporting (internal control), as it relates to the Measure “T” Sales Tax Fund, as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City’s Measure “T” Sales Tax Fund financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

To the Honorable Mayor and Members of the City Council
of the City of Madera
Madera, California
Page 2

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Measure “T” Sales Tax Fund financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. Our audit was further made to determine that allocations made and expended by the City were made in accordance with the Measure “T” Enabling Legislation. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Measure “T” Sales Tax Fund’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Measure “T” Sales Tax Fund’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The PwC Group, LLP

Santa Ana, California
March 13, 2025