



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/81479100855?pwd=dkVxSlZkWHdgcU1Qc2o2OFJQZjdZz09>

Webinar ID: 814 7910 0855

Passcode: 678203

Telephone: US: +1 408 638 0968

DATE

March 22, 2023

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 Waseem Ahmed, Chair
Commissioner Leticia Gonzalez, Vice Chair
Commissioner Cecelia Gallegos
Commissioner Robert Poythress
Commissioner Jose Rodriguez
Commissioner David Rogers
Caltrans District 6

Councilmember, City of Chowchilla
Madera County Supervisor
Councilmember, City of Madera
Madera County Supervisor
Councilmember, City of Madera
Madera County Supervisor
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 Chairman 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. Unmet Transit Needs Update

Enclosure: Yes

Action: Information and Discussion Only

4-B. MCTC 2023 Federal Transportation Improvement Program (FTIP) Amendment No. 4 – (Type 3 – Formal)

Enclosure: No

Action: Ratify

4-C. Draft 2023 State Highway System Management Plan: Climate Adaptation and Resilience Comment Letter

Enclosure: Yes

Action: Information and Discussion Only

4-D. Reconnecting Communities: Highways to Boulevards Grant

Enclosure: No

Action: Information and Discussion Only

4-E. Low or No Emission Grant Program 5339(C) and Grants For Buses and Bus Facilities Competitive Program 5339(B) Notice of Funding Opportunity (NOFO)

Enclosure: No

Action: Information and Discussion Only

4-F. Clean California Local Grant Program (CCLGP) Cycle 2 Call for Projects

Enclosure: Yes

Action: Information and Discussion Only

4-G. Revised State of Good Repair (SGR) Project List

Enclosure: Yes

Action: Approve Resolution 22-15 Amendment No. 1, adopting a Revised SGR project list to be submitted in the amount of \$557,028

4-H. Public Transportation Modernization, Improvement, and Service Enhancement Account (PTMISEA) Allocation Request– Resolution 23-01 Amendment No. 1

Enclosure: Yes

Action: Approve Public Transportation Modernization, Improvement, and Service Enhancement Account (PTMISEA) Project Listing – Resolution 23-01 Amendment No. 1

4-I. Transit Asset Management Regional Targets

Enclosure: Yes

Action: Acceptance of Regional Transit Asset Management Targets

4-J. Transformative Climate Communities (TCC) Round 5 Notice of Funding Availability

Enclosure: No

Action: Information and Discussion Only

4-K. California State Rail Plan

Enclosure: No

Action: Information and Discussion Only

5. TRANSPORTATION ACTION/DISCUSSION ITEMS

5-A. State Route 99 Madera South Project – State Highway Operation and Protection Program (SHOPP) Amendment

Enclosure: Yes

Action: Information and Discussion Only

5-B. Legislative Update

Enclosure: Yes

Action: Authorize Chair to execute letter to budget committee legislatures requesting the reinstatement of the 10 percent cap on indirect charges

5-C. Cottonwood Creek Groundbreaking Ceremony

Enclosure: No

Action: Information and Discussion Only

5-D. CALCOG 2023 Leadership Forum Recap

Enclosure: No

Action: Information and Discussion Only

5-E. Public Hearing and Adoption: Federal Transportation Improvement Program Amendment 3 (FTIP Amendment 3), Regional Transportation Plan Amendment 1 (RTP Amendment 1), and Air Quality Conformity Analysis

Enclosure: Yes

Action: Conduct public hearing on FTIP Amendment 3, RTP Amendment 1, and Air Quality Conformity Analysis; Adopt Final versions of FTIP Amendment 3, RTP Amendment 1, and Air Quality Conformity Analysis by Resolution 23-02

MCTC SITTING AS THE MADERA COUNTY TRANSPORTATION COMMISSION

6. 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 – February 22, 2023

Enclosure: Yes

Action: Approve February 22, 2023, meeting minutes

[7-B.](#) MCTC Financial and Transportation Development Act Fund Audit for Fiscal Year ended June 30, 2022

Enclosure: Yes

Action: Accept MCTC Financial and TDA Fund Audit for FY ended June 30, 2022

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.](#) HdL Newsletter 3rd Quarter 2022

Enclosure: Yes

Action: Information and Discussion Only

[9-B.](#) FY 2023-24 Measure T Estimated Allocations

Enclosure: Yes

Action: Information and Discussion Only

[9-C.](#) Measure T Citizens' Oversight Committee Vacancies

Enclosure: No

Action: Information and Discussion Only

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

NONE

13. ADJOURNMENT

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



STAFF REPORT
Board Meeting of March 22, 2023

AGENDA ITEM: 4-A

PREPARED BY: Nicholas Dybas, Associate Regional Planner

SUBJECT:

Unmet Transit Needs Update

Enclosure: Yes

Action: Information and Discussion Only

SUMMARY:

The State Transportation Development Act (TDA) requires that the Madera County Transportation Commission (MCTC) Policy Board determine that public transportation needs within Madera County will be reasonably met in FY 2023-24, prior to approving claims of Local Transportation Funds (LTF) for streets and roads. The MCTC's Social Service Transportation Advisory Council (SSTAC) is responsible for evaluating unmet transit needs. Each year, the SSTAC begins the process of soliciting comments from the public by sending letters to agencies and individuals interested in providing feedback on their public transportation needs within the Madera County region. The request for comment letter was mailed in February 2023.

The SSTAC normally meets prior to the Unmet Transit Needs (UTN) hearing held annually by the Madera County Transportation Commission. This year, the Unmet Transit Needs public hearing will be held on **April 19, 2023, at 3:00 PM**, during MCTC's regularly scheduled Policy Board meeting. Zoom and in-person testimony will be available during MCTC's Policy Board Meeting. After the Public Hearing, the SSTAC will meet again to review comments and forward a recommendation to the MCTC Policy Board.

PUBLIC HEARING: April 19, 2023, at 3:00 PM

Zoom: [Unmet Transit Needs Public Hearing](#)

Comments can be submitted via email publiccomment@maderactc.org or by calling 559-675-0721 ext. 6.

In Person: Madera County Transportation Commission, 2001 Howard Road, Suite 201, Madera, California 93637.

SSTAC MEETINGS:

Since the beginning of the 2022/23 UTN cycle, there have been three SSTAC meetings. The first meeting was held on August 2, 2022, the second was held on November 17, 2022, and the third was held on January 30, 2023.

The first SSTAC meeting of 2023, held on January 30, defined the roles and responsibilities of the SSTAC, elected officers for the positions of Chair and Vice Chair, and Unmet Transit Needs comments were presented. In subsequent meetings, the comments were analyzed by the SSTAC.

The last SSTAC meeting will: review and evaluate comments received by the MCTC during the annual “Unmet Transit Needs Public Hearing”; appoint representatives from the SSTAC to attend the May 17, 2023, MCTC Policy Board Meeting; recommend action by the MCTC Policy Board for the Madera County region which finds by resolution, that (A) there are no unmet transit needs, (B) there are no unmet transit needs that are reasonable to meet, or (C) there are unmet transit needs, including needs that are reasonable to meet; and advise the MCTC on any other major transit issues.

On March 23, 2023, a memorandum will be sent to the SSTAC membership detailing the dates, locations, and times for the UTN Public Workshop and following SSTAC meeting.

The SSTAC recommendations will be presented to the MCTC Policy Board at the May 17, 2023, meeting. The MCTC Policy Board will adopt by resolution a finding for Madera County.

MCTC staff encourages the public to submit their unmet transit needs comments via the unmet transit needs survey, email, mail, by phone, or in person. MCTC staff will present each comment to the Board of Commissioners during the April public hearing so that all comments are heard during this process. The link to the unmet transit needs survey can be found [here](#) and on the MCTC [website](#), social media pages, the public hearing notice, and informational flyers.

A Spanish language interpreter will also be available for those who wish to testify in Spanish. A public notice has been printed in the local newspapers, and fliers will be distributed via social media, buses, and throughout the community publicizing the hearing. The flyer has been included in the agenda packet.

WORKSHOPS:

In-person workshops and outreach events were planned and held to inform the community. During the workshops, staff educated the public on the Unmet Transit Needs Process and collected comments. The dates and locations were posted on our website, social media, and sent through email. An online workshop was held, and the link to the recording was posted on social media and can be viewed [here](#).

The dates and locations for the workshops were as followed:

1. November 5, 2022: Outreach event at the Madera Pomegranate, Fruit & Nut Festival at the Madera Fairgrounds in Madera
2. February 16, 2023: Hybrid workshop at MCTC Office in Madera
3. February 17, 2023: In-person workshop at Sierra Senior Center in Oakhurst

4. February 17, 2023: In-person workshop at Madera Main Library in Madera
5. March 3, 2023: In-person workshop at Chowchilla Library in Chowchilla.
6. There was a workshop scheduled at the North Fork Library in North Fork that was cancelled by the library due to heavy snowfall.

Staff is working on scheduling additional workshops. Updates will be available on the MCTC [website](#).

VACANCY:

There is a vacancy on the Social Services Transportation Advisory Council (SSTAC) for the Representative of Potential Transit Users Who is 60 Years of Age or Older. SSTAC members are appointed to serve a three-year term and may be renewed. The application is available on the MCTC website [here](#).

ATTACHMENTS:

The Unmet Transit Needs Public Hearing flyer, the memorandum for the SSTAC with important dates, and the SSTAC application are attached to this staff report.

FISCAL IMPACT:

No fiscal impact to the approved 2022-23 Overall Work Program and Budget.



2001 Howard Rd, Suite 201
Madera, CA 93637
nicholas@maderactc.org

UNMET TRANSIT NEEDS

Public Comment Process

There will be a **PUBLIC HEARING** on Wednesday, April 19, 2023 at 3:00 pm in the MCTC Conference Room at 2001 Howard Rd, Suite 201, Madera, CA 93637 for public comments on unmet public transit needs in Madera County.

PUBLIC HEARING



Participate in-person or virtually by using this link or scan the QR code to the right:

<https://us06web.zoom.us/j/84360082957?pwd=WjhPVXBwRFpaR1NCS3gzMnR3MkNMQT09>
To call in, dial 1-408-638-0968, use Meeting ID 843 6008 2957 and passcode 136890.

Spanish interpretation will be available during the public hearing. Free transit will be provided to the public hearing for individuals in the City of Madera.

If you are unable to attend the hearing in person or over Zoom, please email comments to publiccomment@maderactc.org, call 559-675-0721 ext. 6, or send written comments to: 2001 Howard Road, Suite 201, Madera, CA 93637.

UTN SURVEY



Fill out the UTN Survey online by using this link or scan the QR code to the right:
<https://www.surveymonkey.com/r/7JPVL7H>



2001 Howard Rd, Suite 201
Madera, CA 93637
nicholas@maderactc.org

NECESIDADES DE TRANSPORTE PÚBLICO NO SATISFECHAS

Proceso de Comentario Público

Habrà una AUDIENCIA PÚBLICA el miércoles 19 de abril de 2023 a las 3:00 p. m. en la Sala de Conferencias de MCTC en 2001 Howard Rd, Suite 201, Madera, CA 93637 para comentarios públicos sobre las necesidades no satisfechas de transporte público en el Condado de Madera.

AUDIENCIA PÚBLICA



Participe en persona o virtualmente usando este enlace o escanea el código QR a la derecha:

<https://us06web.zoom.us/j/84360082957?pwd=WjhPVXBwRFpaR1NCS3gzMnR3MkNMQT09>
Para llamar, marque 1-408-638-0968, use el ID de reunión 843 6008 2957 y el código de acceso 136890.

Habrà interpretación en español disponible durante la audiencia pública. Se proporcionará transporte público a la audiencia pública para las personas en la Ciudad de Madera.

Si no puede asistir a la audiencia en persona o por Zoom, envíe sus comentarios por correo electrónico a publiccomment@maderactc.org, llame al 559-675-0721 ext. 6, o envíe sus comentarios por escrito a: 2001 Howard Road, Suite 201, Madera, CA 93637.

ENCUESTA UTN



Llena la Encuesta UTN en línea usando este enlace o escanea el código QR a la derecha:
<https://www.surveymonkey.com/r/7JPVL7H>

MEMORANDUM

DATE: March 24, 2023

TO: Social Service Transportation Advisory Council Member

FROM: Nicholas Dybas, Associate Regional Planner

RE: Social Service Transportation Advisory Council Meeting

The Social Service Transportation Advisory Council (SSTAC) normally meets prior to the Unmet Transit Needs hearing held annually by the Madera County Transportation Commission (MCTC). This year the Unmet Transit Needs hearing will be held on April 19, 2023, at 3:00 PM in the MCTC Board Room, 2001 Howard Road, Suite 201, Madera, CA 93637. The following are important meeting dates for SSTAC:

PUBLIC HEARING: Wednesday, April 19, 2023, at 3:00 PM

This meeting will be held at the MCTC offices located at 2001 Howard Road, Suite 201, Madera, CA 93637. The SSTAC is encouraged to attend. The purpose of the meeting is to:

- Hold a public hearing for the public to provide comments.

SSTAC MEETING: Monday, May 1, 2023, at 9:00 AM

This meeting will be held at the MCTC offices located at 2001 Howard Road, Suite 201, Madera, California 93637. The meeting will:

1. Review and evaluate comments received by the MCTC during the annual "Unmet Needs Public Hearing";
2. Appoint representatives to the May 17, 2023, MCTC board meeting;
3. Recommend action by the MCTC Policy Board for Madera County which finds by resolution, that (A) there are no unmet transit needs, (B) there are no unmet transit needs that are reasonable to meet, or (C) there are unmet transit needs, including needs that are reasonable to meet; and
4. Advise the MCTC on any other major transit issues.

The SSTAC will make their recommendation to the MCTC Policy Board at the May 17, 2023,

board meeting. The MCTC Policy Board will adopt by resolution a finding for Madera County.

The agenda for the SSTAC meeting is attached. I look forward to working with each of you. If you have any questions, please do not hesitate to contact me at 559-675-0721 or nicholas@maderactc.org.

THE MADERA COUNTY TRANSPORTATION COMMISSION IS SEEKING APPLICATIONS FOR COMMITTEE APPOINTMENT

If you are interested in helping to improve public transit services within the county or know someone who would, please contact the Madera County Transportation Commission (MCTC) office. Those wishing to apply for a vacant position on the Social Services Transportation Advisory Council (SSTAC) can contact MCTC staff or access an application on the SSTAC Application webpage:

<https://www.maderactc.org/bc-transportation>

Vacancy to be filled:

- Potential Transit User
60 Years or Older**



Interested in joining the SSTAC?

Call us at (559) 675 0721 x 6 or send us an email to nicholas@maderactc.org

WWW.MADERACTC.ORG

LA COMISIÓN DE TRANSPORTE DEL CONDADO DE MADERA ESTÁ BUSCANDO SOLICITUDES PARA PARTICIPAR EN UN COMITÉ

Si está interesado en ayudar a mejorar los servicios de transporte público dentro del condado o conoce a alguien que lo haría, comuníquese con la oficina de la Comisión de Transporte del Condado de Madera (MCTC). Aquellos que deseen postularse a un puesto vacante del Consejo Asesor de Transporte de Servicios Sociales (SSTAC) pueden comunicarse con el personal de MCTC o acceder a una solicitud en la página web de Solicitud de SSTAC:

<https://www.maderactc.org/bc-transportation>

La vacante por cubrir:

- Usuario potencial de transporte público de 60 años o más**



¿Interesado en participar con el SSTAC?

Llámenos al (559) 675 0721 x 5 o mándenos un correo a: nicholas@maderactc.org

WWW.MADERACTC.ORG



STAFF REPORT
Board Meeting of March 22, 2023

AGENDA ITEM: 4-B

PREPARED BY: Jeff Findley, Principal Regional Planner

SUBJECT:

MCTC 2023 Federal Transportation Improvement Program (FTIP) Amendment No. 4 – (Type 3 – Formal)

Enclosure: No

Action: Ratify

SUMMARY:

The Executive Director of the Madera County Transportation Commission (MCTC), as authorized by the MCTC Policy Board, approved Amendment No. 4 to the 2023 FTIP on March 7, 2023. State and Federal approval is required. The amendment includes the following:

- Carryover of a CMAQ Project from the 2021 FTIP to the 2023 FTIP.

Amendment No. 4 to the 2023 FTIP may be found on the [MCTC Website](#).

FISCAL IMPACT:

No fiscal impact to the approved 2022-23 Overall Work Program and Budget.



STAFF REPORT
Board Meeting of March 22, 2023

AGENDA ITEM: 4-C

PREPARED BY: Jeff Findley, Principal Regional Planner

SUBJECT:

Draft 2023 State Highway System Management Plan: Climate Adaptation and Resilience
Comment Letter

Enclosure: Yes

Action: Information and Discussion Only

SUMMARY:

Assembly Bill 515 requires Caltrans to submit a draft State Highway System Management Plan (SHSMP) to the California Transportation Commission (CTC) by February 15th and the final SHSMP to the Governor and Legislature by June 1st of odd years.

The SHSMP presents a performance-driven and integrated management plan for the State Highway System (SHS) in California. SHS needs, investments, and resulting performance for the 10-year period are presented in the SHSMP. The SHSMP is organized to align with the California Department of Transportation Strategic Plan.

The SHSMP integrates the maintenance, rehabilitation, and operation of the SHS into a single management plan which implements a number of state and federal asset management requirements with new resources from California Senate Bill 1 (SB 1). The SHSMP operationalizes the California Transportation Asset Management Plan (TAMP) by utilizing the CTC-adopted asset classes, performance measures, and performance targets as defined in California Senate Bill 486.

The SHSMP utilizes objective analysis to focus investments on measured condition and performance objectives. The historic asset-based funding approach has been replaced by a performance-driven methodology that provides greater local flexibility to achieve multiple objectives within a single project.

The Madera County Transportation Commission (MCTC) submitted a comment letter (attached) that expressed concerns regarding their methodology that only targets risks associated with sea level rise. Only the coastal districts are identified with climate “Baseline Inventory” deficiencies related to sea level rise and it appears that no other “Baseline Inventory” deficiencies are included in relation to other climate impacts such as flooding and wildfire. A copy of the Draft SHSMP may be found [here](#).

FISCAL IMPACT:

No fiscal impact to the approved 2022-23 Overall Work Program and Budget.



2001 Howard Road, Suite 201
Madera, California 93637

Office: 559-675-0721 Facsimile: 559-675-9328
Website: www.maderactc.org

March 14, 2023

Tony Tavares, Director
California Department of Transportation
P.O. Box 942873
Sacramento, CA 94273-0001

Re: Draft 2023 State Highway System Management Plan: Climate Adaptation and Resilience

Dear Mr. Tavares:

California is set to make a historical investment of \$1.744 billion of Climate Adaptation and Resilience program funding through the Draft 2023 State Highway System Management Plan (SHSMP) to address the impacts of climate change. The importance of this funding opportunity to address the recent and annually occurring climate threats and impacts from wildfire, flooding, landslides, snow impacts, and other extreme weather impacts cannot be understated. An investment of this magnitude can provide significant benefits and strategically reduce climate impacts across the diverse regions of the state.

The Madera County Transportation Commission (MCTC) is concerned that the landmark climate funding as proposed in the Draft 2023 SHSMP only targets risks associated with sea level rise, as identified in Appendix B-33. Only the coastal districts are identified with climate "Baseline Inventory" deficiencies related to sea level rise and it appears that no other "Baseline Inventory" deficiencies are included in relation to other climate impacts such as flooding and wildfire. With the climate adaptation and resiliency investment as proposed, California is missing a strategic opportunity to address inland climate vulnerabilities and adaptation needs. Many of these inland areas that are impacted by these climate risks are also areas of persistent poverty, historically disadvantaged communities, AB 1550 low median income, and SB 535 disadvantaged communities.

Baseline inventory deficiencies need to be represented in an equitable manner based on recent and current climate disasters in California. In addition, many of these inland areas in California are also areas of persistent poverty, historically disadvantaged communities, and low-income regions, thus raising geographic equity concerns as well.

The Climate Action Plan Transportation Infrastructure (CAPTI) Framework specifically addresses the importance of “facilitating emergency evacuations through efficient traffic management strategies, such as the use of contra flow, use of two-way left turn lanes as through travel lanes, construction of full structural sections of shoulders and installation of Transportation Management System elements”. MCTC supports these strategies and were hopeful to see the 2023 SHSMP consider these investments as top priorities in response to the immense vulnerability of the State Highway System to wildfire in rural communities. Caltrans must consider investing in all impacts to the State Highway System, not just those along the coastal communities. Inland valley and mountain regions also experience the devastating impacts of climate change, and it is Caltrans’ responsibility to mitigate the impacts of climate to state transportation infrastructure across California and provide safe and effective access into and out of the communities at risk in all regions of the state.

The need for adequate evacuation routes with appropriate state highway improvements in rural California cannot be understated. Safety now, should be California’s top priority. I hope we do not rush through this process, have an open conversation in person with stakeholders and identify a balanced set of priorities that benefit all Californians.

We appreciate your consideration of our comments. If you have any questions, please contact me at (559) 675-0721 or patricia@maderactc.org.

Sincerely,



Patricia Taylor, Executive Director
Madera County Transportation Commission



STAFF REPORT
Board Meeting of March 22, 2023

AGENDA ITEM: 4-D

PREPARED BY: Sandy Ebersole, Administrative Analyst

SUBJECT:

Reconnecting Communities: Highways to Boulevards Grant

Enclosure: No

Action: Information and Discussion Only

SUMMARY:

In response to the adoption of Streets & Highways Code 104.3, the California Department of Transportation (Caltrans) is launching the Reconnecting Communities: Highways to Boulevards (RC:H2B) Pilot Program. \$149 million was established in the FY 22/23 State Budget to plan for and fund the conversion of key underutilized highways in the State into multi-modal corridors to reconnect communities divided by transportation infrastructure. These legacy impacts will be addressed through community-based transportation planning, design, demolition, and/or reconstruction of city streets, parks, or other infrastructure.

Goals of the program include:

- Restore community connectivity through the removal, retrofit, mitigation, or replacement of eligible transportation infrastructure facilities that create barriers to mobility, access, or economic development.
- Provide matching funding for potential federal grant funds.
- Advance health and equity outcomes for underserved communities by removing health, safety, and access barriers associated with transportation infrastructure within communities.
- Improve access to opportunity by improving travel options and reducing combined household transportation and housing costs for underserved communities.
- Create opportunities for implementation of affordable housing and furthering the advancement of fair housing.
- Prevent or minimize direct and indirect displacement effects from project implementation.
- Advance community-based or community-driven transportation planning.

RC:H2B Program Milestones

The following is the projected timeline for the RC:H2B Program:

- | | |
|----------------------------------|--------------------------|
| • Draft Milestone Schedule | Date and Tim |
| • Program Guidelines Workshop #4 | April/May 2023 |
| • Call for Projects | Late Spring/Early Summer |
| • Application Workshops | Summer 2023 |
| • Project Award Notification | Late 2023/Early 2024 |

For more information visit the [Caltrans Reconnecting Communities](#) website.

FISCAL IMPACT:

No fiscal impact to the approved 2022-23 Overall Work Program and Budget.



STAFF REPORT
Board Meeting of March 22, 2023

AGENDA ITEM: 4-E

PREPARED BY: Sandy Ebersole, Administrative Analyst

SUBJECT:

Low or No Emission Grant Program 5339(C) and Grants For Buses and Bus Facilities Competitive Program 5339(B) Notice of Funding Opportunity (NOFO)

Enclosure: No

Action: Information and Discussion Only

SUMMARY:

The Federal Transit Administration (FTA) announced the opportunity to apply for \$1,221,350,117 in competitive grants under the Low or No Emission Grant Program (Low-No Program) and \$469,445,424 under the Grants for Buses and Bus Facilities Competitive Program (Buses and Bus Facilities Program). FTA is joining these two grant opportunities in one NOFO, and applicants are welcome to apply to either program or both (see instructions below). Synopses and full announcement are posted on Grants.Gov as opportunity [FTA-2023-002-TPM-LWNO](#) for Low-No applications and [FTA-2023-003-TPM-BUS](#) for Buses and Bus Facilities applications. Proposals must be submitted electronically through Grants.Gov website by **11:59 PM Eastern Time 04/13/2023**.

FTA hosted a webinar on Thursday, February 16, 2023, on this NOFO. The webinar provided an overview of the programs, described eligible applicants and projects, provided an overview of the evaluation criteria and selection considerations, and information on the submission process. Watch the [recording](#), view the [presentation](#).

FTA hosted a second webinar on Tuesday, February 28, 2023, including a Q/A session focused on questions from rural and tribal applicants. Watch the [recording](#), view the [presentation](#).

For more information please visit: [Low or No Emission and Grants for Buses and Bus Facilities Competitive Programs FY2023 Notice of Funding Opportunity | FTA \(dot.gov\)](#)

FISCAL IMPACT:

No fiscal impact to the approved 2022-23 Overall Work Program and Budget.



STAFF REPORT
Board Meeting of March 22, 2023

AGENDA ITEM: 4-F

PREPARED BY: Sandy Ebersole, Administrative Analyst

SUBJECT:

Clean California Local Grant Program (CCLGP) Cycle 2 Call for Projects

Enclosure: Yes

Action: Information and Discussion Only

SUMMARY:

Caltrans has announced the Clean California Local Grant Program (CCLGP) Cycle 2 Call for Projects. The final guidelines, application materials, and application instructions are available on the [CCLGP website](#).

The Clean California Local Grant Program, administered by the California Department of Transportation (Caltrans), provides funding to beautify and improve streets and roads, tribal lands, parks, pathways, and transit centers. Its goal is to restore pride in California's public spaces.

Grant Program Milestones:

- | | |
|--------------------------------|----------------------------|
| • Call for Projects | February 14, 2023 |
| • Project Application Deadline | April 28, 2023, by 5:00 pm |
| • Project Award Announcement | August/September 2023 |
| • Project Completion Date | June 30, 2026 |

Applicants must be local or regional public agencies, transit agencies, or tribal governments. Nonprofit organizations may apply as sub-applicants.

FISCAL IMPACT:

No fiscal impact to the approved 2022-23 Overall Work Program and Budget.



CLEAN CALIFORNIA

Local Grant Program

Item 4-4-F.

The Clean California Local Grant Program, administered by the California Department of Transportation (Caltrans), provides funding to beautify and improve streets and roads, tribal lands, parks, pathways, and transit centers. Its ultimate goal is to restore pride in California's public spaces.

In Cycle 1, Caltrans awarded approximately \$300 million in funds to 105 projects. In Cycle 2, Caltrans will have approximately \$100 million in funds to award. The availability of Cycle 2 grant funding is contingent on the funds being made available in the Fiscal Year 2023-2024 State Budget.

Applicants must be local or regional public agencies, transit agencies, or tribal governments. Nonprofit organizations may apply as sub-applicants.

Project Types

Eligible projects are infrastructure or non-infrastructure projects that reduce litter, beautify public spaces, improve public health, and foster place-making.

Funding

The grant program guidelines recognize and provide for the diverse funding needs of potential applicants throughout the state.

- The local match component ranges from 0% to 50% of the grant amount request.
- All program funds will benefit underserved communities.
- The maximum grant amount request is \$5 million.
- Projects must be delivered by June 30, 2026.



Living Green Pittsburg - Trail and Community Outreach Project, City of Pittsburg, Cycle 1 Awardee



The Hanami Line Project at Robert T. Matsui Park, City of Sacramento, Cycle 1 Awardee



CLEAN CALIFORNIA

Local Grant Program

Item 4-4-F.

Project Selection Criteria

For Cycle 2, Caltrans has refined the project selection criteria to further support:

- Community need
- Potential to enhance and beautify public space
- Potential for greening to provide shade, reduction of the urban heat island effect, and use of native drought-tolerant plants
- Potential to improve access to public space
- Public engagement in the project proposal that reflects community priorities
- Benefit to underserved communities

These funds shall not be used to displace people experiencing homelessness.

Cycle 2 Milestones	Dates
Call for Projects	February 14, 2023
Project Application Deadline	April 28, 2023, by 5:00 PM PST
Project Award Announcement	August/September 2023
Project Completion Date	June 30, 2026



Eel River Trail Project and Rio Dell Gateway Beautification Project, City of Rio Dell, Cycle 1 Awardee



South of Market (SoMa) Transit Gardens Connection Project, San Francisco Municipal Transportation Agency, Cycle 1 Awardee

Start Preparing Your Cycle 2 Application(s) Now!

- Identify potential project site(s) and/or educational program concept(s)
- Plan and begin your community engagement
- Develop project/program design plans
- Identify State and/or federal permits or approvals that will be needed
- Stay informed on program updates through stakeholder workshops

For more information, please visit: <https://cleancalifornia.dot.ca.gov/local-grants/local-grant-program>

Sign up for our mailing list [HERE](#)

Questions? Email: CleanCA.LocalGrant@dot.ca.gov



STAFF REPORT
Board Meeting of March 22, 2023

AGENDA ITEM: 4-G

PREPARED BY: Sandy Ebersole, Administrative Analyst

SUBJECT:

Revised State of Good Repair (SGR) Project List

Enclosure: Yes

Action: Approve Resolution 22-15 Amendment No. 1, adopting a Revised SGR project list to be submitted in the amount of \$557,028

SUMMARY:

Established by Senate Bill 1, the State Transit Assistance-State of Good Repair (STA-SGR) Program provides approximately \$105 million annually to eligible recipients for transit maintenance, rehabilitation, and capital projects that keep the public transit system in a state of good repair. Eligible STA-SGR projects include:

- Transit capital projects or services to maintain or repair a transit operators vehicle fleet or transit facilities;
- The design, acquisition, and construction of new vehicles or facilities that improve existing transit service; and
- Transit services that complement local efforts for repair and improvements of local transportation infrastructure.

MCTC recommends submitting the following project revision in the amount of \$557,028:

County of Madera Existing Project	Purchase up to Three (3) Electric Paratransit Buses and Electric Infrastructure FY 2017/18 through FY 2021/22	(\$557,028)
County of Madera Proposed Project	Purchase up to Four (4) Gas Paratransit Buses to replace 4 buses for the purposes of retiring the aging fleet FY 2017/18 through FY 2021/22	\$557,028
		\$557,028

FISCAL IMPACT:

No fiscal impact to the approved 2022-23 Overall Work Program and Budget.

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

In the matter of
**STATE OF GOOD REPAIR PROGRAM
REVISED PROJECT APPROVAL LIST**

Resolution No.: **22-15**
Amendment No. 1

WHEREAS, Senate Bill 1 (SB1), the Road Repair and Accountability Act 2017, establishing the State of Good Repair (SGR) program to fund eligible transit maintenance, rehabilitation and capital project activities that maintain the public transit system in a state of good repair; and

WHEREAS, the Madera County Transportation Commission is an eligible project sponsor and may receive and distribute State Transit Assistance - State of Good Repair funds to eligible project sponsors (local agencies) for eligible transit capital projects;

WHEREAS, the Madera County Transportation Commission distributing SGR funds to eligible project sponsors (local agencies) under its regional jurisdiction; and

WHEREAS, the County of Madera wishes to amend its State of Good Repair project list;
and

WHEREAS, the Madera County Transportation Commission concurs with and approves the amended project list for the State of Good Repair Program funds; and

NOW, THEREFORE, BE IT RESOLVED, that the Madera County Transportation Commission Policy Board hereby approves the Revised SB1 State of Good Repair Project List with a project change in the amount of \$557,028

County of Madera Existing Project	Purchase up to Three (3) Electric Paratransit Buses and Electric Infrastructure FY 2017/18 through FY 2021/22	(\$557,028)
County of Madera Proposed Project	Purchase up to Four (4) Gas Paratransit Buses to replace 4 buses for the purposes of retiring the aging fleet FY 2017/18 through FY 2021/22	\$557,028
	Total	\$557,028

The foregoing resolution was adopted this 22nd day of March 2023 by the following vote:

Commissioner Ahmed	_____
Commissioner Gallegos	_____
Commissioner Gonzalez	_____
Commissioner Poythress	_____
Commissioner Rodriguez	_____
Commissioner Rogers	_____

Chairman, Madera County Transportation Commission

Executive Director, Madera County Transportation Commission



STAFF REPORT
Board Meeting of March 22, 2023

AGENDA ITEM: 4-H

PREPARED BY: Sandy Ebersole, Administrative Analyst

SUBJECT:

Public Transportation Modernization, Improvement, and Service Enhancement Account (PTMISEA) Allocation Request– Resolution 23-01 Amendment No. 1

Enclosure: Yes

Action: Approve Public Transportation Modernization, Improvement, and Service Enhancement Account (PTMISEA) Project Listing – Resolution 23-01 Amendment No. 1

SUMMARY:

Proposition 1B placed \$3.6 billion into the Public Transportation, Modernization, Improvement, and Service Enhancement Account (PTMISEA) for transit capital projects. A copy of the latest PTMISEA guidelines and other relevant documents can be found on the Caltrans website at <http://www.dot.ca.gov/drmt/spptmisea.html>.

The Madera region received and programmed \$6,915,092 in PTMISEA funding. The City of Madera has requested a PTMISEA project using funding from FYs 2008/09, 2009/10, 2010/11, 2013/14, 2014/15 be amended. MCTC staff recommends the authorization of a project allocation request be submitted for the following projects in the total amount of \$868,702.

City of Madera Existing Project	Capital and Improvements and Vehicle Procurement	(\$868,702)
City of Madera Proposed Project	Capital Improvements	\$708,964
City of Madera Proposed Project	Vehicle Procurement	\$159,738

FISCAL IMPACT:

No fiscal impact to the approved 2022-23 Overall Work Program and Budget.

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

In the matter of
**PUBLIC TRANSPORTATION
MODERNIZATION, IMPROVEMENT, AND
SERVICE ENHANCEMENT ACCOUNT
(PTMISEA) AMENDMENT FOR FY 2008/09,
2009/10, 2010/11, 2013/14, 2014/15
PROJECT ALLOCATION REQUEST LISTING**

Resolution No.: **23-01**
Amendment No. 1

WHEREAS, the Madera County Transportation Commission (MCTC) is a Regional Transportation Planning Agency and a Metropolitan Planning Organization, pursuant to State and Federal designation; and

WHEREAS, the Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006, approved by the voters as Proposition 1B on November 7, 2006, includes a program of funding in the amount of \$4 billion to be deposited in the Public Transportation Modernization, Improvement, and Service Enhancement Account (PTMISEA); and

WHEREAS, the State Controller's Office received an appropriation of \$3.6 billion for allocation to eligible agencies under the State Transit Assistance (STA) pursuant to Public Utilities Code (PUC) 99314, 99314.3 and 99313; and

WHEREAS, the MCTC is the eligible project sponsor for Madera County as specified by GC 8879.55(h)(2); and

WHEREAS, GC 8879.55(h)(1) specifies that projects funded by the PTMISEA be consistent with the project sponsor's most recently adopted short-range transit plan, or other publicly-adopted plan that programs or prioritizes the expenditure of funds for transit capital improvements; and

WHEREAS, the PTMISEA guidelines indicate that a certified board endorsement is sufficient to meet the programming requirement of GC 8879.55(h)(1);

NOW, THEREFORE, BE IT RESOLVED, that the MCTC does hereby amend the following PTMISEA project for FYs 2008/09, 2009/10, 2010/11, 2013/14, 2014/15 and authorize a project allocation request to be submitted for the listed project in the total amount of \$708,964 and Interest in the amount of \$159,738.

City of Madera Existing Project	Capital Improvements and Vehicle Procurement	(\$868,702)
City of Madera Proposed Project	Capital Improvements	\$708,965
City of Madera Proposed Project	Vehicle Procurement	\$159,738

The foregoing resolution was adopted this 22nd day of March 2023 by the following vote:

Commissioner Ahmed	_____
Commissioner Gallegos	_____
Commissioner Gonzalez	_____
Commissioner Poythress	_____
Commissioner Rodriguez	_____
Commissioner Rogers	_____

Chairman, Madera County Transportation Commission

Executive Director, Madera County Transportation Commission



STAFF REPORT
Board Meeting of March 22, 2023

AGENDA ITEM: 4-I

PREPARED BY: Evelyn Espinosa, Senior Regional Planner

SUBJECT:

Transit Asset Management Regional Targets

Enclosure: Yes

Action: Acceptance of Regional Transit Asset Management Targets

SUMMARY:

The Federal Transit Administration (FTA), per the FAST (Fixing America's Surface Transportation) Act and subsequent Federal transportation legislation, requires transit agencies which receive federal funding to establish transit asset management (TAM) targets for their capital assets:

- Revenue Vehicle: Percentage of Revenue Vehicles (by type) expected to exceed the Useful Life Benchmark (ULB) in a given year;
- Equipment: Percentage of Non-Revenue Vehicles (by type) expected to exceed the ULB;
- Facilities: Percentage of Facilities (by group) that are rated less than 3.0 on the transit Economic Requirements Model (TERM) scale; and
- Infrastructure: Percentage of tract or fixed guideway segments (by mode) under performance restrictions, where applicable.

All transit providers are required to develop TAM Plans and report TAM Targets for the above-mentioned performance measures. The TAM Plans and Targets are intended to help the transit providers achieve and maintain a state of good repair (SGR) for their public transportation assets.

Transit Providers for Madera County

Madera County is currently served by three (3) transit providers:

- Madera Metro;
- Madera County Connection (MCC);
- Chowchilla Area Express;

Madera Metro and MCC provide both conventional fixed-route and demand-response bus service in and around the respective city and County, as well as some rural and intercity fixed routes. Chowchilla provides demand response service to residents of the City of Chowchilla.

In 2022, these agencies prepared their TAM Plans, all of which established TAM targets. For these transit providers, the Equipment and Infrastructure performance measures were not applicable.

Metropolitan Planning Organization (MPO) Requirement

MPOs are required to establish TAM Targets specific to the MPO planning area for the same performance measures for all public transit providers in the MPO planning area.

The Madera County Transportation Commission (MCTC) regional TAM targets are intended to be complementary to those established at the local level by each respective agency.

TAM Targets for Madera County Public Transportation Agencies

Regional Targets		
Reporting Entity	Rolling Stock	Facilities
	% of revenue vehicles > ULB	% of facilities < TERM scale 3
City of Chowchilla	100	0
City of Madera	50	0
Madera County	38	0
Regional Targets	36%	0%

Local agencies' TAMs are included with this staff report.

FISCAL IMPACT:

No fiscal impact to the approved 2022-23 Overall Work Program and Budget.

TAM Plan

TAM Plan Name: Madera County Connection Asset Management Plan

TAM Plan Type: Tier II

Agency Name: Madera County

Account Executive Name: Phil Toler

Last Modified Date: 05/20/2022

Introduction

Brief Overview

Madera County is located in California's San Joaquin Central Valley. Encompassing 2,147 square miles, the County is situated in the geographic center of the State of California along State Route (SR) 99, approximately 18 miles north of Fresno. We operate both Fixed Route and Demand Response services using a fleet of 16-passenger cut-a-way buses (11) and 7-passenger vans (2) all ADA accessible. We use a private company to provide operations & maintenance services. County Public Works staff administer the services.

Performance Targets & Measures

Agency Name	Asset Category	Asset Class	2022 Target	2023 Target	2024 Target	2025 Target	2026 Target	2027 Target
Madera County	Revenue Vehicles	CU - Cutaway	30%					
Madera County	Revenue Vehicles	VN - Van	50%					
Madera County	Revenue Vehicles	CU - Cutaway Bus		36%	0%	0%	0%	0%
Madera County	Revenue Vehicles	MV - Mini-van		0%	0%	0%	0%	

Capital Asset Inventory

Asset Inventory Summary

Asset Category/Class	Total Number	Avg Age	Avg Mileage	Avg Replacement Cost/Value	Total Replacement Cost/Value
Revenue Vehicles	13	4.8	134,429	\$282,307.69	\$3,670,000.00
CU - Cutaway Bus	11	4.1	142,879	\$300,000.00	\$3,300,000.00
VN - Van	2	8.5	87,955	\$185,000.00	\$370,000.00

Condition Assessment

Asset Condition Summary

Asset Category/Class	Total Number	Avg Age	Avg Mileage	Avg Replacement Cost/Value	Total Replacement Cost/Value	% At or Exceeds ULB	% of Track Miles in Slow Zone	Number of Facilities less than 3 on TERM scale
Revenue Vehicles	13	4.8	134,429	\$282,307.69	\$3,670,000.00	38%	N/A	N/A
CU - Cutaway Bus	11	4.1	142,879	\$300,000.00	\$3,300,000.00	36%	N/A	N/A
VN - Van	2	8.5	87,955	\$185,000.00	\$370,000.00	50%	N/A	N/A

Decision Support

Decision Support Tools

The following tools are used in making investment decisions:

Process/Tool	Brief Description
Fleet Replacement Process	Automated spreadsheet to calculate required fleet purchase for each year for seven years.

Investment Prioritization

The Investment Prioritization is the replacement of Revenue Vehicles as they reach the end of their useful life.

Proposed Investments

Project Name	Project Year	Asset Category	Asset Class	Cost	Priority	Updated Date
Electric 7-Passenger Van Acquisition	2027	Revenue Vehicles	MV - Mini-van	\$195,000.00	Medium	
Electric Van Acquisition	2025	Revenue Vehicles	MV - Mini-van	\$185,000.00	Medium	
16-Passenger Bus Acquisition	2025	Revenue Vehicles	CU - Cutaway Bus	\$1,225,000.00	High	
7-Passenger Bus Acquisition	2024	Revenue Vehicles	MV - Mini-van	\$165,000.00	Medium	
16-Passenger Cut-A-Way Bus Acquisition	2023	Revenue Vehicles	CU - Cutaway Bus	\$357,500.00	High	

Signature

I, **Phil Toler** , hereby certify on **09/22/2022** that the information provided in this TAM Plan is accurate, correct and complete.

CITY OF MADERA MADERA METRO TRANSIT ASSET MANAGEMENT PLAN

**(TAM PLAN)
UPDATED OCTOBER 2022**



Updated and Developed By City Staff – October 2022

TRANSIT ASSET IMPROVEMENT TEAM

Name	Title	Email
City Council		
Arnoldo Rodriguez	City Manager	arodriguez@madera.gov
Keith Helmuth, P.E	City Engineer	khelmuth@madera.gov
Ellen Bitter	Deputy City Engineer	ebitter@madera.gov
Gary Conte, AICP	Planning Manager	gconte@madera.gov
Cole Scroggins	Electrical & Facilities Operations Manager	cscroggins@madera.gov
Randy Collins	Fleet Operations Manager	rcollin@madera.gov
Marcela Zuniga	Grants Administrator	mzuniga@madera.gov
David Huff	Transit Program Manager	dhuff@madera.gov
Anthony Forestiere	Finance Manager	aforestiere@madera.gov
Jennifer Stickman	Procurement Services Manager	jstickman@madera.gov
Mark Sounders	Information Services Manager	msouders@madera.gov
David Zunino	Streets Lead Worker	dzunino@madera.gov
Transit Advisory Board		
Transit Operator	Contracted	

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EXECUTIVE SUMMARY

TRANSIT ASSET MANAGEMENT PLAN

Federal law requires recipients and sub-recipients of Federal financial assistance to develop a Transit Asset Management (TAM) Plan. The City's Madera Metro Transit Advisory Board and City Council adopted the updated Transit Asset Management Plan on March 1, 2023. The TAM Plan outlines the City's transit asset management approach and highlights key capital project and system enhancements.

City staff developed a Transit Asset Improvement Management Team to improve and modernize the City's transit system to comply with the TAM regulation, 49 CFR Part 625. The Team includes key personnel from departments within the City that play a critical role in the City's Transit System.

Asset improvement management is an ever-changing environment with advances in technology, changes in regulation, funding availability and asset management best practices. Therefore, the TAM Plan is considered a "living document" reviewed and revised as necessary. Revisions are implemented by the TAM Team with inputs from various internal and external stakeholders.

TAM AND SGR POLICY

The City's Transit Service State of Good Repair Policy is to operate all fleet and facility assets at their full level of performance while maintaining economical, sustainable, and safe operating functionality.

MADERA METRO - SAFETY MANAGEMENT SYSTEM POLICY

The Federal Public Transportation Agency Safety Plan (PTASP) rule was implemented to improve public transportation safety by guiding transit agencies to more effectively and proactively manage safety risks in their systems.

The first component of the Madera Metro's SMS is the Safety Management Policy, which is the foundation of Madera Metro's safety management system. It clearly states the organization's safety objectives and sets forth the policies, procedures, and organizational structures necessary to accomplish the safety objectives. The Safety Management Policy clearly defines management and employee responsibilities for safety throughout the organization. It also ensures that management is actively engaged in the oversight of the system's safety performance by requiring regular review of the Safety Management Policy, budget and program by the designated Accountable Executive. Safety is a core value at Madera Metro, and managing safety is a core business function. Madera Metro will develop, implement, maintain, and continuously improve processes to ensure the safety of our customers, employees, and the public. Madera Metro's overall safety objective is to proactively manage safety hazards and

their associated safety risk, with the intent to eliminate unacceptable safety risk in our transit operation.

Madera Metro will:

- Clearly, and continuously explain to all staff that everyone working within Madera Metro must take part and be responsible and accountable for the development and operation of the Safety Management System (SMS).
- Work continuously to minimize safety risks. Work to comply with and, wherever possible, exceed legislative and regulatory requirements and standards for passengers and employees.
- Work to ensure that all employees are provided appropriate safety information and training, are competent in safety matters, and assigned tasks commensurate with duties and skills.
- Reaffirm that responsibility for making our operations safer for everyone lies with all employees – from executive management to frontline employees. Each manager is responsible for implementing the SMS in their area of responsibility and will be held accountable to ensure that all reasonable steps are taken to perform activities established through the SMS.

CAPITAL IMPROVEMENT DEVELOPMENT POLICY

The City of Madera 5-Year Capital Improvement Plan (CIP) is updated annually with new projects and revisions to current projects. As the CIP is approved, it is then presented to the Planning Commission anytime there are new projects for conformity with the General Plan.

PROCUREMENT POLICY – TRANSIT

The City of Madera is a recipient of FTA funding. Each FTA recipient is responsible for managing its programs and projects in compliance with applicable Federal requirements. The FTA is responsible for ensuring that recipients comply with those requirements. This also applies to each subrecipient, under an FTA grant or cooperative agreement that enters into contracts with other parties financed with FTA assistance. Each recipient and subrecipient must comply with applicable Federal laws and regulations including, but not limited to, 2 CFR 200.318 through 2 CFR 200.327, and FTA Circular 4220, FTA regulations, and other Federal laws and regulations that contain requirements applicable to FTA recipients and their FTA assisted procurements. The following process was developed to assist the City's FTA funded procurements in complying with these federal

requirements.

The City's Grants/Transit department administers these FTA funded procurements with support from various staff, including the Procurement Services Manager. Except as otherwise indicated in these guidelines, all rights, powers, duties and authorities relating to the procurement of supplies, services and construction are vested as indicated in the City's Purchasing Policy as adopted by the City Council of the City of Madera. It is expected that when guidance is needed for FTA funded procurements, responsible staff will make use of not only these Guidelines and City Purchasing Policies, but also the source documents for FTA regulations – specifically the current and updated versions of Federal guidelines published in 49 CFR Part 18.36, "Procurement"; "FTA Circular E 4220.1F – Third Party Contracting Requirements; FTA Best Practices Procurement Manual; and FTA Circular C 5010.1D – Grant Management Guidelines. Authoritative policies relating to all procurements for the City are those authorized by the Madera City Council as the City of Madera Purchasing Policy. These Guidelines are intended to supplement the City's official purchasing policy by providing references and guidance based on FTA procurement requirements for FTA grant recipients.

Staff will use the City's procurement thresholds and methods when the City's requirements are more restrictive than FTA guidelines; otherwise, staff will use the most applicable FTA type of procurement method indicated below for specific purchases.

- Micro Purchase <\$3,500
- Small Purchase >\$3,500 and <\$100,000
- Competitive Proposal (RFP)
- Competitive Sealed Bid (IFB)
- Sole Source Procurement
- Piggyback Procurement
- Qualifications Based Procurement (as required for Architectural and Engineering Services)
- Special Circumstances

INTRODUCTION

OVERVIEW OF MADERA METRO TRANSIT

The City of Madera (population 63,000) is located in central California in a region known as the San Joaquin Valley and is the largest incorporated city in Madera County (population 153,000). Madera Metro is the largest provider of transit services in the County, with over 140,000 annual boardings. Madera Metro operates Dial A Ride (DAR), ADA/Paratransit (ADAP), and three fixed routes within city limits.

Madera Metro has three major hubs: the Intermodal Bus Depot, Madera Community Hospital, and Madera Marketplace. The City strives to meet the community's need for effective and responsive transit services particularly due to population growth and a focus on reducing greenhouse gas emissions.

In April 2021, the Madera City Council approved an agreement with WSP USA, Inc for the Consulting of Transit Services for the development of the Madera Transit Plan. The goal in producing the Madera Transit Plan is to evaluate the City's transit system and devise operational and policy changes that will improve Madera Metro transit services. Goals include improving connectivity with other modes of transportation and systems to advance multi-modal transportation within the region. Other goals are to evaluate the changes (routes and service) that should be implemented or enhanced, in order to improve the efficiencies and the connectivity with current and planned transportation systems.

The Madera Transit Plan is scheduled to be completed July 2023 which will include the structuring of its three fixed routes, the introduction of a new North end service route, updating schedules, improving headways, reducing miles traveled, increasing ridership, and devise new service boundaries.

City of Madera Transit Mission Statements:

The City of Madera Transit Section seeks to provide transit customers in the City's transit service area with public transportation to specified destinations in a professional, courteous and timely manner with equipment that is accessible, affordable, and comfortable.

Transit Division Staffing

Transit program activities function under the supervision of the Grants Administrator which operates under the Finance Department.

The following positions are assigned direct responsibilities within the Transit Division: Grants Administration, Transit Program Manager, and the Grants Administrative Assistant.

The following positions are housed in other City departments are assigned direct responsibilities to assist the Transit Division: Financial Service Manager, Procurement Manager, Accountant II, Fleet Operations Manager, Maintenance Worker, and two Mechanic III.

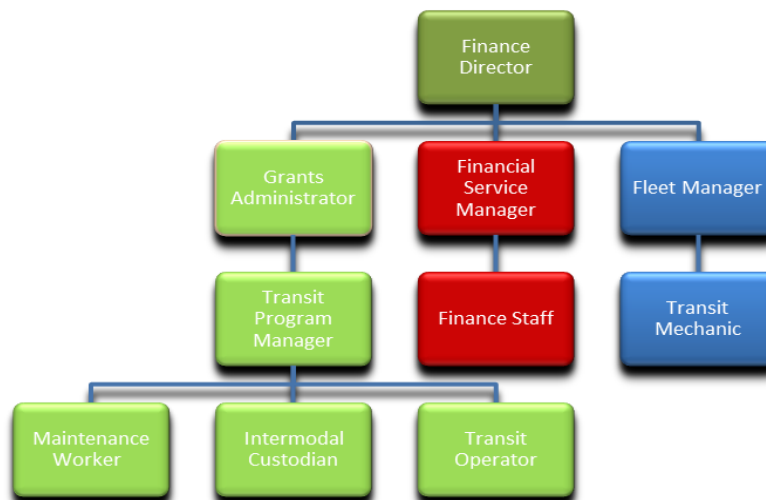
Transit Assets

Madera Transit Center – 1951 Independence Drive (Freedom Industrial Park)

Madera Intermodal Transit Center – 123 N. E Street

19 Transit Vehicles

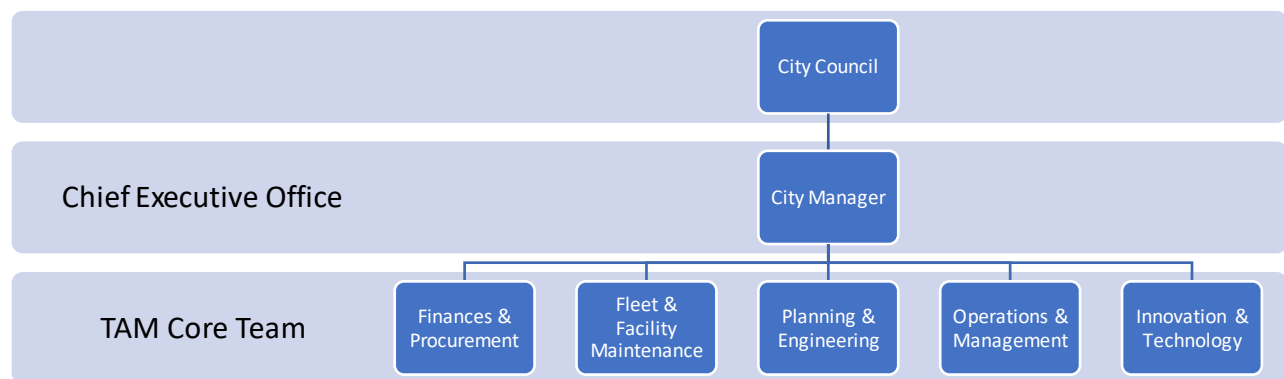
FIGURE 1 – City of Madera Finance Department Organizational Chart



TAM APPROACH

A Transit Asset Management Core Team was established to improve and modernize asset management programs and deliver an updated TAM Plan that complies with the FTA TAM Regulation and Board Policy No. 463. The TAM Core Team includes representation of key stakeholders from departments that play a critical role in the lifecycle management of the City of Madera CIP, Asset Management of the City's Transit System, and have leadership oversight of frontline managers and employees that execute deliverables of the TAM Plan.

FIGURE 2 – TAM Organizational Structure



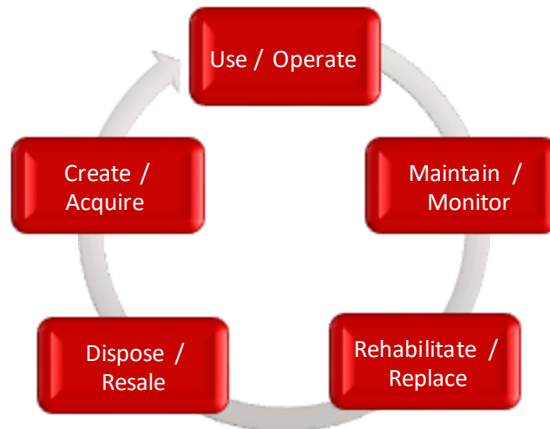
The City of Madera Transit System TAM Plan sets agency-wide objectives and strategies for delivering upon the commitments contained with Madera Metro Policy. In addition, this TAM Plan identifies activities to sustain Madera Metro's TAM performance and specifies the lifecycle management activities outlined in the Fleet and Facilities Maintenance Plans (FMP's) for each department that is responsible for the operations and/or maintenance of a given Asset Class.

TAM is a business model that uses the condition of assets to guide the optimal prioritization of funding at transit properties in order to keep our transit networks in a State of Good Repair (SGR). SGR is defined as the condition in which a capital asset is able to operate at a full level of performance. This means the assets:

1. Is able to perform its designed function
2. Does not pose a known unacceptable safety risk, and
3. Its lifecycle investment has been met or recovered

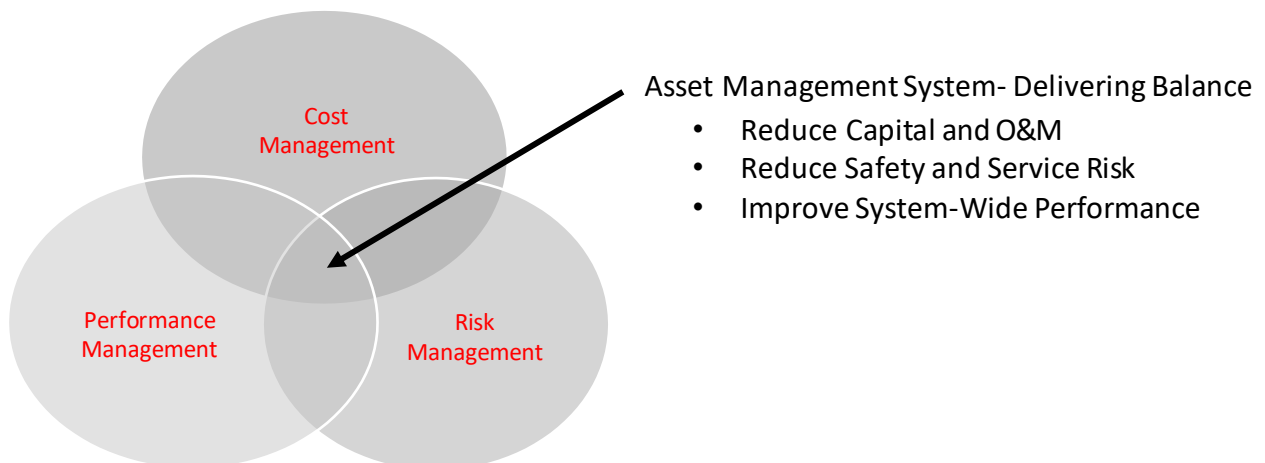
Madera Metro's objective is to provide safe, reliable, affordable, and sustainable transportation services to its passengers. To accomplish this, Madera Metro must continually seek areas of improvement to its management of fleet and facilities. The TAM Plan is designed to improve coordination of all departments across all phases of an asset's lifecycle as shown in Figure 4 to manage assets and required resources more efficiently.

FIGURE 3 - MADERA METRO TRANSIT ASSET LIFECYCLE



The TAM Plan aims to reduce maintenance cost and risks while simultaneously enhancing the performance of the City's transit system. In addition, the TAM Plan enhances the City of Madera's ability to communicate with the public, City Council, Boards and Commissions, and stakeholders about the City's approach to asset management and the benefits of investing in the transit system and the consequences of underinvestment.

FIGURE 4 – ASSET MANAGEMENT OPTIMIZES COST, PERFORMANCE, AND RISK



TAM Plan Elements (Tier II)

The City of Madera (Madera Metro) TAM Plan complies with the FTA Regulation that meets the required TAM Elements as a Tier II Agency. These elements align with the TAM Policy and are described below and describe in this section.

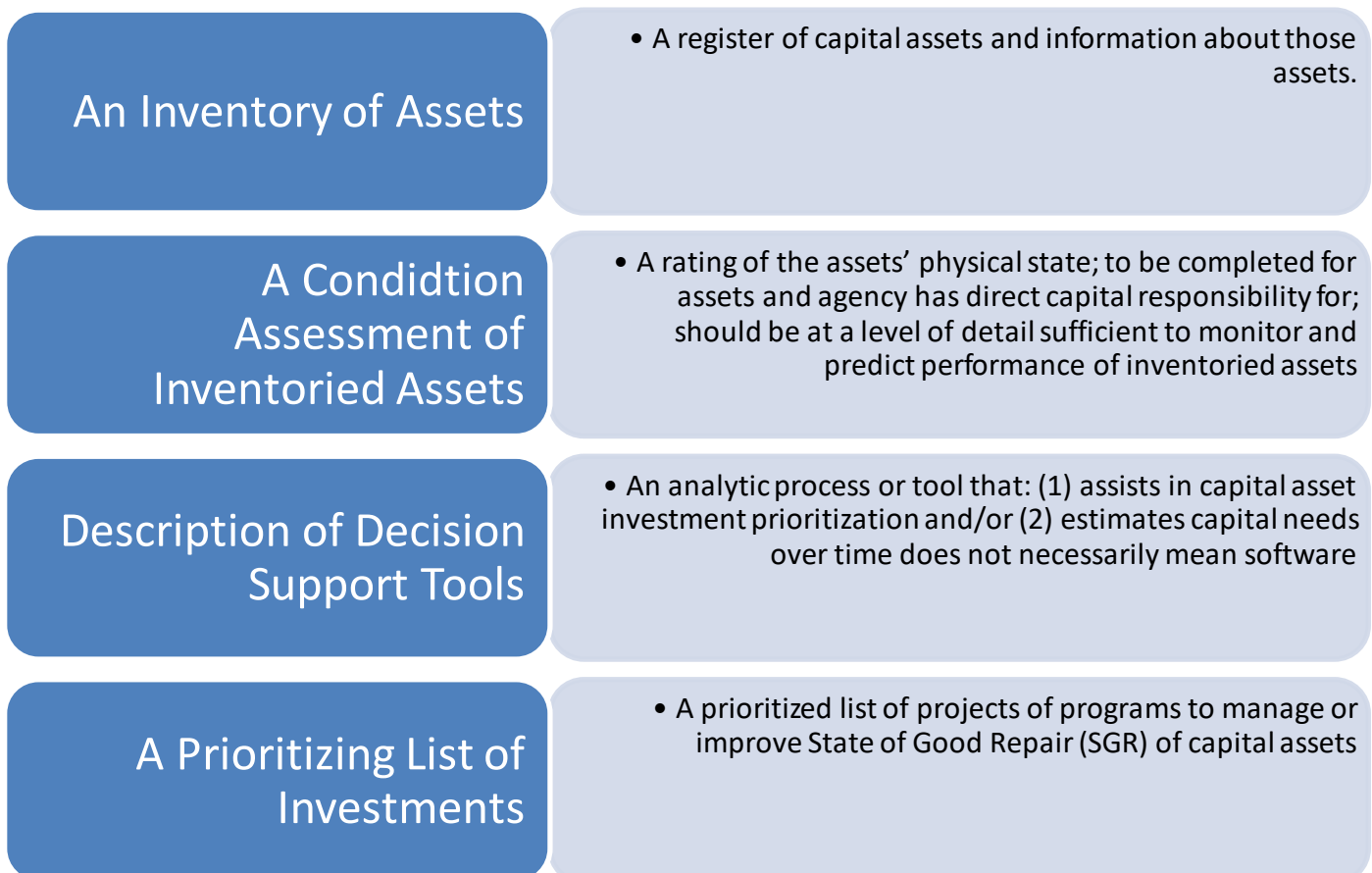
TAM PLAN REQUIREMENTS

As a Tier II provider, Madera Metro must develop its own TAM Plan that includes all four (4) elements of the Final Rule. These elements must:

- Include the capital asset inventory
- Provide asset condition assessment information
- Describe the decision support tools used to prioritize capital investment needs
- Identify project-based prioritization of investments

In order to provide a visual of the federal regulations and elements listed above, Figure 5 below reflects the strategies that Madera Metro plans to implement. This figure also describes the criteria for TAM Plan that will be addressed in the initially submitted TAM Plan.

Figure 5 – TAM Plan Elements



An Inventory of Assets

The TAM plan includes objectives and strategies that will optimize the management of Madera Metro's assets to ensure alignment with the FTA reporting requirements for the National Transit Database (NTD). Madera Metro's assets are monitored and serviced internally. Madera Metro currently uses excel spreadsheets to track and manage the vehicle asset lifecycle. During the asset procurement and receipt or acceptance process, specific asset identification, useful life, warranty and maintenance interval information data is collected from the Original Equipment Manufacturer (OEM). Fleet and facilities maintenance programs are updated with multiple scheduled maintenance activities required to meet OEM recommended maintenance intervals, along with safety and regulatory compliance. This practice ensures the asset data is properly recorded by personnel for effective and efficient lifecycle management. The City's Fleet Maintenance and Transit Section is currently researching Asset Management Software to better track the vehicle asset lifecycle.

Condition Assessment of Inventoried Assets

In order to determine the facility asset's condition, the FTA's Transit Economic Requirements Model (TERM) scale is being used. A TERM scale condition rating ranges from (5) Excellent to (1) Poor. Per the FTA TAM Final Ruling, assets with a condition rating score of 3.0 and above are in a state of good repair. Assets with a condition score lower than 2.9 are not in a state of good repair and may require prioritization during capital programming to ensure safe, efficient, and reliable transit service. Tables 1 illustrates the condition of each asset.

Table 1 illustrates the City FTA Vehicle Assets that are recorded by personnel.

TABLE 1 – Vehicle Asset Condition (ULB)

YEAR	MAKE	MODEL	FUEL TYPE	LENGTH	IN SERVICE DATE	USEFUL LIFE REMAINING	SCHEDULED REPLACEMENT DATE
2012	Ford E-450	Elkhart	CNG	26 FT	7/5/2012	-2	FY 23/24*
2012	Ford E-450	Elkhart	CNG	26 FT	7/5/2012	-2	
2012	Ford E-450	Elkhart	Gas	26 FT	8/27/2012	-2	
2012	Ford E-450	Elkhart	CNG	26 FT	7/16/2012	-2	
2012	Ford E-450	Elkhart	CNG	26 FT	7/16/2012	-2	
2013	Ford E-450	Starcraft	CNG	26 FT	5/23/2014	-1	FY 24/25**
2013	Ford E-450	Starcraft	CNG	26 FT	5/6/2014	-1	
2013	Ford E-450	Starcraft	CNG	26 FT	5/6/2014	-1	
2013	Ford E-450	Starcraft	CNG	26 FT	5/23/2014	-1	
2019	Ford E-450	Starcraft	Gas	26 FT	1/22/20	8	FY28/29
2019	Ford E-450	Starcraft	Gas	26 FT	1/22/20	5	
2019	Chevy 4500	Arboc	Gas	26 FT	1/23/20	8	
2019	Chevy 4500	Arboc	Gas	26 FT	1/23/20	8	
2019	Chevy 4500	Arboc	Gas	26 FT	1/23/20	8	

2020	International	Starcraft	Diesel	32 FT	4/27/20	9	FY29/30
2020	International	Starcraft	Diesel	32 FT	3/20/20	9	
2019	Aero Elite 320	ElDorado	CNG	32 FT	4/20/2021	9	
2019	Ford F-550	ElDorado	CNG	32 FT	4/21/2021	9	
Fleet Status as of August 2022							

Table 2 illustrates the City FTA Facility Assets, Type, and Condition

TABLE 2 – FACILITY ASSETS

1	<p>Facility Name: Madera City Hall Address: 205 W. 4th Street, Madera, Ca. 93637 Condition Assessment: 3 Facility Type: Administrative Year Built: 1967 Sqft: 1,000</p>
2	<p>Facility Name: City Maintenance Yard Address: 1030 S. Gateway Drive, Madera, Ca. 93637 Condition Assessment: 3 Facility Type: Maintenance Facility – Service and Inspection Year Built: 1970 Sqft: 5,000</p>
3	<p>Facility Name: Madera Intermodal Transit Center Address: 123 N. E Street, Madera, Ca. 93637 Condition Assessment: 3 Facility Type: Administrative Office, Transit Services Year Built: 1970 Sqft: 1,000</p>
4	<p>Facility Name: Maintenance Yard Address: 1030 S. Gateway Drive, Madera, Ca. 93637 Condition Assessment: 3 Facility Type: Administration Year Built: 1970 Sqft: 500</p>
5	<p>Facility Name: Madera Transit Center Address: 1951 Independence Drive, Madera, Ca. 93638 Condition Assessment: 5 Facility Type: Administration, Fleet Yard Year Built: 2019 Sqft: 2,000</p>

Table 3 illustrates the percentage of assets that have met or exceeded the ULB

TABLE 3 – ASSET ULB/CONDITION PERCENTAGE

Table 3: City of Madera Vehicle Asset ULB and Facility Condition Percentage	
Rolling Stock – Percent of revenue vehicles that have met or exceeded their useful life benchmark	
CU - Cutaway	50%
Facility – Percent of facilities rated below 3 on the condition scale	
Administrative / Maintenance Facilities	0.00

Decision Support Tools and Investment Prioritization

Part of the asset management process is optimizing how funds are allocated based on the assessed asset inventory to help achieve and maintain a state of good repair. This includes both capital and operating funds.

Madera Metro Capital Plan coincides with City of Madera Capital Improvement Plan (CIP). The CIP is presented to the City of Madera City Council annually. The basic process for assembling a CIP is shown below.

Table 4 describes what tools are used in making investment decisions:

Table 4: Investment Decision Tools	
Process/ Tool	Brief Description
Bus Preventative Maintenance Schedule	PM standard schedule based on vehicle miles and OEM recommendations as outlined in Fleet Maintenance Policy. A and B inspection type standards used.
Preventative Maintenance Program for Facilities	Maintenance Policy and schedule for conducting facility PM and service on key facility buildings.

Maintenance Strategy

Table 5 describes the Vehicle and Facility Maintenance Strategy

Table 5: Maintenance Strategy			
Asset Category	Asset Class	Maintenance Activity	Frequency
Revenue Vehicle	CU – Cutaway Bus	OEM Recommended / PM Schedule	45 Days
Revenue Vehicle	CU – Cutaway Bus	A Level Service	3000 Miles
Revenue Vehicle	CU – Cutaway Bus	B Level Service	6000 Miles
Facilities	Administration	Inspections and Routine Maintenance	Annual
Facilities	Maintenance	Inspections and Routine Maintenance	Annual

Unplanned Maintenance

Repairs outside of the scheduled preventative maintenance are conducted as requested and determined by Fleet Operations Manager and/or Fleet Manager

Revenue Vehicles Overhaul Strategy

The vehicle overhaul strategy is in line with FTA guidance. Rolling stock must have accumulated at least 40% of its useful life and the overhaul is to ensure it reaches its maximum ULB.

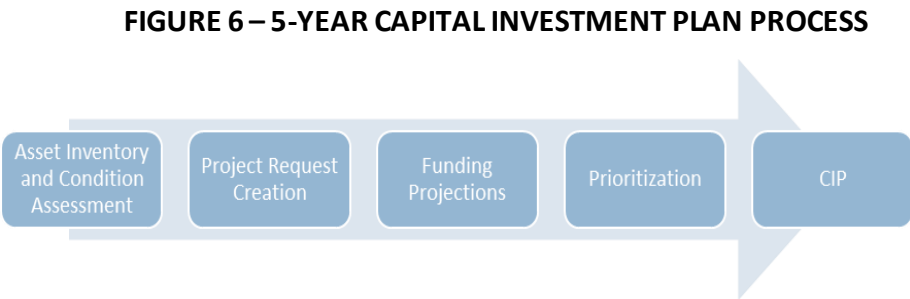
Revenue Vehicles Disposal Strategy

- 1) Approval received from both FTA and City Council to initiate disposal procedures (declared surplus by City)
- 2) Vehicles are inspected, and a vehicle condition form is completed by the maintenance department
- 3) Vehicles are placed out to bid via online auction site
- 4) Vehicle is sold to the highest bidder
- 5) The Fleet Operations Manager documents sale
- 6) The asset is written off the books by the City's finance department and removed from Tyler/Munis tracking
- 7) The highest bidder receives title, and removes the vehicle from the property

Acquisition and Renewal Strategy

State directives and funding to reduce green gas house emissions and vehicle miles traveled as such over 50% of fleet are compressed natural gas vehicles. Cutaway ULB is 7 – 10 and replacement can be forecasted up to four years in advance as part of the FTIP.

Figure 6 Illustrates the City 5-Year Capital Investment Planning Process



Figures 6.A and 6.B illustrate the Transit CIP outline in the approved 2022/2027 City of Madera Capital Improvement Plan

FIGURE 6.A – TRANS – 10, Transit Developments

Capital Improvement Program
City of Madera, California

'22/'23 thru '26/'27

Department: Transit Program
Contact: Ivette Irabeta
Type: Improvement
Useful Life: 25
Category: Transit

Project #: Trans-10
Project Name: Trans-10 AHSC Transit Developments

Phase: Activity Type: Transportation

Project Manager: Ivette Irabeta

Status: Active

Total Project Cost: \$593,000

Description
Development of:
One new bus stop
Bike racks at 6-8 locations
Enhancements at intermodal - installation of water fountain for water bottles, bike racks and possibly public restrooms
Technology Enhancements - AVL for fleet, large LED display at Intermodal
Bus stop signs (visibility, aesthetics and functionality at project area)

Justification
The project is a result of a grant awarded from the department of housing and community development as part of the round 4 Affordable Housing and Sustainable Communities Grant.

Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Design-Consultant Engineering	112,000					112,000
Construction-Contract		346,000				346,000
Environmental	5,000					5,000
Construction Management-Staff		70,000				70,000
Design-Staff	60,000					60,000
Total	177,000	416,000				593,000

Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
AHSC Grant (TRA): 40210000	177,000	416,000				593,000
Total	177,000	416,000				593,000

FIGURE 6.B – TRANS – 11, Transit Center Charging Station Project

Capital Improvement Program

City of Madera, California

'22/'23 thru '26/'27

Project # TRANS-11

Project Name TRANS-11 Transit Center Charging Station Project

Department Transit Program

Contact Ivette Irabeta

Type Improvement

Useful Life

Category Transit

Phase: DESIGN

Activity Type Transportation

Status Active

Project Manager: Ivette Irabeta

Total Project Cost: \$586,785

Description

Installation of charging station and purchase of one electric bus to replace existing bus

Justification

This project is a result of a grant awarded by the Congestion Mitigation & Air Quality Program

Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Planning/Design		60,118				60,118
Construction-Contract		526,667				526,667
Total		586,785				586,785

Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
CMAQ - Streets: 41705070		518,785				518,785
LTF - Transit: 42005493		61,000				61,000
Prop 1B PTMISEA: 21295590		7,000				7,000
Total		586,785				586,785

Prioritizing List of Investments

Table 6 below illustrates the priority of investment for the City of Madera – Madera Metro Transit System through the 2025/26 FY

TABLE 6 – Priority List of Investments

Priority (By FY)	Project	Funding Source	Purpose
23/24	Vehicle Replacement	Section 5307	To replace fleet that is beyond it's ULB
23/24	Vehicle Replacement	Section 5307	To replace fleet that is beyond it's ULB
23/24	Vehicle Replacement	Section 5307	To replace fleet that is beyond it's ULB

23/24	Vehicle Replacement	Section 5307	To replace fleet that is beyond it's ULB
23/24	Vehicle Replacement	Section 5339	To replace fleet that is beyond it's ULB
23/24	Trans - 10	Affordable Housing Sustainable Community Grant	Review Figure 6.A
23/24	Trans - 11	Affordable Housing Sustainable Community Grant	Review Figure 6.B
23/24	Vehicle Replacement	LCTOP	To replace fleet that is beyond it's ULB
23/24	Vehicle Replacement	LCTOP	To replace fleet that is beyond it's ULB
24/25	Vehicle Replacement	Section 5339	To replace fleet that is beyond it's ULB
24/25	Vehicle Replacement	Section 5339	To replace fleet that is beyond it's ULB
24/25	Vehicle Replacement	Section 5339	To replace fleet that is beyond it's ULB
25/26	Fleet Maintenance Facility	Unsecured	To modernize the City's fleet maintenance facility

STATE OF GOOD REPAIR PERFORMANCE MEASURES

The TAM Rule requires that transit agencies establish state of good repair (SGR) performance measures and targets for each asset class. As a Tier II provider, Madera Metro must report on the SGR measures for the following asset categories as defined by the FTA:

- Rolling stock (revenue vehicles): Percent of vehicles that have either met or exceeded their Useful Life Benchmark (ULB) –refer to Table 3
- Equipment (non-revenue service vehicles): Percent of vehicles that have either met or exceeded their ULB
- Facilities: Percent of facilities rated below condition 3 on the FTA TERM scale – refer to Table 3

Note: Infrastructure (rail fixed guideway, track, signals and systems) does not apply to Madera Metro because it is a bus-only transit property.

TAM REPORTING REQUIREMENTS

The FTA requires transit providers to update TAM Plans in their entirety at least once every four (4) years, with the first completed TAM Plan required by October 1, 2018.

The TAM Rule requires that agencies annually report on their progress towards meeting SGR performance targets and any change in condition from the previous year

Reference: 49 CFR Part 625 Subpart E Section 625.55(a)(2) "Each provider must submit ... (2) An annual narrative report to the National Transit Database that provides a description of any change in the condition of the provider's transit system from the previous year and describes the progress made during the year to meet the performance targets set in the previous reporting year."

U.S. Title 49CFR§625.29 (a) states that a TAM Plan should cover a planning horizon of at least four (4) years. The City of Madera may amend the TAM Plan at any time, but this should be initiated following any major change to the asset inventory, condition assessment, or capital investment. The TAM Plan should also be updated following any change to the prioritization processes affecting the timing of future projects. Although TAM Plans are required to be updated in their entirety at least once every four (4) years, Madera Metro will review its TAM Plan annually (July 1st) and update it as needed to reflect current conditions.

In addition to the performance targets and TAM Plan, the TAM Final Rule requires that two (2) additional asset management reports be submitted to the NTD annually. The following reports are due to the NTD no later than four months after the City's fiscal year end:

- The **Data Report** should describe the condition of the transportation system currently and the SGR performance targets for the upcoming year.
- The **Narrative Report** should describe changes in the transportation system condition and report progress on meeting the performance targets from the prior year.

Figure 7 below shows an example of the National Transit Database, Transit Asset Management Plan, Performance Metrics and Targets Module Form A-90.

FIGURE 7 - NTD A-90 TAM TARGETS REPORT*

Figure 7 – City of Madera 2021 NTD Annual Report (Actual Data Submitted, Form A-90)				
Rolling Stock – Percent of revenue vehicles that have met or exceeded their useful life benchmark				
Performance Measure	2021 Target (%)	2021 Performance (%)	2021 Difference	2022 Target (%)
BU – Bus				

CU - Cutaway	75.00	52.63	22.37	
Equipment – Percent of service vehicles that have met or exceeded their useful life benchmark (N/A)				
Facility – Percent of facilities rated below 3 on the condition scale				
Passenger / Parking Facilities				
Administrative / Maintenance Facilities	0.00	0.00	0.00	

TAM APPROACH AND VISION

Transit Asset Management is a strategic approach in managing fleet and facilities; to optimize their performance; their useful life; and to minimize the total cost of ownership. The Madera Metro's commitment to its Mission and the TAM Vision are reflected in Table 7 – Madera Metro's TAM Vision Elements. This table outlines Madera Metro's direction and vision to establish and continually improve asset management, strategies, and plans.

TABLE 7 – Madera Metro's TAM Vision Elements

Commitment	TAM Vision Elements
Safety	Madera Metro TAM program intends to provide a safe and secure environment for the entire Madera community. To do that, we will foster a safety culture and align our asset and safety management practices and, will proactively review and communicate safety-related issues.
Ridership	Madera Metro strives to increase ridership by providing a transit system that is efficient, reliable, and clean. This effort is to result in increase usage as City residents and user's grow trust with the City's transit system.
Quality and Reliability	Through improved management of our assets, Madera Metro will enhance the customer experience. We will deliver world-class customer service through improved internal/external communications, service reliability, convenience, accessibility, while meeting all agreed standards of service.

Efficiency and Effectiveness	Madera Metro will employ effective asset management business practices and tools, ensure optimal asset performance and useful life, and use timely, quality data to support transparent and cost-effective decision-making and accountability to stakeholders. Madera Metro will utilize historical data to better inform future investment decisions by accurately capturing capital and operating costs to assess and optimize the total cost of ownership of our assets
Communications	Madera Metro promotes its services through advertising, public outreach, and public information efforts. The efforts reflect Madera Metro core values of providing safe, convenient, courteous, and reliable transit service to the public.

Appendix A – Vehicle Asset Condition Data

Unit#	Service	Year	Make	Model	Fuel Type	#SEATS	LENGTH	Useful Life Years Remaining
37	MAX	2012	Ford E-450	Elkhart	CNG	18/2	26 FT	-3
38	MAX	2012	Ford E-450	Elkhart	CNG	18/2	26 FT	-3
39	DAR	2012	Ford E-450	Elkhart	Gas	18/2	26 FT	-2
40	DAR	2012	Ford E-450	Elkhart	CNG	18/2	26 FT	-2
41	DAR	2012	Ford E-450	Elkhart	CNG	18/2	26 FT	-2
42	DAR	2013	Ford E-450	Starcraft	CNG	18/2	26 FT	2
43	DAR	2013	Ford E-450	Starcraft	CNG	18/2	26 FT	-1
44	MAX	2013	Ford E-450	Starcraft	CNG	18/2	26 FT	-2
45	MAX	2013	Ford E-450	Starcraft	CNG	18/2	26 FT	-2
46	DAR	2013	Ford E-450	Starcraft	CNG	18/2	26 FT	-1
47	MAX	2019	Ford E-450	Starcraft	Gas	17	26 FT	7
48	DAR	2019	Ford E-450	Starcraft	Gas	17	26 FT	5
49	MAX	2019	Chevy 4500	Arboc	Gas	17	26 FT	7
50	MAX	2019	Chevy 4500	Arboc	Gas	17	26 FT	7
51	MAX	2019	Chevy 4500	Arboc	Gas	17	26 FT	7
52	MAX	2020	International	Starcraft	Diesel	27	32 FT	8
53	MAX	2020	International	Starcraft	Diesel	27	32 FT	8
54	MAX	2019	Aero Elite 320	ElDorado	CNG	27	32 FT	8
55	MAX	2019	Ford F-550	ElDorado	CNG	27	32 FT	8

Appendix B – Facilities Asset Condition Data

Category	Class	Name	Count	Address	Age	Condition
Facilities	Administration	City Hall	1	205 W =. 4 th Street, 93637	55	3
Facilities	Administration	Madera Intermodal Transit Center	1	123 N. E Street, 93637	52	3
Facilities	Administration	Maintenance Yard	1	1030 S. Gateway Drive, 93637	52	3
Facilities	Administration	Madera Transit Center	1	1951 Independence Drive, 93638	3	5
Facilities	Maintenance	Maintenance Yard	1	1030 S. Gateway Drive, 93637	52	3

Appendix C – Proposed Investment Projects

Year	Make	Model	Fuel Type	Replacement Vehicle	Funding Source	Replacement Year
2012	Ford E-450	Elkhart	CNG	Replace with new 26ft Transit Bus	Section 5307	FY 23/24
2012	Ford E-450	Elkhart	CNG	Replace with new 26ft Transit Bus	Section 5307	FY 23/24
2012	Ford E-450	Elkhart	GAS	Replace with new Ford Transit Electric Van	Section 5339	FY 24/25
2012	Ford E-450	Elkhart	CNG	Replace with new Ford Transit Electric Van	LCTOP	FY 23/24
2012	Ford E-450	Elkhart	CNG	Replace with new Ford Transit Electric Van	LCTOP	FY 23/24
2013	Ford E-450	Starcraft	CNG	Replace with new Ford Transit Electric Van	Section 5339	FY 24/25
2013	Ford E-450	Starcraft	CNG	Replace with Gas Braun Voyager	Section 5339	FY 24/25
2013	Ford E-450	Starcraft	CNG	Replace with new 26ft Transit Bus	Section 5307	FY 23/24
2013	Ford E-450	Starcraft	CNG	Replace with new 26ft Transit Bus	Section 5307	FY 23/24
2013	Ford E-450	Starcraft	CNG	Replace with Gas Braun Voyager	Section 5339	FY 23/24

CATX

Chowchilla Area Transit Express



**Transit Asset Management Plan
October 2022**

TAM Plan Name: City of Chowchilla
TAM Plan Type: Tier II
Agency Name: City of Chowchilla
Account Executive Name: Robin Roman
Last Modified Date: 08/24/2022

Introduction

Brief Overview

Chowchilla Area Transit Express is a general public, demand-response, curb-to-curb service that provides transit service to residents throughout the City of Chowchilla area. The system is operated and administered by the City of Chowchilla located at 130 S 2nd Street. Service is wheelchair accessible for persons with disabilities. The service may be used for transportation to and from origins and destinations served by CATX for a variety of trips purposed, including work, school, shopping, medical, senior services, and recreation. Trips on CATX are provided on a first-come, first-served based on trip purpose or trip type.

Methods for Target-Setting

Conduct on time and proactive Preventive Maintenance standard for all revenue vehicles. Obtain timely funding for vehicle replacement . Maintain 75% vehicle availability for service standards.

Performance Targets & Measures

Agency Name	Asset Category	Asset Class	2022 Target	2023 Target	2024 Target	2025 Target	2026 Target	2027 Target
City of Chowchilla	Revenue Vehicles	CU - Cutaway Bus	40%	75%	75%	50%	25%	25%

TAM Vision

CATX's vision is to be able to track and forecast the needs of our aging fleet. TAM Plan will facilitate City staff to track and manage fleets performance targets at a glance.

TAM Goals

Goal	Objectives
CATXs goal is to utilize TAM as part of transit asset management to stay on top of aging fleet, develop improvements and monitor transit needs.	Chowchilla objective is to utilize TAM to create a tool for transit department to review and maintain an effective and timely asset management program and to review annually to revise or set new targets.

TAM Roles and Responsibilities

Department / Individual	Role (Title and/or Description)	Sub-Recipient
Robin Roman	Transit Supervisor, Accountable Executive	City of Chowchilla

Capital Asset Inventory

Asset Inventory Summary

Asset Category/Class	Total Number	Avg Age	Avg Mileage	Avg Replacement Cost/Value	Total Replacement Cost/Value
Revenue Vehicles	4	7.8	56,559	\$124,500.00	\$498,000.00
CU - Cutaway Bus	4	7.8	56,559	\$124,500.00	\$498,000.00

Condition Assessment

Asset Condition Summary

Asset Category/Class	Total Number	Avg Age	Avg Mileage	Avg Replacement Cost/Value	Total Replacement Cost/Value	% At or Exceeds ULB	% of Track Miles in Slow Zone	Number of Facilities less than 3 on TERM scale
Revenue Vehicles	4	7.8	56,559	\$124,500.00	\$498,000.00	100%	N/A	N/A
CU - Cutaway Bus	4	7.8	56,559	\$124,500.00	\$498,000.00	100%	N/A	N/A

Decision Support

Decision Support Tools

The following tools are used in making investment decisions:

Process/Tool	Brief Description
Part of the asset management process is optimizing how funds are allocated based on the assessed asset inventory to help achieve and maintain a state of good repair. This includes both capital and operation funds. CATX has a small fleet of 4 cut-a-way buses the two older models are back-up buses, all buses have met their ULB.	The 2011 is ready for disposition and will be going to auction fall of 2022. The City has ordered 1 new cut-a-way bus which should have arrived January 2022 with COVID it has been delayed with not date of arrival as of yet. In revenue service are three buses which the 2012 cut-a-way bus as a backup. The City has applied for funding for two of the remaining buses.

Investment Prioritization

The City has secured 2 new grants for bus procurement. In this next TAM cycle to ensure buses are being purchase and retired according ULB.

Proposed Investments

Project Name	Project Year	Asset Category	Asset Class	Cost	Priority	Updated Date
Van	2022	Revenue Vehicles	VN - Van	\$62,000.00	High	
CNG Cut-a-way Bus	2024	Revenue Vehicles	CU - Cutaway Bus	\$135,000.00	Medium	
One 12 passenger Bus Gasoline Acquisition	2022	Revenue Vehicles	CU - Cutaway Bus	\$103,504.00	High	

Signature

I, Robin Roman, hereby certify on 08/24/2022 that the information provided in this TAM Plan is accurate, correct and complete.

TAM Plan

Item 4-4-I.

TAM Plan Name: City of Chowchilla
TAM Plan Type: Tier II
Agency Name: City of Chowchilla
Account Executive Name: Robin Roman
Last Modified Date: 08/24/2022

Introduction

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Conduct on time and proactive Preventive Maintenance standard for all revenue vehicles. Obtain timely funding for vehicle replacement . Maintain 75% vehicle availability for service standards.

Performance Targets & Measures

Agency Name	Asset Category	Asset Class	2022 Target	2023 Target	2024 Target	2025 Target	2026 Target	2027 Target
City of Chowchilla	Revenue Vehicles	CU - Cutaway Bus	40%	75%	75%	50%	25%	25%

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CATX's vision is to be able to track and forecast the needs of our aging fleet. TAM Plan will facilitate City staff to track and manage fleets performance targets at a glance.

TAM Goals

Goal	Objectives
CATXs goal is to utilize TAM as part of transit asset management to stay on top of aging fleet, develop improvements and monitor transit needs.	Chowchilla objective is to utilize TAM to create a tool for transit department to review and maintain an effective and timely asset management program and to review annually to revise or set new targets.

TAM Roles and Responsibilities

Department / Individual	Role (Title and/or Description)	Sub-Recipient
Robin Roman	Transit Supervisor, Accountable Executive	City of Chowchilla

Capital Asset Inventory

Asset Inventory Summary

Asset Category/Class	Total Number	Avg Age	Avg Mileage	Avg Replacement Cost/Value	Total Replacement Cost/Value
Revenue Vehicles	4	7.8	56,559	\$124,500.00	\$498,000.00
CU - Cutaway Bus	4	7.8	56,559	\$124,500.00	\$498,000.00

Condition Assessment

Asset Condition Summary

Asset Category/Class	Total Number	Avg Age	Avg Mileage	Avg Replacement Cost/Value	Total Replacement Cost/Value	% At or Exceeds ULB	% of Track Miles in Slow Zone	Number of Facilities less than 3 on TERM scale
Revenue Vehicles	4	7.8	56,559	\$124,500.00	\$498,000.00	100%	N/A	N/A
CU - Cutaway Bus	4	7.8	56,559	\$124,500.00	\$498,000.00	100%	N/A	N/A

Decision Support

Item 4-4-I.

Decision Support Tools

The following tools are used in making investment decisions:

Process/Tool	Brief Description
Part of the asset management process is optimizing how funds are allocated based on the assessed asset inventory to help achieve and maintain a state of good repair. This includes both capital and operation funds. CATX has a small fleet of 4 cut-a-way buses the two older models are back-up buses, all buses have met their ULB.	The 2011 is ready for disposition and will be going to auction fall of 2022. The City has ordered 1 new cut-a-way bus which should have arrived January 2022 with COVID it has been delayed with not date of arrival as of yet. In revenue service are three buses which the 2012 cut-a-way bus as a backup. The City has applied for funding for two of the remaining buses.

Investment Prioritization

The City has secured 2 new grants for bus procurement. In this next TAM cycle to ensure buses are being purchase and retired according ULB.

Proposed Investments

Project Name	Project Year	Asset Category	Asset Class	Cost	Priority	Updated Date
CNG Cut-a-way Bus	2024	Revenue Vehicles	CU - Cutaway Bus	\$135,000.00	Medium	
One 12 passenger Bus Gasoline Acquisition	2022	Revenue Vehicles	CU - Cutaway Bus	\$103,504.00	High	
Van	2022	Revenue Vehicles	VN - Van	\$62,000.00	High	

Signature

I, **Robin Roman** , hereby certify on **08/22/2022** that the information provided in this TAM Plan is accurate, correct and complete.



STAFF REPORT
Board Meeting of March 22, 2023

AGENDA ITEM: 4-J

PREPARED BY: Sandy Ebersole, Administrative Analyst

SUBJECT:

Transformative Climate Communities (TCC) Round 5 Notice of Funding Availability

Enclosure: No

Action: Information and Discussion Only

SUMMARY:

The California Strategic Growth Council Transformative Climate Communities (TCC) has released a Notice of Funding Availability (NOFA) for approximately \$99.2 million in awards.

The TCC Program empowers the communities most impacted by pollution to choose their own goals, strategies, and projects to reduce greenhouse gas emissions and local air pollution.

To be considered for awards, applicants must meet the following due dates.

- **March 31, 2023:** Each Implementation Grant Applicant must submit an Application Initiation Form by March 31.
- **May 1, 2023:** Each Implementation Grant Applicant must submit a Pre-Proposal by May 1.
- **July 3, 2023:** Each Project Development Grant Applicant and Planning Grant Applicant must submit an Application Initiation Form by July 3.
- **August 1, 2023:** All Grant Applications due

Note: Applicants from Tribal and Disadvantaged Unincorporated Communities may request due date extensions for the Application Initiation Form by emailing TCC Program staff at tcc@sgc.ca.gov. Please see the [Notice of Funding Availability](#) for details.

FISCAL IMPACT:

No fiscal impact to the approved 2022-23 Overall Work Program and Budget.



STAFF REPORT
Board Meeting of March 22, 2023

AGENDA ITEM: 4-K

PREPARED BY: Troy McNeil, Deputy Director/Fiscal Supervisor

SUBJECT:

California State Rail Plan

Enclosure: No

Action: Information and Discussion Only

SUMMARY:

On March 10, 2023, The California State Transportation Agency and the California Department of Transportation released the state's draft California State Rail Plan, a strategic plan for delivering a coordinated, statewide travel system. The Rail Plan is an important element in the comprehensive planning and analysis of statewide transportation investment strategies detailed in the California Transportation Plan 2050 (CTP 2050). In line with CTP 2050 and other plans, the Rail Plan will help cut harmful emissions, invigorate our communities, and provide the safe and convenient mobility and coordinated goods movement that Californians need. The Rail Plan provides a strategic framework for the state's vision for rail transportation as a critical element of the state's multimodal transportation network.

For more information about the State Rail Plan, please visit [State Rail Plan](#).

Additionally, Caltrans will hold a virtual public workshop on April 19 from 9 a.m. to 11 a.m. to discuss the draft Plan and provide the public and stakeholders with an opportunity to provide feedback. For additional workshop details and a link to register, visit: [Workshop/Registration](#).

The Draft Rail Plan will be available for a 60-day comments period. Please submit comments by May 10, 2023. Comments on the document and appendices may be submitted to: RailPlan@dot.ca.gov.

FISCAL IMPACT:

No fiscal impact to the approved 2022-23 Overall Work Program and Budget.



STAFF REPORT
Board Meeting of March 22, 2023

AGENDA ITEM: 5-A

PREPARED BY: Patricia Taylor, Executive Director

SUBJECT:

State Route 99 Madera South Project – State Highway Operation and Protection Program (SHOPP) Amendment

Enclosure: Yes

Action: Information and Discussion Only

SUMMARY:

The California Transportation Commission (CTC) on Wednesday, March 22, 2023, will consider approval of a State Highway Operation and Protection Program (SHOPP) amendment in the amount of \$54.7 million to the State Route 99 Madera South Project (Ave 7-12). Supervisor Robert Poythress and Executive Director Patricia Taylor will attend the March 22, 2023, CTC meeting. Should the CTC approve the SHOPP amendment, the State Route 99 Madera South Project will be fully funded. The request is to program the construction funds in FY 2025/26.

The project funding breakdown is as follows:

- Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) – STIP (considered RIP): \$832,000
- Measure T: \$9,000
- Non-Local Funds (ITIP and SHOPP): \$110,732,000

For this section of SR 99 (Avenue 7-12), local funds in the amount of \$841,000 leveraged \$110,732,000.

The CTC staff report can be found here: [2.1a Book Item - SHOPP Amendment \(ca.gov\)](#).

Attached is a copy of the current Fact Sheet prepared by Caltrans District 6.

FISCAL IMPACT:

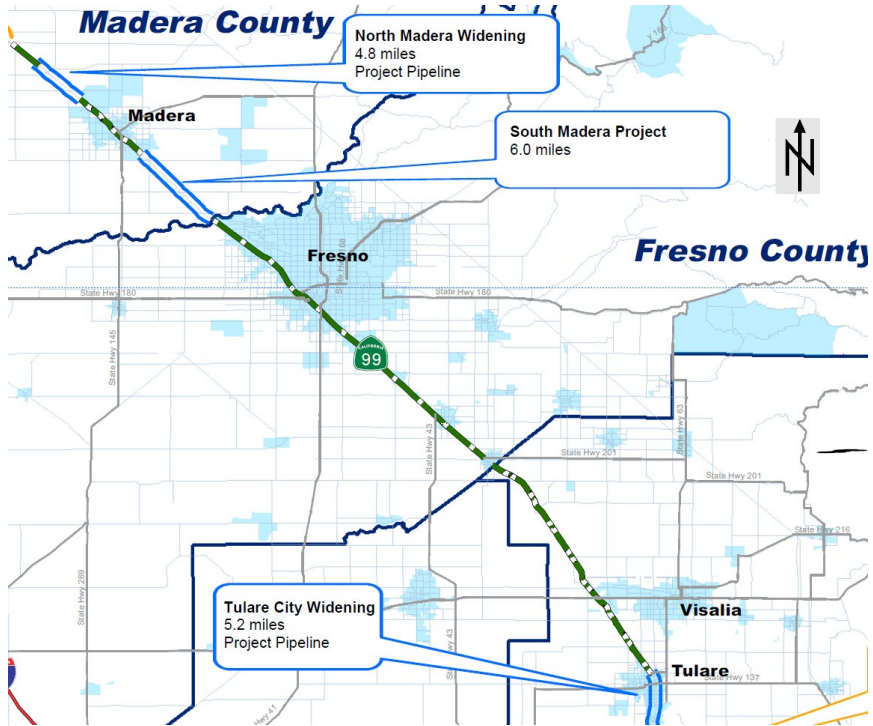
No fiscal impact to the approved 2022-23 Overall Work Program and Budget.

STATE ROUTE 99 South Madera Project

The State Route 99 Corridor

In this segment, State Route (SR) 99 is rural and located between the metropolitan areas of the City of Fresno and the City of Madera. SR 99 is one of two routes that traverse the length of the San Joaquin Valley. Interstate 5 (I-5) is the other north-south route, but within the Central Valley, I-5 does not connect to any metropolitan areas and therefore has minimal services.

SR 99 is identified as a critical north-south freight corridor in the California Freight Mobility Plan (CFMP). SR 99 is a critical north-south interregional freight corridor and an important highway for California's economy. This corridor serves as a major farm to market route for most of the agricultural products from the Central Valley.



The SR 99 corridor is being evaluated for implementation of Vehicles Miles Traveled (VMT)-reducing lane-management strategies, such as truck-only and/or tolling, through the corridor (or parts of the corridor that include this project). A proposed implementation timeline is shown as Attachment A.

The communities located in Madera County have higher than average unemployment and an average median household income well below the State average. The only hospital in Madera County ceased operations in January 2023 which now leaves the nearest medical emergency services and hospital in Fresno County. SR 99 is the primary route linking Madera County to the medical services in Fresno.

The Project

Location: is on State Route (SR) 99 in Madera County from south of Ave 7 to north of Ave 12

Scope: This project will eliminate the 5.8 mile, 4-lane bottleneck, on SR 99 between Fresno and Madera by providing 2 lanes into the median for 5.8 miles. In addition, this project will rehabilitate approximately 23 lane-miles of pavement. It will also upgrade drainage, construct drainage basins, add median barrier and add an auxiliary lane. This project will also incorporate electric vehicle charging infrastructure that will further support greenhouse gas reduction targets in a non-attainment air quality area.

Route Continuity: Closes the 8-mile gap and provides for a continuous 70-mile 6-lane Freeway facility starting in the south in Tulare County and continuing through Fresno and ending in Madera County.

This project will address and achieve the following:

STATE ROUTE 99 South Madera Project

- Supports State Route 99 as a multi-modal corridor. Avenue 12 along State Route 99 will provide connectivity and accessibility to California High Speed Rail (HSR)/Amtrak Station
- Supports the implementation of VMT-reducing lane-management strategies, such as truck-only and/or tolling, through the corridor
- Reduces the SR 99 bottleneck where there are significant truck volumes.
- Provides critical access to employment opportunities in neighboring Fresno County for residents of Madera County.
- Provides critical access to emergency services and hospitals in neighboring Fresno County for residents of Madera County.
- Incorporate electric vehicle charging infrastructure further enhancing our recent investment in EV infrastructure along this corridor

Funding

The initial funding strategy, the Interregional Transportation Improvement Program (ITIP-06-0H220) was planned to fund all support and capital components for this project. The planned strategy to address the pavement for northbound and southbound #1 and #2 lanes were to be fully funded by the ITIP. For this reason, this section of roadway was not included in the SHOPP Ten-year Project Book as it was intended to be rehabilitated with project 06-0H220(ITIP). Unfortunately, the most recent ITIP cycles (2018 and onward) had limited funding capacity to fully address all the funding needs of the Program. However, a commitment has been made to continue to support this project. It was determined to change the pavement and funding strategy for this section of SR 99 and explore opportunities to close the funding gap.

Due to the existing pavement condition, it was determined that the rehabilitation of the pavement can be considered SHOPP eligible rehabilitation (Attachment B). It was decided that SHOPP eligible rehabilitation work funded by the SHOPP (06-1E070) combined with ITIP funding (constructing 2 lanes within the median) would achieve significant efficiencies, substantial savings, and ultimately support the implementation of a VMT reducing lane management strategy along SR 99. Leveraging various funding sources allowed the construction support and capital components to be fully funded.

➤ **Background**

Madera County Transportation Commission (MCTC)

- ✓ U.S Census: Median Household Income (in 2020 dollars), 2016-2020 - \$61,924
- ✓ Measure T – Expires in March 2027
 - Generates approximately \$15 million annually.
 - Did not secure the 2/3 vote needed to extend, in November 2022.
 - No additional funding capacity as all Measure T funds have been allocated.
- ✓ STIP shares
 - No STIP (RIP) shares available for this project.
 - Borrowed from future STIP shares to complete the SR 41 Passing Lanes and SR 99/Avenue 12 Interchange projects.
- ✓ Local Contributions to State Route Projects (SR 99, SR 41, and SR 145) since 2006.

○ STIP Regional (RIP)	\$50,158,000
○ STIP Augmentation (Prop 1B)	\$2,100,000
○ 99 Bond (Prop 1B)	\$76,291,000
○ Trade Corridor Enhancement (SB-1)	\$4,659,000
○ High Priority Projects (HPP)	\$2,450,000
○ STIP - COVID Relief Funds	\$832,000
○ Local Funds (LTF)	\$50,000

STATE ROUTE 99 South Madera Project

- Measure A (Local Sales Tax passed in 1990) \$833,000
- Measure T (Local Sales Tax passed in 2006) \$62,187,000

➤ ITIP

- ✓ 2014 ITIP– New Project PA&ED was funded
- ✓ 2016 ITIP – Project was removed
- ✓ 2018 ITIP – Project funding restored. PS&E Funding is added APDE - \$9.0 million
- ✓ 2020 ITIP – Project Carry Over

➤ Existing Project Funding

✓ Support

	STIP	
PA&ED	\$3,413,000	ITIP
PS&E	\$6,400,000 and \$3,060,000	ITIP and SR99 Bond
R/W	\$1,500,000	2020 TCEP Competitive Program
Construction	\$3,500,000	ITIP

✓ Capital

R/W	\$4,000,000	2020 TCEP Competitive Program
Construction	\$33,500,000	ITIP (FY 26-27)

➤ Existing Funding Contributions with Proposed Construction Component Programming

✓ Support x (\$1,000)

	SHOPP	STIP	
PA&ED	\$0	\$3,413	ITIP
PS&E	\$0	\$6,400 and \$3,060	ITIP and SR99 Bond
R/W	\$0	\$1,500	2020 TCEP Competitive Program/COVID relief funds
Construction *	\$4,000	\$3,500	2022,SHOPP (Pending) & ITIP

* denotes unfunded

✓ Capital x (\$1,000)

R/W	\$0	\$4,000	2020 TCEP Competitive Program / COVID Relief funds/Local Measure
Construction	\$50,700	\$35,000	ITIP (FY 25-26)
Capital + Support Total	\$54,700	\$56,873	

STATE ROUTE 99 South Madera Project

➤ Cost Breakdown between SHOPP & STIP

- SHOPP contributing 49% of total project cost.
- STIP contributing 51% of total project cost.



SHOPP		STIP		SHOPP + STIP		
CONS. Capital Cost (\$K)	CONS. Support (\$K)	CONS. Capital Cost (\$K)	CONS. Support (\$K)	CONS. Capital Cost (\$K)	CONS. Support (\$K)	Total CONS. Capital + Support
\$50,700	\$4,000	\$35,000	\$3,500	\$85,700	\$7,500	\$93,200

➤ SHOPP Programming Capacity in FY 25/26:

- Project EA 06-0X370 was delayed by one fiscal year, in June 2022 Kern COG removed their commitment of \$30,000,000 in STIP (RIP) funding for 06-0X370 due to other priority projects. With the \$30,000,000 no longer available, there was not enough funding to cover the shortfall for this 06-0X370 in FY 25/26. By moving this project, \$63 million in programming capacity in FY 25-26 was created. This would be enough to fund this new SHOPP project South Madera Project, EA 06-1E070, estimated at \$54.7 million.

➤ If no SHOPP amendment is approved this would be a detriment to the delivery of the project in fiscal year 25/26.

➤ Key points

- SHOPP eligible inclusion of the auxiliary lane work - Per HDM Index 504.3 (6) Two-lane Exit Ramps, where design year estimated volumes exceed 1500 equivalent passenger cars per hour, a 2-lane ramp should be provided. An auxiliary lane approximately 1,300 feet long should be provided in advance of a 2-lane exit. There is only one NB off-ramp at Avenue 12 meeting this HDM threshold. The NB off-ramp at Avenue 12 (1840 (1448) PCE) would operate at LOS "E during peak travel hours for the 2047 design year, which would exceed the HDM threshold for two-lane Exit ramps. Therefore, it is recommended that two-lane exit ramps with minimum of 1,300 feet auxiliary lane for NB off-ramp at Avenue 12 be provided.
- SHOPP eligible inclusion of the Median Barrier work - The project is proposing to add median barrier for the Safety of Maintenance workers. Currently there are existing oleanders in the median and these oleanders expose workers during pruning operations and MBGR repairs. By removing the MBGR and oleanders and constructing median barrier this would be eliminating worker exposure to live traffic. By adding median barrier, it is a proactive Safety measure to cross median accidents, which go towards our goal of zero fatalities by 2050.
- The cost of drainage work split between SHOPP and STIP - the drainage work shown under the STIP cost estimate is for work that would have been impacted due to lane addition. The drainage work shown under SHOPP is due to rehabilitation of existing drainage assets.
- Over the past year there has been an increase in cost due to inflation that were not part of the ITIP which was programmed in 2022.

STATE ROUTE 99 South Madera Project

Item 5-5-A.

Attachment A

Implementation of VMT reducing lane management

District 6 & District 10												
County	Beg PM	End PM	Minimum 6-lane	MILES 4-lane	Proj EA	PHASE	Funding Need	Open To Traffic	Lane Implementation	2027 (Segment Miles)	2030 (Segment Miles)	PROJECT NAME (LIMITS)
KER	0.0	57.6	57.6				N/A	Open	2027	71.1		Kern County minimum 6-lane freeway
TUL	0	13.5		13.5	06-01790	PA&ED	Fully Funded	2027	2027			Delano to Pixley Rehab (Kern/Tul County line to Pixley)
TUL	13.5	25.4		11.9	NA	N/A	Unfunded	Undetermined	2030		17.1	No name - From Pixley to South of Tulare
TUL	25.4	30.6		5.2	06-48950	PA&ED	Partially Funded	2030	2030			Tulare 6-Lane & Paige Ave IC (Ave 200 to Prosperity)
TUL	30.6	35.2	4.6		06-36024	Construction	N/A	2023	2027	54.9		In Construction (Tagus)
TUL	35.2	53.9	18.7				N/A	Open	2027			Tulare County 6-lane freeway
FRE	0.0	31.6	31.6				N/A	Open	2027			Fresno County minimum 6-lane freeway
MAD	0.1	8.1		8	06-0H220	PS&E R/W	Fully Funded	2028	2030		15.0	South Madera Widening (Ave 7 to Ave 12)
MAD	8.1	15.1	7.0				N/A	Open	2030			Madera County 6-lane freeway
MAD	15.1	19.9		4.8	06-0Y360	PID Complete	Unfunded	2030				North Madera Widening (Ave 17 to Ave 21 1/2)
MAD	19.9	22.7	2.8				N/A	Open				Madera County 6-lane freeway
MAD/MER	MAD 22.7	MER 0.7		7.4	N/A	N/A	Unfunded	Undetermined			2030	
MER	0.7	12.8	12.1				N/A	Open				Merced County 6-lane freeway
MER	12.8	19.3		6.5	10-0U230K	PID	Unfunded	2033				Merced 99 Widening (Mission to south of Buhach Road)
MER	19.3	20.9	1.6				N/A	Open				Merced County 6-lane freeway
MER	20.9	24.6		3.9	10-1J350	PID	Unfunded	2031				Merced 99 Atwater Applegate IC (1.4 mi north of and 1.9 mi south of Applegate)
MER	24.6	28.8	4.0				N/A	Open				Merced County 6-lane freeway
MER	28.8	37.3	9.1		10-0Q121	Construction	N/A	2022				NB Livingston Median Widening (south of Hammatt to Mer/Stan County line)
MER	28.8	37.3			10-0Q122	Construction	N/A	2024				SB Livingston Median Widening (south of Hammatt to Mer/Stan County line)
STA	0.0	24.8	24.8				N/A	Open				Stanislaus County 6-lane freeway
SJ	0.0	28.3	28.3				N/A	Open				San Joaquin County 6-lane freeway
SJ	28.3	31.6		3.3	10-1F070	PID	Unfunded	2032				Lodi 99 Widening (Harney Road to Turner Road)
SJ	31.6	38.8		7.2	N/A	N/A	Unfunded	Undetermined				North Lodi Widening - From Harney Road to Sacramento County Line
prox. Total Miles Completed			202.2									
approx. Total Miles Funded				21.5								
prox. Total Miles unfunded				50.2								
Phase 1 of Managed Lane Corridor												
Phase 2 of Managed Lane Corridor												
6 Lane segments												
PM = Postmile												
Proj EA = Caltrans Project Number												
PID = Project Initiation Document (cost, scope and schedule)												
PA&ED = Project Approval and Environmental Document												
PS&E = Plans Specifications & Estimates (Design)												

STATE ROUTE 99 South Madera Project

Item 5-5-A.

Attachment B - State Route 99 – Existing Pavement Condition as of Jan. 31,2023.

SB direction



NB direction





STAFF REPORT
Board Meeting of March 22, 2023

AGENDA ITEM: 5-B

PREPARED BY: Patricia Taylor, Executive Director

SUBJECT:

Legislative Update

Enclosure: Yes

Action: Authorize Chair to execute letter to budget committee legislatures requesting the reinstatement of the 10 percent cap on indirect charges

SUMMARY:

The following items will be discussed as a part of this agenda item:

1. Legislative Bill Matrix: Gus Khouri, Khouri Consulting will provide an update on the status of the 2023 Legislative Bill Matrix that is included in your package.
2. Valley Voice Sacramento: Included in your package is a copy of the platform that will be utilized for the March 29, 2023, Valley Voice trip.
3. 2023 MCTC Legislative Day: This time is reserved to provide a verbal recap of the 2023 MCTC Legislative Day. MCTC was represented by Supervisor Poythress, Council Member Rodriguez, Director Patricia Taylor, and Lobbyist, Gus Khouri.
4. Indirect Cost Recovery Rate (ICRP) letter to budget committee legislatures: Included in your package is ICRP budget letter requesting the reinstatement of the 10 percent cap on indirect charges. The Self-Help Counties Coalition (SHCC) has partnered with PEGC and submitted a joint letter and met with budget staff. **MCTC staff is recommending authorization of Chair to execute letter to legislature requesting the reinstatement of the 10 percent cap on indirect charges.**

FISCAL IMPACT:

No fiscal impact to the approved 2022-23 Overall Work Program and Budget.



March 10, 2023

TO: Board Members, Madera County Transportation Commission
 FROM: Gus Khouri, President
 Khouri Consulting LLC

RE: STATE LEGISLATIVE UPDATE – MARCH

On January 10, Governor Newsom released his proposed FY 2023-24 State Budget. The 2023-24 Budget, which contains \$223.6 billion in General Fund spending (\$297 billion with special funds), is projected to have a deficit of \$22.5 billion. This is a sharp turn from the past few years following surpluses in the FY 22-23 State Budget (\$97.5 billion) and the FY 21-22 State Budget (\$76 billion) surplus, which were predominantly used for one-time expenditures rather than long-term obligations. The legislature will deliberate on the Governor's proposed budget and keep items open until the May revision is released. Per the Constitution, the legislature must submit a balanced budget to the Governor by June 15, and the Governor must sign by June 30. Due to its reliance on special funds such as the gas tax and vehicle registration fee, transportation is fairly insulated from impacts to the General Fund. There are a few items of interest that MCTC will monitor:

- **Transit Intercity Rail Capital Program**—A planned funding reduction in 2023 and 2024 from \$2 billion annually to \$1 billion in 2023-24 and \$500 million each in 2024-25 and 2025-26. These funds are set to be allocated proportionally, by region, based on population. This maintains approximately \$5.7 billion (74 percent) of the original \$7.7 billion planned additional funds for local transit capital infrastructure projects. This reduction will be restored if there is sufficient General Fund revenue in January 2024. This funding was included in AB 180 ((Committee on Budget), Chapter 44, Statutes of 2022)), which only provided intent language to provide \$4 billion over FY 23-24 and 25-26 conditioned on the availability of General Fund revenue.
- **Active Transportation Program**—A reduction of \$500 million in General Fund revenues, with \$300 million of the decline being restored from State Highway Account funds, for a net decrease of \$200 million. This will allow the program to sustain all the programming capacity approved in the 2023 programming cycle. This maintains approximately \$850 million (81 percent) of the original \$1.05 billion of additional funds for projects that increase the proportion of trips accomplished by walking or biking and the safety and mobility of non-motorized users. The ATP has received an overwhelming number of applications despite limited funding. For Cycle 5, the program received \$2.2 billion in applications but only had \$455 million available for award. For Cycle 6, which the California Transportation Commission awarded last December, \$3.1 billion of

funding requests were received, despite having \$1.7 billion in resources (including the \$1.05 billion). The FY 23-24 attempts to maintain some augmentation by relieving the General Fund and instead requiring the State Highway Account (SHA) -the central state transportation funding account) - to backfill the augmentation. This proposed ATP augmentation could help local jurisdictions in Madera County be more competitive in applying for the program, but it could come at the expense of completing highway maintenance and safety projects since the SHA also funds the State Highway Operations and Protection Program (SHOPP).

- **Climate Adaptation Program**—A shift of \$200 million General Fund with \$200 million State Highway Account funding, leaving unaffected the project funding that supports climate resiliency and reduces infrastructure risk. This funding shift could impact SHOPP projects to address maintenance and safety on the state highway system.

On March 10, Senate Budget Subcommittee #5, which oversees transportation budget issues, met to discuss the Governor’s FY 23-24 January Budget Proposal. Comments by Chair Elena Durazo and Senator Josh Newman aimed to find solutions to retain funding for public transportation to maintain investments to encourage mode shift and improve air quality. Senator Kelly Seyarto expressed concerns over not keeping the State Highway Account whole by diverting funding to the Active Transportation Program. The subcommittee will hold all items open until the release of the May Revision before taking final action.

Indirect Coast Rate Proposal

Caltrans charges an indirect cost rate to self-help counties for work on the state highway system. That cost is capped at 10 percent through June 30, the end of the FY 20-21 fiscal year, through SB 848 (Committee on Budget), Chapter 46, Statutes of 2018. The legislature failed to authorize an extension of the 10 percent cap, partly because Caltrans failed to submit a statutorily required report, resulting in costs ballooning to over 27 percent for some self-help counties. MCTC will work with the Self-help Counties Coalition to reinstate the cap and ensure that relief is retroactive to avoid escalating costs associated with project delivery on priority projects on the state highway system. This will be attempted through a budget trailer bill that has yet to be identified.

Bills of Interest

MCTC reviewed over 2,632 bills and 11 constitutional amendments introduced by the February 17 bill introduction deadline and has identified 12 priority bills. That number can change based on bills being amended. Policy bill hearings will begin in mid to late March. Spring Recess commences upon adjournment on March 30 and ends on April 10. Bills must progress to the Appropriations Committee of each house by April 28 if keyed fiscal, meaning a cost is associated with enactment, and May 5, if keyed non-fiscal, to move to the Floor. Bills that make it to fiscal committees must be heard by May 19 and be approved by June 2 off the floor of each house. Policy committees must complete their business by July 14 (start of Summer Recess, back on August 14), fiscal committees by September 1, and all business by the floor of each house by September 14, to be considered for signature by the Governor by October 14.

Threats to Transportation Funding

On December 5, Governor Newsom called for a Special Session to examine the gas price spikes at the pump during the Fall of 2022. A few bills have been introduced to suspend the gas tax for one year (AB 53, ABx1 2) and funds collected in the greenhouse gas emission funds (SB 32 and SBx1 1). This would have a cataclysmic effect on delivering transportation projects since the gas tax is the main source of funding for local streets and roads, maintenance of the state highway system, and flexible funding for

transportation planning through the State Transportation Improvement Program (STIP) for multi-modal options. It is uncertain if these bills will receive a hearing, but Governor Newsom has previously proposed suspension of the inflationary adjustments to the gas tax. Ultimately, there will need to be a successor source to the gas tax given the prevalence of electric vehicles, which contributes to the revenue stream decline.

ACA 1 (Aguiar-Curry) Lower-Vote Threshold

This measure would authorize a local government, including a special district, to impose, extend, or increase a sales and use tax or transactions and use tax imposed, or a parcel tax, to fund the construction, rehabilitation, or replacement of public infrastructure, defined to include improvements to transit and streets and highways and projects for the protection of property from the impacts of sea level rise, as well as for affordable housing if the proposition proposing that tax is approved by 55% of its voters.

Brown Act Bills

During the COVID-19 pandemic, the need for social distancing made the usual practices for in-person public meetings impossible to continue. Governor Gavin Newsom, as part of a slew of emergency orders issued in response to the pandemic – Exec. Order No. N-25-20 (Mar. 12, 2020); N-29-20 (Mar. 17, 2020); N-08-21 (Jun. 11, 2021) – suspended many of the Brown Act (local governments and special districts) and Bagley-Keene Act’s requirements (state agencies and commissions) for teleconferenced meetings.

In 2021, the legislature enacted AB 361 (Rivas), Chapter 165, Statutes of 2021, which provided an exception to the Brown Act through 2024, if a state of emergency is declared, to allow all members of a board to meet virtually without complying with the Brown Act’s teleconferencing quorum, meeting notice, and agenda requirements. Boards must act every 30 days to extend the opportunity to meet virtually. Governor Newsom’s state of emergency declaration on the COVID-19 pandemic expired on February 28. Therefore, using AB 361 would necessitate issuing another state of emergency declaration.

In 2022, the legislature enacted AB 2449 (Rubio), Chapter 285, Statutes of 2022, allowing individual local boards, through January 1, 2026, to meet virtually twice per year without posting their location if at least a quorum of the members of the body participates in person at a singular physical location, and the public can participate virtually. Post-pandemic local boards are struggling to establish a quorum, particularly for technical and citizen’s advisory committees. Virtual meetings were also preferred to reduce vehicle miles traveled. Below are bills introduced pertaining to the Brown Act.

AB 557 (Hart) would remove the January 1, 2024, sunset on the Brown Act exemptions for boards to meet virtually during a state of emergency declaration provided under AB 361 (Rivas), Chapter 165, Statutes of 2021.

AB 817 (Pacheco), jointly sponsored by the California Association of Recreation and Park Districts (CARPD) and the League of California Cities (CalCities), is currently a spot bill, but it will be amended to authorize ad hoc, citizen’s advisory, and technical advisory committees, to meet remotely.

SB 411 (Portantino) would allow local boards with appointed members subject to the Brown Act with a population of over 3 million to meet remotely.

MCTC Bill Matrix – March 2023

Measure	Status	Bill Summary	Recommended Position
AB 6 (Friedman) Transportation Planning: local sales tax measures	12/5/2022 Introduced	This bill states the intent of the Legislature to enact legislation that would require regional transportation agencies to prioritize and fund transportation projects, including those funded by a local sales tax measure, that significantly contributes towards the goals outlined in a region's sustainable communities strategy and the state's climate goals. This bill is like AB 2237 (Friedman) of 2022, which attempted to influence the delivery of projects in locally approved sales tax measure expenditure plans. That bill failed in the Senate Transportation Committee.	Watch
AB 7 (Friedman) Transportation: funding: capacity projects	12/5/22 Introduced	This bill states the intent of the Legislature to enact legislation that would eliminate single occupancy vehicle freeway capacity projects and allow capacity projects only for bus rapid transit, rail, active transportation purposes, projects that significantly add safety, and projects that significantly reduce congestion, without interfering with existing maintenance and rehabilitation needs. This bill resembles AB 2438 (Friedman) from last year, which attempted to make all state funding programs subject to the Governor's Climate Action Plan for Transportation Infrastructure (CAPTI) as adopted in July of 2021. Governor Newsom vetoed the bill citing the need to work more closely with transportation planning agencies to craft solutions unique to each region to help accelerate the state's climate goals.	Watch
AB 9 (Murasutchi) California Global Warming Solutions Act of 2006: emissions limit	1/26/23 Assembly Natural Resources	This bill would require the California Air Resources Board to ensure that statewide greenhouse gas emissions are reduced to at least 55%, rather than 40%, below the 1990 level by no later than December 31, 2030.	Watch

MCTC Bill Matrix – March 2023

Measure	Status	Bill Summary	Recommended Position
AB 53 (Fong) Motor Vehicle Fuel Tax Law: suspension of tax	12/5/222 Introduced	This bill would suspend the imposition of the tax on motor vehicle fuels for one year. The bill would require that all savings realized based on the suspension of the motor vehicle fuels tax by a person other than an end consumer, as defined, be passed on to the end consumer, and would make the violation of this requirement an unfair business practice, in violation of unfair competition laws, as provided. The bill would require a seller of motor vehicle fuels to provide a receipt to a purchaser that indicates the amount of tax that would have otherwise been applied to the transaction.	Oppose
AB 69 (Waldron) Transportation: traffic signal synchronization: roadway improvement projects	2/23/2023 Assembly Transportation	This bill would authorize moneys in the Greenhouse Gas Reduction Fund to be allocated for an investment in a traffic signal synchronization component that is part of a roadway improvement project requiring multiple signals, including, but not limited to, multimodal redevelopment projects, rail trail projects, urban renewal projects, or a project near transit facilities, if the component is designed and implemented to achieve cost-effective reductions in greenhouse gas emissions and includes specific emissions reduction targets and metrics to evaluate the project's effect.	Support
AB 295 (Fong) Caltrans: maintenance projects	2/9/23 Assembly Transportation	This bill would authorize Caltrans to enter into agreements with local governmental entities (includes councils of governments, transportation authorities, regional transportation planning agencies), fire departments, fire protection districts, fire safe councils, and tribal entities to perform specified projects authorized by Caltrans on roadways managed by Caltrans including activities related to roadside maintenance and the removal and clearing of material, as provided.	Watch
AB 557 (Hart) Open Meetings: local agencies: teleconferences	2/17/23 Assembly Local Government	This bill would remove the January 1, 2024, sunset on the Brown Act exemptions for boards to meet virtually during a declared state of emergency declaration provided under AB 361 (Rivas), Chapter 165, Statutes of 2021.	Support

MCTC Bill Matrix – March 2023

Measure	Status	Bill Summary	Recommended Position
AB 744 (Carillo) California Transportation Commission: data, modeling, and analytic software tools procurement	2/13/23 Introduced	<p>Upon the appropriation of funds by the Legislature, this bill would require the California Transportation Commission (CTC) to acquire public domain or procure commercially available or open-source licensed solutions for data, modeling, and analytic software tools to support the state’s sustainable transportation, congestion management, affordable housing, efficient land use, air quality, and climate change strategies and goals. The bill would require the CTC to provide access to the data, modeling, and analytic software tools to state and local agencies.</p> <p>This bill would authorize the CTC to provide a direct allocation of funding to local agencies engaged in state-of-the-art technology operations for the above purposes and would require state and local agencies that receive the funds or access to data, modeling, and analytic software tools to submit reports to the commission no later than February 1, 2026, regarding their use of the data, modeling, and analytic software tools. The bill would require the CTC based on those reports, to submit a report to the Legislature no later than December 1, 2026, regarding the use of the data, modeling, and analytic software tools by state and local agencies.</p> <p>This bill would authorize the CTC to establish best practices for use of data in transportation planning and to identify data elements that should be made available to state and local agencies for transportation planning.</p>	Watch

MCTC Bill Matrix – March 2023

Measure	Status	Bill Summary	Recommended Position
AB 761 (Friedman) Transit Transformation Task Force	2/12/23 Introduced	This bill would require the Secretary of the California State Transportation Agency, on or before July 1, 2024, to establish and convene the Transit Transformation Task Force to include representatives from Caltrans, the Controller's office, various local agencies, academic institutions, nongovernmental organizations, and other stakeholders. The task force would be required to develop a structured, coordinated process for early engagement of all parties to develop policies to grow transit ridership and improve the transit experience for all users of those services. The bill would require the secretary, in consultation with the task force, to prepare and submit a report of findings based on the task force's efforts to the appropriate policy and fiscal committees of the Legislature on or before January 1, 2025.	Support
AB 817 Pacheco (D) Local government: open meetings	2/14/23 Assembly Rules	This is a spot bill to amend the Brown Act to allow technical and citizen's advisory committees to continue meeting remotely without restriction.	Watch
AB 1385 (Garcia) Local transportation funds: transit operators	2/17/23 Introduced	This is a spot bill for potential legislation to amend transit farebox recovery ratio qualification requirements.	Watch

MCTC Bill Matrix – March 2023

Measure	Status	Bill Summary	Recommended Position
ABx1 2 (Fong) Motor Vehicle Fuel Tax Law: suspension of tax	2/24/23 Assembly Transportation	<p>This bill would suspend the imposition of the tax on motor vehicle fuels for one year. The bill would require that all savings realized based on the suspension of the motor vehicle fuels tax by a person other than an end consumer, as defined, be passed on to the end consumer, and would make the violation of this requirement an unfair business practice, in violation of unfair competition laws, as provided. The bill would require a seller of motor vehicle fuels to provide a receipt to a purchaser that indicates the amount of tax that would have otherwise been applied to the transaction. This bill is identical to AB 53.</p>	Oppose
SB 32 (Jones) Motor vehicle fuel tax: greenhouse gas reduction programs: suspension	12/5/22 Introduced	<p>This bill would suspend the Low Carbon Fuel Standard regulations, which were adopted by the California Air Resources Board to reduce greenhouse gas emissions, for one year. The bill would also exempt suppliers of transportation fuels from regulations for the use of market-based compliance mechanisms for one year.</p> <p>This bill, like AB 53 and ABx1 2, and identical to SBx1 1, which would suspend the imposition of the tax on motor vehicle fuels for one year. The bill would require a seller of motor vehicle fuels to provide a receipt to a purchaser that indicates the amount of tax that would have otherwise applied to the transaction.</p> <p>This bill would require that all savings realized based on the suspension of the motor vehicle fuels tax, the suspension of the Low Carbon Fuel Standard regulations, and the exemption of suppliers of transportation fuels from regulations for use of market-based compliance mechanisms by a person other than an end consumer, as defined, be passed on to the end consumer, and would make the violation of this requirement an unfair business practice, in violation of unfair competition laws, as provided.</p>	Oppose

MCTC Bill Matrix – March 2023

Measure	Status	Bill Summary	Recommended Position
SB 411 (Portantino) Open meetings: teleconferences: bodies with appointed membership.	2/22/23 Senate Governance and Finance	This bill would allow local boards with appointed members subject to the Brown Act with a population of over 3 million to meet remotely.	Watch
SB 537 (Becker) Open meetings: local agencies: teleconferences	2/14/23 Introduced	This is a spot bill for potential legislation on modifying the Ralph M. Brown Act.	Watch
SB 614 (Blakespear) Transportation Development Act	2/15/23 Introduced	This is a spot bill for potential legislation on modifying the Transportation Development Act.	Watch
SB 617 (Newman) Public contracts: regional transportation agencies: design-build procurement	2/22/23 Senate Transportation	This bill provides an authorization to use design-build procurement, which also includes progressive design-build procurement. Progressive design-build procurement is defined as a project delivery process in which both the design and construction of a project are procured from a single entity that is selected through a qualifications-based selection at the earliest feasible stage of the project.	Support
SB 670 (Allen) Vehicles miles traveled	3/1/23 Senate Transportation	This bill would require state and local transportation agencies to create a single model for vehicle miles traveled mapping to be used for transportation planning and funding.	Oppose

MCTC Bill Matrix – March 2023

Measure	Status	Bill Summary	Recommended Position
SB 825 (Limón) Local government: public broadband services	3/1/23 Senate Governance and Finance	This bill would add metropolitan planning organizations and regional transportation planning authorities to the list of local government agencies included in the definition of “local agency” that are eligible to directly apply for local technical assistance grants administered by the California Public Utilities Commission for implementation of broadband.	Support
SBx1 1 (Jones) Motor vehicle fuel tax: greenhouse gas reduction programs: suspension	12/5/22 Introduced	This bill is identical to SB 32. It would suspend the Low Carbon Fuel Standard regulations, which were adopted by the California Air Resources Board to reduce greenhouse gas emissions, for one year. The bill would also exempt suppliers of transportation fuels from regulations for the use of market-based compliance mechanisms for one year. It would suspend the imposition of the tax on motor vehicle fuels for one year. The bill would require a seller of motor vehicle fuels to provide a receipt to a purchaser that indicates the amount of tax that would have otherwise applied to the transaction.	Oppose

March 9, 2023

The Honorable Nancy Skinner Chair, Joint Legislative
Bdgt. Cmte.
1021 O Street, Suite 8630
Sacramento, CA 95814

The Honorable Josh Becker
Chair, Senate Bdgt. Subcommittee 2 1021 O Street,
Suite 6530
Sacramento, CA 95814

The Honorable Brian Dahle
Chair, Senate Bdgt. Subcommittee 2 1021 O Street,
Suite 6530
Sacramento, CA 95814

The Honorable Philip Ting
V. Chair, Joint Legislative Bdgt. Cmte. 1021 O Street,
Suite 8230
Sacramento, CA 95814

The Honorable Steve Bennett
Chair, Assembly Bdgt. Subcommittee 3 1021 O
Street, Suite 4170
Sacramento, CA 95814

The Honorable Vince Fong
Chair, Assembly Bdgt. Subcommittee 3 1021 O
Street, Suite 4630
Sacramento, CA 95814

Dear Chairs and Members of the Budget Subcommittees:

RE: Streets and Highways Code (SHC) Section 114.5

On behalf of the Madera County Transportation Authority (MCTA) we write to ask for your support to reinstate Streets and Highways Code (SHC) Section 114.5, which capped the Department of Transportation (Caltrans) indirect cost recovery rate (ICRP) at 10 percent for projects financed by local, voter- approved special taxes for transportation.

As you are aware, Caltrans and Self-Help Counties Coalition (SHCC) member agencies like ours partner to deliver transportation infrastructure for all Californians, with the SHCC member agencies investing over \$5 billion annually in the State Highway system. These investments are a critical component of our efforts to improve mobility, equity, and safety for all those traveling on state highway infrastructure.

Currently, the Budget Act prescribes a variety of overhead rates when Caltrans does work for others. For some projects, the department is required to charge both their direct rate (actual costs) and an indirect rate.

However, for certain work that Caltrans performs for other transportation partners – the High-Speed Rail Authority, Project Initiation Documents, and a limited number of State Transportation Improvement Program (STIP) projects the department only charges the direct rate.

Self-help county transportation authorities like ours are important partners for Caltrans. Like Caltrans, we work to deliver and fund projects on the state highway system using a variety of funding sources, including funds they raised locally through an increased local voter approved sales tax. In the absence of the 25 self-help counties and the work we perform on the state highway system, this would be solely a state financial responsibility.

We believe it is time to recognize the joint role the state and self-help counties play in state highway project delivery and treat self-help counties like true funding partners we are. This partnership means charging for costs directly associated with project delivery, not costs that would continue to exist whether or not Caltrans is performing reimbursed work.

In 2021, the Senate and Assembly Budget Committees passed the transportation TBL (AB 149) that added SHC sec. 114.5. It reads: "The department shall not charge any self-help counties with countywide sales tax measures dedicated to transportation improvements more than 10 percent for administration indirect cost recovery, as outlined in the department's Indirect Cost Recovery Proposal. The department shall charge those self-help counties for functional overhead." This section expired on January 1, 2023.

While we would prefer the elimination of the ICRP, the 10 percent cap contained in SHC 114.5 is a reasonable compromise and we respectfully request it be reinstated.

Thank you for your consideration.

Waseem Ahmed, Chair
MADERA COUNTY TRANSPORTATION AUTHORITY

cc: Genevieve Morales, Committee on Budget and Fiscal Review, California State Assembly
Eunice Roh, Committee on Budget and Fiscal Review, California State Senate



STAFF REPORT
Board Meeting of March 22, 2023

AGENDA ITEM: 5-C

PREPARED BY: Patricia Taylor, Executive Director

SUBJECT:

Cottonwood Creek Groundbreaking Ceremony

Enclosure: No

Action: Information and Discussion Only

SUMMARY:

The Cottonwood Creek Project on State Route 99, just south of Avenue 12 in Madera County, is set to begin construction on March 20, 2023. The purpose of the project is to replace three aging bridges on State Route 99 over Cottonwood Creek. For additional details related to the project, please visit this link: [Cottonwood Creek Bridge Replacement | Caltrans](#)

Commuter alerts will be prepared by Caltrans. The commuter alerts will include project start, potential closures, and possible detours that could impact travel. MCTC staff will include the alerts on its social media sites.

A Groundbreaking Ceremony is tentatively scheduled for **Thursday, April 20th at 10:00am**. As soon as details concerning the event become available, MCTC staff will forward to you accordingly.

FISCAL IMPACT:

No fiscal impact to the approved 2022-23 Overall Work Program and Budget.



STAFF REPORT
Board Meeting of March 22, 2023

AGENDA ITEM: 5-D

PREPARED BY: Patricia Taylor, Executive Director

SUBJECT:

CALCOG 2023 Leadership Forum Recap

Enclosure: No

Action: Information and Discussion Only

SUMMARY:

The CALCOG 2023 Leadership Forum was held in Riverside County from Sunday March 5th through Tuesday, March 7th. Those that attended, representing MCTC, were Supervisor Robert Poythress (1st Vice President of CALCOG), MCTC Chair Waseem Ahmed, and Executive Director Patricia Taylor. The theme of this year's event was State of Change for California Regions. A copy of the entire program can be found here: [2023 CALCOG Leadership Forum - State of Change Program](#).

FISCAL IMPACT:

No fiscal impact to the approved 2022-23 Overall Work Program and Budget.



STAFF REPORT
Board Meeting of March 22, 2023

AGENDA ITEM: 5-E

PREPARED BY: Dylan Stone, Principal Regional Planner

SUBJECT:

Public Hearing and Adoption: Federal Transportation Improvement Program Amendment 3 (FTIP Amendment 3), Regional Transportation Plan Amendment 1 (RTP Amendment 1), and Air Quality Conformity Analysis

Enclosure: Yes

Action: Conduct public hearing on FTIP Amendment 3, RTP Amendment 1, and Air Quality Conformity Analysis; Adopt Final versions of FTIP Amendment 3, RTP Amendment 1, and Air Quality Conformity Analysis by Resolution 23-02

SUMMARY:

The Madera County Transportation Commission (MCTC) will hold a public hearing on March 22, 2023, at 3:00 PM regarding the Draft FTIP Amendment 3, RTP Amendment 1, and Air Quality Conformity Analysis. The purpose of this public hearing is to receive public comments on these documents. The hearing will be held at 2001 Howard Road, Suite 201, Madera, CA 93637 during the March 22, 2023 MCTC board meeting. Members of the public may participate in the meeting in person or electronically and shall have the right to observe and offer public comment during the meeting. During the public hearing, comments can also be made via online webinar:

<https://us06web.zoom.us/j/81479100855?pwd=dkVxSlZkWHdgcU1Qc2o2OFJQZjdZz09>,

Passcode: 678203, Telephone: 408 638 0968. Additional information regarding the public hearing will be included in the March 22, 2023, meeting agenda.

- The 2023 FTIP is a near-term listing of capital improvement projects and operational expenditures utilizing federal and state monies for transportation projects in Madera County during the next four years.
- The 2022 RTP is a long-term coordinated transportation/land use strategy to meet Madera County transportation needs out to the year 2046. Amendment 1 of the 2022 RTP/SCS is considered a Type 5 – Formal Amendment requiring a conformity determination and new regional emissions analysis.
- The corresponding Conformity Analysis contains the documentation to support a finding that the 2023 FTIP Amendment 3 and 2022 RTP Amendment 1 meet the air quality conformity requirements for ozone and particulate matter.

Persons who require accommodation for any audio, visual or other disability or Spanish or other interpretation in order to review an agenda, or to participate in a meeting of the Policy Board of the Madera County Transportation Commission per the American Disabilities Act (ADA), may obtain assistance by requesting such accommodation telephonically by calling (559) 675-0721 or in writing addressed to the Administrative Analyst, 2001 Howard Road, Suite 201, Madera, California, 93637 or email sandy@maderactc.org. Any such request for accommodation should be made at least 3-working-days prior to the scheduled meeting for which assistance is requested.

The documents will be available for 30-day public review from February 18, 2023 to March 20, 2023. The draft documents are available for review at the MCTC office, located at 2001 Howard Road, Suite 201, Madera, CA 93637 and on the MCTC website at www.maderactc.org.

Public comments are welcomed at a public hearing to be held on March 22, 2023, at the 3:00 PM MCTC Board Meeting, or may be submitted in writing by 5:00 p.m. on March 20, 2023 to staff identified below.

After considering the comments, the documents will be considered for adoption, by Resolution 23-02, by the MCTC Policy Board at a regularly scheduled meeting to be held on March 22, 2023. The documents will then be submitted to state and federal agencies for approval.

FISCAL IMPACT:

No fiscal impact to the approved 2022-23 Overall Work Program and Budget.

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

In the matter of
**RESOLUTION ADOPTING THE MCTC FEDERAL
TRANSPORTATION IMPROVEMENT
PROGRAM (FTIP) AMENDMENT 3, 2022
REGIONAL TRANSPORTATION PROGRAM
(RTP) AMENDMENT 1 AND 2023
CONFORMITY**

Resolution No.: **23-02**

WHEREAS, the Madera County Transportation Commission (MCTC) is a Regional Transportation Planning Agency and a Metropolitan Planning Organization, pursuant to State and Federal designation; and

WHEREAS, a 2022 Regional Transportation Plan Amendment 1 (2022 RTP Amendment 1) has been prepared in full compliance with federal guidance; and

WHEREAS, a 2022 Regional Transportation Plan Amendment 1 has been prepared in accordance with state guidelines adopted by the California Transportation Commission; and

WHEREAS, federal planning regulations require that Metropolitan Planning Organizations prepare and adopt a short range Federal Transportation Improvement Program (FTIP) for their region; and

WHEREAS, the 2023 Federal Transportation Improvement Program Amendment 3 (2023 FTIP Amendment 3) has been prepared to comply with Federal and State requirements for local projects and through a cooperative process between the Federal Highway Administration (FHWA), the Federal Transit Administration (FTA), the State Department of Transportation (Caltrans), principal elected officials of general purpose local governments and their staffs, and public owner operators of mass transportation services acting through the MCTC forum and general public involvement; and

WHEREAS, the 2023 FTIP Amendment 3 program listing is consistent with: 1) the 2022 Regional Transportation Plan Amendment 1; 2) the 2022 State Transportation Improvement Program; and 3) the corresponding 2023 Conformity Analysis; and

WHEREAS, the 2023 FTIP Amendment 3 contain the MPOS's certification of the transportation planning process assuring that all federal requirements have been fulfilled; and

WHEREAS, the 2023 FTIP Amendment 3 and 2022 RTP Amendment 1 meet all applicable transportation planning requirements per 23 CFR Part 450; and

WHEREAS, MCTC has integrated into its metropolitan transportation planning process, directly or by reference, the goals, objectives, performance measures, and targets described in other State transportation plans and transportation processes, as well as any plans developed under 49 U.S.C. Chapter 53 by providers of public transportation, required as part of a performance-based program; and

WHEREAS, projects submitted in the 2023 FTIP Amendment 3 and 2022 RTP Amendment 1 must be financially constrained and the financial plan affirms that funding is available; and

WHEREAS, the MPO must demonstrate conformity per 40 CFR Part 93 for the 2023 FTIP Amendment 3 and 2022 RTP Amendment 1; and

WHEREAS, the 2023 Conformity Analysis supports a finding that the 2023 FTIP Amendment 3 and 2022 RTP amendment 1 meet the air quality conformity requirements for ozone and particulate matter; and

WHEREAS, the 2023 FTIP Amendment 3 and 2022 RTP Amendment 1 do not interfere with the timely implementation of the Transportation Control Measures; and

WHEREAS, the 2023 FTIP Amendment 3 and 2022 RTP Amendment 1 conform to the applicable SIPs; and

WHEREAS, the documents have been widely circulated and reviewed by MCTC advisory committees representing the technical and management staffs of the member agencies; representatives of other governmental agencies, including State and Federal representatives of special interest groups; representatives of the private business sector; and residents of Madera County consistent with public participation process adopted by MCTC; and

WHEREAS, a public hearing was conducted on March 22, 2023 to hear and consider comments on the 2023 FTIP Amendment 3, 2022 RTP Amendment 1, and the 2023 Conformity Analysis; and

NOW, THEREFORE, BE IT RESOLVED, that MCTC adopts 2023 FTIP Amendment 3, 2022 RTP Amendment 1, and the 2023 Conformity Analysis.

BE IT FURTHER RESOLVED, that MCTC finds that 2023 FTIP Amendment 3 and 2022 RTP Amendment 1 are in conformity with the requirements of the Federal Clean Air Act Amendments and applicable State Implementation Plans for air quality.

The foregoing resolution was adopted this 22nd day of March 2023 by the following vote:

Commissioner Ahmed	_____
Commissioner Gallegos	_____
Commissioner Gonzalez	_____
Commissioner Poythress	_____
Commissioner Rodriguez	_____
Commissioner Rogers	_____

Chairman, Madera County Transportation Commission

Executive Director, Madera County Transportation Commission



STAFF REPORT
Board Meeting of March 22, 2023

AGENDA ITEM: 7-A

PREPARED BY: Troy McNeil, Deputy Director/Fiscal Supervisor

SUBJECT:

Executive Minutes – February 22, 2023

Enclosure: Yes

Action: Approve February 22, 2023, meeting minutes

SUMMARY:

Attached are the Executive Minutes for the February 22, 2023, Policy Board Meeting.

FISCAL IMPACT:

No fiscal impact to the approved 2022-23 Overall Work Program and Budget.



EXECUTIVE MINUTES

Date: February 22, 2023
Time: 3:00 pm
Place: Madera County Transportation Commission
In person and Zoom

Members Present: Commissioner Waseem Ahmed
Commissioner Cecelia Gallegos
Commissioner Leticia Gonzalez
Commissioner Jose Rodriguez
Commissioner David Rogers

Members Absent: Commissioner Robert Poythress

Policy Advisory Committee: Above Members
Michael Navarro, Caltrans District 06, Deputy Director

MCTC Staff: Patricia Taylor, Executive Director
Troy McNeil, Deputy Director/Fiscal Supervisor
Dylan Stone, Principal Regional Planner
Jeff Findley, Principal Regional Planner
Nicholas Dybas, Associate Regional Planner
Sandy Ebersole, Administrative Analyst

1. **CALL TO ORDER by Chair Ahmed**
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 Chairman of their desire to address the Board when that agenda item is called.

Chair Ahmed 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. Initiate FY 2023-24 Unmet Transit Needs Public Hearing Process

Enclosure: Yes

Action: Information and Discussion Only

4-B. Social Service Transportation Advisory Council (SSTAC) Meetings Update

Enclosure: Yes

Action: Information and Discussion Only

4-C. Notice of Vacancy on the Social Services Transportation Advisory Council (SSTAC)

Enclosure: Yes

Action: Direction may be provided

4-D. MCTC 2023 Federal Transportation Improvement Program (FTIP) Amendment No. 2 – (Type 3 – Formal)

Enclosure: No

Action: Ratify

4-E. San Joaquin Valley 2023 Policy Conference

Enclosure: Yes

Action: Information and Discussion Only

4-F. 2023 San Joaquin Valley Blueprint Awards Call for Nominations

Enclosure: Yes

Action: Information and Discussion Only

4-G. San Joaquin Valley Blueprint Awards Nomination – MCTC to nominate Supervisor Robert Poythress for Outstanding San Joaquin Valley Elected Official

Enclosure: No

Action: Direct staff to prepare nomination package and letter of support to nominate Supervisor Robert Poythress for Outstanding San Joaquin Valley Elected Official

4-H. Clean California Local Grant Program (CCLGP) Cycle 2 Call for Projects

Enclosure: No

Action: Information and Discussion Only

4-I. County of Madera Comprehensive Safety Action Plan Development Project – Awarded \$492,000 through the U.S. Department of Transportation Safe Streets and Roads for All (SS4A)

Enclosure: No

Action: Information and Discussion Only

4-J. Performance Measure 1: Safety Target Acceptance

Enclosure: Yes

Action: Adopt the Statewide Targets for all Five Safety Performance Measures for 2023

4-K. Performance Measure (PM) 3 Targets 2022-2025 Coordination

Enclosure: Yes

Action: Information and Discussion Only

4-L. San Joaquin Joint Power Authority (SJJPA) and San Joaquin Regional Rail Commission (SJRCC) Letters of Support for Commuter Rail Funding

Enclosure: Yes

Action: Information and Discussion Only

4-M. Public Transportation Modernization, Improvement, and Service Enhancement Account (PTMISEA) Allocation Request– Resolution 23-01

Enclosure: Yes

Action: Approve Public Transportation Modernization, Improvement, and Service Enhancement Account (PTMISEA) Project Listing – Resolution 23-01

4-N. 2023 MCTC State Legislative Platform

Enclosure: Yes

Action: Approve 2023 MCTC State Legislative Platform

4-O. Draft 2023 San Joaquin Valley Regional Policy Council State Legislative Platform

Enclosure: Yes

Action: Information and Discussion Only

4-P. Potential 2020 Census Impacts for Federal Transit Administration (FTA) Programs

Enclosure: No

Action: Information and Discussion Only

4-Q. Fiscal Year 2024 Appropriations Requests – Senator Feinstein

Enclosure: No

Action: Information and Discussion Only

4-R. Fiscal Year 2024 Appropriations Requests – Senator Padilla

Enclosure: No

Action: Information and Discussion Only

Transportation Consent Calendar Action on Items A-R

Item 4-C was pulled for discussion by Commissioner Gallegos.

Upon motion by Commissioner Rogers, seconded by Commissioner Gallegos, to approve the Transportation Consent Items A-R. A vote was called, and the motion carried.

Roll call for votes:

Commissioner Ahmed	Yes
Commissioner Gallegos	Yes
Commissioner Gonzalez	Yes
Commissioner Rodriguez	Yes
Commissioner Rogers	Yes
Vote passed 5-0	

5. TRANSPORTATION ACTION/DISCUSSION ITEMS

NONE

MCTC SITTING AS THE MADERA COUNTY TRANSPORTATION COMMISSION

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

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

Roll call for votes:

Commissioner Ahmed	Yes
Commissioner Gallegos	Yes
Commissioner Gonzalez	Yes
Commissioner Rodriguez	Yes
Commissioner Rogers	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 – January 18, 2023

Enclosure: Yes

Action: Approve January 18, 2023, meeting minutes

7-B. Transportation Development Act (LTF and STA) Allocations – Resolution 22-09 Amendment No. 2, and Resolution 22-10 Amendment No. 3

Enclosure: Yes

Action: Approve Resolution 22-09 Amendment No. 2, and Resolution 22-10 Amendment No. 3

7-C. Transportation Development Act (TDA): Local Transportation Fund (LTF), State Transit Assistance (STA), and State of Good Repair (SGR) FY 2023-24 Estimates

Enclosure: Yes

Action: Information and Discussion Only

Administrative Consent Action on Items A-C

Upon motion by Commissioner Gonzalez, seconded by Commissioner Rogers, to approve the Administrative Consent Items A-C. A vote was called, and the motion carried.

Roll call for votes:

Commissioner Ahmed	Yes
Commissioner Gallegos	Yes
Commissioner Gonzalez	Yes
Commissioner Rodriguez	Yes
Commissioner Rogers	Yes

Vote passed 5-0

8. ADMINISTRATIVE ACTION/DISCUSSION ITEMS

8-A. FY 2023-24 Draft Overall Work Program and Budget

Enclosure: No

Action: Authorize circulation of Draft 2023-24 Overall Work Program and Budget for agency review

Administrative Action/Discussion on Item A

Upon motion by Commissioner Rogers, seconded by Commissioner Rodriguez, to approve the circulation of the Draft 2023-24 Overall Work Program and Budget for agency review. A vote was called, and the motion carried.

Roll call for votes:

Commissioner Ahmed	Yes
Commissioner Gallegos	Yes
Commissioner Gonzalez	Yes
Commissioner Rodriguez	Yes
Commissioner Rogers	Yes

Vote passed 5-0

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.

NONE

10. AUTHORITY – ACTION/DISCUSSION ITEMS

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

Enclosure: Yes

Action: Appoint Max Rodriguez as a representative for District 4 to the Measure T Citizens' Oversight Committee

Administrative Action/Discussion on Item A

Upon motion by Commissioner Rogers, seconded by Commissioner Gonzalez, to appoint Max Rodriguez as the representative for District 4 to the Measure T Citizens' Oversight Committee. A vote was called, and the motion carried.

Roll call for votes:

Commissioner Ahmed	Yes
Commissioner Gallegos	Yes
Commissioner Gonzalez	Yes
Commissioner Rodriguez	Yes
Commissioner Rogers	Yes
Vote passed 5-0	

OTHER ITEMS

11. MISCELLANEOUS

11-A. Items from Staff

Patricia Taylor, Executive Director, provided the following comments:

- A flyer will be mailed to each household in Madera County with a survey regarding Measure T priorities.



- A Roundtable meeting is scheduled on March 13, 2023, with identified community members, staffs, and a couple elected officials to discuss the Measure T election results and next steps.
- Director Taylor recognized Madera County for the Rural County Comprehensive Safety Action Plan Project award of \$492,000 through Safe Streets and Roads for All funding.
- Director Taylor discussed the 2023 San Joaquin Valley Policy Conference and the Blueprint Awards.

11-B. Items from Caltrans

- Michael Navarro, Caltrans District 06, Deputy Director, provided a brief update on grant programs and the State Route 99 project in Madera County.

11-C. Items from Commissioners

- This time was reserved for Commissioners to inquire about specific projects.

12. CLOSED SESSION

NONE

13. ADJOURNMENT

Meeting adjourned at 3:51 pm.

Next meeting scheduled for Wednesday, March 22, 2023

Respectfully Submitted,

Patricia S. Taylor
Executive Director
Madera County Transportation Commission



STAFF REPORT
Board Meeting of March 22, 2023

AGENDA ITEM: 7-B

PREPARED BY: Troy McNeil, Deputy Director/Fiscal Supervisor

SUBJECT:

MCTC Financial and Transportation Development Act Fund Audit for Fiscal Year ended June 30, 2022

Enclosure: Yes

Action: Accept MCTC Financial and TDA Fund Audit for FY ended June 30, 2022

SUMMARY:

The Audit Report of MCTC Administrative and Planning Grant Funds and TDA Funds for FY 2021-22 has been prepared by Price, Paige, & Company Accountancy Corporation. The independent auditor's report expressed an unmodified opinion on the financial statements of the Commission, and an unmodified opinion on the independent auditor's report for compliance of major programs.

MCTC staff is pleased to report that the auditor did not note any adverse findings.

FISCAL IMPACT:

No fiscal impact to the approved 2022-23 Overall Work Program and Budget.

**MADERA COUNTY TRANSPORTATION
COMMISSION**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
JUNE 30, 2022**

JUNE 30, 2022

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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 governmental activities, the General Fund, and the aggregate remaining fund information of the Madera County Transportation Commission (the Commission), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Commission's basic 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 governmental activities, the General Fund, and the aggregate remaining fund information of the Commission, as of June 30, 2022, and the respective changes in financial position thereof 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 Commission 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.

Change in Accounting Principle

As described in Note 1 to the financial statements, in 2022 the Commission adopted new accounting guidance, GASB Statement No. 87, Leases. 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 Commission'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 Commission's internal control. 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 Commission'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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 6–11 and 40–41 be presented to supplement the basic 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 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements. The fiduciary funds combining statements and other schedules as listed in the table of contents (supplementary information) as well as the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 supplementary information and the schedule of expenditures of federal awards 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 15, 2023, on our consideration of the Commission'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 Commission'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 Commission's internal control over financial reporting and compliance.

Price Pange & Company

Clovis, California
March 15, 2023

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MANAGEMENT'S DISCUSSION AND ANALYSIS

**MADERA COUNTY TRANSPORTATION COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

Item 7-7-B.

As management of the Madera County Transportation Commission (the Commission), we offer readers of the Commission's financial statements this narrative overview and analysis of the financial activities of the Commission for the fiscal year ended June 30, 2022. We encourage the readers to consider the information presented here in conjunction with the Commission's financial audit.

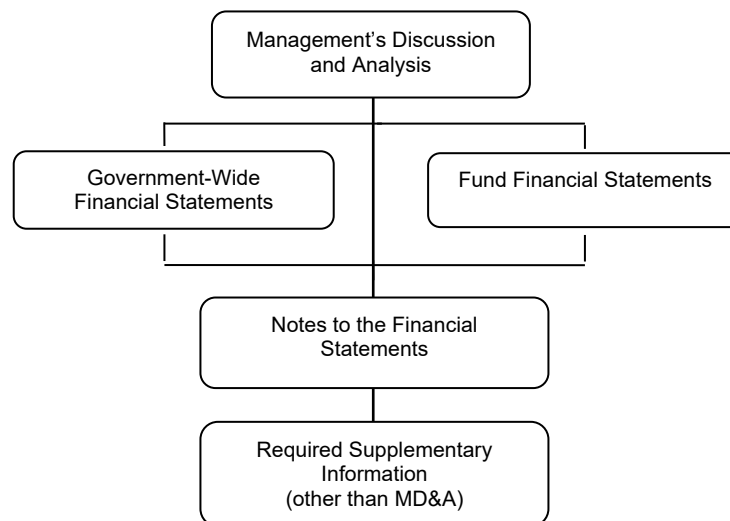
Financial Highlights

- ♦ The assets of the Commission exceeded its liabilities at the close of the fiscal year by \$855,121 (net position).
- ♦ The Commission's total net position for the fiscal year ended June 30, 2022, increased by \$49,846 primarily due to lower than expected expenditures.
- ♦ As of the close of the current fiscal year, the Commission's governmental fund reported an ending fund balance of \$939,568, an increase of \$68,563 in comparison with the prior year. Approximately \$904,628 is available for spending at the Commission's discretion (assigned fund balance).

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Commission's basic financial statements. The Commission's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements (see Figure 1). This report also contains other supplementary information in addition to the basic financial statements themselves.

**Required Components of Annual Financial Report
Figure 1**



**MADERA COUNTY TRANSPORTATION COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

Item 7-7-B.

Basic Financial Statements

The first two statements in the basic financial statements are **Government-Wide Financial Statements**. They provide both short and long-term information about the Commission's financial status.

The next statements are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the Commission's government. These statements provide more detail than the government-wide statements. There are two parts to the Fund Financial Statements: 1) the governmental fund statements and 2) the fiduciary and agency fund statements.

The next section of the basic financial statements is the **Notes**. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **supplementary information** is provided to show details about the Commission's non-major governmental funds which are added together in one column on the basic financial statements. Budgetary information required by the General Statutes also can be found in this part of the statements.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Commission's finances, in a manner like a private-sector business, and consist of the following two statements:

The statement of net position presents information on the Commission's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Commission is improving or deteriorating.

The statement of activities presents information showing how the Commission's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, the revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements report on the function of the Commission that is principally supported by local, state, and federal funding. The Commission's function is to foster intergovernmental coordination; undertake comprehensive regional planning with an emphasis on transportation issues; provide a forum for citizen input into the planning process; and to provide technical services to its member agencies (City of Madera, County of Madera, and the City of Chowchilla). In all these activities, the Commission works to develop a consensus among its members with regards to multi-jurisdictional transportation issues.

The government-wide financial statements can be found on pages 14 through 15 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Madera County Transportation Commission, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**MADERA COUNTY TRANSPORTATION COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

Item 7-7-B.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, tax revenue fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

The basic governmental fund financial statements can be found on pages 18 through 21 of this report.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Fiduciary Trust Funds. Trust funds are used to account for resources held for the benefit of parties outside the Commission. The Commission has six trust funds (STA, LTF, RSTP, PTMISEA, SGR, and LCTOP). Trust funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Commission's programs.

The basic trust fund financial statements can be found on pages 22 through 23 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 26 through 37 of this report.

Other Information. This report also presents certain required supplemental information concerning compliance with the Commission's annual budget for the general fund which is the Commission's main operating fund. This information and associated notes immediately follow the basic financial statements and their accompanying notes.

**MADERA COUNTY TRANSPORTATION COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

Item 7-7-B.

Government-Wide Financial Analysis

Below is a summary of the government-wide financial statements for the fiscal year ended June 30, 2022.

Net position may serve over time as a useful indicator of a government's financial position. In the case of the Commission, assets exceeded liabilities by \$855,121 at the close of the fiscal year 2021-2022.

**MCTC Net Position
Figure 2**

	<u>2022</u>	<u>2021</u>
Current and other assets	\$ 1,368,331	\$ 1,097,155
Capital assets, net	<u>427,655</u>	<u>9,900</u>
 Total assets	 <u>1,795,986</u>	 <u>1,107,055</u>
 Long-term liabilities	 512,102	 75,630
Other liabilities	<u>428,763</u>	<u>226,150</u>
 Total liabilities	 <u>940,865</u>	 <u>301,780</u>
 Net position:		
Net investment in capital assets	7,200	9,900
Unrestricted	<u>847,921</u>	<u>795,375</u>
 Total net position	 <u>\$ 855,121</u>	 <u>\$ 805,275</u>

**MADERA COUNTY TRANSPORTATION COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

Item 7-7-B.

**MCTC Changes in Net Position
Figure 3**

	<u>2022</u>	<u>2021</u>
Revenues:		
Program revenues:		
Charges for services	\$ 552,968	\$ 343,026
Operating grants and contributions	1,218,876	1,114,284
General revenues:		
Investment income	<u>684</u>	<u>1,197</u>
Total revenues	<u>1,772,528</u>	<u>1,458,507</u>
Expenses:		
Transportation planning	<u>1,722,682</u>	<u>1,673,090</u>
Total expenses	<u>1,722,682</u>	<u>1,673,090</u>
Change in net position	49,846	(214,583)
Net position - beginning	<u>805,275</u>	<u>1,019,858</u>
Net position - ending	<u><u>\$ 855,121</u></u>	<u><u>\$ 805,275</u></u>

Governmental Activities: The Commission's net position increased by \$49,846 for the fiscal year ended June 30, 2022. The Figure 3 table above indicates the changes in net position for governmental activities. The key element of this increase is primarily attributable to lower than expected expenditures. Budget and fund financial statements reflect the modified accrual basis of accounting under U.S. generally accepted accounting principles. Under this approach, capital assets purchased and debt principal payments are recorded as expenditures. Further, revenues are accrued if measurable and available within the Commission's availability period established at 90 days. Conversely, the statement of activities is reported under the accrual basis of accounting, which capitalizes capital asset purchases, reduces liabilities by principal payments and recognizes revenues collected after the 90-day period.

The Commission's Fund

As the Commission completed this year, our governmental funds reported a combined liabilities and fund balance of \$1,368,331 which is an increase of \$271,176 from last year due to the implementation of GASB 87 and lower than expected expenditures.

General Fund Budgetary Highlights

During the fiscal year, the Commission revised the budget on three occasions. Generally, budget amendments fall into one of three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services.

**MADERA COUNTY TRANSPORTATION COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

Item 7-7-B.

The Commission adopts an annual budget for its General Fund. The budget is a legally adopted document that incorporates input from the Technical Advisory Committee, the management of the Commission, and the decisions of the Policy Board about which services to provide and how to pay for them. It also authorizes the Commission to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the Commission complied with the budget ordinance whether the Commission succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting.

During the year there was a \$512,480 increase in revenue between the original budget and the final budget for the General Fund, primarily as a result of higher planned expenditures. Actual revenues were less than the final budget by \$1,099,098 and expenditures were less than the final budget by \$503,519. The net effect of these differences results in a change in fund balance in the general fund of \$68,563.

Long-Term Obligations

At the end of 2022, the Commission had \$91,647 in debt outstanding. The debt consisted of compensated absences (see Note 5).

The Commission also had lease commitments of \$420,455 for use of office space and office equipment (see Note 6).

Contacting Madera County Transportation Commission's Financial Manager

This financial report is designed to provide federal and state oversight agencies, taxpayers, and creditors with a general overview of Madera County Transportation Commission's finances and to demonstrate Madera County Transportation Commission's accountability for the money it receives. Additional financial information can be obtained by contacting Patricia S. Taylor, Executive Director, Madera County Transportation Commission, 2001 Howard Road, Suite 201, Madera, California 93637.

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

MADERA COUNTY TRANSPORTATION COMMISSION
STATEMENT OF NET POSITION
JUNE 30, 2022

Item 7-7-B.

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 172,167
Due from other governments	1,161,224
Prepaid expenses	34,940
Capital assets:	
Depreciable, net	<u>427,655</u>
Total assets	<u>1,795,986</u>
LIABILITIES	
Accounts payable	189,957
Accrued liabilities	4,881
Unearned revenue	233,925
Long-term liabilities:	
Portion payable within one year:	
Compensated absences	11,851
Lease liability	76,487
Portion payable after one year:	
Compensated absences	79,796
Lease liability	<u>343,968</u>
Total liabilities	<u>940,865</u>
NET POSITION	
Net investment in capital assets	7,200
Unrestricted	<u>847,921</u>
Total net position	<u><u>\$ 855,121</u></u>

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

**MADERA COUNTY TRANSPORTATION COMMISSION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

Item 7-7-B.

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
Transportation planning	\$ 1,722,682	\$ 552,968	\$ 1,218,876	\$ 49,162
Total governmental activities	<u>\$ 1,722,682</u>	<u>\$ 552,968</u>	<u>\$ 1,218,876</u>	<u>49,162</u>
General revenues:				
Investment income				<u>684</u>
Total general revenues				<u>684</u>
Change in net position				49,846
Net position - beginning				<u>805,275</u>
Net position - ending				<u>\$ 855,121</u>

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

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FUND FINANCIAL STATEMENTS

**MADERA COUNTY TRANSPORTATION COMMISSION
BALANCE SHEET
GOVERNMENTAL FUND
JUNE 30, 2022**

Item 7-7-B.

	<u>General Fund</u>
ASSETS	
Cash and investments	\$ 172,167
Due from other governments	1,161,224
Prepaid expenses	<u>34,940</u>
Total assets	<u>\$ 1,368,331</u>
LIABILITIES	
Accounts payable	\$ 189,957
Accrued liabilities	4,881
Unearned revenue	<u>233,925</u>
Total liabilities	<u>428,763</u>
FUND BALANCE	
Nonspendable:	
Prepaid expenses	34,940
Assigned:	
Transportation planning	<u>904,628</u>
Total fund balance	<u>939,568</u>
Total liabilities and fund balance	<u>\$ 1,368,331</u>

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

**MADERA COUNTY TRANSPORTATION COMMISSION
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2022**

Item 7-7-B.

Amounts reported for governmental activities in the statement of net position are different because:

Fund balance - governmental fund	\$ 939,568
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the governmental fund.	
Cost of capital assets	535,838
Accumulated depreciation	<u>(108,183)</u>
	427,655
Compensated absences are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental fund.	
	(91,647)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in governmental funds.	
Long-term liabilities at year year-end consist of the lease payable.	<u>(420,455)</u>
Net position of governmental activities	<u>\$ 855,121</u>

MADERA COUNTY TRANSPORTATION COMMISSION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

Item 7-7-B.

	<u>General Fund</u>
REVENUES	
Aid from federal government	\$ 891,819
Aid from state government	327,057
Charges for services	552,968
Interest revenue	<u>684</u>
Total revenues	<u>1,772,528</u>
EXPENDITURES	
Current:	
Transportation:	
Salaries and benefits	1,002,513
Planning and administration	490,454
Supplies and services	139,311
Capital outlay	492,142
Debt service:	
Principal - building and equipment lease	<u>71,687</u>
Total expenditures	<u>2,196,107</u>
Excess (deficiency) of revenues over (under) expenditures	(423,579)
OTHER FINANCING SOURCES (USES)	
Proceeds from leases	<u>492,142</u>
Total other financing sources (uses)	<u>492,142</u>
Net change in fund balance	68,563
Fund balance - beginning	<u>871,005</u>
Fund balance - ending	<u><u>\$ 939,568</u></u>

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

**MADERA COUNTY TRANSPORTATION COMMISSION
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balance - governmental fund	\$ 68,563
Proceeds from long-term debt provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of long-term debt is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the statement of net position.	
Issuance of long-term debt	(492,142)
Repayment of the principal of long-term debt	71,687
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation expense in the current year.	417,755
In the statement of activities, compensated absences expenses are measured by the amounts earned during the year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid).	<u>(16,017)</u>
Change in net position of governmental activities	<u>\$ 49,846</u>

**MADERA COUNTY TRANSPORTATION COMMISSION
STATEMENT OF FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
JUNE 30, 2022**

Item 7-7-B.

ASSETS

Investments	\$ 24,413,181
Due from other governments	<u>3,921,804</u>
Total assets	<u>28,334,985</u>

LIABILITIES

Due to local agencies	<u>6,713,449</u>
Total liabilities	<u>6,713,449</u>

NET POSITION

Restricted for:	
Other governments	<u>21,621,536</u>
Total net position	<u>\$ 21,621,536</u>

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

**MADERA COUNTY TRANSPORTATION COMMISSION
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 2022**

Item 7-7-B.

ADDITIONS

Sales tax	\$ 6,491,026
Intergovernmental	3,932,085
Investment earnings	<u>77,050</u>

Total additions	<u>10,500,161</u>
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DEDUCTIONS

Administration expense	286,252
LTF claims paid	3,791,961
STA distributions	1,008,596
SGR distributions	61,060
PTMISEA distributions	660,684
LCTOP distributions	69,861
RSTP distributions	<u>1,590,157</u>

Total deductions	<u>7,468,571</u>
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Net increase (decrease) in fiduciary net position	3,031,590
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Net position - beginning	<u>18,589,946</u>
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Net position - ending	<u><u>\$ 21,621,536</u></u>
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The notes to the basic financial statements are an integral part of this statement.

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NOTES TO THE BASIC FINANCIAL STATEMENTS

**MADERA COUNTY TRANSPORTATION COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

Item 7-7-B.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Scope of Financial Reporting Entity

The Madera County Transportation Commission (the Commission) is the Regional Transportation Planning Agency for Madera County. The Commission's members are the County of Madera, City of Madera, and the City of Chowchilla. The Commission's role is to foster intergovernmental coordination, undertake comprehensive regional planning with an emphasis on transportation issues, provide a forum for citizen input into the planning process and to provide technical services to its member agencies. In all these activities, the Commission works to develop a consensus among its members with regards to multijurisdictional transportation issues. The Commission is the Regional Transportation Planning Agency (RTPA) for Madera County. In addition, the Commission also serves as staff for the Madera County Transportation Authority, which administers funding collected as part of the Measure T transportation funding initiative. As the designated RTPA, the Commission is responsible for a wide variety of actions supporting a continuous, comprehensive and coordinated planning process. In this regard, the Commission is responsible for the development of a Regional Transportation Plan (RTP) and Regional Transportation Improvement Plan (RTIP). As the RTPA, the Commission is also responsible for administering Transportation Development Act (TDA) funds, State Transit Assistance (STA) funds, Local Transportation Funds (LTF), and other transportation-related funds, as well as identifying regionally significant projects and developing funding strategies to address them. As the RTPA, the Commission is responsible for outlining and implementing transit plans that align with the Regional Transportation Plan Guidelines to ensure the region continues to receive federal and state funding for ongoing public transportation development. The Commission Board of Commissioners is comprised of three members from the Madera County Board of Supervisors, two members from the Madera City Council, and one member from the Chowchilla City Council.

B. Basic Financial Statements

The basic financial statements consist of the following:

- ♦ Government-wide financial statements
- ♦ Fund financial statements
- ♦ Notes to the basic financial statements

The government-wide financial statements consist of the statement of net position and the statement of activities, and report information on all of the non-fiduciary activities of the primary government and its component units if applicable. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. All internal balances in the statement of net position have been eliminated.

Both of the government-wide financial statements distinguish functions of the Commission that are principally supported by taxes and intergovernmental revenues (governmental activities).

The statement of activities demonstrates the degree to which the direct and indirect expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or activity. Indirect expenses are allocated based on the annual cost allocation plan. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or activity; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Other items, not properly included among program revenues, are reported instead as general revenues.

Separate fund financial statements are provided for the General Fund and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

**MADERA COUNTY TRANSPORTATION COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

Item 7-7-B.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting and Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary funds financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Commission considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met. Expenditures are recorded when the related liability is incurred, except for compensated absences and claims and judgments, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds.

The fund financial statements provide information about the Commission's individual funds including the general fund and fiduciary funds. Separate statements for each fund category are presented. The balance sheet and the statement of revenues, expenditures and changes in fund balances focus on the presentation of a major governmental fund, the General Fund. These two statements are used to report information regarding the Commission's own operations and programs. The statement of fiduciary net position and the statement of changes in fiduciary net position provide information regarding the sales tax proceeds, aid from the State Government, and related disbursements. Disbursements of the trust funds during the fiscal year ended June 30, 2022, were made to the Cities of Madera and Chowchilla and the County of Madera.

The accounts of the Commission are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The Commission reports the following major governmental fund:

General Fund – the Commission's primary operating fund. It accounts for all the financial resources and the legally authorized activities of the Commission except those required to be accounted for in other specialized funds.

Additionally, the Commission reports the following fiduciary fund:

Private-purpose Trust Fund – used to account for Local Transportation Funds, State Transit Assistance Funds, Regional Surface Transportation Funds, State of Good Repair Fund, Low Carbon Transit Operations Program Fund, and Public Transportation Modernization, Improvement, and Service Enhancement Account Funds held by the Commission in a trustee capacity.

**MADERA COUNTY TRANSPORTATION COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

Item 7-7-B.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Cash and Investments

The Commission deposits all funds received in the County of Madera (the County) Treasury and advances funds monthly from the Treasury to a commercial checking account to cover expenditures.

E. Deposits with Financial Institutions

Deposits with financial institutions are fully insured or collateralized by securities in the government's name.

F. Deposits with the Madera County Treasury

Funds in the County Treasury participate in the County's pooled investments, an external investment pool. The County Treasurer invests the Commission's excess cash in an external investment pool on behalf of the Commission and other governments maintaining cash in the County Treasury. The County apportions a part of the interest earned on pooled investments on the basis of the fund's average balance. Investment policies and associated risk factors applicable to the Madera County Transportation Commission are those of the County of Madera. All of the County's investments in securities are insured, registered, or are held by the County or its agents in the County's name.

The County of Madera Board of Supervisors exercises primary oversight responsibility for the County of Madera's investments. The County Treasurer manages the portfolio and reports results to the Board. A Madera County Oversight Committee consisting of the County Treasurer and Auditor-Controller and a third member representing the County schools (the primary external pool participant) also monitors the Treasury's investment on a regular basis. No regulatory agency outside of the County of Madera exercises any regulatory responsibilities over the County's investments. The County's pool is not registered with the SEC as an investment company.

G. Capital Assets

Capital assets are reported in the government-wide financial statements. Capital assets are defined by the Commission as assets with an estimated useful life in excess of one year. The Commission's policy has set the capitalization threshold at \$5,000.

When purchased, such assets are recorded as expenditures in the governmental fund. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at estimated fair market value on the date donated.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Computer equipment	5 to 10 years
Office furniture and equipment	5 to 10 years
Traffic monitoring equipment	5 to 10 years
Computer software	5 years
Right-to-use leased building	5 years
Right-to-use leased equipment	5 years

**MADERA COUNTY TRANSPORTATION COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

Item 7-7-B.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables". These amounts are eliminated in the governmental activities column of the statement of net position.

I. Accounts Payable

Accounts payable reported on the financial statements of the Commission are amounts that are due and payable at year-end and, thereby, accrued as an expense and liability. Accounts payable primarily consist of professional and specialized services and office expenses.

J. Unearned Revenue

Unearned revenue is that for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. The Commission typically records unearned revenues related to intergovernmental revenues (primarily grants and subventions) received but not earned (qualifying expenditures not yet incurred).

K. Unavailable Revenue

On the governmental 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 Commission records unavailable revenue for transactions for which revenues have been earned but are not available to meet current financial obligations.

L. Compensated Absences

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net position. Earned compensated absences are made up of accrued vacation payable and vested accrued sick leave payable as determined by policy established by the Board of Commissioners. The Commission's policy states that accrued vacation must be paid in full, up to a maximum accrual amount ranging from 240 to 360 hours, depending on the number of years of service. Accrued sick leave is paid on a percentage basis on number of years in service.

M. Overhead

Administrative and office overhead is allocated to each project on the basis of the Commission's approved indirect cost rate. Professional and specialized services are charged directly to the applicable project.

N. 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 Commission 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 – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.

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.

**MADERA COUNTY TRANSPORTATION COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

Item 7-7-B.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Fund Balance Classification (Continued)

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners. These amounts cannot be used for any other purpose unless the Board of Commissioners remove or change 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 Commission's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Commissioners or through the Board of Commissioners delegating this responsibility to the Commission Manager through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.

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

The Commission generally uses 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 defer the use of these other classified funds.

O. Net Position

In government-wide financial statements, net position is reported in three categories as follows:

Net Investment in Capital Assets – This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction, or improvements of the assets.

Restricted – This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments.

Unrestricted – This amount is all net position that does not meet the definition of "net investment in capital assets" or "restricted".

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the Commission generally applies restricted net position first.

**MADERA COUNTY TRANSPORTATION COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

Item 7-7-B.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Use of Management Estimates

The preparation of the basic 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.

Q. Pronouncements

Governmental Accounting Standards Board Statement No. 87

For the year ended June 30, 2022, the Commission implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. GASB Statement No. 87 enhances the relevance and consistency of information of MCTC's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated into the Commission's June 30, 2022 financial statements and had no effect on the beginning fund balance of the general fund or the beginning net position of governmental activities.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2022 are classified in the accompanying financial statements as follows:

Statement of net position:

Cash and investments	\$ 172,167
Fiduciary funds:	
Investments	<u>24,413,181</u>
Total cash and investments	<u>\$ 24,585,348</u>

Cash and investments as of June 30, 2022 consist of the following:

Deposits with financial institutions	\$ 88,682
Investments	<u>24,496,666</u>
Total cash and investments	<u>\$ 24,585,348</u>

**MADERA COUNTY TRANSPORTATION COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

Item 7-7-B.

NOTE 2 – CASH AND INVESTMENTS (Continued)

A. Investments Authorized by the California Government Code and the Commission's Investment Policy

The table below identifies the investment types that are authorized for the Commission by the California Government Code (or the Commission's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the Commission's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptances	180 days	None	None
Commercial Paper	270 days	None	None
Negotiable Certificates of Deposit	5 years	None	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	None	None
Medium-Term Notes	5 years	None	None
Mutual Funds	N/A	None	None
Money Market Mutual Funds	N/A	None	None
Mortgage Pass-Through Securities	5 years	None	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None

B. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Information about the sensitivity of the fair values of the Commission's investments to market rate fluctuations is provided by the following table that shows the distribution of the Commission's investments by maturity:

Investment Type	Amount	Remaining Maturity (in Months) 12 Months or Less
Governmental Activities:		
County Investment Pool	\$ 24,496,666	\$ 24,496,666
Total	\$ 24,496,666	\$ 24,496,666

**MADERA COUNTY TRANSPORTATION COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

Item 7-7-B.

NOTE 2 – CASH AND INVESTMENTS (Continued)

C. Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the Commission's investment policy, and the actual rating as of year-end for each investment type. The column marked "exempt from disclosure" identifies those investment types for which GASB 40 does not require disclosures as to credit risk.

<u>Investment Type</u>	<u>Amount</u>	<u>Exempt from Disclosure</u>
Governmental Activities:		
County Investment Pool	\$ 24,496,666	\$ 24,496,666
Total	\$ 24,496,666	\$ 24,496,666

Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools. The County of Madera issues a financial report that includes custodial risk disclosures for the County investment pool. The report may be obtained by writing to the Office of the Auditor-Controller/Treasurer-Tax Collector, 200 West 4th Street #2300, Madera, California 93637.

D. Concentration of Credit Risk

The investment policy of the Commission contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The Commission's potential losses from credit risk are increased if a significant portion of its resources are invested in a single issuer. Investments issued by or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are exempt from these limitations. At June 30, 2022, the Commission did not have any investments in any one issuer that is not exempt that represents 5% or more of the total investments.

E. Custodial Credit Risk

The carrying amount of the Commission's cash deposit was \$88,682 at June 30, 2022. The bank balance at June 30, 2022 was \$188,930 the total amount of which was insured and/or collateralized with securities held by the pledging financial institutions in the Commission's name as described below.

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the Commission's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits:

The California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure Commission deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits.

**MADERA COUNTY TRANSPORTATION COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

Item 7-7-B.

NOTE 2 – CASH AND INVESTMENTS (Continued)

F. Investment Valuation

The Commission categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Commission's only investments, which are allocated at fair value, are in the County's pooled investments. The County invests in numerous types of investments ranging all levels in the fair value hierarchy. Accordingly, it is not an investment type that can be categorized in any particular level in the fair value hierarchy.

NOTE 3 – SUMMARY OF RELATED PARTY TRANSACTIONS

The Madera County Transportation Commission maintains the Madera County Transportation Authority's (the Authority) accounting records and incurs various administrative and other expenses on behalf of the Authority. These expenses incurred by the Authority to the Commission in fiscal year 2022 totaled \$630,165. The total receivable from the Authority was \$200,987 for the year ended June 30, 2022. Costs paid by the Commission on behalf of the Authority are eliminated for financial statement purposes.

NOTE 4 – CAPITAL ASSETS

The following is a summary of changes in capital assets:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
Capital assets being depreciated:				
Computer equipment	\$ 6,672	\$ -	\$ -	\$ 6,672
Computer software	16,500	-	-	16,500
Office furniture and equipment	16,606	-	-	16,606
Traffic monitoring equipment	3,918	-	-	3,918
Right-to-use leased building	-	456,142	-	456,142
Right-to-use leased equipment	-	36,000	-	36,000
	<u>43,696</u>	<u>492,142</u>	<u>-</u>	<u>535,838</u>
Total capital assets being depreciated				
	<u>43,696</u>	<u>492,142</u>	<u>-</u>	<u>535,838</u>
Less accumulated depreciation for:				
Computer equipment	(6,672)	-	-	(6,672)
Computer software	(6,600)	(3,300)	-	(9,900)
Office furniture and equipment	(16,606)	-	-	(16,606)
Traffic monitoring equipment	(3,918)	-	-	(3,918)
Right-to-use leased building	-	(69,287)	-	(69,287)
Right-to-use leased equipment	-	(1,800)	-	(1,800)
	<u>(33,796)</u>	<u>(74,387)</u>	<u>-</u>	<u>(108,183)</u>
Total accumulated depreciation				
	<u>(33,796)</u>	<u>(74,387)</u>	<u>-</u>	<u>(108,183)</u>
Total capital assets, net	<u>\$ 9,900</u>	<u>\$ 417,755</u>	<u>\$ -</u>	<u>\$ 427,655</u>

Depreciation and amortization expense of \$74,387 was charged to transportation planning function on the statement of activities.

MADERA COUNTY TRANSPORTATION COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

Item 7-7-B.

NOTE 5 – COMPENSATED ABSENCES

As of June 30, 2022, compensated absences payable are as follows:

	Balance July 1, 2021	Net Change	Balance June 30, 2022	Due Within One Year
Compensated absences	\$ 75,630	\$ 16,017	\$ 91,647	\$ 11,851

NOTE 6 – LEASE COMMITMENTS

The Commission conducts its operations from a leased facility under a 5-year lease expiring in January 2028. The Commission also leases certain office equipment under a lease expiring in February 2027.

A summary of the governmental activities long-term lease transactions for the year ended June 30, 2022 is as follows:

	Balance July 1, 2021	Additions	Reductions	Balance June 30, 2022	Due Within One Year
Leased building	\$ -	\$ 456,142	\$ (69,287)	\$ 386,855	\$ 69,287
Leased equipment	-	36,000	(2,400)	33,600	7,200
	<u>\$ -</u>	<u>\$ 492,142</u>	<u>\$ (71,687)</u>	<u>\$ 420,455</u>	<u>\$ 76,487</u>

The following is a schedule of annual requirements to amortize long-term obligations under the office building lease as of June 30, 2022:

Building lease	
Year ending June 30	Principal
2023	\$ 69,287
2024	69,287
2025	69,287
2026	69,287
2027	69,287
2028	40,420
Total	<u>\$ 386,855</u>

The following is a schedule of annual requirements to amortize long-term obligations under the equipment lease as of June 30, 2022:

Equipment lease	
Year ending June 30	Principal
2023	\$ 7,200
2024	7,200
2025	7,200
2026	7,200
2027	4,800
Total	<u>\$ 33,600</u>

**MADERA COUNTY TRANSPORTATION COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

Item 7-7-B.

NOTE 7 – DEFINED CONTRIBUTION EMPLOYEE RETIREMENT BENEFIT PLAN

The Commission provides retirement benefits for all of its full-time employees through a defined contribution plan created in accordance with Internal Revenue Code (IRC) Section 401(a), which is being administered by I.C.M.A. Retirement Corporation (the Plan). In addition to the employer-defined contribution, the employees may elect to make contributions to a deferred compensation plan created in accordance with IRC Section 457. The Plan permits employees to defer a portion of their salaries until future years. The maximum amount an employee may defer in calendar year 2022 is the lesser of 100% of annual gross salary or \$20,500. Under the 401(a) plan the employer contributes 15% of the employee's gross salary. Vesting in the 401(a) plan occurs immediately. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Employees, though, may obtain loans from the 401(a) plans secured by their individual contributions and accumulated earnings.

The Commission's total payroll eligible for pension benefits for the year ended June 30, 2022 was \$696,067. The Commission's contributions were calculated using the base salary amount of \$696,067 for the fiscal year ended June 30, 2022. The Commission recognized pension expense of \$103,927 for the year ended June 30, 2022.

The Commission had no liability to the Plan at June 30, 2022.

NOTE 8 – CONTINGENCIES

A. Grants

Grants have been received by the Commission for specific purposes that are subject to review and audit by grantor agencies. Such audits could lead to a request for reimbursement for costs disallowed under the terms of the grants. The amount, if any, of costs that may be disallowed by the granting agencies cannot be determined at this time.

NOTE 9 – PROPOSITION 1B (PTMISEA) FUNDING

The Commission receives Proposition 1B (PTMISEA) funding on behalf of transit agencies for approved capital projects. During the fiscal year ended June 30, 2022, the Commission did not receive Proposition 1B funds and expended \$660,684 from prior year allocations. These funds are held in an interest-bearing account and have earned interest of \$9,842 for the year ended June 30, 2022.

NOTE 10 – LCTOP FUNDING

The Commission receives funding from the Low Carbon Transit Operations Program (LCTOP) on behalf of transit agencies to provide operating and capital assistance to reduce greenhouse gas emissions and improve mobility, with a priority on serving disadvantaged communities. During the fiscal year ended June 30, 2022, the Commission received LCTOP funds of \$398,804 and expended \$69,861. These funds are held in an interest-bearing account and have earned interest of \$3,479 for the year ended June 30, 2022.

NOTE 11 – RSTP FUNDING

The Commission receives Regional Surface Transportation Program (RSTP) funding on behalf of local agencies for enhancing, repairing, maintaining, rebuilding, and rehabilitating the transportation infrastructure. During the fiscal year ended June 30, 2022, the Commission received RSTP funds of \$1,814,110 and expended \$1,590,157. These funds are held in an interest-bearing account and have earned interest of \$13,465 for the year ended June 30, 2022.

**MADERA COUNTY TRANSPORTATION COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

Item 7-7-B.

NOTE 12 – SGR FUNDING

The Commission receives funding from the State of Good Repair (SGR) Program on behalf of local agencies for transit maintenance, rehabilitation and capital projects. During the fiscal year ended June 30, 2022, the Commission received SGR funds of \$241,544 and expended \$61,060. These funds are held in an interest-bearing account and have earned interest of \$3,391 for the year ended June 30, 2022.

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REQUIRED SUPPLEMENTARY INFORMATION

**MADERA COUNTY TRANSPORTATION COMMISSION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022**

Item 7-7-B.

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Aid from federal government	\$ 1,119,726	\$ 1,195,133	\$ 891,819	\$ (303,314)
Aid from state government	441,492	658,468	327,057	(331,411)
Charges for services	797,928	1,018,025	552,968	(465,057)
Interest revenue	-	-	684	684
	<u>2,359,146</u>	<u>2,871,626</u>	<u>1,772,528</u>	<u>(1,099,098)</u>
EXPENDITURES				
Current:				
Transportation:				
Salaries and benefits	1,023,702	1,010,252	1,002,513	7,739
Planning and administration	1,050,444	1,464,374	490,454	973,920
Supplies and services	152,000	154,000	139,311	14,689
Capital outlay	-	-	492,142	(492,142)
Debt service:				
Principal - building and equipment lease	<u>73,000</u>	<u>71,000</u>	<u>71,687</u>	<u>(687)</u>
	<u>2,299,146</u>	<u>2,699,626</u>	<u>2,196,107</u>	<u>503,519</u>
Excess (deficiency) of revenues over (under) expenditures	60,000	172,000	(423,579)	(595,579)
OTHER FINANCING SOURCES (USES)				
Proceeds from leases	-	-	492,142	492,142
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>492,142</u>	<u>492,142</u>
Net change in fund balance	<u>\$ 60,000</u>	<u>\$ 172,000</u>	68,563	<u>\$ (103,437)</u>
Fund balance - beginning			<u>871,005</u>	
Fund balances - ending			<u>\$ 939,568</u>	

**MADERA COUNTY TRANSPORTATION COMMISSION
NOTES TO THE BUDGETARY COMPARISON SCHEDULE
JUNE 30, 2021**

Item 7-7-B.

NOTE 1 – BUDGETARY BASIS OF ACCOUNTING

The Commission follows these procedures in establishing the budgetary data reflected in the financial statements:

Prior to the beginning of the fiscal year, management prepares a budget for the next succeeding fiscal year. The proposed budget is brought to the Board of Commissioners for their review and approval. Prior to the start of the fiscal year, the budget is legally enacted through passage of a resolution by the Board of Commissioners.

The budget of the Commission represents a financial plan to undertake the work program of the Commission and includes proposed expenditures and the means of financing them.

All transfers, modifications, and supplemental appropriations to the budget must be approved by the Commission through resolution. Actual expenditures may not legally exceed “budget” appropriations at the individual fund level. Budgetary control, however, is maintained at the department level.

Appropriations lapse at the end of the year to the extent that they have not been expended or encumbered.

The Commission prepares its budget on a basis of accounting in accordance with accounting principles generally accepted in the United States of America.

NOTE 2 – EXCESS EXPENDITURES OVER APPROPRIATIONS

As of June 30, 2022, expenditures exceeded apportionments in the general fund as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
Capital outlay	\$ 492,142
Debt service:	
Principal - building and equipment lease	687

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SUPPLEMENTARY INFORMATION

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FIDUCIARY FUNDS

Fiduciary Funds are used to account for assets held by the government in a trustee capacity.

Private-Purpose Trust Funds:

State Transit Assistance Fund – This fund is used to account for the state fund, derived from statewide sales tax on gasoline and diesel fuel, apportioned to Madera County for transportation planning and mass transportation purposes.

Local Transportation Fund – This fund is used to account for 1/4 cent sales tax revenues collected by the State under the Transportation Development Act (TDA) and distributed to Madera County Transportation Commission for allocation to eligible claimants for transit streets and roads and pedestrian/bicycle facilities, as well as regional transportation planning and TDA administration.

Proposition 1B (PTMISEA) Fund – This fund is used to account for funds received from the Public Transportation, Improvement and Service Enhancement Account (PTMISEA) on behalf of transit agencies for approved capital projects. This fund is 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, capital service enhancements or expansions, new capital projects, bus rapid transit improvements or for rolling stock procurement, rehabilitation or replacement.

Low Carbon Transit Operations Program (LCTOP) Fund – This fund is used to account for funds received from the Low Carbon Transit Operations Program (LCTOP) on behalf of transit agencies to provide operating and capital assistance to reduce greenhouse gas emissions and improve mobility, with a priority of serving disadvantaged communities. Approved projects will support new or expanded bus or rail services, expand intermodal transit facilities, and may include equipment acquisition, fueling, maintenance and other costs to operate those services or facilities, with each project reducing greenhouse gas emissions.

State of Good Repair Fund – This fund is used to account for the SB-1 funds that have been allocated to the State of Good Repair (SGR) Program and then distributed to local agencies by the Madera County Transportation Commission. It provides funding annually to transit operators in California for eligible transit maintenance, rehabilitation and capital projects.

Regional Surface Transportation Fund – This fund was established by California State Statute utilizing Surface Transportation Program Funds. This program provides funding for enhancing, repairing, maintaining, rebuilding, and rehabilitating the transportation infrastructure.

**MADERA COUNTY TRANSPORTATION COMMISSION
COMBINING STATEMENT OF NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
JUNE 30, 2022**

Item 7-7-B.

	State Transit Assistance Fund	Local Transportation Fund	Proposition 1B (PTMISEA) Fund	Low Carbon Transit Operations Program (LCTOP) Fund	State of Good Repair Fund	Regional Surface Transportation Fund	Total
ASSETS							
Investments	\$ 915,542	\$ 14,779,720	\$ 2,746,566	\$ 1,118,145	\$ 1,100,471	\$ 3,752,737	\$ 24,413,181
Due from other governments	<u>419,748</u>	<u>1,248,524</u>	<u>-</u>	<u>398,804</u>	<u>40,618</u>	<u>1,814,110</u>	<u>3,921,804</u>
Total assets	<u>1,335,290</u>	<u>16,028,244</u>	<u>2,746,566</u>	<u>1,516,949</u>	<u>1,141,089</u>	<u>5,566,847</u>	<u>28,334,985</u>
LIABILITIES							
Due to local agencies	<u>169,570</u>	<u>4,302,898</u>	<u>640,219</u>	<u>66,861</u>	<u>61,060</u>	<u>1,472,841</u>	<u>6,713,449</u>
Total liabilities	<u>169,570</u>	<u>4,302,898</u>	<u>640,219</u>	<u>66,861</u>	<u>61,060</u>	<u>1,472,841</u>	<u>6,713,449</u>
NET POSITION							
Restricted for:							
Other governments	<u>1,165,720</u>	<u>11,725,346</u>	<u>2,106,347</u>	<u>1,450,088</u>	<u>1,080,029</u>	<u>4,094,006</u>	<u>21,621,536</u>
Total net position	<u>\$ 1,165,720</u>	<u>\$ 11,725,346</u>	<u>\$ 2,106,347</u>	<u>\$ 1,450,088</u>	<u>\$ 1,080,029</u>	<u>\$ 4,094,006</u>	<u>\$ 21,621,536</u>

**MADERA COUNTY TRANSPORTATION COMMISSION
COMBINING STATEMENT OF CHANGES IN NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 2022**

Item 7-7-B.

	State Transit Assistance Fund	Local Transportation Fund	Proposition 1B (PTMISEA) Fund	Low Carbon Transit Operations Program (LCTOP) Fund	State of Good Repair Fund	Regional Surface Transportation Fund	Total
ADDITIONS							
Sales tax	\$ -	\$ 6,491,026	\$ -	\$ -	\$ -	\$ -	\$ 6,491,026
Intergovernmental	1,477,627	-	-	398,804	241,544	1,814,110	3,932,085
Investment earnings	<u>3,825</u>	<u>43,048</u>	<u>9,842</u>	<u>3,479</u>	<u>3,391</u>	<u>13,465</u>	<u>77,050</u>
Total additions	<u>1,481,452</u>	<u>6,534,074</u>	<u>9,842</u>	<u>402,283</u>	<u>244,935</u>	<u>1,827,575</u>	<u>10,500,161</u>
DEDUCTIONS							
Administration expense	-	286,252	-	-	-	-	286,252
LTF claims paid	-	3,791,961	-	-	-	-	3,791,961
STA distributions	1,008,596	-	-	-	-	-	1,008,596
SGR distributions	-	-	-	-	61,060	-	61,060
PTMISEA distributions	-	-	660,684	-	-	-	660,684
LCTOP distributions	-	-	-	69,861	-	-	69,861
RSTP distributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,590,157</u>	<u>1,590,157</u>
Total deductions	<u>1,008,596</u>	<u>4,078,213</u>	<u>660,684</u>	<u>69,861</u>	<u>61,060</u>	<u>1,590,157</u>	<u>7,468,571</u>
Net increase (decrease) in fiduciary net position	472,856	2,455,861	(650,842)	332,422	183,875	237,418	3,031,590
Net position - beginning	<u>692,864</u>	<u>9,269,485</u>	<u>2,757,189</u>	<u>1,117,666</u>	<u>896,154</u>	<u>3,856,588</u>	<u>18,589,946</u>
Net position - ending	<u>\$ 1,165,720</u>	<u>\$ 11,725,346</u>	<u>\$ 2,106,347</u>	<u>\$ 1,450,088</u>	<u>\$ 1,080,029</u>	<u>\$ 4,094,006</u>	<u>\$ 21,621,536</u>

**MADERA COUNTY TRANSPORTATION COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

Item 7-7-B.

Federal Grantor Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Passed through the State of California Department of Transportation:			
Highway Planning and Construction Cluster			
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	74A0812	\$ 812,367
Subtotal Highway Planning and Construction Cluster			<u>812,367</u>
Passed through the State of California Department of Transportation:			
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	74A0812	<u>79,452</u>
Total U.S. Department of Transportation			<u>\$ 891,819</u>

**MADERA COUNTY TRANSPORTATION COMMISSION
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

Item 7-7-B.

NOTE 1 – GENERAL

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal award programs of the Madera County Transportation Commission (the Commission). Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies are included in the schedule. The information in this SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2 – BASIS OF ACCOUNTING

The accompanying SEFA and is presented using the modified accrual basis of accounting, which is described in Note 1 of the Commission's basic financial statements.

NOTE 3 – RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal award expenditures agree or can be reconciled with the amounts reported in the Commission's basic financial statements.

NOTE 4 – INDIRECT COST RATE

The Commission has elected not to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

**MADERA COUNTY TRANSPORTATION COMMISSION
SCHEDULE OF APPORTIONMENTS BY PURPOSE
STATE TRANSIT ASSISTANCE FUND
FOR THE YEAR ENDED JUNE 30, 2022**

Item 7-7-B.

	Public Utilities Code		
	Article 6.5 99314 (Transit Operations)	Article 6.5 99313 (Transit Population)	Total
City of Chowchilla	\$ 32,788	\$ 105,455	\$ 138,243
City of Madera	10,613	696,234	706,847
County of Madera	<u>4,207</u>	<u>674,811</u>	<u>679,018</u>
Total apportionments by purpose	<u>\$ 47,608</u>	<u>\$ 1,476,500</u>	<u>\$ 1,524,108</u>

**MADERA COUNTY TRANSPORTATION COMMISSION
SCHEDULE OF APPORTIONMENTS BY PURPOSE
LOCAL TRANSPORTATION FUND
FOR THE YEAR ENDED JUNE 30, 2022**

Item 7-7-B.

	Article 3 99234 (Bicycle and Pedestrian)	Article 4 and 8 99260/99400(a)(b)(c)(d) (Streets and Roads/ Transit Operations/ Planning)	MCTC RTP 99402/99233.1 (Planning and Administration)	Total
City of Chowchilla	\$ 59,811	\$ 804,245	\$ 14,095	\$ 878,151
City of Madera	144,372	6,695,303	73,595	6,913,270
Madera County	857,613	2,959,488	88,562	3,905,663
Madera County Transportation Commission	-	-	110,000	110,000
Total apportionments by purpose	<u>\$ 1,061,796</u>	<u>\$ 10,459,036</u>	<u>\$ 286,252</u>	<u>\$ 11,807,084</u>

**MADERA COUNTY TRANSPORTATION COMMISSION
SCHEDULE OF DISBURSEMENTS BY PURPOSE
STATE TRANSIT ASSISTANCE FUND
FOR THE YEAR ENDED JUNE 30, 2022**

Item 7-7-B.

	Public Utilities Code		
	Article 6.5 99314 (Transit Operations)	Article 6.5 99313 (Transit Population)	Total
City of Chowchilla	\$ 32,788	\$ 105,455	\$ 138,243
City of Madera	10,613	180,722	191,335
County of Madera	<u>4,207</u>	<u>674,811</u>	<u>679,018</u>
Total net disbursements by purpose	<u>\$ 47,608</u>	<u>\$ 960,988</u>	<u>\$ 1,008,596</u>

**MADERA COUNTY TRANSPORTATION COMMISSION
SCHEDULE OF DISBURSEMENTS BY PURPOSE
LOCAL TRANSPORTATION FUND
FOR THE YEAR ENDED JUNE 30, 2022**

Item 7-7-B.

	Article 3 99233.3 (Bicycle and Pedestrian)	Article 4 99260(a) (Transit Operations)	Article 8 99400(c) (Transit Operations)	Article 8 99400(b) (Rail)	Article 8 99400(a) (Streets and Roads)	99402/99233.1 (Planning and Administration)	MCTC RTPA 99402/99233.1 (Planning and Administration)	Total
City of Chowchilla	\$ -	\$ 26,408	\$ -	\$ -	\$ 140,470	\$ -	\$ 14,095	\$ 180,973
City of Madera	19,613	-	2,421	-	651,250	11,947	73,595	758,826
County of Madera	-	-	112,060	5,363	2,822,429	-	88,562	3,028,414
Madera County Transportation Commission	-	-	-	-	-	-	110,000	110,000
Total net disbursements by purpose	<u>\$ 19,613</u>	<u>\$ 26,408</u>	<u>\$ 114,481</u>	<u>\$ 5,363</u>	<u>\$ 3,614,149</u>	<u>\$ 11,947</u>	<u>\$ 286,252</u>	<u>\$ 4,078,213</u>

**MADERA COUNTY TRANSPORTATION COMMISSION
SCHEDULE OF ALLOCATIONS, DISBURSEMENTS
AND UNEXPENDED ALLOCATIONS
STATE TRANSIT ASSISTANCE FUND
JUNE 30, 2022**

Item 7-7-B.

Claimant/Claim	New/Unused Allocations	Reprogramming	Disbursements	Unexpended Allocations
COUNTY OF MADERA				
MCC				
21/22	\$ 551,876	\$ 127,142	\$ 679,018	\$ -
CITY OF MADERA				
Madera Metro, DAR, Intermodal				
20/21	135,891	-	-	135,891
21/22	464,103	106,853	191,335	379,621
CITY OF CHOWCHILLA				
CATX				
21/22	<u>112,603</u>	<u>25,640</u>	<u>138,243</u>	<u>-</u>
	<u>\$ 1,264,473</u>	<u>\$ 259,635</u>	<u>1,008,596</u>	<u>\$ 515,512</u>
Total disbursed			<u>\$ 1,008,596</u>	

**MADERA COUNTY TRANSPORTATION COMMISSION
SCHEDULE OF ALLOCATIONS, DISBURSEMENTS
AND UNEXPENDED ALLOCATIONS
LOCAL TRANSPORTATION FUND
JUNE 30, 2022**

Item 7-7-B.

Claimant/Claim	New/Unused Allocations	Reprogramming	Disbursements	Unexpended Allocations
COUNTY OF MADERA				
Road and Street Projects				
21/22	\$ 2,038,269	\$ 784,159	2,822,428	\$ -
20/21	137,932	(137,932)	-	-
Pedestrian/Bicycle Facilities				
21/22	45,796	811,817	-	857,613
20/21	798,572	(798,572)	-	-
MCC				
21/22	112,060	-	112,060	-
Amtrak Station Maintenance				
21/22	25,000	-	5,363	19,637
20/21	17,092	(17,092)	-	-
CITY OF MADERA				
Madera Metro, Intermodal				
21/22	783,856	-	2,421	781,435
20/21	701,243	(701,243)	-	-
Pedestrian & Bicycle				
21/22	38,057	86,702	-	124,759
20/21	95,308	(75,695)	19,613	-
Local Agency Planning				
21/22	-	11,947	11,947	-
20/21	11,947	(11,947)	-	-
Streets and Road Project				
21/22	1,023,851	4,875,649	651,251	5,248,250
20/21	3,651,593	(3,651,593)	-	-
CITY OF CHOWCHILLA				
Street and Road Projects				
21/22	289,713	116,013	-	405,726
20/21	140,470	-	140,470	-
Chowchilla Transit System (CATX)				
21/22	56,491	-	-	56,491
20/21	185,673	-	26,408	159,265
Pedestrian & Bicycle				
21/22	7,289	45,656	-	52,945
20/21	6,866	-	-	6,866
19/20	7,051	(7,051)	-	-
18/19	6,354	(6,354)	-	-
17/18	6,154	(6,154)	-	-
16/17	23,990	(23,990)	-	-
UNALLOCATED				
18/19	15,885	-	-	15,885
	<u>\$ 10,226,512</u>	<u>\$ 1,294,320</u>	3,791,961	<u>\$ 7,728,872</u>
Administration			110,000	
Planning			<u>176,252</u>	
Total disbursed			<u>\$ 4,078,213</u>	

MADERA COUNTY TRANSPORTATION COMMISSION
SCHEDULE OF GRANT RECEIPTS AND EXPENDITURE CLAIMS
JUNE 30, 2022

	Total	Local Resources	FHWA (PL 021)	FTA (FTA 5303)	State STIP-PPM	CRRSAA Covid PPM	SB 1 Sustainable Communities Grant	REAP
Revenues:								
Federal grants	\$ 891,819	\$ -	\$ 812,367	\$ 79,452	\$ -	\$ -	\$ -	\$ -
Non-federal revenue:								
State revenue	327,057	-	-	-	78,000	44,000	143,541	61,516
Local revenue sources	1,027,813	1,027,813	-	-	-	-	-	-
Other revenue sources	-	-	-	-	-	-	-	-
Interest revenue	684	684	-	-	-	-	-	-
Total revenues	\$ 2,247,373	\$ 1,028,497	\$ 812,367	\$ 79,452	\$ 78,000	\$ 44,000	\$ 143,541	\$ 61,516
Expenditures:								
100 Regional Transportation Plan	\$ 213,070	\$ 24,439	\$ 188,631	\$ -	\$ -	\$ -	\$ -	\$ -
101 Performance Measures	25,590	-	22,655	-	2,935	-	-	-
102 Regional Housing Planning Program	61,516	-	-	-	-	-	-	61,516
110 Regional Planning Database	42,389	8,415	27,376	-	6,598	-	-	-
110.1 San Joaquin Household Travel Survey	9,360	-	-	-	2,698	6,662	-	-
111 Traffic Monitoring Program	12,605	-	11,159	-	1,446	-	-	-
112 Regional Transportation Modeling	106,172	-	93,994	-	12,178	-	-	-
113 Air Quality Transportation Planning	84,821	9,729	75,092	-	-	-	-	-
120 Goods Movement & Highway Planning	55,802	15,254	40,548	-	-	-	-	-
122 Project Coordination & Fin. Programming	92,739	23,223	-	-	52,145	17,371	-	-
130 Public Transportation	89,746	10,294	-	79,452	-	-	-	-
140 Other Modal Elements	102,038	11,704	90,334	-	-	-	-	-
150 Public Participation Program	30,157	3,459	26,698	-	-	-	-	-
150.1 Public Outreach Coordination	60,275	6,914	53,361	-	-	-	-	-
151 Alternative Transportation Activities	41,290	41,290	-	-	-	-	-	-
200 Transportation Program Development	162,493	-	142,526	-	-	19,967	-	-
901 Local Transportation Funds Admin	79,681	79,681	-	-	-	-	-	-
902 Overall Work Program and Budget	47,430	20,494	26,936	-	-	-	-	-
905.2 Project Prioritization Study FY 20-21	68,750	7,886	-	-	-	-	60,864	-
906 Fresno-Madera Sustainable Corridor Study	14,749	1,692	13,057	-	-	-	-	-
907 Board Cost & Other Expenses	93,552	93,552	-	-	-	-	-	-
908 ZEV Readiness & Implementation Plan FY 21-22	93,389	10,712	-	-	-	-	82,677	-
910 MCTA Administration	625,992	625,992	-	-	-	-	-	-
Total expenditures	2,213,606	\$ 994,730	\$ 812,367	\$ 79,452	\$ 78,000	\$ 44,000	\$ 143,541	\$ 61,516
Under-recovery of indirect expenses - 19/20	40,885							
Under-recovery of indirect expenses - 21/22	(25,406)							
Net gain (loss)	\$ 49,246							

**MADERA COUNTY TRANSPORTATION COMMISSION
SCHEDULE OF INSURANCE COVERAGE
FOR THE YEAR ENDED JUNE 30, 2022**

Item 7-7-B.

Insurance coverage for the Commission at June 30, 2022 is as follows:

Liability coverage:

 All-inclusive (combined single limit):

 Bodily injury \$1,000,000

Office personal property 90% co-insurance \$100,000

Workers' compensation insurance Statutory

**MADERA COUNTY TRANSPORTATION COMMISSION
SCHEDULE OF COST ALLOCATION PLAN RECONCILIATION
AND FIXED RATE OVERHEAD CARRYOVER
FOR THE YEAR ENDED JUNE 30, 2022**

Item 7-7-B.

Budget Item	Basic Financial Statements		Adjustments	Cost Allocation Plan	
	Actual Expense	Eligible Depreciation	Allocated to Other Programs	Direct Expense	Indirect Expense
Salaries and benefits:					
Direct	\$ 520,490	\$ -	\$ (6,763)	\$ 513,728	\$ -
Indirect	498,039	-	-	-	498,039
Total salaries and benefits	<u>1,018,529</u>	<u>-</u>	<u>(6,763)</u>	<u>513,728</u>	<u>498,039</u>
Indirect overhead:					
Advertising/Publication	287	-	-	-	287
Bank fee	360	-	-	-	360
Bldg/Equipment Maintenance & Repair	1,859	-	-	-	1,859
Conference/training/education	600	-	-	-	600
Contracts	8,140	-	-	-	8,140
Debt service principal - building lease	69,287	-	-	-	69,287
Insurance and bonds	823	-	-	-	823
Outside services	1,980	-	-	-	1,980
Legal Services	7,288	-	-	-	7,288
Audits	21,723	-	-	-	21,723
Membership fees	96	-	-	-	96
Miscellaneous	3,714	-	-	-	3,714
Office supplies	6,514	-	-	-	6,514
Postage	642	-	-	-	642
Technology related costs	56,547	-	-	-	56,547
Telephone/internet/website	14,802	-	-	-	14,802
Travel, cell and auto allowance	5,124	-	-	-	5,124
Utilities	7,921	-	-	-	7,921
Valley Coordination	3,890	-	-	-	3,890
Depreciation	-	3,300	-	-	3,300
Board cost and other costs	82,847	-	(82,847)	-	-
Total indirect overhead	<u>294,444</u>	<u>3,300</u>	<u>(82,847)</u>	<u>-</u>	<u>214,897</u>
Total costs	<u>\$ 1,312,973</u>	<u>\$ 3,300</u>	<u>\$ (89,610)</u>	<u>\$ 513,728</u>	<u>\$ 712,935</u>
Direct expenses - year ended June 30, 2022				\$ 513,728	
Approved indirect cost rate - year ended June 30, 2022					141.79%
Total allocable indirect expenses - year ended June 30, 2022				<u>\$ 728,415</u>	
Actual indirect expenses - year ended June 30, 2022				\$ 712,935	
(Over)/Under recovery of indirect expenses - year ended June 30, 2020					40,885
Net eligible indirect expenses - year ended June 30, 2022				<u>\$ 753,820</u>	
(Over)/Under recovery of indirect expenses - year ended June 30, 2022				<u>\$ 25,406</u>	
(Over)/Under recover of indirect expenses - year ended June 30, 2021				<u>\$ 32,587</u>	

OTHER AUDITOR'S REPORTS

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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

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 governmental activities, the General Fund, and the aggregate remaining fund information of Madera County Transportation Commission (the Commission), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated March 15, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission's 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 Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission'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 Commission'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 Commission'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. 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*.

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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 Commission'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 Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Price Pange & Company

Clovis, California
March 15, 2023



The Place to Be

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Madera County Transportation Commission's (the Commission) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Commission's major federal programs for the year ended June 30, 2022. The Commission's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Commission complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Commission's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Commission's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Commission's compliance based on our audit. Reasonable assurance is a high level of assurance but is not

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absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Commission's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Commission's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Commission's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Price Pange & Company

Clovis, California
March 15, 2022



**INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE LOCAL TRANSPORTATION FUND**

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

Report on Compliance

Opinion on Local Transportation Fund

We have audited Madera County Transportation Commission's (the Commission) compliance with *Transportation Development Act (TDA) Statutes and California Codes of Regulations, updated July 2018*, published by the California Department of Transportation, Division of Mass Transportation applicable to the Commission's Local Transportation Fund for the year ended June 30, 2022.

In our opinion, the Commission complied, in all material respects, with the compliance requirements referred to above that are applicable to the Local Transportation Fund for the year ended June 30, 2022.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *Transportation Development Act (TDA) Statutes and California Codes of Regulations*, published by the California Department of Transportation, Division of Mass Transportation. Our responsibilities under those standards and *Transportation Development Act (TDA) Statutes and California Codes of Regulations*, published by the California Department of Transportation, Division of Mass Transportation are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Commission's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Commission's government programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Commission's compliance based on our audit. 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 GAAS,

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Government Auditing Standards, and *Transportation Development Act (TDA) Statutes and California Codes of Regulations*, published by the California Department of Transportation, Division of Mass Transportation will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Commission's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *Transportation Development Act (TDA) Statutes and California Codes of Regulations*, published by the California Department of Transportation, Division of Mass Transportation, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Commission's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses. Our responsibility is to express an opinion on the Commission's compliance based on our audit.

Other Matters

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the *Transportation Development Act (TDA) Statutes and California Codes of Regulations*, published by the California Department of Transportation, Division of Mass Transportation. Accordingly, this report is not suitable for any other purpose.

Price Pange & Company

Clovis, California
March 15, 2023



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
PUBLIC TRANSPORTATION MODERNIZATION IMPROVEMENT
AND SERVICE ENHANCEMENT ACCOUNT FUND

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

Report on Compliance

Opinion on Public Transportation Modernization Improvement and Service Enhancement Account Fund

We have audited Madera County Transportation Commission's (the Commission) compliance with *Section 6666 of the Rules and Regulations of the California Administrative Code* in the Transportation Development Act Statutes and Administrative Code for 1987 (the Act) and the allocation instructions and resolutions of the Commission applicable to the Commission's Public Transportation Modernization Improvement and Service Enhancement Account (PTMISEA) for the year ended June 30, 2022.

In our opinion, the Commission complied, in all material respects, with the compliance requirements referred to above that are applicable to the PTMISEA for the year ended June 30, 2022.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *Section 6666 of the Rules and Regulations of the California Administrative Code* in the Transportation Development Act Statutes and Administrative Code for 1987 (the Act) and the allocation instructions and resolutions of the Commission. Our responsibilities under those standards and *Section 6666 of the Rules and Regulations of the California Administrative Code* in the Transportation Development Act Statutes and Administrative Code for 1987 (the Act) and the allocation instructions and resolutions of the Commission are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Commission's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Commission's government programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Commission's compliance based on our audit. Reasonable assurance is a high level of assurance but is not

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absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *Section 6666 of the Rules and Regulations of the California Administrative Code* in the Transportation Development Act Statutes and Administrative Code for 1987 (the Act) and the allocation instructions and resolutions of the Commission will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Commission's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *Section 6666 of the Rules and Regulations of the California Administrative Code* in the Transportation Development Act Statutes and Administrative Code for 1987 (the Act) and the allocation instructions and resolutions of the Commission, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Commission's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses. Our responsibility is to express an opinion on the Commission's compliance based on our audit.

Other Matters

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on *Section 6666 of the Rules and Regulations of the California Administrative Code* in the Transportation Development Act Statutes and Administrative Code for 1987 (the Act) and the allocation instructions and resolutions of the Commission. Accordingly, this report is not suitable for any other purpose.

Price Pange & Company

Clovis, California
March 15, 2023

FINDINGS AND QUESTIONED COSTS

**MADERA COUNTY TRANSPORTATION COMMISSION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

Item 7-7-B.

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:
Material weaknesses identified? _____ Yes X No

Significant deficiencies identified -
not considered to be material weaknesses? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:
Material weaknesses identified? _____ Yes X No

Significant deficiencies identified -
not considered to be material weaknesses? _____ Yes X None reported

Type of auditor's report issued on compliance
for major programs: Unmodified

Any audit findings disclosed that are required
to be reported in accordance with
2CFR 200, Section 200.516(a)? _____ Yes X No

Identification of Major Programs

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction (Federal-Aid Highway Program)

Dollar threshold used to distinguish between
Type A and Type B programs: \$750,000

Auditee qualified as a low-risk auditee? X Yes _____ No

**MADERA COUNTY TRANSPORTATION COMMISSION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

Item 7-7-B.

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III – FEDERAL AWARDS FINDINGS

None reported.

**MADERA COUNTY TRANSPORTATION COMMISSION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022**

Item 7-7-B.

FINANCIAL STATEMENT FINDINGS

None reported.

FEDERAL AWARD FINDINGS

None reported.



STAFF REPORT
Board Meeting of March 22, 2023

AGENDA ITEM: 9-A

PREPARED BY: Troy McNeil, Deputy Director/Fiscal Supervisor

SUBJECT:

HdL Newsletter 3rd Quarter 2022

Enclosure: Yes

Action: Information and Discussion Only

SUMMARY:

Included in the packet for your information is the 3rd Quarter Measure T Newsletter from HdL.

FISCAL IMPACT:

No fiscal impact to the approved 2022-23 Overall Work Program and Budget.

MADERA COUNTY MEASURE T

SALES TAX UPDATE

3Q 2022 (JULY - SEPTEMBER)



MADERA COUNTY MEASURE T

TOTAL: \$ 4,262,116

9.4%
3Q2022

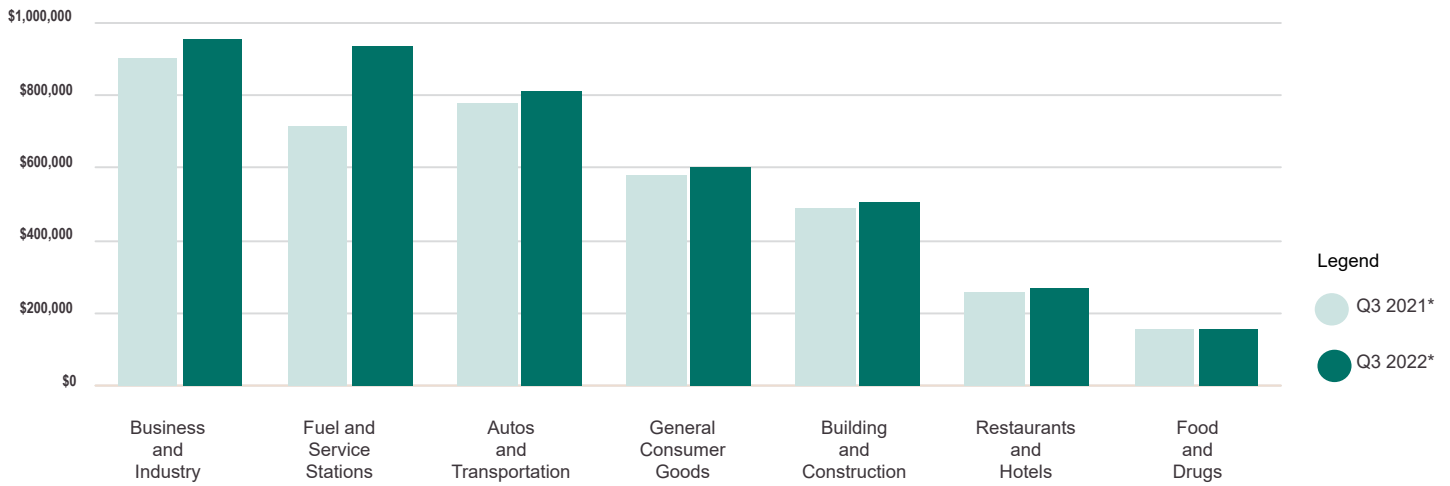


8.0%
STATE



*Allocation aberrations have been adjusted to reflect sales activity

SALES TAX BY MAJOR BUSINESS GROUP



MADERA COUNTY TRANSPORTATION COMMISSION - MEASURE T HIGHLIGHTS

The Madera County Transportation Commission's 0.5% Measure T receipts from July through September were 4.6% above the third sales period in 2021. Excluding reporting adjustments, actual receipts for the period were up 9.4%.

After eight straight quarters of double-digit increases, the sales tax base is showing

signs of a gradual slow-down. This is to be expected since much of the prior buildup came from consumer behavior that is not sustainable, especially in light of growing inflation and the effects of the drought. This is not to say that the sales tax base is going to recede, it is more likely going to continue growing, but at a much slower pace.

High fuel prices had the obvious and beneficial effect on receipts, but nearly 10% of the gain came from new stations open less than a year. Sales of general consumer goods continued to be mixed across the group of stores while the reported gain for this group came from online sales that offset minor store losses.

Construction spending rose due to inflation as much as from new project development. The same is true for the results of the business and industry group, which tracks business-to-business sales of supplies and equipment.

The one surprise was new and used car sales increased following last year's 20% growth.

Net of adjustments, taxable sales for all of Madera County increased 11.6% over the comparable time period while those of the San Joaquin Valley were up 6.4%.

TOP NON-CONFIDENTIAL BUSINESS TYPES

Madera County Transportation Commission - Measure T

Business Type	Q3 '22*	Change	HdL State Change
Service Stations	794.8	33.6% ↑	18.5% ↑
New Motor Vehicle Dealers	412.7	10.0% ↑	10.0% ↑
Building Materials	223.8	7.9% ↑	2.8% ↑
Contractors	219.1	-4.6% ↓	15.6% ↑
Garden/Agricultural Supplies	218.8	2.4% ↑	-2.1% ↓
General Merchandise	192.0	11.7% ↑	40.0% ↑
Used Automotive Dealers	189.7	0.6% ↑	-7.6% ↓
Warehouse/Farm/Const. Equip.	180.8	-2.6% ↓	7.9% ↑
Petroleum Prod/Equipment	130.5	17.3% ↑	41.2% ↑
Quick-Service Restaurants	123.5	-1.7% ↓	4.0% ↑

*Allocation aberrations have been adjusted to reflect sales activity

*In thousands of dollars



STATEWIDE RESULTS

Local one cent sales and use tax for sales occurring July through September was 8% higher than the same quarter one year ago after adjusting for accounting anomalies and back payments from previous quarters. These returns mark another strong period of growth for the California spending economy.

Even as the Federal Reserve Board continued ramping up interest rates in an effort to curb the larger concern of inflation, consumers maintained purchases on multiple fronts, especially automobiles. Surprisingly, new car dealers experienced 10% gains over the comparable period in 2021. Limited inventory and demand for higher mileage vehicles including electric and hybrid models helped support growth. In addition, the increased cost of used vehicles has pushed many into the new vehicle market; in contrast, sales of recreation vehicles and auto leasing activity remained soft.

For Californians, the summer of 2022 had the highest gas prices on record; subsequently fuel and service stations receipts jumped 21%. Commuters

and summer travel remained steady, yet overall consumption still trails pre-pandemic levels by approximately 13%. Although the Russia-Ukraine conflict initially caused a dramatic shift in global crude oil markets, prices have begun to pull back closer to historical norms.

Restaurants experienced a strong uptick as increased menu prices, consistent desire to dine out and strong tourism contributed to this favorable news. Just as important, theme parks, leisure-entertainment venues and hotels pushed positive momentum back to 2019 levels. With tightening profit margins and sustained labor concerns, future improvement could be slowed compared to the last two years.

Busy contractors and plumbing-electrical suppliers boosted the building-construction sector. Solid residential and commercial housing prices persisted despite recent interest rate hikes. Tenant improvements further support spending activity as businesses assess future office needs. With statewide new housing requirements and federal infrastructure funding on the horizon, current forecasts

stay optimistic.

Steady investment in capital equipment coupled with the overall increased price of goods enhanced both business-industry and countywide use tax pool allocations.

For the second straight quarter, fuel sales linked to discount department stores propped up general consumer goods results. Otherwise, retailers experienced flat to decreased receipts as many apparel categories, home furnishings and sporting goods struggled to keep pace with the prior year. As consumers balanced summer opportunities and higher prices, in-store shopping appears to have taken a temporary back seat.

Sustained price increases and interest rate hikes certainly have consumers contemplating where to spend their dollars. However, historically low statewide unemployment rates and the recovery of the national stock markets from declines earlier this year leave modest optimism heading into 2023.

MAJOR BUSINESS GROUP TRENDS BY COUNTY

Percent Change from 3rd Quarter 2021 *

	Autos/Tran.	Bldg/Const	Bus/ind.	Food/Drug	Fuel	Cons. Goods	Restaurants
Fresno Co.	-3.2%	3.2%	6.6%	6.6%	17.5%	-1.0%	0.2%
Kern Co.	1.5%	5.2%	16.0%	3.2%	17.9%	-0.5%	-0.9%
Kings Co.	-4.4%	0.8%	-6.8%	-5.2%	20.0%	1.9%	-0.3%
Madera Co.	-1.4%	-1.6%	26.7%	2.9%	31.4%	-1.0%	2.8%
Merced Co.	-3.0%	5.9%	-6.6%	-5.3%	20.9%	-1.4%	0.6%
San Joaquin Co.	2.9%	6.1%	-1.9%	-2.0%	20.8%	-3.3%	2.7%
Stanislaus Co.	-3.5%	-4.2%	4.4%	-9.7%	25.6%	-3.1%	0.6%
Tulare Co.	-3.0%	15.3%	1.4%	-0.9%	21.1%	-2.6%	2.9%

*Allocation aberrations have been adjusted to reflect sales activity



STAFF REPORT
Board Meeting of March 22, 2023

AGENDA ITEM: 9-B

PREPARED BY: Troy McNeil, Deputy Director/Fiscal Supervisor

SUBJECT:

FY 2023-24 Measure T Estimated Allocations

Enclosure: Yes

Action: Information and Discussion Only

SUMMARY:

The FY 2023-24 Measure “T” Allocation Estimate is included in your package. The estimate provides a not to exceed budget allocation for each agency’s Measure “T” program.

The MCTC staff has requested that each jurisdiction prepare its Annual Expenditure Plan (AEP), identifying how each agency anticipates spending the funds in FY 2023-24 per category, including the subcategories. The AEPs will then be incorporated into the Annual Work Program, which will be presented as a draft document at the June Board meeting.

FISCAL IMPACT:

No fiscal impact to the approved 2022-23 Overall Work Program and Budget.

FY 2023-24 Measure T Estimated Allocation

Gross Allocation	16,000,000.00
Deductions	0.00
Net Allocation	<u>16,000,000.00</u>

Jurisdiction	Population ¹	Rate
County	77,954	0.4953
Madera	65,843	0.4183
Chowchilla	13,599	0.0864
	<u>157,396</u>	

Measure T Programs	Percent		County Allocation	Madera Allocation	Chowchilla Allocation	MCTA Allocation
Commute Corridors/Farm to Market	51.00%	\$ 8,160,000.00				
Regional Streets and Highways Program	26.00%	\$ 4,160,000.00				\$ 4,160,000.00
Regional Rehab	25.00%	\$ 4,000,000.00	\$ 1,981,092.28	\$ 1,673,308.08	\$ 345,599.64	
Safe Routes to School & Jobs	44.00%	\$ 7,040,000.00				
Street Maintenance	13.00%	\$ 2,080,000.00	\$ 1,030,167.99	\$ 870,120.21	\$ 179,711.80	
County Maintenance District, etc	8.75%	\$ 1,400,000.00	\$ 693,382.29	\$ 585,657.83	\$ 120,959.88	
Flexible ²	21.75%	\$ 3,480,000.00	\$ 1,723,550.28	\$ 1,455,778.04	\$ 300,671.68	
ADA Compliance	0.50%	\$ 80,000.00	\$ 39,621.84	\$ 33,466.16	\$ 6,912.00	
Transit Enhancement Program	2.00%	\$ 320,000.00				
Madera County	0.906399%	\$ 145,023.84	\$ 145,023.84			
City of Madera	0.765489%	\$ 122,478.24		\$ 122,478.24		
City of Chowchilla	0.158112%	\$ 25,297.92			\$ 25,297.92	
ADA/Seniors/Paratransit	0.17%	\$ 27,200.00	\$ 13,471.43	\$ 11,378.50	\$ 2,350.07	
Environmental Enhancement Program	2.00%	\$ 320,000.00	\$ 158,487.39	\$ 133,864.64	\$ 27,647.97	
Administration/Planning	1.00%	\$ 160,000.00				\$ 160,000.00
		TOTAL	\$ 5,784,797.34	\$ 4,886,051.70	\$ 1,009,150.96	\$ 4,320,000.00

1-The Population figures are based on 05/02/22 DOF figures.

2-All flexible funds are currently frozen and are not available for programming.



STAFF REPORT
Board Meeting of March 22, 2023

AGENDA ITEM: 9-C

PREPARED BY: Sandy Ebersole, Administrative Analyst

SUBJECT:

Measure T Citizens' Oversight Committee Vacancies

Enclosure: No

Action: Information and Discussion Only

SUMMARY:

The Madera County Transportation Authority is currently seeking qualified and interested individuals to serve on the Citizens' Oversight Committee (COC). The COC currently has two vacancies, one in District 5 and one for Member-At-Large. The purpose of the COC is to provide citizen perspective, participation, and involvement in the MCTA's \$213 million voter-approved Measure T Investment Plan. The COC is comprised of seven members: five represent each of the Madera County supervisorial districts in addition to two "at-large" members. The Measure T COC was formed in 2007 to provide independent review and oversight for the Measure T transportation sales tax program. The primary responsibilities of the COC listed in the Measure T Expenditure Plan include:

- Receive, review, inspect and recommend action on independent financial and performance audits related to the Measure.
- Present Committee recommendations, findings, and requests to the public and the Authority in a formal annual report.
- COC members are appointed to serve for a four-year term without compensation. No member may serve for more than eight years.

Meetings will be held at the MCTA office at 2001 Howard Road, Suite 201, Madera, CA. The application is available on the [MCTC website](#), the MCTC office, or by calling (559) 675-0721.

FISCAL IMPACT:

No fiscal impact to the approved 2022-23 Overall Work Program and Budget.