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## 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/83518506398?pwd=qHqtW1Do1W0TGohWMCR94E62ebdVqQ.S4d61E2PwVByZekM>

Webinar ID: 835 1850 6398

Passcode: 850038

Telephone: US: +1 408 638 0968

### **DATE**

February 21, 2024

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

Madera County Supervisor  
Councilmember, City of Madera  
Councilmember, City of Chowchilla  
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](mailto: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](mailto:publiccomment@maderactc.org). Comments will be shared with the Policy Board and placed into the record at the meeting. Every effort will be made to read comments received during the meeting into the record, but some comments may not be read due to time limitations. Comments received after an agenda item will be made part of the record if received prior to the end of the meeting.

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

## Agenda

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

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

### **MCTC SITTING AS THE TRANSPORTATION POLICY COMMITTEE**

#### 4. **TRANSPORTATION CONSENT ITEMS**

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

##### 4-A. Upcoming Federal Funding Opportunities

**Enclosure:** No

**Action:** Information and Discussion Only

##### 4-B. Low or No Emission Grant Program and Bus & Bus Facilities Program

**Enclosure:** No

**Action:** Information and Discussion Only

##### 4-C. Active Transportation Infrastructure Investment Program (ATIIP)

**Enclosure:** No

**Action:** Information and Discussion Only

##### 4-D. Initiate FY 2024-25 Unmet Transit Needs Process



**Enclosure:** Yes

**Action:** Information and Discussion Only

[4-E.](#) Social Services Transportation Advisory Council (SSTAC) Meetings Update

**Enclosure:** Yes

**Action:** Information and Discussion Only

[4-F.](#) 2023 Traffic Monitoring Program Report

**Enclosure:** Yes

**Action:** Accept the 2023 Traffic Monitoring Program Report

[4-G.](#) Madera County Transportation Commission (MCTC) Title VI Program with Limited English Proficiency Plan Update

**Enclosure:** Yes

**Action:** Adopt Title VI Program with Limited English Proficiency Plan Update, Resolution 24-01

[4-H.](#) Performance Measure 1: Safety Target Acceptance

**Enclosure:** Yes

**Action:** Adopt the Statewide Targets for all Five Safety Performance Measures for 2024

[4-I.](#) 2024 San Joaquin Valley Regional Policy Council State Legislative Platform

**Enclosure:** Yes

**Action:** Information and Discussion Only

[4-J.](#) 2024 San Joaquin Valley Blueprint Awards Call for Nominations

**Enclosure:** Yes

**Action:** Information and Discussion Only

[4-K.](#) San Joaquin Valley Blueprint Awards Nomination – MCTC to nominate Patricia Taylor, Executive Director for Darrel Hildebrand Blueprint Leadership Award

**Enclosure:** No

**Action:** Direct staff to prepare nomination package and letter of support to nominate Patricia Taylor for the Darrel Hildebrand Blueprint Leadership Award

[4-L.](#) North Lathrop Transfer Station Project - Letter of Support for Valley Rail 2024 RAISE Application

**Enclosure:** Yes

**Action:** Information and Discussion Only

[4-M.](#) Letter of Support - UCSF & Adventist Health purchase of Madera Community Hospital (MCH)

**Enclosure:** Yes

**Action:** Information and Discussion Only

## 5. TRANSPORTATION ACTION/DISCUSSION ITEMS

[5-A.](#) Road Charge Technical Advisory Committee and the State and Local Transportation System Needs Assessment

**Enclosure:** Yes

**Action:** Information and Discussion Only

[5-B.](#) Nomination for the California Partnership for the San Joaquin Valley

**Enclosure:** No

**Action:** Rank a list of three nominees to be submitted to the Partnership Executive Committee for consideration for appointment to the California Partnership for the San Joaquin Valley

[5-C.](#) California Association of Council of Governments (CALCOG) Regional Leadership Forum - Recap

**Enclosure:** No

**Action:** Information and Discussion Only

## MCTC SITTING AS THE MADERA COUNTY TRANSPORTATION COMMISSION

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

### 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 17, 2024

**Enclosure:** Yes

**Action:** Approve January 17, 2024, Meeting Minutes

7-B. Transportation Development Act (LTF, STA) – Allocation, Resolution 23-09 Amendment No. 4 and Resolution 23-10 Amendment No. 3

**Enclosure:** Yes

**Action:** Approve Resolution 23-09 Amendment No. 4 and Resolution 23-10 Amendment No. 3

7-C. Transportation Development Act (TDA): Local Transportation Fund (LTF), State Transit Assistance (STA), and State of Good Repair (SGR) FY 2024-25 Estimates

**Enclosure:** Yes

**Action:** Information and Discussion Only

7-D. Launch of *The Commission Vision*, MCTC's Quarterly Electronic Newsletter

**Enclosure:** No

**Action:** Information and Discussion Only

7-E. On-call Consultant – HR and Personnel Services

**Enclosure:** No

**Action:** Approve to add CPS HR Consulting to the list of On-call Consultants

7-F. Revised Accounting & Financial Policies and Procedures Manual

**Enclosure:** Yes

**Action:** Approve Revised Accounting & Financial Manual

**8. ADMINISTRATIVE ACTION/DISCUSSION ITEMS**

8-A. FY 2024-25 Draft Overall Work Program & Budget

**Enclosure:** No

**Action:** Authorize circulation of Draft 2024-25 Overall Work Program and Budget for agency review

**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. Madera County Transportation Authority (MCTA) Fiscal Year 2022-23 Audit Report

**Enclosure:** Yes

**Action:** Accept MCTA Fiscal Year 2022-23 Audit Report

9-B. Measure T Citizens' Oversight Committee Annual Report

**Enclosure:** Yes

**Action:** Accept the Measure T Citizens' Oversight Committee Annual Report

9-C. HdL Newsletter - 3<sup>rd</sup> Quarter 2023

**Enclosure:** Yes

**Action:** Information and Discussion Only

**10. AUTHORITY – ACTION/DISCUSSION ITEMS**

10-A. Measure T Renewal Update

**Enclosure:** No

**Action:** Information and Discussion Only. Direction may be provided

**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 February 21, 2024

**AGENDA ITEM:** 4-A

**PREPARED BY:** Sandy Ebersole, Administrative Analyst

**SUBJECT:**

Upcoming Federal Funding Opportunities

**Enclosure:** No

**Action:** Information and Discussion Only

**SUMMARY:**

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

The programs listed in the table below have released a NOFO. This timeline is subject to change.

***Active & Upcoming Notices of Funding Opportunities (NOFOs)***

Program	NOFO Close Date	Available Funding	OA	NOFO Link
<a href="#">Innovative Coordinated Access and Mobility Grants</a>	February 13, 2024	\$4,700,000	FTA	<a href="#">Apply Here</a>
<a href="#">RAISE Discretionary Grants</a>	February 28, 2024	\$1,500,000,000	OST	<a href="#">Apply Here</a>
<a href="#">Rural Autonomous Vehicle Research Program</a>	March 13, 2024	\$25,000,000	OST	<a href="#">Apply Here</a>
<a href="#">Bridge Investment Program, Planning and Projects</a>	March 19, 2024	\$80,000,000	FHWA	<a href="#">Apply Here</a>

The programs listed in the table below are anticipating releasing a NOFO in the coming months. This timeline is subject to change.

Program	Anticipated NOFO Release	OA
<a href="#">Railroad Crossing Elimination Grant Program</a>	Late Fall 2023	FRA
<a href="#">Consolidated Rail Infrastructure and Safety Improvements (CRISI) Program</a>	Early Winter 2024	FRA
<a href="#">Restoration and Enhancement Grant Program</a>	Early Winter 2024	FRA
<a href="#">Safe Streets and Roads for All (SS4A) Grant Program</a>	Early Winter 2024	FRA

#### *Upcoming Non-USDOT Funding Opportunities*

Program	NOFO Close Date	Available Funding	Agency	NOFO Link
<a href="#">WaterSMART Water and Energy Efficiency Grants</a>	February 22, 2024	\$50,000,000	DOI	<a href="#">Apply Here</a>
<a href="#">Rural Business Development Grants</a>	February 28, 2024	N/A	USDA	<a href="#">Apply Here</a>
<a href="#">Building Resilient Infrastructure and Communities (BRIC) Program</a>	February 29, 2024	\$1,000,000,000	FEMA	<a href="#">Apply Here</a>
<a href="#">Flood Mitigation Assistance (FMA) Grant Program</a>	February 29, 2024	\$800,000,000	FEMA	<a href="#">Apply Here</a>
<a href="#">Climate Pollution Reduction Grants (CPRG) Implementation Program</a>	April 1, 2024	\$4,300,000,000	EPA	<a href="#">Apply Here</a>

All Federal grants can be found at [grants.gov](https://www.grants.gov). This list is not exhaustive of all federal grant opportunities, rather this list highlights selected federal grants applicable to rural and Tribal communities.

#### **FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.



**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 4-B

**PREPARED BY:** Sandy Ebersole, Administrative Analyst

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**SUBJECT:**

Low or No Emission Grant Program and Bus & Bus Facilities Program

**Enclosure:** No

**Action:** Information and Discussion Only

**SUMMARY:**

The Federal Transit Administration (FTA) announced the opportunity to apply for an estimated \$1.1 billion in FY 2024 funds for the **5339(c)** Low or No Emission Grant Program and \$390 million for the **5339(b)** Grants for Buses and Bus Facilities Competitive Program.

The **5339(c)** Low-No Program will award funds competitively to designated recipients, states, local government authorities and Indian tribes for: (1) Purchasing or leasing low or no emission buses; (2) acquiring low or no emission buses with a leased power source; (3) constructing or leasing facilities and related equipment for low or no emission buses; (4) constructing new public transportation facilities to accommodate low or no emission buses; or (5) rehabilitating or improving existing public transportation facilities to accommodate low or no emission buses.

The **5339(b)** Grants for Buses & Bus Facilities Program will award funds competitively to designated recipients, states, local government authorities and Indian tribes for (1) capital projects to replace, rehabilitate, purchase, or lease buses, vans, or related equipment; or to (2) rehabilitate, purchase, construct, or lease bus-related facilities regardless of propulsion type or emissions.

Please see the links below for additional information:

<https://www.transit.dot.gov/notices-funding/low-or-no-emission-and-grants-buses-and-bus-facilities-competitive-programs-fy2024>

<https://www.federalregister.gov/documents/2024/02/08/2024-02246/fy-2024-competitive-funding-opportunity-low-or-no-emission-grant-program-and-the-grants-for-buses>

FTA will host two webinars to provide information to potential applicants, including a review of program eligibility, an overview of the evaluation criteria and selection considerations, and the submission process. Potential applicants may attend either webinar.

- The first of which will be held on **February 22, 2024**, from 10:00 – 11:30 AM PST and will be a general session for all applicants.
- The second will be on **March 5, 2024**, from 11:00 – 12:30 AM PST, and will have a Q/A session focused on questions from rural and tribal applicants.

Register for both webinars at the following link:

[https://usdot.zoomgov.com/webinar/register/WN\\_hk0JyNP0QZ-h26yQ04ML0g](https://usdot.zoomgov.com/webinar/register/WN_hk0JyNP0QZ-h26yQ04ML0g)

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.





**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 4-C

**PREPARED BY:** Sandy Ebersole, Administrative Analyst

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**SUBJECT:**

Active Transportation Infrastructure Investment Program (ATIIP)

**Enclosure:** No

**Action:** Information and Discussion Only

**SUMMARY:**

[The Active Transportation Infrastructure Investment Program \(ATIIP\)](#) is a new competitive grant program created by the Bipartisan Infrastructure Law enacted as the Infrastructure Investment and Jobs Act to construct projects to provide safe and connected active transportation facilities in active transportation networks and active transportation spines.

ATIIP will award two types of grants: Planning and Design grants and Construction grants. FHWA will award Planning and Design grants for eligible applicants to develop plans for active transportation networks and active transportation spines. Projects seeking Planning and Design grants must have planning and design costs of at least \$100,000 to be eligible.

FHWA will award Construction grants to eligible applicants to construct projects to provide safe and connected active transportation facilities in an active transportation network or active transportation spine. Projects seeking Construction grants must have total costs of at least \$15 million to be eligible.

Both types of grants can go towards planning, designing, and constructing active transportation networks and active transportation spines. Active transportation networks are active transportation facilities that connect between destinations within a community or metropolitan region, including schools, workplaces, residences, businesses, recreation areas, medical facilities, and other community areas. Active transportation spines are active transportation facilities that connect between communities, metropolitan regions, or States.

A goal of both types of ATIIP grants is to integrate active transportation facilities with transit services, where available, to improve access to public transportation.

In 2023, FHWA received \$45 million in funding for ATIIP from the Consolidated Appropriations Act, 2023, the first funds appropriated for this program. FHWA will set aside

at least \$3 million of available ATIIP funding for Planning and Design grants. FHWA will provide at least 30% of ATIIP funding to projects that construct active transportation networks, and at least 30% of ATIIP funding to projects that construct active transportation spines.

The Federal share of the cost of an eligible project carried out using an ATIIP grant shall not exceed 80 percent of the total project cost.

The Notice of Funding Opportunity is anticipated to be released Winter 2024.

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.



**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 4-D

**PREPARED BY:** Natalia Austin, Senior Regional Planner

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**SUBJECT:**

Initiate FY 2024-25 Unmet Transit Needs Process

**Enclosure:** Yes

**Action:** Information and Discussion Only

**SUMMARY:**

MCTC is the administrator of the Transportation Development Act (TDA) funds for Madera County and is responsible for performing the annual "Unmet Transit Needs" process. The purpose of this process is to ensure that all "Unmet Transit Needs" that are "reasonable to meet" are met before any TDA funds are expended for non-transit uses, such as streets and roads.

The TDA also requires that MCTC establish a Social Services Transportation Advisory Council (SSTAC). The Public Utilities Code (PUC) defines the required membership of the SSTAC. The SSTAC solicits public input regarding transit service needs for transit-dependent and transportation-disadvantaged persons, including the elderly, persons with disabilities and low-income persons. Annually, the SSTAC makes a recommendation to the MCTC Policy Board that:

- There are no unmet transit needs, or
- There are no unmet transit needs that are reasonable to meet, or
- There are unmet transit needs, including needs that are reasonable to meet.

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 public transit service needs within Madera County. The request for comments letter, included in the agenda package, will be mailed later this month.

There are several opportunities for Madera County residents to give their input on transit service needs. As required by law, a public hearing will be held at the regular MCTC Policy Board meeting. A public notice will be printed in the local newspaper and flyers will be distributed throughout the community publicizing the hearing. A Spanish language

interpreter will be available at the hearing for those who wish to provide public comments in Spanish.

MCTC's Unmet Transit Needs public hearing is scheduled as follows:

**PUBLIC HEARING – Wednesday, April 17, 2024, at 3:00 p.m.**

This public hearing will be in person and via Zoom using the April MCTC Board Meeting [link](#).

In addition, in-person and virtual workshops will be held in various locations throughout the County for residents to learn about the Unmet Transit Needs process and provide comments. Interpreting services will be available at all the workshops. However, it is easy to participate in the Unmet Transit Needs process throughout the year in many convenient ways. Options include submitting a comment by phone, mail, email, or by filling out an online survey.

The Unmet Transit Needs webpage on MCTC's website is a good resource for interested residents seeking information regarding the Unmet Transit Needs process, to submit a comment, or view past years' Unmet Transit Needs reports.

MCTC Unmet Transit Needs webpage: [Click here](#)

Unmet Transit Needs Bilingual Survey link: [Click here](#)

Unmet Transit Needs English and Spanish Comment Form: [Click here](#)

When	Where	In-Person	Virtual
<b>Spanish Language Workshop</b> Friday, March 1 at 6:00 PM	Casas De La Vina 23784 Avenue 9 Madera, CA 93637	Yes	No
<b>Workshop</b> Wednesday, March 6 at 3:00 PM and 6:00 PM	Chowchilla Library 300 Kings Avenue Chowchilla, CA 93610	Yes	No
<b>Workshop</b> Thursday, March 7 at 10:00 AM	Frank Bergon Senior Center 238 South D Street Madera, CA 93638	Yes	No
<b>Workshop</b> Tuesday, March 12 at 6:00 PM	Webinar ID: 831 9180 8232 Passcode: 921346 Click <a href="#">here</a> to join!	No	Yes
<b>Workshop</b> Saturday, March 16 at 1:00 PM	North Fork Library 32908 Road 222 North Fork, CA 93643	Yes	No
<b>Workshop</b> Tuesday, March 19 at 6:00 PM	Madera Main Library 121 North G Street Madera, CA 93637	Yes	No
<b>Public Hearing</b> Wednesday, April 17 at 3:00 PM	MCTC Policy Board Meeting 2001 Howard Road, Suite. 201 Madera, CA 93637  See MCTC <a href="#">website</a> for Zoom information	Yes	Yes

For more information, please contact Natalia Austin at: [naustin@maderactc.org](mailto:naustin@maderactc.org), 2001 Howard Road, Suite 201, Madera, CA 93637, or call (559) 675 0721 ext. 6

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.

February 12, 2024

**TO:** Interested Individuals and Organizations

**FROM:** Natalia Austin, Senior Regional Planner on behalf of the  
Social Service Transportation Advisory Council

**SUBJECT:** Unmet Transit Needs for Fiscal Year 2024-2025

The Madera County Transportation Commission (MCTC), as a federally designated regional transportation planning agency (RTPA), is responsible for annually assuring that public transportation needs are being “reasonably met.”

The MCTC’s Social Service Transportation Advisory Council (SSTAC) was established, consistent with State Law (SB 498, 1987), to address transit issues within Madera County. It comprises a broad representation of social service agencies, transit operators and users, and is responsible for making recommendations to the MCTC Policy Board regarding transit service needs and issues.

Each year, MCTC conducts a thorough evaluation of existing and potential public and social service transit services in Madera County. The resulting recommendations align with the Regional Transportation Plan and its supporting implementation, technical, and budgeting documents.

Feedback is valued from a wide range of sources, including elected officials, administrative and technical staff, private and public sector representatives, union representatives, social service agency staff and clients, and members of the general public. Comments from any organization or individual who wishes to contribute are welcomed.

If you are aware of a specific transit need that is not currently being met by one of the existing general public, social service, or private sector operators, we request that you submit appropriately detailed documentation to assist the SSTAC in evaluating the potential for new or expanded transit service. Please include the following details in your request:

- general area where the new service will be provided.
- specific origin and destination information.
- trip times and frequency.
- estimate of potential riders who intend to use the service.

- benefit to seniors, persons with disabilities, transit-dependent, or general population.
- estimate of the potential cost of the new or expanded service.

If the proposed new or expanded service is recommended by the SSTAC to be determined an unmet transit need, then an in-depth service proposal may be developed by appropriate transit agency staff to determine if it is reasonable to meet based on the MCTC Policy Board adopted definitions of “Unmet Transit Needs” and “Reasonable to Meet”.

Following the April 17, 2024, legally noticed public hearing, the SSTAC will consider all information collected during the unmet transit needs process and make a formal recommendation regarding unmet transit needs to the MCTC Policy Board at its next scheduled meeting on May 22, 2024. The MCTC Policy Board makes the final determination and adopts a “finding of fact” for Madera County by resolution. The finding is necessary prior to the approval and allocation of State Transportation Development Act funds for transit and/or street and roads projects to transit operators and MCTC member agencies.

Please send all written comments to the address listed below:

Natalia Austin, Senior Regional Planner  
Madera County Transportation Commission  
2001 Howard Road, Suite 201  
Madera, California 93637

You may also submit comments via email, phone call, by mail, or in person. If you have any questions about the Unmet Transit Needs process, please do not hesitate to contact me at: 559-675-0721 ext. 6 or [naustin@maderactc.org](mailto:naustin@maderactc.org).

Thank you for your assistance and I look forward to hearing from you.

Febrero 12 del 2024

**PARA:** Organizaciones y personas interesadas

**DE:** Natalia Austin, Planificador de Transporte, de parte del  
Consejo Asesor de Transporte de los Servicios Sociales

**ASUNTO:** Necesidades de Transporte Público para el año fiscal 2024-2025

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La Comisión de Transporte del Condado de Madera (MCTC), como agencia de planificación de transporte regional designada a nivel federal, es responsable de asegurarse anualmente de que las necesidades de transporte público estén siendo “razonablemente cubiertas”.

En conformidad con la Ley estatal (SB 498, 1987), se estableció el Consejo Asesor de Transporte de los Servicios Sociales (SSTAC) de la MCTC con el fin de abordar los problemas de transporte en el Condado de Madera. El Consejo incluye una amplia representación de las agencias de los servicios sociales, los operadores de transporte y los usuarios, y tiene la responsabilidad de enviar recomendaciones al Comité de Política de la MCTC respecto de los problemas y las deficiencias en el servicio de transporte.

Cada año, la MCTC lleva a cabo un exhaustivo proceso para planificar, programar, analizar y evaluar los servicios de transporte público de los servicios sociales y públicos generales, tanto existentes como posibles, dentro del Condado de Madera. Los resultados deben ser coherentes con el Plan de transporte regional adoptado y los documentos de implementación, técnicos y presupuestarios que lo respaldan.

Además de la participación activa de los funcionarios electos, el personal administrativo, el personal técnico, los representantes públicos y privados, los representantes de los sindicatos, el personal de la agencia de servicios sociales, los clientes y los representantes del público en



general, alentamos a las organizaciones y las personas como usted a que participen con sus comentarios.

Si conoce una necesidad específica de transporte que no esté siendo cubierta en la actualidad por medio de uno de los operadores existentes del sector privado, los servicios sociales o el sistema público general, le pedimos que envíe un documento correctamente detallado para ayudar al SSTAC a evaluar el potencial de un servicio de transporte público nuevo o ampliado. Por favor incluya los siguientes detalles en su solicitud:

- Área general donde se brindará el nuevo servicio;
- información sobre el origen y el destino específicos;
- horarios y frecuencia de los viajes;
- cálculo aproximado de los posibles clientes que planean utilizar el servicio;
- beneficio a personas mayores, personas con discapacidad, dependientes del transporte público o población en general;
- estimación del costo potencial del servicio nuevo o ampliado.

Si el SSTAC recomienda que el servicio nuevo o ampliado propuesto sea una necesidad de transporte público insatisfecha, entonces el personal apropiado de la agencia de transporte público puede desarrollar una propuesta de servicio detallada para determinar si es razonable para cumplirse basado en las definiciones de “Necesidades de Transporte Público insatisfechas” y “Razonables de Satisfacer” adoptadas por la Junta de Políticas de MCTC.

Después de la Audiencia Pública del 17 de abril de 2024, el SSTAC considerará toda la información recolectada durante el proceso, tomará una determinación y elevará una recomendación respecto de las “necesidades de transporte público sin cubrir” al Comité de Política de la MCTC durante su siguiente reunión programada, el 22 de mayo de 2024. Es necesaria una conclusión o determinación antes de la aprobación y asignación de fondos según la Ley de Desarrollo de Transporte del Estado para los proyectos de carreteras y calles y/o transporte a los operadores de transporte y las agencias que forman parte de la MCTC.

Si tiene algún comentario escrito específico, envíemelo con la información de respaldo arriba mencionada.

Natalia Austin, Planificador de Transporte Regional

Comisión de Transporte del Condado de Madera

2001 Howard Road, Suite 201

Madera, California 93637

También puede enviar comentarios por correo electrónico, teléfono, por correo o en persona. Si tiene preguntas acerca del proceso de Necesidades de Transporte Público sin Cubrir, no dude en comunicarse conmigo al 559-675-0721 ext. 6 o [naustin@maderactc.org](mailto:naustin@maderactc.org).

Gracias por su asistencia. Espero recibir noticias tuyas.



**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 4-E

**PREPARED BY:** Natalia Austin, Senior Regional Planner

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**SUBJECT:**

Social Services Transportation Advisory Council (SSTAC) Meetings Update

**Enclosure:** Yes

**Action:** Information and Discussion Only

**SUMMARY:**

SSTAC Meeting – August 8, 2023

The meeting was cancelled due to the lack of a quorum.

SSTAC Meeting – November 16, 2023

Nine out of ten SSTAC members were present, with two appearing via Zoom.

Two newly appointed members of the SSTAC attended. The local transit agencies provided system updates, including information about new electric charging stations for electric buses in the County, and the rollout of the new route to the Amtrak Station in December by Madera Metro.

MCTC staff gave a presentation overview of the role of the SSTAC, and the Unmet Transit Needs process. The MCTC Policy Board adopted “Unmet Transit Need and Reasonable to Meet Definitions” were explained.

Two public comments that were received during July 1, 2023 – November 2, 2023, via the online survey were considered. One comment was regarding transit services to St. Agnes Community Hospital in Fresno by Madera Metro Dial-a-Ride. It was determined by the SSTAC members that there is a need for residents of Madera County to access healthcare in Fresno since there are no hospitals in Madera. Further analysis will be made at a future meeting to make a final determination if this is an unmet transit need and if it is reasonable to meet. The other comment considered was regarding the ability of users to save the Madera Metro transit schedules. It was determined that there are many ways for Madera Metro transit users to access and save the schedules, so this comment did not rise to the level of an unmet transit need. Further discussion was made regarding the opportunities for residents to submit questions and obtain information regarding the Unmet Transit Needs process. MCTC outreach

events and MCTC Policy Board meetings were mentioned as options. It was also recommended to reach out to the Board of Supervisor's Town Hall meetings, adding information to utility bills, libraries, and senior centers to get the word out.

SSTAC Meeting – February 6, 2024

Eight out of ten SSTAC members were present, with one appearing via Zoom for just cause under AB 2449.

The County of Madera gave a system update, announcing two new staff members that have joined the transit department. A Request for Proposals is being prepared to find a new transit operator by July 1, 2024. A study to determine how to implement microtransit in the County is underway. It will be publicly operated, and users will utilize an app to access services. At the bus yard on Almond Avenue, new equipment for a bus wash and eight bus chargers will be added. The yard has the capacity for sixteen bus chargers. Solar canopies will also be installed. Schedules are being installed at all County bus stops and the website is being updated.

The City of Madera gave information on the new route system that was implemented in January 2024. They are waiting for more feedback before creating new brochures, since the rollout is in the pilot phase. The City also gave a progress report on the Unmet Transit Needs finding for FY 2023-24, the installation of shelters and benches at bus stops. Benches, including semi-seats, are being installed, but due to right-of-way issues, seating will not be available at 100% of the City's bus stops.

MCTC staff shared the updates for the City of Chowchilla since the transit manager was not able to attend the meeting. Chowchilla's Unmet Transit Needs finding for FY 2023-24 was that there are "no unmet transit needs", however the City is open to feedback from transit riders and the community to better serve the needs of the growing population. The City is planning to use SB 125 funds to electrify its fleet and modernize its transit system by providing a mobile/contactless payment solution. Two new bus shelters have been installed and two new vehicles were purchased using various funding sources, including Measure T. The City also plans to install new shelters and revamp existing ones on the west side of the City.

MCTC staff announced the initiation of the Unmet Transit Needs process for FY 2024-25 and provided information about the upcoming workshops and the public hearing on April 17, 2024.

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.



## Meeting of the Social Services Transportation Advisory Council

### LOCATION

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

or Join Zoom Meeting

<https://us06web.zoom.us/j/88112999760?pwd=eThLTVAxNmJ3SGs4dEl4bXJQcDRtdz09>

**Meeting ID:** 881 1299 9760

**Passcode:** 509555

**Call in:** +1 408 638 0968

### DATE

November 16, 2023

### TIME

12:00 PM

### **SOCIAL SERVICE TRANSPORTATION ADVISORY COUNCIL MEMBERS**

Frank Simonis, Chair	Potential Transit User Who Has a Disability
Alycia Falley, Vice Chair	Local Social Service Provider for Persons with Disabilities
Rosalind Esqueda	Social Service Transportation Provider for Seniors
Monty Cox	Social Service Transportation Provider for Seniors
Bertha Vega	Local Social Service Provider for Persons of Limited Means
Vincent Parker	Social Service Transportation Provider for Persons with Disabilities
Michelle Hernandez	Local Social Service Provider for Seniors
Franklina Bogan	Potential Transit User Who is 60 Years of Age or Older
Lynda Schafhauser	Potential Transit User Who is 60 Years of Age or Older
Olga Olivia Saucedo-Garcia	Local Social Service Provider for Seniors

### 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, 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](mailto: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 Social Services Transportation Advisory Council 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 al (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 SSTAC 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

SSTAC 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](mailto:publiccomment@maderactc.org). Comments will be shared with the SSTAC 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 SSTAC 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 SSTAC, 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

Item	Description	Enclosure	Action
1.	Roll Call		
2.	Public Comment		
3.	Introduce new SSTAC members	No	Discussion
4.	Approve Minutes of the May 1, 2023, Social Services Transportation Advisory Council Meeting	Yes	Action
5.	Local Transit Agency Updates	No	Discussion
6.	Overview of SSTAC and Unmet Transit Needs Process <ul style="list-style-type: none"> <li>MCTC Policy Board Adopted Unmet Transit Need and Reasonable to Meet Definitions</li> <li>Caltrans UTN documentation compliance letter</li> <li>Unmet Transit Needs flyer – English &amp; Spanish</li> </ul>	Yes	Discussion
7.	UTN Comment Analysis (July 1-Nov 2) <ul style="list-style-type: none"> <li>UTN Comments Summary</li> <li>UTN Original Comments</li> <li>UTN Analysis Table</li> </ul>	Yes	Discussion
8.	Announcements	No	Discussion
9.	Adjournment		



## **Social Service Transportation Advisory Council**

### **MINUTES**

DATE

**Monday, May 1, 2023**

The regular meeting of the Social Service Transportation Advisory Council held Monday, May 1, 2023 and was called to order by Chair, Frank Simonis, at 9:10 am.

#### **MEMBERS PRESENT**

Frank Simonis, Chair, Potential Transit User Who Is Disabled – appeared via Zoom for Just Cause under AB 2449

Monty Cox, Representative of a Transit Provider, Madera County

Bertha Vega, Representative of a Local Social Service Provider for Persons of Limited Means

Michelle Hernandez, Representative of the Local Social Service Provider for Seniors

Olga Olivia Saucedo-Garcia, Representative of the Local Social Service Provider for Seniors

#### **STAFF PRESENT:**

Nicholas Dybas, Madera County Transportation Commission

Evelyn Espinosa, Madera County Transportation Commission

Jeff Findley, Madera County Transportation Commission

Dylan Stone, Madera County Transportation Commission

Sandy Ebersole, Madera County Transportation Commission

#### **VISITORS PRESENT:**

David Padilla, Caltrans

Keyomi Jones, Caltrans

Nicholas Isla, Caltrans

Marcela Zuniga, City of Madera

Robin Roman, City of Chowchilla

Rebecca Donabed

#### **I: Call to Order**

Meeting started at 9:10 AM.

#### **II: Public Comment**

No public comment received.

#### **III: Minutes of the January 30, 2023 SSTAC Meeting**

Motioned by Olga Saucedo. Seconded by Bertha Vega. Approved 5-0.

#### **IV: Unmet Transit Needs Comment Analysis**

The SSTAC completed the analysis of the 17 comments received up to April 19, 2023. The recommendation for these comments will be shared with the MCTC Board along with all previously reviewed comments from the past Fiscal Year at the May MCTC Policy Board Meeting. Motioned by Frank Simonis. Seconded by Monty Cox. Approved 5-0.

**V. Appoint SSTAC Representative to attend MCTC's May 17 Board Meeting**

Frank Simonis was nominated to be the SSTAC Representative. Motioned by Monty Cox. Seconded by Bertha Vega. Approved 5-0.

**VI. Discuss Future Meetings**

Quarterly schedule for 2023-24 was presented to the SSTAC for their discussion. The Tuesday after the first Monday of the month was chosen to base the schedule around. The time was chosen to be 10:00 am. Staff will follow up with placeholder calendar invites.

**VII. Miscellaneous**

Staff informed the SSTAC that Nicholas Dybas will be leaving MCTC and that his last day is June 2.

**VIII. Adjournment**

**SOCIAL SERVICES TRANSPORTATION ADVISORY COUNCIL MEETING WAS ADJOURNED AT 11:00 AM**



**STAFF REPORT**  
Social Services Transportation Advisory  
Council Meeting  
November 16, 2023

**AGENDA ITEM:** 6

**PREPARED BY:** Natalia Austin, Senior Regional Planner

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**SUBJECT:**

The role of the Social Services Transportation Advisory Council and an overview of the Unmet Transit Needs Process

**Enclosure:** Yes

**Action:** For information and discussion

**SUMMARY:**

MCTC is the administrator of the Transportation Development Act (TDA) funds for Madera County and is responsible for performing the annual “unmet transit needs” process. The purpose of this process is to ensure that all “unmet transit needs” that are “reasonable to meet” are met before any TDA funds are expended for non-transit uses, such as street and roads.

The TDA also requires that MCTC establish a Social Services Transportation Advisory Council (SSTAC). The Public Utilities Code (PUC) defines the required membership of the SSTAC. The SSTAC solicits public input regarding transit service needs for the transit-dependent and transportation-disadvantaged persons, including the elderly, persons with disabilities and low-income persons. Annually, the SSTAC makes a recommendation to the MCTC Policy Board that:

- There are no unmet transit needs, or
- There are no unmet transit needs that are reasonable to meet, or
- There are unmet transit needs, including needs that are reasonable to meet.

Typically, the annual unmet transit needs public hearing is held in the spring, prior to the end of each fiscal year. However, Madera County residents can participate in the unmet transit needs process all year long in a way that is convenient for them. Options include submitting a comment by phone, mail, email, or by filling out an online survey. In addition, the unmet transit needs webpage on the MCTC website makes information regarding the unmet transit

needs process, submitting a comment, or looking at past years' unmet transit needs reports readily accessible.

MCTC Unmet Transit Needs webpage: [Click here](#)

Unmet Transit Needs Bilingual Survey link: [Click here](#)

Unmet Transit Needs English and Spanish Comment Form: [Click here](#)

On May 17, 2023, the MCTC Policy Board adopted Resolution Number 2023-05, approving the unmet transit need finding for FY 2023-2024 that:

*"There are no unmet transit needs that are reasonable to meet in the County of Madera. There are unmet transit needs that are reasonable to meet in the City of Madera. There are no unmet transit needs in the City of Chowchilla."*

For details regarding the unmet transit needs finding and an assessment of the size and location of groups likely to be transit-dependent in Madera County, please see the [Unmet Transit Needs Final Analysis and Recommendations Report for FY 2023-2024](#).

The required unmet transit needs documentation for FY 2023-2024 has been submitted to the California Department of Transportation and has been approved.

For more information, please contact Natalia Austin at [naustin@maderactc.org](mailto:naustin@maderactc.org) or 559-675-0721 ext. 6.

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.

**Madera County Transportation Commission  
Unmet Transit Needs and Reasonable to Meet Definitions  
Policy Board Adopted by Resolution No. 22-01**

The Madera County Transportation Commission adopted the following definitions for its Unmet Transit Needs process:

- A. **UNMET TRANSIT NEEDS**: An unmet transit need is an expressed or identified need that is not currently being met through existing public transportation services. An unmet transit need also is a need required to comply with the Americans with Disabilities Act (ADA).
- B. **REASONABLE TO MEET**: The term “reasonable to meet” shall apply to public or specialized transportation services that meet the following minimum criteria:
1. **Feasibility**
    - The proposed service can be provided with available Transportation Development Act (TDA) funding and/or other funding sources (per State law, the lack of available resources shall not be the sole reason for finding that a transit need is not reasonable to meet per PUC § 99401.5 (c)).
    - Sufficient ridership potential exists for new, expanded, or revised transit services.
    - The proposed transit service will be safe and comply with local, State and federal law.
  2. **Community Acceptance**
    - The proposed transit service has community support from the general public, community groups, and/or community leaders.
  3. **Benefit to Population**
    - The proposed transit service serves a significant number of residents where it is needed and would benefit the general public and/or senior and disabled persons as a whole.
  4. **Cost-Effective**
    - The proposed transit service will not affect the ability of the overall system of the implementing agency or agencies to meet applicable transit system performance objectives or the State TDA farebox ratio requirement after any exemption(s) period(s) if the service is eligible for an exemption(s) per CCR 6633.2.
    - The proposed transit service, if implemented or funded, would not cause the responsible operator to incur expenditures in excess of the maximum amount of LTF, STA, FTA funds, and fare revenues and local support.
  5. **Consistent with Intent of Existing Transit Service(s) and Plans**
    - Once established, the proposed transit service will not abuse or obscure the intent of existing transit service(s).

- The proposed transit need should be in conformance with the goals included in the Regional Transportation Plan/Sustainable Communities Strategy, and consistent with the intent of the goals of the adopted Short Range Transit Plan.

## California Department of Transportation

DIVISION OF TRANSPORTATION PLANNING  
P.O. BOX 942873, MS-32 | SACRAMENTO, CA 94273-0001  
PHONE (916) 654-8811 FAX (916) 654-9366 TTY 711  
[www.dot.ca.gov](http://www.dot.ca.gov)



July 24, 2023

Ms. Patricia Taylor  
Executive Director  
Madera County Transportation Commission  
2001 Howard Road, Suite 201  
Madera, CA 93637

Dear Ms. Taylor:

Thank you for submitting your agency's unmet transit needs documentation for Fiscal Year 2023-24. I have reviewed your documentation, as required under Public Utilities Code Section 99401.6 of the Transportation Development Act, and find the documentation to be complete and in accordance with current statutes.

Please continue to work with David Padilla, telephone number (559) 905-9371, at the local Caltrans District 6 office to help identify solutions in meeting your region's transit needs.

If you have any questions or need to contact us, please do not hesitate to call Tiara Schmidt at (916) 907-2135.

Sincerely,

*Joshua Pulverman*

JOSHUA PULVERMAN, Branch Chief  
Integration and Network Planning

c: David Padilla, Department of Transportation  
Tiara Schmidt, Department of Transportation  
Patricia Taylor, Madera County Transportation Commission

# DOES LOCAL PUBLIC **TRANSIT** MEET YOUR TRANSPORTATION **NEEDS?**

- Are there places in Madera County you are unable to travel to by bus?
- Is transit service unavailable for you to make important trips, such as traveling to work or doctor's appointments?

## TELL US ABOUT YOUR UNMET TRANSIT NEED!

An unmet transit need is an expressed or identified need that is not currently being met through existing public transportation services. It is also a need required to comply with the Americans with Disabilities Act (ADA).

## We want to hear from you!

In coordination with the Madera County Transportation Commission, the Social Services Transportation Advisory Council would like to receive comments regarding unmet transit needs that may exist in the local transit services in Madera County from transit dependent persons, including the elderly, persons with disabilities, and persons of limited means.



### Fill out an online survey

If you prefer to submit your comments electronically, fill out the online survey by scanning the QR code or go to:

<https://www.surveymonkey.com/r/UTN2024MCTC>



### Submit a comment form

Fill out a comment form to give details about the transit improvements you are suggesting.

Share your thoughts in the way that's convenient for you!





# ¿EL TRANSPORTE PÚBLICO LOCAL SATISFACE SUS NECESIDADES DE TRANSPORTE PÚBLICO?

- ¿Hay lugares en el condado de Madera a los que no se puede viajar en autobús?
- ¿No está el servicio de transporte público disponible para realizar viajes importantes, como ir al trabajo o acudir a citas médicas?



## ¡CUÉNTENOS SOBRE SU NECESIDAD DE TRANSPORTE PÚBLICO INSATISFECHA!



Una necesidad de transporte público insatisfecha es una necesidad expresada o identificada que actualmente no se satisface a través de los servicios de transporte público existentes. Una necesidad de transporte público insatisfecha también es una necesidad requerida para cumplir con la Ley de Estadounidenses con discapacidades (ADA).

## ¡Queremos saber de ti!

En coordinación con la Comisión de Transporte del Condado de Madera, el Consejo Asesor de Transporte Público de Servicios Sociales desea recibir comentarios sobre las necesidades de transporte no satisfechas que puedan existir en los servicios de transporte público locales en el Condado de Madera por parte de personas dependientes del transporte público, incluidos los ancianos, las personas con discapacidades y las personas de recursos limitados.



### Llene una encuesta en línea

Si prefiere proveer comentarios en línea, llene la encuesta en línea escaneando el código QR o llenando a: <https://www.surveymonkey.com/r/UTN2024MCTC>



### Llene un formulario

Llene un formulario de comentarios para dar detalles acerca de las mejoras de transporte público que sugiere.

Comparta sus ideas de la forma más conveniente para usted!





**STAFF REPORT**  
 Social Services Transportation Advisory  
 Council Meeting  
 November 16, 2023

**AGENDA ITEM:** 7

**PREPARED BY:** Natalia Austin, Senior Regional Planner

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**SUBJECT:**

The Social Services Transportation Advisory Council will analyze public comments received to determine if those comments meet the criteria of the adopted definitions of "Unmet Transit Need" and "Reasonable to Meet" before making a final recommendation of findings to the MCTC Policy Board for FY 2024-25.

**Enclosure:** Yes

**Action:** Identify comments that meet the criteria of an unmet transit need and provide further direction.

**BACKGROUND:**

The Transportation Development Act (TDA) provides two major sources of funding for public transportation: The Local Transportation Fund (LTF) and the State Transit Assistance fund (STA). These funds are for the development and support of public transportation needs that exist in California and are allocated to each eligible county based on population, taxable sales and transit performance.

All counties eligible for this funding are required to establish and implement a process of citizen participation, utilizing the Social Services Transportation Advisory Council (SSTAC) to identify the needs of transit dependent or disadvantaged persons. CA PUC Section 99238.5 (a) requires that this process provides at least one public hearing annually.

If the MCTC Policy Board through the unmet transit needs process identifies an "unmet transit need" and determines the need is "reasonable to meet", these transit needs must be met before any TDA funds are expended for non-transit uses, such as street and road projects. (Definitions of "unmet transit need" and "reasonable to meet" were adopted by the MCTC Policy Board and are attached for reference.)

According to CA PUC Section 99401.5 (c), an agency's determination of needs that are "reasonable to meet" shall not be made by comparing unmet transit needs with the need for streets and roads.

**SUMMARY:**

MCTC staff have provided all transit related public comments received between the period of July 1, 2023, through November 2, 2023, for the SSTAC to evaluate and apply the “Unmet Transit Need” and “Reasonable to Meet” MCTC Policy Board adopted definitions. The SSTAC will provide direction on which comments meet the criteria of an unmet transit need, if additional information or analysis is needed, and whether a comment should be recommended for consideration by the MCTC Policy Board for FY 2024-25.

For more information, please contact Natalia Austin at [naustin@maderactc.org](mailto:naustin@maderactc.org) or 559-675-0721 ext. 6.

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.



## Unmet Transit Needs Comments

**FY 2024-2025**

Received July 1, 2023 - November 2, 2023

### 1. Comment Form – Mail:

**Name:** Fanny Sofia De La O – Madera

**Received:** October 24, 2023

\*Answers translated from Spanish

Q1: Which systems do you most frequently use?

A1: Metro Dial-A-Ride (DAR)

Q2: Are there places in Madera County you would like to travel to by bus but cannot? If so, where? To effectively evaluate your comment, please provide the nearest cross street or area of town, your destination, day of the week, and approximate time of day that you are interested in making your trip.

A2: St. Agnes Community Hospital in Fresno. Above all for people over 60 like me. We need help\*.

Q3: Describe the transit improvements(s) you are requesting.

A3: Metro (DAR) for hospital appointments in Fresno\*.

Q4: Do you feel safe using transit? Why or why not?

A4: Yes, I haven't had any issues, and the drivers are very kind\*.

### 2. Online Survey #1

**Name:** Anonymous

**Received:** September 7, 2023

\*Answers translated from Spanish

Q1: Which systems do you most frequently use?

A1: Madera Metro

Q2: Are there places in Madera County you would like to travel to by bus but cannot? If so, where? To effectively evaluate your comment, please provide the nearest cross street or area of

town, your destination, day of the week, and approximate time of day that you are interested in making your trip.

A2: I want to save the schedules\*.

Q3: Describe the transit improvements(s) you are requesting.

A3: (Respondent skipped this question)

Q4: Do you feel safe using transit? Why or why not?

A4: (Respondent skipped this question)

### 3. Online Survey #2

**Name: Anonymous**

**Received: September 9, 2023**

Q1: Which systems do you most frequently use?

A1: Madera Metro

Q2: Are there places in Madera County you would like to travel to by bus but cannot? If so, where? To effectively evaluate your comment, please provide the nearest cross street or area of town, your destination, day of the week, and approximate time of day that you are interested in making your trip.

A2: No.

Q3: Describe the transit improvements(s) you are requesting.

A3: (Respondent skipped this question)

Q4: Do you feel safe using transit? Why or why not?

A4: Yes, I never have problems when riding it.



## 2024 Necesidades Insatisfechas de Transporte Público Formulario para Comentarios

Nombre\*: Fanny Sofía De La O

Correo electrónico: [REDACTED]

Ciudad\*: Madera Número de Teléfono: [REDACTED]

1. ¿Qué sistema de transporte público usa frecuentemente?\*

- |   |   |
|---|---|
| <input type="checkbox"/> Madera Metro                           | <input type="checkbox"/> Madera County Connection (MCC)       |
| <input checked="" type="checkbox"/> Metro Dial-A-Ride (DAR)     | <input type="checkbox"/> MCC Madera Dial-A-Ride (DAR)         |
| <input type="checkbox"/> Chowchilla Area Transit Express (CATX) | <input type="checkbox"/> MCC Chowchilla Dial-A-Ride (DAR)     |
| <input type="checkbox"/> Otro (por favor especifique)           | <input type="checkbox"/> Eastern Madera County Senior Bus     |
|   | <input type="checkbox"/> Eastern Madera County Escort Service |

2. ¿Hay lugares en el Condado de Madera donde le gustaría ir utilizando el autobús y no puede? Para poder evaluar su comentario efectivamente, por favor provea el cruce de calle más cercano (o el área de la ciudad donde vive), a dónde se dirige, día de la semana, y aproximadamente a qué hora desea hacer su viaje.\*

Sí, St. Agnes Community Hospital  
en Fresno. Sobre todo para los mayores de 60 años  
como yo. Necesitamos ayuda.

3. Describa las mejoras de transporte público que necesita.\*

Metro Dial-A-Ride (DAR) para citas  
en los hospitales en Fresno.

4. ¿Se siente seguro utilizando el autobús? Díganos ¿Por qué sí? o ¿por qué no?

Sí, no he tenido ningún problema y  
los conductores son muy amables.

Sus comentarios serán presentados en un informe de Necesidades Insatisfechas de Transporte Público. Si desea ser contactado acerca de su comentario por favor de su nombre, número de teléfono y/o correo electrónico. Por favor devuelva este formulario a Evelyn Espinosa por correo electrónico a [evelyn@maderactc.org](mailto:evelyn@maderactc.org) o por correo a: 2001 Howard Road, Suite 201, Madera, CA 93637, o respondiendo la encuesta en línea: <https://www.surveymonkey.com/r/UTN2024MCTC>

\*Respuesta es requerida



#1

COMPLETE

**Collector:** Web Link 1 (Web Link)  
**Started:** Thursday, September 07, 2023 5:19:09 PM  
**Last Modified:** Thursday, September 07, 2023 5:23:06 PM  
**Time Spent:** 00:03:57  
**IP Address:** 107.115.33.41

Page 1

Q1

Madera Metro (Metro)

Which system(s) do you use most frequently? / ¿Qué sistema de transporte público usa frecuentemente?

Q2

Are there places in Madera County you would like to travel to by bus but cannot? If so, where? To effectively evaluate your comment, please provide the nearest cross street or area of town, your destination, day of the week, and approximate time of day that you are interest in making your trip. ¿Hay lugares en el Condado de Madera donde le gustaría ir utilizando el autobús y no puede? Para poder evaluar su comentario efectivamente, por favor provea el cruce de calle más cercano (o el área de la ciudad donde vive), a dónde se dirige, día de la semana, y aproximadamente a qué hora desea hacer su viaje.

Quiero saver los horarios

Q3

Respondent skipped this question

Describe the transit improvements(s) you are requesting. /  
Describa las mejoras de transporte público que necesita.

Q4

Respondent skipped this question

Do you feel safe using transit? Why or why not? / ¿Se siente seguro utilizando el autobús? Díganos ¿Por qué sí? o ¿por qué no?

Q5

Respondent skipped this question

(Optional) Your comments will be compiled in a report on Unmet Transit Needs. If you would like to be contacted regarding your comment please provide your name, phone number and/or email address. Sus comentarios serán presentados en un informe de Necesidades Insatisfechas de Transporte Público. Si desea ser contactado acerca de su comentario por favor de su nombre, número de teléfono y/o correo electrónico.

## #2

COMPLETE

**Collector:** Web Link 1 (Web Link)  
**Started:** Saturday, September 09, 2023 12:06:28 PM  
**Last Modified:** Saturday, September 09, 2023 12:07:52 PM  
**Time Spent:** 00:01:23  
**IP Address:** 73.48.144.88

Page 1

## Q1

## Madera Metro (Metro)

Which system(s) do you use most frequently? / ¿Qué sistema de transporte público usa frecuentemente?

## Q2

Are there places in Madera County you would like to travel to by bus but cannot? If so, where? To effectively evaluate your comment, please provide the nearest cross street or area of town, your destination, day of the week, and approximate time of day that you are interest in making your trip. ¿Hay lugares en el Condado de Madera donde le gustaría ir utilizando el autobús y no puede? Para poder evaluar su comentario efectivamente, por favor provea el cruce de calle más cercano (o el área de la ciudad donde vive), a dónde se dirige, día de la semana, y aproximadamente a qué hora desea hacer su viaje.

No

## Q3

Respondent skipped this question

Describe the transit improvements(s) you are requesting. /  
Describa las mejoras de transporte público que necesita.

## Q4

Do you feel safe using transit? Why or why not? / ¿Se siente seguro utilizando el autobús? Díganos ¿Por qué sí? o ¿por qué no?

Yes I never have problems when riding it

## Q5

Respondent skipped this question

(Optional) Your comments will be compiled in a report on Unmet Transit Needs. If you would like to be contacted regarding your comment please provide your name, phone number and/or email address. Sus comentarios serán presentados en un informe de Necesidades Insatisfechas de Transporte Público. Si desea ser contactado acerca de su comentario por favor de su nombre, número de teléfono y/o correo electrónico.



APPLICATION OF "UNMET TRANSIT NEED" AND "REASONABLE TO MEET" MCTC POLICY BOARD ADOPTED DEFINITIONS TO  
FY 2024- 2025 UNMET TRANSIT NEEDS PUBLIC COMMENTS (received July 1 - November 2, 2023)

PUBLIC COMMENT		IS THIS AN UNMET NEED?	SSTAC RECOMMENDATION / DISCUSSION	Reasonable to Meet Requirements					
				Feasibility	Community Acceptance	Benefit to Population	Cost Effective	Consistent with Existing Service and Plans	
NEW SERVICE									
1	Travel to St.Agnes Community Hospital in Fresno by Madera Metro Dial-a-ride								
AMENITIES OR IMPROVEMENTS									
2	Ability for users to save the transit schedules (Madera Metro)								
3									
4									



## Meeting of the Social Services Transportation Advisory Council

### **MEETING LOCATION**

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

Or join via Zoom

<https://us06web.zoom.us/j/89073566436?pwd=bFpZUXluK2xkUDRMd2N3c2w4VkVvQT09>

**Meeting ID:** 890 7356 6436

**Passcode:** 046542

**Call in:** +1 408 638 0968

### **DATE**

February 6, 2024

### **TIME**

12:00 PM

### **SOCIAL SERVICE TRANSPORTATION ADVISORY COUNCIL MEMBERS**

Frank Simonis, Chair  
Alycia Falley, Vice Chair  
Rosalind Esqueda  
Monty Cox  
Bertha Vega  
Vincent Parker  
Michelle Hernandez  
Franklina Bogan  
Lynda Schafhauser  
Olga Olivia Saucedo-Garcia

Potential Transit User Who Has a Disability  
Local Social Service Provider for Persons with Disabilities  
Social Service Transportation Provider for Seniors  
Social Service Transportation Provider for Seniors  
Local Social Service Provider for Persons of Limited Means  
Social Service Transportation Provider for Persons with Disabilities  
Local Social Service Provider for Seniors  
Potential Transit User Who is 60 Years of Age or Older  
Potential Transit User Who is 60 Years of Age or Older  
Local Social Service Provider for Seniors

**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, 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](mailto: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 Social Services Transportation Advisory Council 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 on the agenda.

**INTERPRETING SERVICES**

Interpreting services are not provided at MCTC's public meetings 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 SSTAC 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**

SSTAC 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](mailto:publiccomment@maderactc.org). Comments will be shared with the SSTAC 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 SSTAC 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 SSTAC, 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

Item	Description	Enclosure	Action
1.	Roll Call		
2.	Public Comment		
3.	Approve Minutes of the November 16, 2023, Social Services Transportation Advisory Council Meeting	Yes	Action
4.	Local Transit Agency Updates <ul style="list-style-type: none"><li>County of Madera - MCC</li><li>City of Madera – Madera Metro</li><li>City of Chowchilla – CATX</li></ul>	No	Information
5.	Unmet Transit Needs FY 2024 - 2025 <ul style="list-style-type: none"><li>Madera County “Unmet Transit Need” and “Reasonable to Meet” Definitions</li><li>Unmet Transit Needs Flyer</li></ul>	Yes	Information
6.	Announcements		
7.	Adjourn		



## **SOCIAL SERVICE TRANSPORTATION ADVISORY COUNCIL**

### **MINUTES**

#### **DATE**

**Tuesday, November 16, 2023**

The regular meeting of the Social Service Transportation Advisory Council was held Tuesday, November 16, 2023, and was called to order by Chair Frank Simonis, at 12:04 pm.

#### **MEMBERS PRESENT**

Frank Simonis, Chair, Potential Transit User Who Is Disabled – appeared via Zoom for Just Cause under AB 2449  
Bertha Vega, Local Social Service Provider for Persons of Limited Means  
Michelle Hernandez, Local Social Service Provider for Seniors  
Olga Olivia Saucedo-Garcia, Local Social Service Provider for Seniors  
Franklina Bogan, Potential Transit User Who is 60 Years of Age or Older  
Lynda Schafhauser, Potential Transit User Who is 60 Years of Age or Older  
Rosalind Esqueda, Social Service Transportation Provider for Seniors  
Amber Parkinson (substitute for Monty Cox), Social Service Transportation Provider for Seniors  
Vincent Parker, Social Service Transportation Provider for Persons with Disabilities – appeared via Zoom

#### **MEMBERS ABSENT**

Alycia Falley, Vice Chair, Local Social Service Provider for Persons with Disabilities

#### **MCTC STAFF PRESENT:**

Natalia Austin, Senior Regional Planner  
Evelyn Espinosa, Senior Regional Planner  
Jeff Findley, Principal Regional Planner

#### **VISITORS PRESENT:**

Nicholas Isla, Caltrans  
Keyomi Jones, Caltrans  
Lorena Mendibles, Caltrans

## 1. Roll Call

At 12:04 pm, Chair Frank Simonis called the meeting to order and instructed that the roll call for attendance be taken. It was determined that a quorum was present.

## 2. Public Comment

Franklina Bogan had a question regarding fees for volunteers who ride the bus. Rosalind Esqueda answered her question with information about city and county fares. Frank Simonis advised that if the SSTAC members have concerns then they can bring them to council, but the SSTAC is not an enforcing committee, but instead are advisors.

## 3. Introduce new SSTAC members

All members introduced themselves, as well as Caltrans staff who were in attendance.

## 4. Approve Minutes of the May 1, 2023, Social Services Transportation Advisory Council Meeting

Chair Frank Simonis moved to approve the minutes of the May 1, 2023, Social Services Transportation Advisory Council Meeting.

Seconded by Olga Saucedo

### Roll Call Vote:

**Ayes:** Frank Simonis, Rosalind Esqueda, Amber Parkinson, Bertha Vega, Michelle Hernandez, Olga Saucedo

**Noes:** None

**Abstain:** Vincent Parker, Franklina Bogan, Lynda Schafhauser

**MOTION CARRIED UNANIMOUSLY**

## 5. Local Transit Agency Updates

Amber Parkinson updated the group regarding new electric charging stations for new electric buses. Frank Simonis inquired if the bus vendor also has maintenance or repair capabilities. Amber Parkinson nor Rosalind Esqueda was aware if the vendor had those capabilities. Lorena Mendibles, Caltrans, commented that Tulare was in a similar situation looking for vendors with maintenance capabilities for electric buses. Amber Parkinson shared that County staff are getting prepared to repair locally. Madera Metro is planning to roll out the new route to the Amtrak Station in the first or second week of December.

## 6. Overview of SSTAC and Unmet Transit Needs Process

Natalia Austin, MCTC, gave a presentation overview of the role of the SSTAC and the Unmet Transit Needs process. The MCTC Policy Board Adopted Unmet Transit Need and Reasonable to Meet Definitions were explained.

## **7. UTN Comment Analysis (July 1-Nov 2)**

Two public comments that were received during July 1, 2023 – November 2 via the online survey were considered. One was regarding transit services to St. Agnes Community Hospital in Fresno by Madera Metro Dial-a-ride. It was determined by the SSTAC members that there is a need for residents of Madera County to access healthcare in Fresno since there are no hospitals in Madera. Further analysis will be made at a future meeting to make a final determination if this is an unmet transit need and if it is reasonable to meet. The other comment was regarding the ability of users to save the Madera Metro transit schedules. It was determined that there are many ways for Madera Metro transit users to access and save the schedules, so this comment did not rise to the level of an unmet transit need. Further discussion was made regarding the opportunities for residents to submit questions and get information regarding unmet transit needs. MCTC outreach events and MCTC Policy Board meetings were mentioned as options. It was also recommended to reach out to the Board of Supervisor's Town Hall meetings, adding information to utility bills, libraries, and senior centers to get the word out.

## **8. Announcements**

Announcements were made regarding the upcoming storm and resources for assistance. There were also announcements regarding various community events, such as the Pan-Am Senior Dinner, Rotary Club Senior Thanksgiving Center. Chair Frank Simonis shared dial-a-ride information and Natalia Austin, MCTC, shared information about the SB 125 Transit Program.

## **9. Adjourn**

Meeting was adjourned by Chair Frank Simonis at 1:19 pm





**STAFF REPORT**  
 Social Services Transportation Advisory  
 Council Meeting  
 February 6, 2024

**AGENDA ITEM:** 5

**PREPARED BY:** Natalia Austin, Senior Regional Planner

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**SUBJECT:**

Several workshops and a public hearing are scheduled during the next few months to receive comments regarding unmet transit needs in Madera County for FY 2024-2025.

**Enclosure:** Yes

**Action:** For information and discussion

**SUMMARY:**

MCTC is the administrator of the Transportation Development Act (TDA) funds for Madera County and is responsible for performing the annual “unmet transit needs” process. The purpose of this process is to ensure that all “unmet transit needs” that are “reasonable to meet” are met before any TDA funds are expended for non-transit uses, such as street and roads.

The TDA also requires that MCTC establish a Social Services Transportation Advisory Council (SSTAC). The Public Utilities Code (PUC) defines the required membership of the SSTAC. The SSTAC solicits public input regarding transit service needs for the transit-dependent and transportation-disadvantaged persons, including the elderly, persons with disabilities and low-income persons. Annually, the SSTAC makes a recommendation to the MCTC Policy Board that:

- There are no unmet transit needs, or
- There are no unmet transit needs that are reasonable to meet, or
- There are unmet transit needs, including needs that are reasonable to meet.

There are several opportunities for Madera County residents to give their input on transit service needs. As required by law, a public hearing will be held at the regular MCTC Policy Board meeting on April 17, 2024. In addition, in-person and virtual workshops will be held in various locations throughout the County for residents to learn about the unmet transit needs process and provide comments. Interpreting services will be available at all workshops and the public hearing. However, it is easy to participate in the unmet transit needs process all year long in many convenient ways. Options include submitting a comment by phone, mail, email, or by filling out an online survey. Also, the unmet transit needs webpage on the MCTC

website makes information regarding the unmet transit needs process, submitting a comment, or looking at past years' unmet transit needs reports readily accessible.

MCTC Unmet Transit Needs webpage: [Click here](#)

Unmet Transit Needs Bilingual Survey link: [Click here](#)

Unmet Transit Needs English and Spanish Comment Form: [Click here](#)

When	Where	In-Person	Virtual
<b>Spanish Language Workshop</b> Friday, March 1 at 6:00 PM	Casas De La Vina 23784 Avenue 9 Madera, CA 93637	Yes	No
<b>Workshop</b> Wednesday, March 6 at 3:00 PM and 6:00 PM	Chowchilla Library 300 Kings Avenue Chowchilla, CA 93610	Yes	No
<b>Workshop</b> Thursday, March 7 at 10:00 AM	Frank Bergon Senior Center 238 S D St Madera, CA 93638	Yes	No
<b>Workshop</b> Tuesday, March 12 at 6:00 PM	Webinar ID: 831 9180 8232 Passcode: 921346 Click <a href="#">here</a> to join!	No	Yes
<b>Workshop</b> Saturday, March 16 at 1:00 PM	North Fork Library 32908 Rd 222 North Fork, CA 93643	Yes	No
<b>Workshop</b> Tuesday, March 19 at 6:00 PM	Madera Main Library 121 N G Street Madera, CA 93637	Yes	No
<b>Public Hearing</b> Wednesday, April 17 at 3:00 PM	MCTC Policy Board Meeting 2001 Howard Road, Ste. 201 Madera, CA 93637  See MCTC <a href="#">website</a> for Zoom information	Yes	Yes

For details regarding last year's unmet transit needs finding and an assessment of the size and location of groups likely to be transit-dependent in Madera County, please see the [Unmet Transit Needs Final Analysis and Recommendations Report for FY 2023-2024](#).

For more information, please contact Natalia Austin at [naustin@maderactc.org](mailto:naustin@maderactc.org) or 559-675-0721 ext. 6.

#### **FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.

**Madera County Transportation Commission  
Unmet Transit Needs and Reasonable to Meet Definitions  
Policy Board Adopted by Resolution No. 22-01**

The Madera County Transportation Commission adopted the following definitions for its Unmet Transit Needs process:

- A. **UNMET TRANSIT NEEDS**: An unmet transit need is an expressed or identified need that is not currently being met through existing public transportation services. An unmet transit need also is a need required to comply with the Americans with Disabilities Act (ADA).
- B. **REASONABLE TO MEET**: The term “reasonable to meet” shall apply to public or specialized transportation services that meet the following minimum criteria:
1. **Feasibility**
    - The proposed service can be provided with available Transportation Development Act (TDA) funding and/or other funding sources (per State law, the lack of available resources shall not be the sole reason for finding that a transit need is not reasonable to meet per PUC § 99401.5 (c)).
    - Sufficient ridership potential exists for new, expanded, or revised transit services.
    - The proposed transit service will be safe and comply with local, State and federal law.
  2. **Community Acceptance**
    - The proposed transit service has community support from the general public, community groups, and/or community leaders.
  3. **Benefit to Population**
    - The proposed transit service serves a significant number of residents where it is needed and would benefit the general public and/or senior and disabled persons as a whole.
  4. **Cost-Effective**
    - The proposed transit service will not affect the ability of the overall system of the implementing agency or agencies to meet applicable transit system performance objectives or the State TDA farebox ratio requirement after any exemption(s) period(s) if the service is eligible for an exemption(s) per CCR 6633.2.
    - The proposed transit service, if implemented or funded, would not cause the responsible operator to incur expenditures in excess of the maximum amount of LTF, STA, FTA funds, and fare revenues and local support.
  5. **Consistent with Intent of Existing Transit Service(s) and Plans**
    - Once established, the proposed transit service will not abuse or obscure the intent of existing transit service(s).

- The proposed transit need should be in conformance with the goals included in the Regional Transportation Plan/Sustainable Communities Strategy, and consistent with the intent of the goals of the adopted Short Range Transit Plan.

# DOES LOCAL PUBLIC **TRANSIT** MEET YOUR TRANSPORTATION **NEEDS?**

- Are there places in Madera County you are unable to travel to by bus?
- Is transit service unavailable for you to make important trips, such as traveling to work or doctor's appointments?

## TELL US ABOUT YOUR UNMET TRANSIT NEED!

An unmet transit need is an expressed or identified need that is not currently being met through existing public transportation services. It is also a need required to comply with the Americans with Disabilities Act (ADA).

## Attend one of our workshops and share your thoughts...

**Casas De La Vina (in Spanish)**  
Friday, March 1 at 6:00 PM  
23784 Avenue 9, Madera

**Chowchilla Library**  
Wednesday, March 6 at 3:00 PM  
AND 6:00 PM  
300 Kings Avenue, Chowchilla

**Frank Bergon Senior Center**  
Thursday, March 7 at 10:00 AM  
238 S D Street, Madera

**Virtual Workshop**  
Tuesday, March 12 at 6:00 PM  
Webinar ID: 831 9180 8232  
Passcode: 921346

**North Fork Library**  
Saturday, March 16 at 1:00 PM  
32908 Road 222, North Fork

**Madera Main Library**  
Tuesday, March 19 at 6:00 PM  
121 N G Street, Madera



### Fill out an online survey

If you prefer to provide your comments electronically, fill out the online survey by scanning the QR code or go to:

<https://www.surveymonkey.com/r/UTN2024MCTC>



**Participate in the  
way that's  
convenient for you!**



### Comment at the public hearing

Attend the public hearing to tell us about your transit needs:

**MCTC Board Meeting**  
Wednesday, April 17 at 3:00 PM  
2001 Howard Road, Suite. 201  
Madera



# ¿EL TRANSPORTE PÚBLICO LOCAL SATISFACE SUS NECESIDADES DE TRANSPORTE PÚBLICO?

- ¿Hay lugares en el condado de Madera a los que no se puede viajar en autobús?
- ¿No está el servicio de transporte público disponible para realizar viajes importantes, como ir al trabajo o acudir a citas médicas?



## ¡CUÉNTENOS SOBRE SU NECESIDAD DE TRANSPORTE PÚBLICO INSATISFECHA!



Una necesidad de transporte público insatisfecha es una necesidad expresada o identificada que actualmente no se satisface a través de los servicios de transporte público existentes. Una necesidad de transporte público insatisfecha también es una necesidad requerida para cumplir con la Ley de Estadounidenses con discapacidades (ADA).

**Ven a uno de nuestros talleres y déjanos saber lo que piensas...**

**Casas De La Vina (en español)**  
Viernes, Marzo 1, 6:00 PM  
23784 Avenue 9, Madera

**Chowchilla Library**  
Miércoles, Marzo 6, 3:00 PM  
Y a las 6:00 PM  
300 Kings Avenue, Chowchilla

**Frank Bergon Senior Center**  
Jueves, Marzo 7, 10:00 AM  
238 S D Street, Madera

**Talleres Virtuales**  
Martes, Marzo 12, 6:00 PM  
Webinar ID: 831 9180 8232  
Passcode: 921346

**North Fork Library**  
Sábado, Marzo 16, 1:00 PM  
32908 Road 222, North Fork

**Madera Main Library**  
Martes, Marzo 19, 6:00 PM  
121 N G Street, Madera



## Llene una encuesta en línea

Si prefiere proveer comentarios en línea, llene la encuesta en línea escaneando el código QR o llenando a: <https://www.surveymonkey.com/r/UTN2024MCTC>



## Comentar en la audiencia pública

Atienda a la audiencia pública para contarnos sobre sus necesidades de transporte público:

**MCTC Junta Directiva**  
Miércoles, Abril 17 a las 3:00 PM  
2001 Howard Road, Suite. 201  
Madera

**Comparta sus ideas de la forma más conveniente para usted!**

Para más información:



(559) 675-0721



evelyn@maderactc.org





**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 4-F

**PREPARED BY:** Natalia Austin, Senior Regional Planner

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**SUBJECT:**

2023 Traffic Monitoring Program Report

**Enclosure:** Yes

**Action:** Accept the 2023 Traffic Monitoring Program Report

**SUMMARY:**

The Madera County Traffic Monitoring Program – 2023 Traffic Volume Report has been developed as part of Madera County Transportation Commission’s FY 2023-24 Overall Work Program (OWP). This report is published annually and provides current traffic count information for planning and engineering projects.

The full report, including all supporting data, is available on the Madera County Transportation Commission website [here](#).

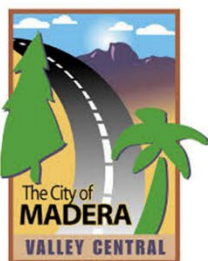
**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.

MADERA COUNTY  
TRAFFIC MONITORING PROGRAM

2023

TRAFFIC VOLUMES REPORT



JANUARY 2024



## **INTRODUCTION**

The Madera County Transportation Commission (MCTC) is the Regional Transportation Planning Agency (RTPA) and the designated Metropolitan Planning Organization (MPO) for Madera County. The Madera metropolitan boundary covers the entire County of Madera. The MCTC is responsible for the development and adoption of the Regional Transportation Plan and Transportation Improvement Program as required by state law.

The MCTC'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 MCTC works to develop a consensus among its members with regards to multi-jurisdictional transportation issues.

The Madera County Traffic Monitoring Program – 2023 Traffic Volume Report has been developed as part of the Fiscal Year 2023/24 Overall Work Program (OWP) of the MCTC. A traffic monitoring report is published annually to provide current traffic count information for planning and engineering projects. The objective is to maintain the Madera County Traffic Monitoring Program as a source of current traffic information for use by local agencies, Tribal Governments, and the public, and as a validation tool for the county-wide traffic model and vehicle-miles-traveled (VMT) monitoring requirements.

## **PURPOSE OF TRAFFIC COUNTS**

The MCTC's Traffic Monitoring Program is a beneficial data source for both public and private interests. Some of the typical uses are:

**Air Quality Monitoring** - Federal regulations require that an air quality planning program be established. Traffic counts can identify vehicle types, speeds, and volumes to aid in determining levels of pollutants and their sources.

**Transportation Modeling** - The MCTC maintains a regional traffic simulation model to assist in air quality and transportation planning. This model is dependent upon current and accurate traffic counts to aid in future transportation and development planning.

**Traffic Signal Priorities and Capital Improvement Programs** - Each year agencies develop budgets for projects and improvements for the next fiscal year. Since funds are limited, project priorities must be set. Traffic counts assist in setting those priorities.

**Other Benefits Derived from Traffic Counts** - Regular monitoring of traffic volumes assists in the determination of growth rates, traffic accident rates, traffic signal and stop sign warrants, optimization of traffic signal timing, and traffic noise levels.

**Private Use** - Traffic counts are of service to private business. Uses include determination of location and economic potential of a proposed business. Likewise, traffic count data offer substantial benefits to real estate appraisal and financing decisions.

## **TRAFFIC COUNTING METHOD**

The traffic count locations were determined by MCTC with input from its member agencies. The traffic volume metrics were obtained utilizing StreetLight InSight. StreetLight InSight is a big data web platform that harnesses connected device and Internet of Things (IoT) data to measure vehicle, transit, bike and foot traffic. For the traffic volume information in this report, location-based services (LBS) data was extracted for the time period of January 1, 2022 – April

30, 2022. The data set includes trips from any device that moves like a motorized vehicle on the road such as cars, trucks, buses, motorcycles, etc.

### **TRAFFIC COUNT DATA**

In addition to the data extracted from StreetLight InSight, this report also contains traffic count information dating back to 2019 obtained from previous Madera County Traffic Volume Reports. Previous to 2023, the counts were collected using portable road tube counters. The data are attached and are separated based on the jurisdiction of the roadway. Traffic count data within the four jurisdictions listed below are included in this report:

- County of Madera
- City of Madera
- City of Chowchilla
- State of California (Caltrans)

The Caltrans data contains the most recent (year 2021) Average Daily Traffic (ADT) counts calculated by Caltrans. As of the date of this report, the Caltrans traffic counts are available at the following internet address:

<http://dot.ca.gov/trafficops/census/>

## COUNTY OF MADERA TRAFFIC VOLUMES

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Street Name	Location	Dir	2019	2020	2021	2022	2023
AVE. 7	E/O FIREBAUGH BLVD.	EB	--	--	2,725	Sep --	1,821
	E/O FIREBAUGH BLVD.	WB	--	--	2,444	Sep --	1,711
AVE. 7	W/O RD. 35	EB	--	--	1,412	Oct --	1,597
	W/O RD. 35	WB	--	--	1,208	Oct --	1,274
AVE. 7	E/O SR 99	EB	--	--	1,535	Oct --	313
	E/O SR 99	WB	--	--	1,324	Oct --	141
AVE. 7	W/O SR 99	EB	--	--	3,319	Oct --	414
	W/O SR 99	WB	--	--	2,928	Oct --	3,714
AVE. 7	W/O SR 145	EB	--	2,719	Sep --	--	1,974
	W/O SR 145	WB	--	2,575	Sep --	--	1,970
AVE. 7 1/2	E/O RD. 9	EB	--	3,701	Sep --	--	2,741
	E/O RD. 9	WB	--	3,713	Sep --	--	2,533
AVE. 9	W/O RD. 36	EB	--	--	4,117	Oct --	5,328
	W/O RD. 36	WB	--	--	4,675	Oct --	5,169
AVE. 9	E/O RD. 38	EB	--	--	3,865	Oct --	5,113
	E/O RD. 38	WB	--	--	4,036	Oct --	5,072
AVE. 9	E/O SR 99	EB	--	--	--	--	3,512
	E/O SR 99	WB	--	--	--	--	3,562
AVE. 12	W/O BUS. RT. 41	EB	--	7,019	Sep --	8,771	Oct -- 8,755
	W/O BUS. RT. 41	WB	--	6,984	Sep --	7,594	Oct -- 8,203
AVE. 12	E/O RD. 16	EB	--	--	1,531	Sep --	1,265
	E/O RD. 16	WB	--	--	1,558	Sep --	1,215
AVE. 12	E/O RD. 23	EB	--	--	--	--	1,197
	E/O RD. 23	WB	--	--	--	--	1,123
AVE. 12	E/O RD. 29	EB	--	--	6,537	Oct --	6,233
	E/O RD. 29	WB	--	--	6,957	Oct --	6,678
AVE. 12	E/O RD. 36	EB	--	--	7,574	Oct --	7,447
	E/O RD. 36	WB	--	--	7,515	Oct --	7,433
AVE. 12	W/O RD. 36	EB	--	--	5,594	Oct --	5,876
	W/O RD. 36	WB	--	--	5,909	Oct --	6,223
AVE. 12	W/O SR 41	EB	--	--	--	--	9,107
	W/O SR 41	WB	--	--	--	--	8,926
AVE. 12	W/O SR 145	EB	--	5,771	Oct --	--	4,011
	W/O SR 145	WB	--	6,062	Oct --	--	3,921
AVE. 13	W/O RD. 29	EB	--	3,936	Sep --	1,803	Sep -- 1,857
	W/O RD. 29	WB	--	4,183	Sep --	1,763	Sep -- 1,626
AVE. 14	E/O RD. 9	EB	--	246	Oct --	--	102
	E/O RD. 9	WB	--	242	Oct --	--	134
AVE. 14	E/O RD. 16	EB	--	--	828	Sep --	287
	E/O RD. 16	WB	--	--	932	Sep --	325
AVE. 14	W/O RD. 29	EB	--	--	442	Sep --	640
	W/O RD. 29	WB	--	--	446	Sep --	557
AVE. 15	W/O RD. 29	EB	--	--	3,306	Sep --	3,731
	W/O RD. 29	WB	--	--	3,604	Sep --	3,809
AVE. 15	W/O RD. 36	EB	--	--	2,223	Oct --	2,412
	W/O RD. 36	WB	--	--	2,094	Oct --	2,394
AVE. 15	W/O RD. 39 1/2	EB	--	--	2,956	Oct --	2,895
	W/O RD. 39 1/2	WB	--	--	2,799	Oct --	2,911
AVE. 15	W/O SR 41	EB	--	2,414	Oct --	--	3,363
	W/O SR 41	WB	--	2,470	Oct --	--	3,298
AVE. 17	E/O RD. 16	EB	--	--	160	Sep --	110
	E/O RD. 16	WB	--	--	176	Sep --	146
AVE. 17	W/O RD. 27	EB	--	2,347	Oct --	--	3,851
	W/O RD. 27	WB	--	2,361	Oct --	--	3,801
AVE. 17	E/O SR 99	EB	--	8,007	Oct --	--	7,419
	E/O SR 99	WB	--	8,399	Oct --	--	7,889
AVE. 18 1/2	W/O GOLDEN STATE BLVD.	EB	--	--	1,060	Oct --	723
	W/O GOLDEN STATE BLVD.	WB	--	--	983	Oct --	743

Street Name	Location	Dir	2019	2020	2021	2022	2023
AVE. 18 1/2	E/O RD. 9	EB	--	571	Oct	--	355
	E/O RD. 9	WB	--	568	Oct	--	384
AVE. 18 1/2	E/O RD. 16	EB	--	--	454	Sep	462
	E/O RD. 16	WB	--	--	413	Sep	460
AVE. 18 1/2	W/O RD. 27	EB	--	38	Oct	--	167
	W/O RD. 27	WB	--	30	Oct	--	200
AVE. 18 1/2	W/O SR 99 OVERPASS	EB	--	--	6,234	Sep	4,736
	W/O SR 99 OVERPASS	WB	--	--	4,246	Sep	2,941
AVE. 20	E/O RD. 16	EB	--	--	425	Sep	196
	E/O RD. 16	WB	--	--	501	Sep	203
AVE. 21	W/O RD. 27	EB	--	1,571	Oct	--	1,583
	W/O RD. 27	WB	--	1,503	Oct	--	1,471
AVE. 24	E/O RD. 16	EB	--	--	661	Sep	533
	E/O RD. 16	WB	--	--	697	Sep	732
AVE. 24	W/O SR 99	EB	--	--	1,562	Sep	1,439
	W/O SR 99	WB	--	--	1,502	Sep	1,355
AVE. 25	E/O RD. 9	EB	--	424	Sep	--	299
	E/O RD. 9	WB	--	430	Sep	--	312
AVE. 26	E/O RD. 19	EB	--	--	444	Sep	543
	E/O RD. 19	WB	--	--	426	Sep	492
AVE. 26	E/O RD. 26	EB	--	244	Sep	--	364
	E/O RD. 26	WB	--	244	Sep	--	344
BUS. RT. 41	N/O AVE. 10	NB	--	--	3,203	Oct	2,904
	N/O AVE. 10	SB	--	--	2,896	Oct	2,366
BUS. RT. 41	S/O AVE. 12	NB	--	--	1,658	Oct	3,412
	S/O AVE. 12	SB	--	--	1,629	Oct	3,696
CHILDREN'S BLVD.	W/O LANES BRIDGE RD.	EB	--	--	7,193	Oct	7,599
	W/O LANES BRIDGE RD.	WB	--	--	7,189	Oct	8,104
CHILDREN'S BLVD.	W/O SR 41	EB	--	7,428	Oct	--	9,671
	W/O SR 41	WB	--	7,530	Oct	--	10,675
ELLIS ST.	E/O D ST.	EB	--	--	--	--	1,675
	E/O D ST.	WB	--	--	--	--	2,052
FIREBAUGH BLVD.	N/O AVE. 7	NB	--	2,068	Sep	--	1,280
	N/O AVE. 7	SB	--	2,121	Sep	--	1,181
LANES BRIDGE RD.	N/O CHILDREN'S BLVD.	NB	--	--	4,523	Oct	3,928
	N/O CHILDREN'S BLVD.	SB	--	--	3,857	Oct	3,015
LUCKY LN.	E/O SR 41	EB	--	--	3,042	Oct	3,473
	E/O SR 41	WB	--	--	2,943	Oct	2,006
RD. 4	N/O AVE. 18 1/2	NB	May	182	Sep	--	115
	N/O AVE. 18 1/2	SB	May	197	Sep	--	130
RD. 9	N/O AVE. 7 1/2	NB	--	610	Sep	--	339
	N/O AVE. 7 1/2	SB	--	679	Sep	--	358
RD. 9	S/O AVE. 14	NB	May	574	Sep	--	348
	S/O AVE. 14	SB	May	676	Sep	--	299
RD. 9	N/O AVE. 18 1/2	NB	May	414	Sep	--	316
	N/O AVE. 18 1/2	SB	May	424	Sep	--	168
RD. 9	S/O AVE. 25	NB	--	374	Sep	--	253
	S/O AVE. 25	SB	--	359	Sep	--	254
RD. 9	N/O FRESNO RIVER	NB	--	672	Sep	--	246
	N/O FRESNO RIVER	SB	--	657	Sep	--	250
RD. 13	S/O AVE. 25	NB	--	317	Sep	--	236
	S/O AVE. 25	SB	--	274	Sep	--	258
RD. 16	N/O AVE. 12	NB	May	460	Sep	--	305
	N/O AVE. 12	SB	May	520	Sep	--	288
RD. 16	N/O AVE. 14	NB	--	--	657	Sep	321
	N/O AVE. 14	SB	--	--	683	Sep	264
RD. 16	N/O AVE. 18 1/2	NB	May	594	Sep	--	341
	N/O AVE. 18 1/2	SB	May	722	Sep	--	345

Street Name	Location	Dir	2019		2020		2021		2022	2023
RD. 16	N/O FRESNO RIVER	NB	--	--	1,833	Sep	--	--	--	326
	N/O FRESNO RIVER	SB	--	--	1,362	Sep	--	--	--	259
RD. 19	N/O AVE. 12	NB	May	245	Sep	--	--	--	185	144
	N/O AVE. 12	SB	May	305	Sep	--	--	--	238	214
RD. 19	S/O AVE. 25	NB	--	--	345	Sep	--	--	--	424
	S/O AVE. 25	SB	--	--	376	Sep	--	--	--	401
RD. 22	N/O AVE. 20 1/2	NB	--	--	--	--	1,518	Sep	--	1,338
	N/O AVE. 20 1/2	SB	--	--	--	--	1,429	Sep	--	997
RD. 22	N/O AVE. 24	NB	--	--	351	Sep	--	--	--	476
	N/O AVE. 24	SB	--	--	360	Sep	--	--	--	580
RD. 23	N/O AVE. 7	NB	--	--	497	Oct	--	--	--	261
	N/O AVE. 7	SB	--	--	503	Oct	--	--	--	301
RD. 23	N/O AVE. 12	NB	May	1,618	Sep	--	--	--	1,037	1,025
	N/O AVE. 12	SB	May	1,668	Sep	--	--	--	1,056	1,040
RD. 23	N/O AVE. 15 1/2	NB	--	--	1,709	Sep	--	--	--	1,542
	N/O AVE. 15 1/2	SB	--	--	1,706	Sep	--	--	--	1,571
RD. 24	N/O AVE. 12	NB	--	--	638	Sep	--	--	--	426
	N/O AVE. 12	SB	--	--	568	Sep	--	--	--	404
RD. 25	N/O AVE. 12	NB	--	--	1,918	Sep	--	--	--	2,168
	N/O AVE. 12	SB	--	--	2,004	Sep	--	--	--	2,141
RD. 26	N/O AVE. 12	NB	--	--	1,816	Sep	--	--	--	1,690
	N/O AVE. 12	SB	--	--	1,651	Sep	--	--	--	1,801
RD. 26	N/O AVE. 17	NB	--	--	--	--	6,720	Oct	--	6,863
	N/O AVE. 17	SB	--	--	--	--	6,594	Oct	--	6,276
RD. 26	S/O AVE. 17	NB	--	--	--	--	6,826	Oct	--	6,945
	S/O AVE. 17	SB	--	--	--	--	6,774	Oct	--	7,093
RD. 26	N/O AVE. 18 1/2	NB	May	4,767	Sep	--	--	--	3,413	3,411
	N/O AVE. 18 1/2	SB	May	4,651	Sep	--	--	--	3,174	3,054
RD. 26	N/O AVE. 24	NB	--	--	250	Sep	--	--	--	380
	N/O AVE. 24	SB	--	--	223	Sep	--	--	--	329
RD. 26	S/O AVE. 21	NB	May	1,434	Sep	--	--	--	1,076	1,335
	S/O AVE. 21	SB	May	1,502	Sep	--	--	--	899	1,193
RD. 27	N/O AVE. 18 1/2	NB	--	124	Sep	--	--	--	1,489	1,278
	N/O AVE. 18 1/2	SB	--	114	Sep	--	--	--	1,435	1,244
RD. 27	S/O AVE. 21	NB	May	--	--	--	--	--	772	592
	S/O AVE. 21	SB	May	--	--	--	--	--	653	577
RD. 28	N/O COTTONWOOD CREEK	NB	June	4,054	Sep	--	--	--	151	210
	N/O COTTONWOOD CREEK	SB	June	3,754	Sep	--	--	--	153	216
RD. 28	N/O OLIVE AVE.	NB	--	--	--	--	--	--	--	3,237
	N/O OLIVE AVE.	SB	--	--	--	--	--	--	--	3,361
RD. 28 1/2	S/O ELLIS ST.	NB	--	2,539	Sep	--	--	--	--	2,575
	S/O ELLIS ST.	SB	--	2,538	Sep	--	--	--	--	2,376
RD. 29	N/O AVE. 12	NB	May	3,989	Sep	--	--	--	2,589	3,022
	N/O AVE. 12	SB	May	3,941	Sep	--	--	--	2,486	2,733
RD. 29	N/O AVE. 15 1/2	NB	--	--	--	--	--	--	--	39
	N/O AVE. 15 1/2	SB	--	--	--	--	--	--	--	73
RD. 32	S/O AVE. 12	NB	May	147	Sep	--	--	--	150	200
	S/O AVE. 12	SB	May	162	Sep	--	--	--	150	273
RD. 35	N/O AVE. 7	NB	--	--	895	Sep	--	--	--	1,545
	N/O AVE. 7	SB	--	--	698	Sep	--	--	--	1,217
RD. 36	N/O AVE. 12	NB	May	3,373	Sep	--	--	--	2,356	3,090
	N/O AVE. 12	SB	May	3,881	Sep	--	--	--	2,388	3,071
RD. 36	S/O AVE. 12	NB	May	1,009	Sep	--	--	--	1,573	1,447
	S/O AVE. 12	SB	May	1,238	Sep	--	--	--	1,354	1,341
RD. 36	N/O AVE. 15	NB	--	1,872	Sep	1,259	Sep	--	--	2,015
	N/O AVE. 15	SB	--	1,685	Sep	1,229	Sep	--	--	1,785
RD. 200	N/O RD. 211	NB	--	--	1,296	Sep	--	--	--	1,232
	N/O RD. 211	SB	--	--	1,299	Sep	--	--	--	1,107

Street Name	Location	Dir		2019		2020		2021		2022	2023
RD. 200	E/O SR 41	EB	May	3,728	Sep	--	--	--	--	1,540	2,176
	E/O SR 41	WB	May	4,295	Sep	--	--	--	--	1,593	1,837
RD. 206	N/O SAN JOAQUIN RIVER	NB	May	2,382	Sep	--	--	--	--	2,178	2,835
	N/O SAN JOAQUIN RIVER	SB	May	2,154	Sep	--	--	--	--	1,742	2,766
RD. 221	N/O RD. 200	NB	May	712	Sep	--	--	--	--	489	764
	N/O RD. 200	SB	May	688	Sep	--	--	--	--	458	734
RD. 222	N/O FRESNO COUNTY LINE	NB	May	218	Sep	--	--	--	--	157	289
	N/O FRESNO COUNTY LINE	SB	May	221	Sep	--	--	--	--	197	284
RD. 222	E/O SR 41	EB	May	2,204	Sep	--	--	--	--	1,411	1,793
	E/O SR 41	WB	May	2,232	Sep	--	--	--	--	1,637	1,841
RD. 222	S/O RD. 432	NB	May	445	Sep	--	--	--	--	235	484
	S/O RD. 432	SB	May	454	Sep	--	--	--	--	240	512
RD. 223	N/O RD. 221	NB	May	793	Sep	--	--	--	--	661	802
	N/O RD. 221	SB	May	784	Sep	--	--	--	--	626	747
RD. 225	W/O RD. 274	EB	May	1,748	Sep	--	--	--	--	1,313	1,032
	W/O RD. 274	WB	May	1,697	Sep	--	--	--	--	1,352	--
RD. 274	E/O RD. 222	EB	May	1,053	Sep	--	--	--	--	738	1,018
	E/O RD. 222	WB	May	993	Sep	--	--	--	--	708	922
RD. 274	N/O RD. 225	NB	May	647	Sep	--	--	--	--	550	813
	N/O RD. 225	SB	May	683	Sep	--	--	--	--	586	813
RD. 400	N/O RIVER RD.	NB		--		281	Sep	--	--	--	387
	N/O RIVER RD.	SB		--		279	Sep	--	--	--	377
RD. 400	N/O RD. 603	NB		--		265	Sep	--	--	--	424
	N/O RD. 603	SB		--		306	Sep	--	--	--	386
RD. 406	W/O SR 41	EB		--		68	Sep	--	--	--	177
	W/O SR 41	WB		--		64	Sep	--	--	--	165
RD. 415	E/O RD. 400	EB	May	1,362	Sep	--	--	--	--	1,304	1,848
	E/O RD. 400	WB	May	1,592	Sep	--	--	--	--	1,394	1,863
RD. 415	W/O RD. 400	EB	May	818	Sep	--	--	--	--	685	890
	W/O RD. 400	WB	May	820	Sep	--	--	--	--	685	899
RD. 415	W/O SR 41	EB		--		2,040	Sep	--	--	--	2,341
	W/O SR 41	WB		--		2,039	Sep	--	--	--	2,341
RD. 416	W/O SR 41	EB	May	846	Sep	--	--	--	--	753	968
	W/O SR 41	WB	May	825	Sep	--	--	--	--	722	917
RD. 417	E/O SR 41	EB	May	1,784	Sep	--	--	--	--	1,563	2,009
	E/O SR 41	WB	May	1,850	Sep	--	--	--	--	1,540	1,928
RD. 426	S/O SR 41	NB	May	7,101	Sep	--	--	--	--	5,598	4,696
	S/O SR 41	SB	May	6,506	Sep	--	--	--	--	4,989	4,216
RD. 426	S/O RD. 427	NB	May	3,405	Sep	--	--	--	--	2,828	2,500
	S/O RD. 427	SB	May	3,449	Sep	--	--	--	--	2,854	2,786
RD. 427	W/O INDIAN SPRINGS RD.	EB	May	1,992	Sep	--	--	--	--	1,454	2,085
	W/O INDIAN SPRINGS RD.	WB	May	1,975	Sep	--	--	--	--	1,562	1,685
RD. 432	E/O RD. 222	EB	May	643	Sep	--	--	--	--	314	527
	E/O RD. 222	WB	May	625	Sep	--	--	--	--	347	483
RD. 434	S/O RD. 274	NB	May	714	Sep	--	--	--	--	486	530
	S/O RD. 274	SB	May	749	Sep	--	--	--	--	471	696
RD. 600	S/O RD. 407	NB		--		534	Sep	--	--	--	628
	S/O RD. 407	SB		--		567	Sep	--	--	--	538
RD. 600	S/O RD. 603	NB		--		467	Sep	--	--	--	695
	S/O RD. 603	SB		--		466	Sep	--	--	--	584
RD. 600	W/O SR 49	EB	May	420	Sep	--	--	--	--	390	519
	W/O SR 49	WB	May	403	Sep	--	--	--	--	409	543
RD. 603	W/O RD. 400	EB	May	273	Sep	--	--	--	--	282	496
	W/O RD. 400	WB	May	297	Sep	--	--	--	--	266	470
YOSEMITE SPRINGS PK	W/O SR 41	EB	May	--		--	--	--	--	2,182	2,952
	W/O SR 41	WB	May	--		--	--	--	--	2,239	2,759

## CITY OF MADERA TRAFFIC VOLUMES

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Street Name	Location	Dir	2019	2020	2021	2022	2023
4th ST.	E/O D ST.	EB	--	4,068	Sep --	--	4,137
	E/O D ST.	WB	--	3,762	Sep --	--	3,757
4th ST.	E/O GATEWAY DR.	EB	--	5,902	Sep --	--	5,861
	E/O GATEWAY DR.	WB	--	5,460	Sep --	--	5,411
4th ST.	W/O GATEWAY DR.	EB	--	6,330	Sep --	--	6,005
	W/O GATEWAY DR.	WB	--	6,210	Sep --	--	6,162
4th ST.	S/O SUNSET AVE.	SB	--	--	4,264	Oct --	4,313
6th ST.	W/O B ST.	WB	--	--	2,008	Oct --	1,138
6th ST.	W/O D ST.	WB	--	--	2,674	Oct --	1,801
9th ST.	E/O D ST.	EB	--	2,697	Sep --	--	2,349
	E/O D ST.	WB	--	3,346	Sep --	--	3,192
9th ST.	E/O GATEWAY DR.	EB	--	2,837	Sep 2,853	Sep --	2,388
	E/O GATEWAY DR.	WB	--	3,749	Sep 4,157	Sep --	3,945
ADELL ST.	W/O D ST.	EB	--	--	1,092	Oct --	1,904
	W/O D ST.	WB	--	--	1,162	Oct --	2,056
AIRPORT DR.	S/O AVE. 17	NB	--	--	--	1,643	Nov 263
	S/O AVE. 17	SB	--	--	--	1,661	Nov 466
ALMOND AVE.	E/O GRANADA DR	EB	1,580	Sep --	1,537	Sep 1,463	Nov 1,306
	E/O GRANADA DR	WB	1,487	Sep --	1,413	Sep 1,434	Nov 1,264
ALMOND AVE.	E/O STADIUM RD	EB	1,118	Sep --	--	1,084	Nov 1,311
	E/O STADIUM RD	WB	1,618	Sep --	--	1,666	Nov 1,331
ALMOND AVE.	E/O SR 145	EB	--	--	2,827	Sep --	2,656
	E/O SR 145	WB	--	--	3,798	Sep --	3,359
ALMOND AVE.	W/O SR 145	EB	--	1,445	Sep --	--	1,855
	W/O SR 145	WB	--	1,611	Sep --	--	2,115
AVE. 13	E/O SR 145	EB	--	--	4,999	Sep --	2,022
	E/O SR 145	WB	--	--	4,861	Sep --	2,489
AVE. 13	W/O SR 145	EB	--	--	--	--	2,405
	W/O SR 145	WB	--	--	--	--	3,936
AVE. 16	W/O SR 99	EB	--	--	4,498	Sep --	3,773
	W/O SR 99	WB	--	--	4,588	Sep --	3,422
AVE. 16	W/O SCHNOOR	EB	--	--	--	--	4,034
	W/O SCHNOOR	WB	--	--	--	--	4,077
AVE. 17	W/O SR 99	EB	--	--	3,141	Sep --	2,609
	W/O SR 99	WB	--	--	3,168	Sep --	2,990
C ST.	W/O 9th ST.	NB	--	--	--	--	1,183
CENTRAL AVE.	E/O D ST.	EB	--	--	1,304	Oct --	1,391
	E/O D ST.	WB	--	--	1,535	Oct --	1,591
CENTRAL AVE.	E/O GATEWAY DR.	EB	--	--	1,587	Oct --	1,429
	E/O GATEWAY DR.	WB	--	--	1,652	Oct --	1,759
CLEVELAND AVE.	E/O D ST.	EB	--	5,552	Sep --	--	6,854
	E/O D ST.	WB	--	6,921	Sep --	--	6,650
CLEVELAND AVE.	W/O GRANADA DR.	EB	--	--	--	--	2,275
CLEVELAND AVE.	E/O GRANADA DR.	EB	--	--	4,415	Sep --	4,778
	E/O GRANADA DR.	WB	--	--	4,894	Sep --	5,096
CLEVELAND AVE.	E/O SHARON BLVD.	EB	--	4,479	Sep --	--	5,451
	E/O SHARON BLVD.	WB	--	6,379	Sep --	--	14,937
CLEVELAND AVE.	W/O SR 99	WB	--	--	13,327	Oct --	12,772
CLEVELAND AVE.	W/O TULARE ST.	EB	--	--	7,532	Oct --	7,656
	W/O TULARE ST.	WB	--	--	7,549	Oct --	7,468
CLEVELAND AVE.	N/O YOSEMITE AVE.	NB	--	11,512	Sep --	--	9,851
	N/O YOSEMITE AVE.	SB	--	10,898	Sep --	--	10,468
CLINTON ST.	SW/O TOZER ST.	NB	1,336	Sep --	--	1,694	Nov 2,350
	SW/O TOZER ST.	SB	1,516	Sep --	--	1,769	Nov 2,082
COUNTRY CLUB DR.	N/O CLEVELAND AVE.	NB	--	8,898	Sep --	--	11,379
	N/O CLEVELAND AVE.	SB	--	8,367	Sep --	--	283
COUNTRY CLUB DR.	N/O SHARON AVE.	NB	--	--	8,602	Oct --	9,921
	N/O SHARON AVE.	SB	--	--	8,749	Oct --	6,564
D ST.	N/O 4th ST.	NB	--	3,187	Sep --	--	2,926
	N/O 4th ST.	SB	--	3,992	Sep --	--	3,324

Street Name	Location	Dir	2019		2020		2021		2022		2023
D ST.	S/O 6th ST.	SB	--		--		1,758	Oct	--		1,637
D ST.	N/O CENTRAL AVE.	NB	4,912	Sep	--		--		4,619	Dec	3,835
	N/O CENTRAL AVE.	SB	6,000	Sep	--		--		5,174	Dec	4,144
D ST.	N/O CLEVELAND AVE.	NB	--		2,513	Sep	--		--		2,585
	N/O CLEVELAND AVE.	SB	--		2,840	Sep	--		--		2,903
D ST.	S/O CLEVELAND AVE.	NB	--		--		3,527	Oct	--		2,862
	S/O CLEVELAND AVE.	SB	--		--		2,884	Oct	--		2,617
ELLIS ST.	W/O RD. 26	EB	--		--		--		3,422	Nov	3,620
	W/O RD. 26	WB	--		--		--		4,038	Nov	3,602
ELLIS ST.	E/O RD. 27	EB	3,012	Sep	--		--		3,141	Nov	2,839
	E/O RD. 27	WB	2,651	Sep	--		--		2,981	Nov	2,648
ELLIS ST.	E/O KENNEDY ST.	EB	--		--		4,127	Sep	--		3,768
	E/O KENNEDY ST.	WB	--		--		4,089	Sep	--		3,482
GATEWAY DR.	N/O 4th ST.	NB	--		5,094	Sep	--		--		5,859
	N/O 4th ST.	SB	--		4,347	Sep	--		--		4,428
GATEWAY DR.	S/O 4th ST.	NB	6,712	Sep	--		--		6,198	Dec	6,251
	S/O 4th ST.	SB	5,855	Sep	--		--		4,295	Dec	4,660
GATEWAY DR.	N/O CENTRAL AVE.	NB	--		--		5,504	Oct	--		6,270
GATEWAY DR.	N/O CLEVELAND AVE.	NB	--		2,670	Sep	--		--		2,527
	N/O CLEVELAND AVE.	SB	--		2,668	Sep	--		--		2,359
GATEWAY DR.	S/O CLEVELAND AVE.	NB	--		--		--		6,547	Nov	6,491
	S/O CLEVELAND AVE.	SB	--		--		--		4,828	Nov	4,154
GATEWAY DR.	S/O MADERA AVE.	NB	--		2,631	Oct	--		--		3,255
	S/O MADERA AVE.	SB	--		2,268	Oct	--		--		2,088
GATEWAY DR.	N/O OLIVE AVE.	NB	--		2,153	Sep	--		--		4,468
	N/O OLIVE AVE.	SB	--		1,932	Sep	--		--		2,612
GRANADA DR.	N/O CLEVELAND AVE.	NB	--		2,635	Sep	--		--		2,584
	N/O CLEVELAND AVE.	SB	--		2,551	Sep	--		--		2,439
GRANADA DR.	S/O CLEVELAND AVE.	NB	--		--		5,156	Sep	--		4,858
	S/O CLEVELAND AVE.	SB	--		--		5,402	Sep	--		5,208
GRANADA DR.	N/O SUNSET AVE.	NB	--		4,178	Sep	--		--		4,132
	N/O SUNSET AVE.	SB	--		3,973	Sep	--		--		3,938
GRANADA DR.	S/O SUNSET AVE.	NB	3,744	Sep	--		3,644	Sep	3,541	Nov	3,649
	S/O SUNSET AVE.	SB	3,778	Sep	--		3,588	Sep	3,444	Nov	3,661
GRANADA DR.	N/O HOWARD RD.	NB	--		3,335	Sep	--		--		3,438
	N/O HOWARD RD.	SB	--		3,203	Sep	--		--		3,368
GRANADA DR.	S/O HOWARD RD.	NB	4,565	Sep	--		--		3,720	Nov	3,814
	S/O HOWARD RD.	SB	4,787	Sep	--		--		3,724	Nov	3,441
GRANADA DR.	N/O ALMOND AVE.	NB	3,775	Sep	--		--		3,017	Nov	2,969
	N/O ALMOND AVE.	SB	3,983	Sep	--		--		3,047	Nov	2,804
GRANADA DR.	S/O PECAN AVE.	NB	--		--		--		--		2,184
	S/O PECAN AVE.	SB	--		--		--		--		2,197
HOWARD RD.	W/O GRANADA DR.	EB	4,040	Sep	--		--		3,443	Nov	2,662
	W/O GRANADA DR.	WB	4,021	Sep	--		--		3,372	Nov	3,022
HOWARD RD.	E/O WESTBERRY BLVD.	EB	--		--		3,833	Sep	--		2,552
I ST.	S/O 4th ST.	SB	--		--		3,167	Oct	--		4,041

Street Name	Location	Dir	2019	2020	2021	2022	2023		
I ST.	N/O YOSEMITE AVE.	NB	--	--	3,527	Oct	--	3,246	
KENNEDY ST.	W/O TULARE ST.	WB	--	--	2,691	Oct	--	2,868	
LAKE ST.	N/O 4th ST.	NB	--	4,690	Sep	--	--	5,138	
	N/O 4th ST.	SB	--	4,667	Sep	--	--	4,727	
LAKE ST.	S/O 4th ST.	EB	4,342	Sep	--	--	4,064	Nov	3,691
	S/O 4th ST.	WB	3,765	Sep	--	--	4,486	Nov	3,536
LAKE ST.	N/O CLEVELAND AVE.	NB	--	4,722	Sep	--	--	5,506	
	N/O CLEVELAND AVE.	SB	--	4,950	Sep	--	--	5,610	
LAKE ST.	S/O CLEVELAND AVE.	NB	4,905	Sep	--	--	5,067	Nov	4,588
	S/O CLEVELAND AVE.	SB	4,579	Sep	--	--	4,992	Nov	4,169
LAKE ST.	N/O ELLIS ST.	NB	2,510	Sep	--	--	3,389	Nov	3,004
	N/O ELLIS ST.	SB	2,889	Sep	--	--	3,518	Nov	3,308
MERCED ST.	N/O KENNEDY ST.	NB	--	--	--	--	--	1,294	
	N/O KENNEDY ST.	SB	--	--	--	--	--	1,468	
OLIVE AVE.	E/O GATEWAY DR.	EB	--	4,723	Sep	--	--	3,269	
	E/O GATEWAY DR.	WB	--	5,240	Sep	--	--	6,232	
OLIVE AVE.	W/O ROOSEVELT ST.	EB	6,215	Sep	--	--	6,012	Nov	5,967
	W/O ROOSEVELT ST.	WB	5,954	Sep	--	--	5,500	Nov	5,279
OLIVE AVE.	W/O SR 145	EB	--	4,759	Sep	--	--	6,774	
	W/O SR 145	WB	--	4,561	Sep	--	--	6,374	
PINE ST.	N/O HOWARD RD.	NB	--	2,025	Sep	--	--	5,177	
	N/O HOWARD RD.	SB	--	1,728	Sep	--	--	9,089	
PINE ST.	S/O HOWARD RD.	NB	5,540	Sep	--	--	4,477	Dec	3,951
	S/O HOWARD RD.	SB	4,407	Sep	--	--	3,712	Dec	2,812
RAYMOND RD.	N/O CLEVELAND AVE.	NB	--	4,543	Sep	--	--	5,218	
	N/O CLEVELAND AVE.	SB	--	4,747	Sep	--	--	4,461	
ROOSEVELT AVE.	N/O OLIVE AVE.	NB	--	734	Sep	--	--	1,753	
	N/O OLIVE AVE.	SB	--	924	Sep	--	--	1,351	
SCHNOOR AVE.	S/O AVE. 16	NB	5,130	Sep	--	--	5,082	Nov	4,340
	S/O AVE. 16	SB	4,265	Sep	--	--	4,158	Nov	3,657
SCHNOOR AVE.	N/O CLEVELAND AVE.	NB	--	4,386	Sep	--	--	4,531	
	N/O CLEVELAND AVE.	SB	--	4,272	Sep	--	--	3,789	
SCHNOOR AVE.	S/O CLEVELAND AVE.	NB	4,525	Sep	--	--	5,288	Nov	4,500
	S/O CLEVELAND AVE.	SB	4,882	Sep	--	--	6,246	Nov	5,679
SCHNOOR AVE.	N/O HOWARD RD.	NB	--	3,184	Sep	--	--	2,554	
	N/O HOWARD RD.	SB	--	2,855	Sep	--	--	3,297	
SCHNOOR AVE.	N/O JEFFERSON AVE.	NB	--	--	6,511	Oct	--	6,426	
SCHNOOR AVE.	N/O SUNSET AVE.	NB	--	4,259	Sep	--	--	4,733	
	N/O SUNSET AVE.	SB	--	4,063	Sep	--	--	4,417	
SCHNOOR AVE.	S/O SUNSET AVE.	NB	3,820	Sep	--	--	3,450	Dec	3,488
	S/O SUNSET AVE.	SB	3,850	Sep	--	--	3,380	Dec	3,891
SHERWOOD WAY	W/O LAKE ST.	EB	--	--	2,142	Oct	--	2,277	
	W/O LAKE ST.	WB	--	--	1,726	Oct	--	1,890	
STADIUM RD.	N/O ALMOND AVE.	NB	2,015	Sep	--	--	1,874	Nov	1,778
	N/O ALMOND AVE.	SB	1,979	Sep	--	--	1,762	Nov	2,054
STOREY RD.	E/O SR 145	EB	1,416	Sep	--	--	1,282	Nov	1,466
	E/O SR 145	WB	1,429	Sep	--	--	1,327	Nov	1,370
SUNRISE AVE.	E/O 9th ST.	EB	--	1,930	Sep	--	--	1,890	
	E/O 9th ST.	WB	--	2,664	Sep	--	--	2,787	
SUNRISE AVE.	W/O RD. 28	EB	1,795	Sep	--	--	2,355	Nov	2,562
	W/O RD. 28	WB	1,610	Sep	--	--	2,356	Nov	3,453
SUNSET AVE.	W/O 4TH ST.	EB	3,719	Sep	--	--	3,475	Dec	4,090
	W/O 4TH ST.	WB	4,053	Sep	--	--	3,445	Dec	4,038
SUNSET AVE.	W/O WESTBERRY BLVD.	EB	1,421	Sep	--	--	1,316	Nov	1,061
	W/O WESTBERRY BLVD.	WB	1,380	Sep	--	--	1,373	Nov	1,167
	E/O WESTBERRY BLVD.	EB	1,892	Sep	--	--	1,787	Nov	1,693
	E/O WESTBERRY BLVD.	WB	1,686	Sep	--	--	1,583	Nov	1,745

Street Name	Location	Dir	2019	2020	2021	2022	2023
TOZER ST.	N/O ALMOND AVE.	NB	--	--	3,449	Sep --	3,330
	N/O ALMOND AVE.	SB	--	--	3,497	Sep --	3,791
TOZER ST.	N/O AVE. 15	NB	--	--	--	7,289 Nov	5,124
	N/O AVE. 15	SB	--	--	--	7,318 Nov	6,432
TOZER ST.	NW/O CLINTON ST.	NB	7,282 Sep.	--	--	7,903 Nov	6,905
	NW/O CLINTON ST.	SB	7,164 Sep.	--	--	8,548 Nov	7,763
TULARE ST.	S/O KENNEDY ST.	NB	1,559 Sep.	--	--	--	1,786
	S/O KENNEDY ST.	SB	1,560 Sep.	--	--	--	1,792
YOSEMITE AVE.	W/O GATEWAY DR.	EB	--	5,252 Sep	--	--	6,596
	W/O GATEWAY DR.	WB	--	5,242 Sep	--	--	5,990
YOSEMITE AVE.	N/O OLIVE AVE.	NB	--	4,808 Sep	--	--	1,092
	N/O OLIVE AVE.	SB	--	4,286 Sep	--	--	1,718

## CITY OF CHOWCHILLA TRAFFIC VOLUMES

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Street Name	Location	Dir	2019	2020	2021	2022	2023
3rd. ST.	N/O KINGS AVE.	NB	1,379	Sep --	--	--	1,819
	N/O KINGS AVE.	SB	1,619	Sep --	--	--	1,967
5th ST.	N/O KINGS AVE.	NB	1,346	Sep --	--	--	1,719
	N/O KINGS AVE.	SB	1,240	Sep --	--	--	1,624
5th ST.	S/O SR 233	NB	1,706	Sep --	--	--	2,036
	S/O SR 233	SB	1,441	Sep --	--	--	1,721
11th ST.	E/O HUMBOLDT AVE.	EB	--	--	--	210	Nov 103
	E/O HUMBOLDT AVE.	WB	--	--	--	185	Nov 204
11th ST.	N/O KINGS AVE.	NB	692	Sep --	--	--	641
	N/O KINGS AVE.	SB	694	Sep --	--	--	598
11th ST.	S/O ROBERTSON BLVD.	NB	--	--	804	Sep --	499
	S/O ROBERTSON BLVD.	SB	--	--	748	Sep --	458
13th ST.	N/O KINGS AVE.	NB	--	--	390	Sep --	468
	N/O KINGS AVE.	SB	--	--	366	Sep --	390
15th ST.	N/O KINGS AVE.	NB	--	--	1,525	Sep 1,273	Nov 1,773
	N/O KINGS AVE.	SB	--	--	1,538	Sep 1,459	Nov 1,586
15th ST.	N/O SR 233	NB	1,660	Sep --	--	--	1,598
	N/O SR 233	SB	1,710	Sep --	--	--	1,800
15th ST.	S/O SR 233	NB	1,566	Sep --	--	--	1,831
	S/O SR 233	SB	2,181	Sep --	--	--	1,528
AVE. 24	W/O UPRR	EB	--	--	--	--	873
	W/O UPRR	WB	--	--	--	--	761
AVE. 24 1/2	W/O CHOWCHILLA BLVD.	EB	--	--	473	Sep --	413
	W/O CHOWCHILLA BLVD.	WB	--	--	487	Sep --	360
AVE. 24 1/2	W/O UPRR	EB	--	--	--	--	--
	W/O UPRR	WB	--	--	--	--	--
AVE. 26	E/O SR 99	EB	--	--	6,616	Sep --	6,554
	E/O SR 99	WB	--	--	6,856	Sep --	6,373
AVE. 26	W/O CARLYLE WAY	EB	6,495	Sep --	--	--	5,566
	W/O CARLYLE WAY	WB	7,140	Sep --	--	--	4,345
CHOWCHILLA BLVD.	S/O ASH SLOUGH BRIDGE	NB	--	--	--	1,341	Nov 1,623
	S/O ASH SLOUGH BRIDGE	SB	--	--	--	2,188	Nov 2,751
CHOWCHILLA BLVD.	N/O AVE. 24	NB	--	--	--	781	Nov 855
	N/O AVE. 24	SB	--	--	--	670	Nov 73
CHOWCHILLA BLVD.	S/O AVE. 25	NB	--	600	Sep --	--	--
	S/O AVE. 25	SB	--	507	Sep --	--	--
CHOWCHILLA BLVD. BYP.	S/O ROBERTSON BLVD.	NB	--	--	--	--	1,192
	S/O ROBERTSON BLVD.	SB	--	--	--	--	1,575
COLUSA AVE.	W/O 2nd ST.	EB	--	--	305	Sep --	261
	W/O 2nd ST.	WB	--	--	233	Sep --	178
COMMERCE DR.	N/O AVE. 24 1/2	NB	--	--	--	--	165
	N/O AVE. 24 1/2	SB	--	--	--	--	126
FRONT ST.	S/O TRINITY AVE.	NB	--	--	--	--	437
	S/O TRINITY AVE.	SB	--	--	--	--	282
HOWELL RD.	W/O AUTUMN WAY	EB	--	1,116	Sep --	--	1,384
	W/O AUTUMN WAY	WB	--	1,033	Sep --	--	1,443
HOWELL RD.	E/O SANTA CRUZ BLVD.	EB	--	--	--	960	Nov --
	E/O SANTA CRUZ BLVD.	WB	--	--	--	852	Nov --
KINGS AVE.	W/O 6th ST.	EB	767	Sep --	--	597	Nov 522
	W/O 6th ST.	WB	932	Sep --	--	923	Nov 782
MONTEREY AVE.	W/O 13th ST.	EB	225	Sep --	--	289	Nov 203
	W/O 13th ST.	WB	200	Sep --	--	256	Nov 192
RD. 15 1/2	S/O AVE. 24 1/2	NB	--	--	57	Sep --	76
	S/O AVE. 24 1/2	SB	--	--	63	Sep --	89
RD. 15 1/2	S/O MARIPOSA AVE.	NB	--	--	865	Sep --	1,104
	S/O MARIPOSA AVE.	SB	--	--	754	Sep --	743

Street Name	Location	Dir	2019	2020	2021	2022	2023
RD. 16	N/O AVE. 24 1/2	NB	--	--	--	1,012	Nov 1,689
	N/O AVE. 24 1/2	SB	--	--	--	713	Nov 6
RD. 16	S/O AVE. 24 1/2	NB	1,544	Sep --	1,932	Sep --	2,098
	S/O AVE. 24 1/2	SB	1,938	Sep --	1,637	Sep --	4
RD. 16	S/O AVE. 25	NB	--	1,258	Sep --	--	--
	S/O AVE. 25	SB	--	901	Sep --	--	--
ROBERTSON BLVD.	E/O MONTGOMERY LAKES WAY	EB	767	Sep --	--	3,372	Nov 3,261
	E/O MONTGOMERY LAKES WAY	WB	932	Sep --	--	3,410	Nov 3,404
TRINITY AVE.	W/O 4th ST.	EB	--	--	--	556	Nov 422
	W/O 4th ST.	WB	--	--	--	854	Nov 456
VENTURA AVE.	W/O 6th ST.	EB	1,789	Sep --	--	1,798	Nov 2,425
	W/O 6th ST.	WB	1,847	Sep --	--	1,703	Nov 2,227
VENTURA AVE.	W/O HOWELL RD.	EB	--	--	736	Sep --	974
	W/O HOWELL RD.	WB	--	--	748	Sep --	986
WASHINGTON RD.	W/O CITY LIMITS	EB	--	--	--	--	460
	W/O CITY LIMITS	WB	--	--	--	--	464
WASHINGTON RD.	W/O ROBERTSON BLVD.	EB	--	1,896	Sep --	--	1,948
	W/O ROBERTSON BLVD.	WB	--	1,979	Sep --	--	2,071
WASHINGTON RD.	E/O CITY LIMITS	EB	--	618	Oct --	--	561
	E/O CITY LIMITS	WB	--	656	Oct --	--	600

## CALTRANS 2021 TRAFFIC VOLUMES

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Route	Post Mile	Location	Peak Hour (Back)	Peak Month ADT (Back)	Annual ADT (Back)	Peak Hour (Ahead)	Peak Month ADT (Ahead)	Annual ADT (Ahead)
RTE. 41	3.23	AVENUE 12	3400	37500	34000	2050	25000	22500
	6.228	AVE 15 (WEST) - LT	1400	17300	15500	1400	17300	15500
	9.25	JCT. RTE. 145 WEST	1400	17300	15500	1600	20800	18500
	17.91	COUNTY ROAD 200	1450	18000	16000	1200	15500	13400
	25	ROAD 417 (RIGHT)	1100	13900	12000	1100	13500	12000
	35.32	SOUTH LIMITS OAKHURST				1600	21300	17800
	35.48	JCT. RTE. 49 NORTH	1650	21300	17800	1700	20200	16800
	35.77	OAKHURST, ROAD 426	1700	20200	16800	1050	12100	9000
	38.889	YOSEMITE FORKS, BASS LAKE ROAD	1100	12000	9000	660	7200	5300
	45.739	MADERA/MARIPOSA COUNTY LINE	660	7200	5100			
	.639	MARIPOSA/MADERA COUNTY LINE	310	3600	2350	350	3150	2150
RTE. 49	0	OAKHURST, JCT. RTE. 41				1150	12400	11500
	4.494	COUNTY ROAD 600 (ROAD TO RAYMOND)	610	7000	6200	550	6400	5700
	5.53	COUNTY ROAD 628 (ROAD TO CEDARBROOK)	550	6400	5700	480	5500	4900
	8.235	COUNTY ROAD 601	380	4450	3950	390	4300	3650
	9.275	MADERA/MARIPOSA COUNTY LINE	320	3200	2950			
RTE. 59	0	JCT. RTE. 152				390	6600	5900
	.057	JCT RTE 152	390	6600	5800			
RTE. 99	0	FRESNO/MADERA COUNTY LINE				6600	89000	82000
	.989	AVENUE 7 (RIPPERDAN AVENUE)	6600	89000	82000	5600	81000	74000
	3.564	AVENUE 9	5600	81000	74000	6100	85000	78000
	7.463	AVENUE 12	6100	85000	78000	5800	82000	76000
	9.49	GATEWAY DRIVE	5800	82000	76000	5300	76000	71000
	10.268	MADERA, JCT. RTE. 145	5300	76000	71000	5700	83000	77000
	11.009	MADERA, WEST FOURTH STREET	5700	83000	77000	5300	78000	72000
	11.18	MADERA, SECOND STREET	5300	78000	72000	6000	87000	80000
	12.125	MADERA, CLEVELAND AVENUE	6000	87000	80000	5200	75000	69000
	12.752	MADERA, AVENUE 16	5200	75000	69000	5700	82000	74000
	14.222	AVENUE 17	5700	82000	74000	5600	81000	73000
	16.331	AVENUE 18 1/2	5600	81000	73000	5600	80000	72000
	18.68	AVENUE 20	5600	80000	72000	5400	78000	70000
	20.874	AVENUE 21 1/2	5400	78000	70000	5500	78000	70000
	22.727	CALIFA, JCT. RTE. 152 WEST	5500	78000	70000	3900	54000	49000
	23.77	AVENUE 24	3900	54000	49000	3900	54000	49000
	24.43	AVENUE 24 1/2	3900	54000	49000	3900	55000	49000
	26.576	JCT. RTE. 233 WEST	3900	55000	49000	3650	51000	46000
	28.167	MINTURN ROAD	3650	51000	46000	3750	51000	47000

Route	Post Mile	Location	Peak Hour (Back)	Peak Month ADT (Back)	Annual ADT (Back)	Peak Hour (Ahead)	Peak Month ADT (Ahead)	Annual ADT (Ahead)
	29.359	MADERA/MERCED COUNTY LINE	3750	51000	47000			
RTE. 145	0	FRESNO/MADERA COUNTY LINE				580	6800	6400
	7.06	AVENUE 12 (POLE LINE ROAD)	740	6900	6100	720	7400	6900
	8.06	AVENUE 13	1200	12300	11600	1350	13700	12900
	8.56	AVENUE 13 1/2 (ALMOND AVENUE)	1350	13700	12900	1550	17500	15800
	9.077	MADERA, JCT. RTE. 99	1550	17500	15800	1450	16000	14600
	9.317	MADERA, F STREET	1450	16000	14600	1450	16000	14600
	9.6	MADERA, SIXTH STREET	1450	16100	14700	1300	14300	13100
	9.68	MADERA, YOSEMITE AVENUE	1250	14300	12500	1500	16700	15000
	9.91	MADERA, C STREET	1500	16700	15000	1500	16700	15200
	10.15	MADERA, LAKE STREET	1550	16500	15500	1550	17000	15900
	11.02	MADERA, TOZER STREET	1050	10700	10300	920	11700	10800
	13.66	RIVER ROAD (COUNTY ROAD 400)	840	11700	9900	610	7600	6800
	25.459	JCT. RTE. 41	520	6500	5800			
RTE. 152	0	MERCED/MADERA COUNTY LINE				1300	17400	14900
	10.799	JCT. RTE. 233 NORTHWEST	1150	16200	13300	1250	16800	14500
	15.634	CALIFA, JCT. RTE. 99	1400	18200	15900			
RTE. 233	0	Begin Route				310	3750	3450
	.005	JCT. RTE. 152	330	4050	3700	310	3750	3450
	2.39	CHOWCHILLA, WASHINGTON AVENUE	820	10000	9200	970	11700	10800
	2.49	CHOWCHILLA, 15TH STREET	970	11700	10800	930	11800	10300
	3.09	CHOWCHILLA, 6TH STREET	970	11900	10800	970	12400	10700
	3.29	CHOWCHILLA, 3RD STREET	1200	14500	13300	1200	14700	13900
	3.586	CHOWCHILLA, CHOWCHILLA AVENUE	1100	13700	12700	1100	13800	13000
	3.887	JCT. RTE. 99	1100	13800	13000			



**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 4-G

**PREPARED BY:** Jeff Findley, Principal Regional Planner

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**SUBJECT:**

Madera County Transportation Commission (MCTC) Title VI Program with Limited English Proficiency Plan Update

**Enclosure:** Yes

**Action:** Adopt Title VI Program with Limited English Proficiency Plan Update, Resolution 24-01

**SUMMARY:**

The Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA) have had a longstanding policy of actively ensuring nondiscrimination in Federally funded activities under Title VI of the 1964 Civil Rights Act. Title VI issues and environmental justice is an integral focus of the transportation planning and programming process. The Title VI Plan document updates the Madera County Transportation Commission's (MCTC) efforts to ensure compliance with Title VI and related statutes regarding nondiscrimination and environmental justice.

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.

# Madera County Transportation Commission Title VI Program

*with Limited English Proficiency (LEP) Plan*

## **Updated**

**DRAFT February 21,  
2024**

**March 17, 2021**

**April 6, 2018**

**February 18, 2015**

## **Adopted**

**July 23, 2014**



**Madera County Transportation Commission  
2001 Howard Road, Suite 201  
Madera, CA 93637**

**[www.maderactc.org](http://www.maderactc.org)**

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## Introduction

The Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA) have a longstanding policy of actively ensuring nondiscrimination in federally funded activities under Title VI of the 1964 Civil Rights Act. Title VI issues and environmental justice are an integral focus of the transportation planning and programming process. This document establishes a framework for the Madera County Transportation Commission's (MCTC) efforts to ensure compliance with Title VI and related statutes regarding nondiscrimination and environmental justice. MCTC is the Regional Transportation Planning Agency (RTPA), Metropolitan Planning Organization (MPO), and the Local Transportation Commission for Madera County designated pursuant to Title 3, Division 3, Chapter 2, Article II, and Section 29532 of the California Government Code.

MCTC is committed to ensuring that no person is excluded from participation in, denied the benefits of, or discriminated against under its projects, programs, or activities on the basis of race, color, creed, national origin, sex or age, as provided in the Title VI of the Civil Rights Act and 49 United States Code Section 5332.

## Governance and the Board

MCTC is organized into a Policy Board supported by the Transportation Policy Committee and the Technical Advisory Committee. There is currently one standing committee - the Social Services Transportation Advisory Council (SSTAC) which reports through the Technical Advisory Committee. The relationship between the Board, its staff, and the committees are discussed in more detail below.

The Commission Policy Board is comprised of three (3) members from the Madera County Board of Supervisors; two (2) members from the Madera City Council; and one (1) member from the Chowchilla City Council. The members are appointed by the member agencies. Each member agency designates at least one alternate who shall be an elected member of the designated agency. The Transportation Policy Committee (TPC) has the same membership as the Board with the addition of one (1) person representing the Caltrans District 06 Director. This committee reviews transportation plans and programs prior to action by the Commission, with particular attention to compliance with applicable state and federal planning and programming requirements.

The Technical Advisory Committee (TAC) includes the County of Madera, City of Madera, City of Chowchilla, and one representative from Caltrans District 06. The North Fork Mono Rancheria of California, Picayune Rancheria of Chukchansi Indians of California, and other tribal governments are also invited to participate in the monthly TAC meetings. The TAC reviews staff work conducted pursuant to the Overall Work Program; advises the Commission and TPC on transportation issues; and makes recommendations on planning and programming actions to be taken by the Commission. TAC review is generally focused upon the technical merits of various transportation issues coming before the Commission. Staff consults with tribal governments as it relates to

transportation planning issues and initiates consultation with the tribal governments at the government to government level.

### **MCTC Title VI Policy Statement**

MCTC assures that no person shall on the grounds of race, color, or national origin, as provided by Title VI of the Civil Rights Act of 1964, and the Civil Rights Restoration Act of 1987 (P.L. 100.259), be excluded from participation in, be denied the benefits of or otherwise subjected to discrimination under any agency-sponsored program or activity. Nor shall sex, age, or disability stand in the way of fair treatment of all individuals.

MCTC further assures that every effort will be made to ensure nondiscrimination in all of its programs and activities, whether those programs and activities are federally funded or not.

In the event that MCTC distributes Federal-aid funds to another entity, MCTC will include Title VI language in all written agreements and will monitor for compliance. Title VI compliance is a condition of the receipt of federal funds. MCTC's Executive Director and Title VI Coordinator are authorized to ensure compliance with provisions of this policy and with the law, including the requirements of Title 23 Code of Federal Regulation (CFR) 200 and Title 49 CFR 21.

MCTC acknowledges its responsibility for initiating and monitoring Title VI activities, preparing required reports and fulfilling other responsibilities as required by Title 23 CFR 200 and by Title 49 CFR 21.

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Patricia Taylor, Executive Director  
Madera County Transportation Commission  
Date: February 21, 2024

## Organization and Title VI Coordinator Responsibilities

### Title VI General Responsibilities

Madera County Transportation Commission  
Executive Director  
Patricia Taylor  
(559) 675-0721, ext. 1  
[patricia@maderactc.org](mailto:patricia@maderactc.org)

Title VI Coordinator  
Jeff Findley  
Principal Regional Planner  
(559) 675-0721, ext. 4  
[jeff@maderactc.org](mailto:jeff@maderactc.org)

The Executive Director is responsible for ensuring MCTC's Title VI Program. The Title VI Coordinator, on behalf of the Executive Director, is responsible for the overall management and day-to-day administration of the Title VI program. Title VI responsibilities are as follows:

1. Process the disposition of Title VI complaints as received by MCTC.
2. Collect statistical data (race, color, sex, age, disability, or national origin) of participants in and beneficiaries of state highway programs.
3. Conduct annual Title VI reviews of program areas (planning, consultant selection) to determine the effectiveness of program activities at all levels.
4. Conduct Title VI reviews of consultants and other recipients of federal-aid highway fund contracts administered through MCTC.
5. Participate in training programs on Title VI and other related statutes for MCTC employees and recipients of federal highway funds.
6. Prepare a yearly report of Title VI accomplishments and goals, as required by 23 CFR 200.
7. Develop Title VI information for dissemination to the general public and, where appropriate, in languages other than English.
8. Conduct post-grant approval reviews of MCTC programs and applicants (e.g. consultants, design and relocation, and persons seeking contracts with MCTC) for compliance with Title VI requirements.
9. Identify and eliminate discrimination.
10. Establish procedures for promptly resolving deficiency status and reducing to writing the remedial action agreed to be necessary, all within a period not to exceed 90 days.

### Program Area Responsibilities

The Title VI Coordinator shall be responsible for coordinating the administration of the Title VI program, plan, and assurances. The Title VI Coordinator serves under the direct supervision of the Executive Director of MCTC and is responsible for day-to-day administration.



**Complaints**

Any individual who believes that he or she or any other program beneficiaries have been subjected to unequal treatment or discrimination in their receipt of benefits and/or services, or on the grounds of race, color, national origin, sex, disability, age, or income status he or she may exercise their rights to file a complaint with MCTC. Every effort will be made to resolve the complaint pursuant to Appendix C, MCTC Discrimination Complaint Procedures.

**Current Investigations or Complaints**

MCTC has never received any Title VI complaints. As a result, no Title VI investigations have ever taken place. Additionally, there are no Title VI investigations taking place at this time. Additionally, the three local transit agencies have not received any Title VI complaints.

**Data Collection**

Data on race, color, national origin, sex, age, disability, and income status of participants in and beneficiaries of federally funded programs will be gathered and maintained by the Title VI Coordinator. The data gathering process will be reviewed regularly to ensure sufficiency of the data in meeting the requirements of the Title VI program administration.

**Title VI Program Reviews**

MCTC's Title VI Program reviews will be performed by the Title VI Coordinator to assess our administrative procedures, staffing and resources available for Title VI compliance. All programs will be reviewed annually to assure their effectiveness in compliance with Title VI provisions. This is in addition to the day-to-day monitoring. The Title VI Coordinator will coordinate efforts to ensure their equal participation in all programs and activities at all levels. The Title VI Coordinator will also conduct reviews of consultants and all other sub-recipients of federal funds to ensure compliance with Title VI provisions.

**Annual Reports**

An annual report may be submitted to Caltrans reviewing Title VI accomplishments achieved during the year. The Title VI Coordinator will be responsible for coordination and preparation of the report. The report will describe the accomplishments and changes to the program occurring during the preceding year and will include any changes to the goals and objectives for the upcoming year.

**Public Dissemination**

The Title VI Coordinator will disseminate Title VI Program information to MCTC employees, sub-recipients, consultants, and beneficiaries as well as the general public. Public dissemination will include the posting of public statements, and the inclusion of the Title VI language in contracts. In accordance with Title VI of the Civil Rights Act of 1964, MCTC is committed to establishing and maintaining practices that will ensure meaningful access to MCTC's plans and programs by persons with Limited English Proficiency (LEP). It is the policy of MCTC to ensure that no person is denied access to plans and programs as a result of the inability to communicate in the English language.

### Remedial Action

MCTC will actively pursue the prevention of Title VI deficiencies and violations and will take the necessary steps to ensure compliance with all program administrative requirements. When irregularities occur in the administration of the program's operation, corrective action will be taken to resolve Title VI issues, within a period not to exceed 90 days.

1. Sub-recipients placed in a deficiency status will be given reasonable time to voluntarily correct deficiencies that is not to exceed 90 days.
2. MCTC will seek the cooperation of the sub-recipient in correcting deficiencies found during the review. MCTC will also provide technical assistance and guidance needed to aid the sub-recipient to voluntarily comply.
3. When a sub-recipient fails or refuses to voluntarily comply with requirements within the time frame allotted, the MPO will submit to Caltrans Civil Rights Office or the FHWA two copies of the case file and a recommendation that the sub-recipient be found in noncompliance.
4. A follow-up review will be conducted within 180 days of the initial review to ensure that the sub-recipient has complied with the Title VI Program requirements in correcting deficiencies previously identified.

## Title VI Responsibilities for Program Areas

### Planning

MCTC has the responsibility to develop long-and short-range plans to provide efficient transportation services to the residents of Madera County.

MCTC annually updates and coordinates the MPO's future transportation improvement plans and programs. A comprehensive transportation planning process is used which incorporates input from the public in coordination with the various jurisdictions affected. Planning includes the monitoring and collection of data. Title VI responsibilities include but are not limited to:

1. Ensure that all aspects of the planning process operation comply with Title VI of the Civil Rights Act of 1964.
2. Ensure that various social, economic, and ethnic interest groups are represented in the planning process by disseminating program information to minority media and ethnic related organizations participating in roundtable meetings in predominantly minority communities.
3. Assist the Title VI Coordinator in gathering and organizing the Planning section of the Annual Title VI Update Report.
4. Review MCTC's work program and other directives to ensure compliance with Title VI and other nondiscrimination program requirements.

### Contracting Services

MCTC is also responsible for setting policy and establishing procedures for consultant selection, negotiation, and administration of consultant contracts. Title VI responsibilities include but are not limited to:

1. Monitor DBE program requirements.
2. Ensure that all consultant contracts administered by the MPO have the appropriate Title VI provisions included.
3. Review directives and procedures to ensure Title VI compliance.
4. Maintain necessary data and documentation required for completion of the agency's Title VI Annual Report.

### **Project Construction**

MCTC is involved primarily in the planning of federally funded transportation projects only. MCTC is not involved in the construction of transportation projects. As a result, Title VI requirements pertaining to agencies involved in construction do not apply.

### **Public Transportation Title VI Investigations**

No Title VI complaints have been filed with MCTC or other transit agencies in Madera County.

### **Systemwide Service Standards and Policies**

**FTA C 4702.1B Chapter IV-4** states "These requirements apply to all fixed route providers of public transportation service." MCTC is not a provider of fixed route transit service therefore this does not apply.

### **Public Participation Plan**

MCTC's Public Participation Plan (PPP) is updated periodically. MCTC developed the PPP as a guide to meeting the MPO requirements for public participation. The PPP is intended to provide direction for public participation activities to be conducted by MCTC and contains the procedures, strategies and techniques used by MCTC for public participation. The current PPP may be found on MCTC's website at [MCTC Public Participation Plan](#).

## **Public Notification Process**

The MCTC's goal is not to discriminate against any person with respect to an MCTC program or service. This commitment is incorporated into all public outreach efforts to engage all segments of the population in the transportation planning process. The MCTC actively provides information regarding its Title VI obligations to the public using a variety of methods. Information, such as reference to the FTA circulars and the MCTC Title VI and LEP programs and complaint procedure, is available upon request at the MCTC office and on the MCTC website. Notice of the nondiscrimination policy is included in all MCTC contracts, public meetings, and bid advertisements.

The MCTC, as well as each subgrantee and transportation provider, must certify each year that there have been no Title VI complaints or lawsuits.

As a policy, MCTC staff is educated on the Title VI requirements including how to assist a person who is limited English proficient. The entire FTA non-discrimination clauses are included in all consultant contracts and subgrantee

agreements. The following statement is posted in the MCTC office in English and Spanish:

"The Madera County Transportation Commission does not discriminate on the basis of race, color or national origin in administration of its programs, activities or services."

## Requirements for Metropolitan Planning Organizations

This section describes the procedures unique to MCTC's role as an MPO regarding compliance with the US Department of Transportation's regulations.

### Demographic Profile of the Metropolitan Area

The metropolitan planning area for MCTC is the County of Madera, which includes the cities of Chowchilla and Madera. The following table depicts the population estimates for different races and ethnicities in Madera County. Statistics on LEP populations in Madera County can be found in Appendix E. Locations of aggregate minority populations can be viewed on the map below.

Demographic Profile of Madera County – 2020 Census

Subject	Madera County, California	
	Estimate	Percent
<b>Total Population</b>	160,256	100%
<b>Ethnicity</b>		
Hispanic or Latino (of any race)	97,499	60.8%
Not Hispanic or Latino	62,757	39.2%
<b>Total</b>	<b>160,256</b>	<b>100%</b>
<b>Race</b>		
White (alone)	57,165	35.7%
Black or African American (alone)	3,952	2.5%
American Indian and Alaska Native (alone)	4,053	2.5%
Asian (alone)	4,248	2.7%
Native Hawaiian and Other Pacific Islander (alone)	894	0.6%
Some other race (alone)	59,644	37.2%
Two or more races	30,300	18.8%
<b>Total</b>	<b>160,256</b>	<b>100%</b>

### Identification and Consideration of Mobility Needs of Minority Populations within MCTC's Planning Process

#### *Planning Process*

MCTC regularly collects and analyzes demographic information to help plan for a more accessible regional transportation system. An environmental

justice analysis was prepared as part of the 2022 Regional Transportation Plan (RTP) process.

#### *Consideration of Minority Populations Mobility Needs*

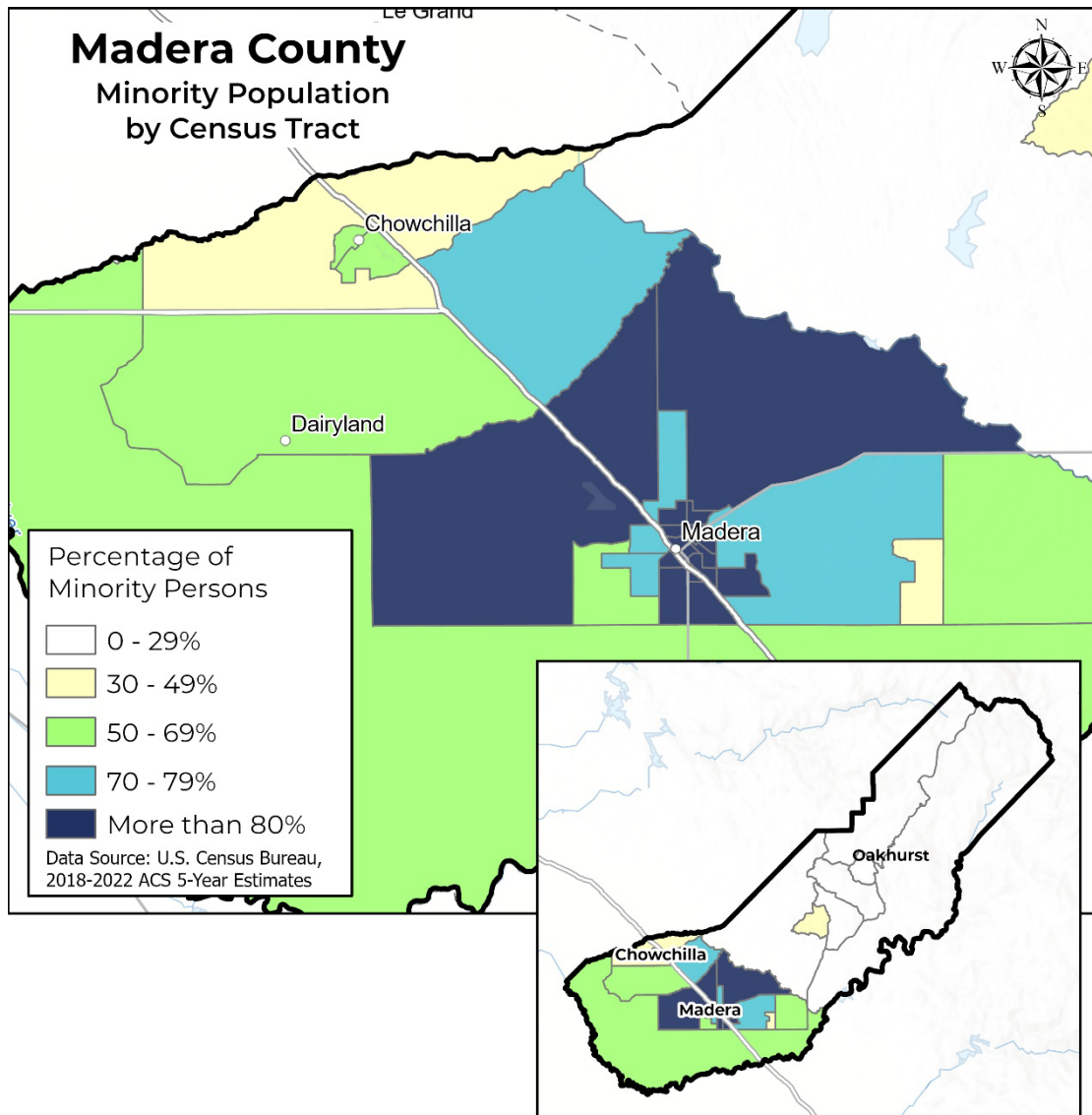
MCTC ensures that the communities are provided opportunities to engage in the transportation process in the following ways:

- MCTC reacts promptly to questions and concerns, including those that address minority populations.
- MCTC holds certain meetings outside of regular business hours as demand arises and when subject matter warrants a more accessible meeting time.
- MCTC considers additional outreach at events with higher concentrations of Spanish speakers as demand arises. For example, in the development of the RTP, surveys and other meeting materials were translated into Spanish. Additionally, two Spanish-only workshops were conducted as part of the RTP outreach process. These efforts increased the number of Spanish speakers who participated in the process.
- MCTC has translated the following documents into Spanish and are available online:
  - Title VI Public Notice
  - Title VI Complaint Procedures
  - Title VI Complaint Form
- MCTC is adding accessibility features to its website ([MCTC Website](#)).
- MCTC provides special accommodations (language interpretation, etc.) upon request.
- MCTC provides sufficient public notice for public comment periods and meetings as required, so individuals, including minorities, have enough time to review draft documents and/or plan to attend MCTC meetings.

#### **Demographic Maps of Minority and LEP Populations**

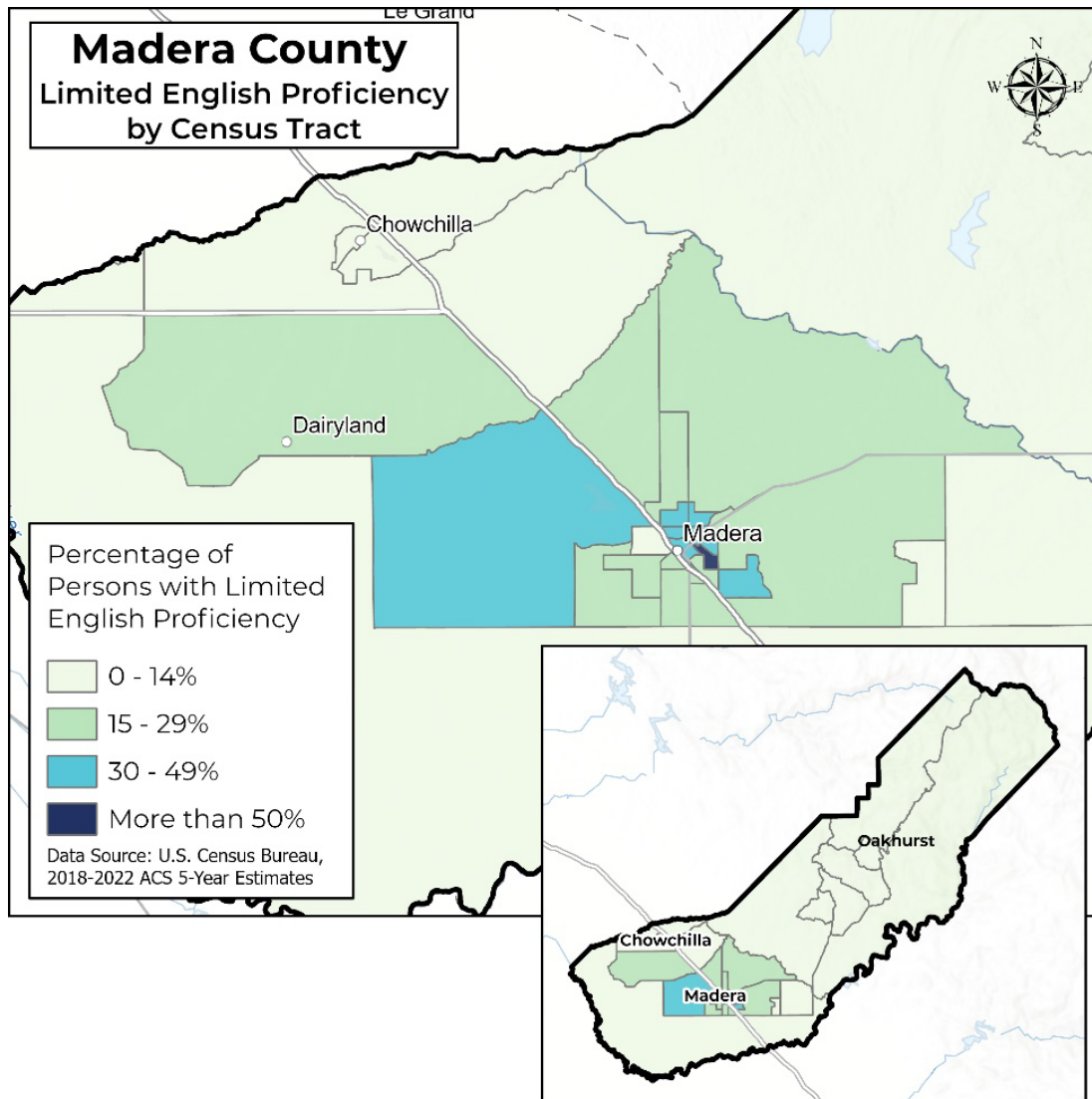
The maps below depict the percentage of minority and LEP populations in Madera County by census tract. The only FTA funds MCTC receives are Section 5303 planning funds.

Map 1



Map 1 – Minority Population Demographic Map of Madera County Region by Census Tract  
(The only FTA funds that MCTC receives (via Caltrans) are for transit planning, and these funds are for region-wide planning)

Map 2



Map 2 –LEP Demographic Map of Madera County Region by Census Tract (The only FTA funds that MCTC receives (via Caltrans) are for transit planning, and these funds are for region-wide planning)

### Analysis of MCTC's Transportation System Investments

Section 5303 funds are the only funds that MCTC receives, and since these funds are for public transportation planning in the region, all of the minority populations shown in the above map stand to benefit from these FTA-funded planning efforts.

*Appendices*



## ***Appendix A – Title VI Assurances***

## Madera County Transportation Commission Department of Transportation Title VI Assurances

The Madera County Transportation Commission (hereinafter referred to as the “Recipient”) HEREBY AGREES THAT as a condition to receiving any Federal financial assistance from the Department of Transportation it will comply with Title VI of the Civil Rights Act of 1964, 78 Stat. 252, 42 U.S.C. 2000d-42 U.S.C. 2000d-4 (hereinafter referred to as the Act), and all requirements imposed by or pursuant to Title 49, Code of Federal Regulations, Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Nondiscrimination in Federally-Assisted Programs of the Department of Transportation – Effectuation of Title VI of the Civil Rights Act of 1964 (hereinafter referred to as the Regulations) and other pertinent directives, to the end that in accordance with the Act, Regulations, and other pertinent directives, no person in the United States shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied benefits of, or be otherwise subjected to discrimination under any program or activity for which the Recipient receives Federal financial assistance from the Department of Transportation, including the Federal Transit Administration, and HEREBY GIVES ASSURANCES THAT it will promptly take any measures necessary to effectuate this agreement. This assurance is required by subsection 21.7(a) of the Regulations More specifically and without limiting the above general assurance, the Recipient hereby gives the following specific assurances with respect to its Unified Planning Work Program:

1. That the Recipient agrees that each “program” and “facility” as defined in subsections 21.23(e) and 21.23(b) of the Regulations, will be (with regard to the “program”) conducted, or will be (with regard to the “facility”) operated in compliance with all requirements imposed by, or pursuant to, the Regulations.
2. That the Recipient shall insert the following notification in all solicitations for work or material subject to the Regulations and made in connection with all Unified Planning and Work Program work elements and, in adapted form in all proposals for negotiated agreement:  
The Madera County Transportation Commission, in accordance with Title VI of the Civil Rights Act of 1964, 78 Stat. 252, 42. U.S.C. 2000D TO 2000d-4 and Title 49, Code of Federal Regulations, Transportation, Office of the Secretary, Part 21, Nondiscrimination in Federally-Assisted Programs of the Department of Transportation issued pursuant to such Act, hereby notifies all bidders that it will affirmatively insure that any contract entered into pursuant to this advertisement, minority business enterprises will be afforded full opportunity to submit bids in response to this invitation and will not be discriminated against on the grounds of race, color, or national origin in consideration for an award.
3. That the Recipient shall insert the clauses of this assurance in every contract subject to this Act and the Regulations.
4. That the Recipient shall insert the clauses of this assurance, as a covenant running with the land, in any deed from the United States effecting a transfer of real property, structures, or improvements thereon, or interest therein.
5. That where the Recipient receives Federal financial assistance to construct a facility, or part of a facility, the assurance shall extend to the entire facility and facilities operating in connection therewith.
6. That where the Recipient receives Federal financial assistance in the form, of the acquisition of real property or an interest in real property, the assurance shall extend to rights to space on, over, or under such property.
7. That the Recipient shall include the appropriate clauses set forth in Appendix C of this assurance, as a covenant running with the land, in any future deeds, leases, permits, licenses, and similar agreements enter into by the Recipient with other parties: (a) for the subsequent transfer of real property acquired or improved under the Unified Planning Work Program; and (b) for the construction or use of or access

to space on, over, or under real property acquired, or improved under the Unified Planning Work Program.

8. That this assurance obligates the Recipient for the period during which Federal financial assistance is extended to the program, except where the Federal financial assistance is to provide, or is of the form of, personal property, or real property or interest therein or structures or improvements thereon, in which case the assurance obligates the Recipient or any transferee for the longer of the following periods: (a) the period during which the property is used for the purpose for which Federal financial assistance is extended, or for another purpose involving the provision of similar services or benefits” or (b) the period during which the Recipient retains ownership or possession of the property.
9. The Recipient shall provide for such methods of administration for the program as are found by the Secretary of Transportation or the official to whom he/she delegates specific authority to give reasonable guarantee that it, other recipients, subgrantees, contractors, subcontractors, transferees, successors in interest, and other participants of Federal financial assistance under such program will comply with all requirements imposed or pursuant to the Act, the Regulations, and this assurance.
10. The Recipient agrees that the United States has a right to seek judicial enforcement with regard to any matter arising under the Act, the Regulations and this assurance.

THIS ASSURANCE is given in consideration of and for the purpose of obtaining any and all Federal grants, loans, contracts, property, discounts or other Federal financial assistance extended after the date hereof to the Recipient by the Department of Transportation under the Unified Planning Work Program and is binding on it, other recipients, subgrantees, contractors, subcontractors, transferees, successors in interest and other participants in the Unified Planning Work Program. The person or persons whose signatures appear below are authorized to sign this assurance on behalf of the Recipient.

---

Patricia Taylor, Executive Director  
Madera County Transportation Commission  
Date: February 21, 2024

## *Appendix B – Notifying the Public of Rights Under Title VI*

## **Notifying the Public of Rights Under Title VI**

### **Madera County Transportation Commission**

- **Madera County Transportation Commission operates its programs and services without regard to race, color, and national origin in accordance with Title VI of the Civil Rights Act. Any person who believes she or he has been aggrieved by any unlawful discriminatory practice under Title VI may file a complaint with the Madera County Transportation Commission.**
- **Madera County Transportation Commission opera sus programas y servicios sin distinción de raza, color y origen nacional, de conformidad con el Título VI del Acta de Derechos Civiles. Cualquier persona que cree o que ha sido perjudicada por una práctica discriminatoria ilegal bajo el Título VI, puede presentar una queja con Madera County Transportation Commission.**
- **For more information on Madera County Transportation Commission civil rights program, and the procedures to file a complaint, contact (559)-675-0721; email [jeff@maderactc.org](mailto:jeff@maderactc.org); or visit our website at [www.maderactc.org](http://www.maderactc.org).**
- **A complaint may be filed directly with the Federal Transit administration by filing a complaint with the Office of Civil Rights, Attention: Title VI Program Coordinator, East Building, 5th Floor – TCR, 1200 New Jersey Ave., SE, Washington, DC 20590.**
- **If information is needed in another language, contact (559) 675-0721.**
- **Si se necesita información en otro idioma, comuníquese con (559) 675-0721.**

## ***Appendix C – MCTC Discrimination Complaint Procedures***

## Madera County Transportation Commission Complaint Procedures

As a recipient of federal dollars, MCTC is required to comply with Title VI of the Civil Rights Act of 1964 and ensure that services and benefits are provided on a non-discriminatory basis. MCTC has in place a Title VI Complaint Procedure, which outlines the process for local disposition of Title VI complaints and is consistent with Federal guidelines. The complaint procedure has five steps, outlined below:

1. **Submission of Complaint:** Any person who feels that he or she, individually, or as a member of any class of persons, on the basis of race, color, national origin, or low-income status has been excluded from or denied the benefits of, or subjected to discrimination under any program or activity receiving federal financial assistance through MCTC may file a written complaint to the MCTC Title VI Coordinator. Such a complaint must be filed within 60 calendar days after the date the person believes the discrimination occurred.
2. **Referral to Review Officer:** Upon receipt of the Complaint, the Title VI Coordinator shall review, investigate and evaluate the Complaint, in consultation with the Executive Director. The Title VI Coordinator shall complete the review no later than 45 calendar days after the date MCTC received the Complaint. If more time is required, the Title VI Coordinator shall notify the complainant of the estimated time-frame for completing the review. Upon completion of the review, the Title VI Coordinator shall make a recommendation regarding the merit of the Complaint and whether remedial actions are available to provide redress.

Additionally, the Title VI Coordinator may recommend improvements to MCTC's processes relative to Title VI and environmental justice, as appropriate. The Title VI Coordinator shall forward their recommendations to the Executive Director for concurrence. If the Executive Director concurs, he or she shall issue MCTC's written response to the Complainant.

3. **Request for Reconsideration:** If the Complainant disagrees with the response, he or she may request reconsideration by submitting the request, in writing, to the Executive Director within 10 calendar days after its receipt. The request for reconsideration shall be sufficiently detailed to contain any items the Complainant feels were not fully understood by the MCTC Title VI Coordinator. The Executive Director will notify the complainant of their decision either to accept or reject the request for reconsideration within 10 calendar days. In cases where the Executive Director agrees to reconsider, the matter shall be returned to the Title VI Coordinator to re-evaluate in accordance with Paragraph 2, above.
4. **Appeal:** If the request for reconsideration is denied, the complainant may appeal the Executive Director's response to the Complaint by submitting a written appeal to MCTC's Policy Board no later than 10 calendar days after receipt of the Executive Director's written decision rejecting reconsideration.
5. **Submission of Complaint to the Federal Transit Administration.** If the complainant is dissatisfied with MCTC's resolution of the Complaint, he or she may also submit a complaint to the Federal Transit Administration:

Federal Transit Administration's Office of Civil Rights  
Attention: Title VI Program Coordinator  
East Building 5th Floor – TCR  
1200 New Jersey Ave., SE  
Washington, DC 20590

For further information, see [Federal Transit Administration Website](#).



***Appendix D – Title VI Discrimination Complaint Form***

## Title VI Complaint Form Madera County Transportation Commission MCTC)

MCTC is committed to ensuring that no person is excluded from participation in or denied the benefits of its services on the basis of race, color, national origin, age, gender, or disability pursuant to Title VI of the Civil Rights Act of 1964, as amended. Title VI complaints must be filed within 180 days from the date of the alleged discrimination.

The following information is necessary to assist us in processing your complaint. If you require any assistance in completing this form, please contact MCTC, Title VI Coordinator, by calling (559) 675-0721. The completed form must be returned to MCTC's Office, Title VI Coordinator, 2001 Howard Road, Suite 201, Madera, CA 93637.

Your Name:	Phone:
Street Address:	Other Phone:
	City, State and Zip Code:
Person(s) Discriminated against (if someone other than complainant): Name(s):	
Street Address, City, State and Zip Code:	

Which of the following best describes the reason for the alleged discrimination? (Check one)

- ☐ RACE  
☐ COLOR  
☐ NATIONAL ORIGIN (LIMITED ENGLISH PROFICIENCY)  
☐ AGE  
☐ GENDER  
☐ DISABILITY

Date of Incident:

Time of Incident:

Please describe the alleged discrimination incident. Provide the names and titles of all MCTC employees responsible. Explain what happened, whom you believe was responsible, and other specific relevant information. Please use the next page of this form if additional space is required.

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(Complete next page of form)

## Title VI Complaint Form Madera County Transportation Commission (MCTC)

Please describe the alleged discrimination incident (continued)

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Have you filed a complaint with any other federal, state, or local agencies? (Check one)

☐ YES

☐ NO

If so, list agency / agencies and contact information below:

Agency: \_\_\_\_\_ Contact Name: \_\_\_\_\_  
Street Address, City, State & Zip Code: \_\_\_\_\_ Phone: \_\_\_\_\_

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Agency: \_\_\_\_\_ Contact Name: \_\_\_\_\_  
Street Address, City, State & Zip Code: \_\_\_\_\_ Phone: \_\_\_\_\_

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I affirm that I have read the above charge and it is true to the best of my knowledge.

\_\_\_\_\_  
Complainant's Signature:

\_\_\_\_\_  
Date:

\_\_\_\_\_  
Print or Type Name of Complainant

Date Received: \_\_\_\_\_

Received By: \_\_\_\_\_

## Formulario de Quejas Title VI Madera County Transportation Commission MCTC)

MCTC centra sus esfuerzos en garantizar que nadie sea excluido de la participación en sus servicios ni que nieguen los beneficios de éstos, con base en raza, color, origen nacional, edad, sexo, y discapacidad, en conformidad con las disposiciones del Title VI de la Ley de Derechos Civiles de 1964. Las quejas bajo el Title VI deben presentarse en el transcurso de 180 días a partir de que ocurre la discriminación supuesta.

La información siguiente es necesaria para ayudarnos en el procesamiento de su queja. Si requiere ayuda para llenar este formulario, le agradeceremos que se dirija a MCTC, Coordinadora del Title VI, al teléfono 559) 675-0721. El formulario completo debe devolverse al MCTC's Office, Title VI Coordinator, 2001 Howard Road, Suite 201, Madera, CA 93637.

Su nombre:	Teléfono:
Dirección:	Segundo Teléfono :
	Ciudad, estado, y Código Postal :
Persona(s) que sufrieron discriminación (si es otra que el firmante): Nombre(s):	
Dirección, Ciudad, estado, y Código Postal:	

¿Cuál de los siguientes describe mejor la razón por la supuesta discriminación? (Marque uno)

- ☐ RAZA
- ☐ COLOR
- ☐ ORIGEN NACIONAL
- ☐ EDAD
- ☐ SEXO
- ☐ DISCAPACIDAD

Fecha del incidente: \_\_\_\_\_

Hora del incidente: \_\_\_\_\_

Por favor, describa el supuesto incidente de discriminación. Proporcione los nombres y títulos de todos los empleados de MCTC involucrados, si cuenta con la información. Explique lo sucedido: quien considera que fue responsable; y otra información específica pertinente. Por favor, use el reverso de este formulario si requiere espacio adicional.

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(Llene el reverso de este formulario)

## Formulario de Quejas Title VI Madera County Transportation Commission (MCTC)

Pro favor, describa el supuesto incidente de discriminación (continuación).

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¿Ha presentado alguna queja ante otra agencia federal, estatal, o local con respecto este incidente?

Marque Uno)

☐ Si

☐ No

Si la respuesta es afirmativa, por favor, a continuación enumere la agencia or agencias y la información de contacto:

Agencia: \_\_\_\_\_ Nombre de contacto: \_\_\_\_\_  
Dirección, Ciudad, estado, y Código Postal: \_\_\_\_\_ Teléfono: \_\_\_\_\_

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Agencia: \_\_\_\_\_ Nombre de contacto: \_\_\_\_\_  
Dirección, Ciudad, estado, y Código Postal: \_\_\_\_\_ Teléfono: \_\_\_\_\_

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Confirmo que he leído el cargo que se indica arriba y que es verdadero hasta donde tengo conocimiento.

\_\_\_\_\_  
Firma del declarante:

\_\_\_\_\_  
Fecha:

\_\_\_\_\_  
Escriba o escriba en letra de imprenta el nombre de declarante

Fecha de recepción: \_\_\_\_\_

Recibido por: \_\_\_\_\_

***Appendix E – MCTC Plan for Engaging Individuals with Limited English Proficiency (LEP)***

## MADERA COUNTY TRANSPORTATION COMMISSION PLAN FOR ENGAGING INDIVIDUALS WITH LIMITED ENGLISH PROFICIENCY (LEP)

### Introduction

On August 11, 2000, President William J. Clinton signed executive order, *Executive Order 13166: Improving Access to Service for Persons with Limited English Proficiency*, to clarify Title VI of the Civil Rights Act of 1964. Its purpose was to ensure accessibility to programs and services to eligible persons who are not proficient in the English language.

This executive order states that individuals who do not speak English well and who have a limited ability to read, write, speak, or understand English are entitled to language assistance under Title VI of the Civil Rights Act of 1964 with respect to a particular type of service, benefit, or encounter. It reads in part, *each federal agency shall prepare a plan to improve access to its federally conducted programs and activities by eligible LEP persons. Each plan shall be consistent with the standards set forth in the LEP Guidance, and shall include the steps the agency will take to ensure that eligible LEP persons can meaningfully access the agency's programs and activities.*

Not only do all federal agencies have to develop LEP Plans, as a condition of receiving federal financial assistance, recipients have to comply with Title VI and LEP guidelines of the federal agency from which funds are provided.

Federal financial assistance includes grants, training, use of equipment, donations of surplus property, and other assistance. Recipients of federal funds range from state and local agencies, to nonprofits and other organizations. Title VI covers a recipient's entire program or activity. The US Department of Transportation (DOT) published *Policy Guidance Concerning Recipients' Responsibilities to Limited English Proficient Person* December 14, 2005. The guidance explicitly identifies MPO's (of which MCTC is one) as organizations that must follow this guidance:

*The guidance applies to all DOT funding recipients, which include state departments of transportation, state motor vehicle administrations, airport operators, **metropolitan planning organizations**, and regional, state, and local transit operators, among many others. Coverage extends to a recipient's entire program or activity, i.e., to all parts of a recipient's operations. For example, if DOT provides assistance to a state department of transportation to rehabilitate a particular highway on the National Highway System, all of the operations of the entire state department of transportation—not just the particular highway program or project—are covered by the DOT guidance.*

The intent of this Limited English Proficiency Plan is to ensure access to the planning process and information published by MCTC where it is determined that a substantial number of residents in Madera County do not speak or read English proficiently. MCTC shall provide appropriate assistance, auxiliary aids, a translator/interpreter for non-English speaking and hearing impaired individuals and/or services when necessary if requested at least 3 working days in advance of the meeting. If MCTC is unable to accommodate a request for a public hearing, then the hearing will be continued on a specified date when accommodations are available.

An LEP Plan starts with an assessment to identify LEP individuals who need assistance. Implementation includes the development of language assistance measures, staff training, notification procedures to LEP individuals, and monitoring of the plan.

In addition to this LEP Plan, a separate, related document, MCTC's Public Participation Plan identifies opportunities for the public to get involved in the transportation planning process. Copies of the MCTC Public Participation Plan can be found on MCTC's website at: [MCTC website](#).

### **Determination of Need**

In order to prepare this Plan, MCTC undertook the U.S. Department of Transportation's four-factor LEP analysis, which considers the following:

1. The number and proportion of LEP persons served or encountered in the eligible service population.
2. The frequency with which LEP persons come in contact with MCTC programs, activities, or services.
3. The importance to LEP persons of MCTC's program, activities, and services.
4. The resources available to MCTC and overall cost to provide LEP assistance.

#### ***Factor 1: Number and proportion of LEP persons served or encountered***

For planning purposes, MCTC looked at American Community Survey data for people who speak English "less than very well" as Limited English Proficient persons. Table 1 shows the languages spoken at home, by ability to speak English, for persons five years of age or older, with numbers and percentages for the languages with the higher percentages.

Table 1 shows the ability to speak English and languages spoken at home for persons five years of age and older. The six most frequently spoken languages in the region other than English are Spanish (39.79 percent), Other Indic (0.65 percent), Other Pacific Island (0.41 percent), Tagalog (0.29 percent), Arabic (0.20 percent) and Japanese (0.18 percent). However, many of these respondents indicated that they also speak English under the "Very Well" category. Table 1 also shows that Spanish-speakers are the only population representing more than 1 percent of the county's population that is identified as not speaking English very well.

**Table 1**

<b>Number of Persons Over 5 years of age with the Ability to Speak English Less Than "Very Well" within Madera County</b>		
<b>Language</b>	<b>Estimate</b>	<b>Percent</b>
Spanish	26,902	18.55%
Indo-European Languages	796	0.55%
Asian and Pacific Island	477	0.33%
Other Unspecified	64	0.04%
Source: American Community Survey – 5 Year Estimate C16001: LANGUAGE SPOKEN AT HOME		



**Factor 2: Frequency of LEP populations' contact with programs, activities and services**

MCTC's prior experience with Limited English Proficient persons has been primarily with Spanish speakers. MCTC has worked with community-based organizations for the update of its long-range transportation plan to gather input from minority and low-income residents. Such meetings have been helpful in providing insight into the needs and concerns of residents who often do not participate in regional government. Material is translated into the language or languages recommended by the community group. Additionally, some informational workshops/meetings for the update to the long-range transportation plan were conducted in Spanish.

**Factor 3: Importance to LEP population of programs, services and activities**

Most MCTC programs, activities, and services of importance to LEP persons in general are long-term in nature since we primarily engage in planning activities. MCTC serves as the region's transportation banker and planner rather than a direct provider of services. MCTC works to ensure that all segments of the population, including LEP persons, have the opportunity to be involved in the transportation planning process.

**Factor 4: Resources available to MCTC and overall cost to provide LEP assistance**

Providing translation services to allow LEP populations to participate in the development of MCTC's core planning and investment policies is a routine practice for MCTC. MCTC works with advocacy groups representing LEP persons to determine their needs and concerns for planning purposes.

MCTC has two staff members that are fluent in Spanish.

**Safe Harbor**

Based on the four-factor analysis, staff has determined that Spanish is the only language that must be translated. The only groups besides English and Spanish are a small amount, and MCTC will provide interpreters if requested by an individual, or translate documents, as appropriate.

**Language Assistance Measures**

MCTC uses a number of techniques and practices to provide productive opportunities for all interested Madera County residents to participate in the dialogue that informs important decisions, regardless of language barriers. This is done in several ways, including:

**General Practices:**

- Extensive use of visual aids including maps, charts, and photographs to illustrate trends, options, etc.,
- Avoid complex terminology and technical terms and target the presentation / document in a manner that is appropriate to the intended audience.
- Notices widely disseminated through partnerships with community based and interest organizations.
- Translation software for the MCTC website.
- Multi-lingual instruction on how to request translation services.
- Tailor public participation activities to reflect the unique LEP population with a respective community.
- Review prior experiences with LEP populations to determine the types of language services needed.
- Flyers for major community workshops and similar meetings include instructions on how to request translation services.
- Public participation plans for MCTC's long-range plan include seeking out views of LEP populations.

### **Work with Advocacy Groups**

- Work to involve non-profit groups that advocate for persons with limited English proficiency in MCTC activities.
- Make regular reports to MCTC's ongoing committees such as the Technical Advisory Committee, SSTAC, etc.
- Partner with community groups who can assist in tailoring presentations, meeting materials and announcements to meet the language needs of local participants.

### **Staff Training**

MCTC works to instill in staff an awareness of and sensitivity to the needs of LEP residents. Staff is trained on LEP guidance from U.S. Department of Transportation on procedures for accommodating LEP populations.

### **Notification to LEP or Low Literacy Persons**

The public must be informed of their rights under Title VI. This will be done in several ways including:

- Notifications posted in MCTC's office.
- Notifications on MCTC's website.
- Documentation that describes a LEP person's right to access MCTC's services.
- Multi-lingual instruction on how to request translation services.
- Flyers for major community workshops and similar meetings include instructions on how to request translation services.
- Routine use of language on printed or electronic announcements for public workshops on key planning efforts that alert interested individuals on how to request translation services.

### **Representation on MCTC's Committees**

MCTC's committees include representatives from local government agencies, public and private organizations, and the general public.

### Technical Advisory Committee (TAC)

The Technical Advisory Committee consists of Caltrans, transit, planning, engineering and public works staff of the member agencies (2 cities and county).

### Social Services Transportation Advisory Council (SSTAC)

The Social Services Transportation Advisory Council (SSTAC) serves as a non-elected citizen advisory committee to the Commission on matters related to public participation needs of Madera County residents. The SSTAC is involved in the "unmet transit needs" process and works with MCTC staff to develop recommendations for the Commission towards finding that public transit needs that are reasonable to be met, are being met. The SSTAC membership is comprised of several categories:

- Potential Transit User 60 Years or Older (minimum of 1)
- Representatives of the Local Service Providers for Seniors (minimum of 2)
- Potential Transit User Who is Disabled (minimum of 1)
- Representatives of the Local Service Provider for Disabled (minimum of 2)
- Representative of a Local Service Provider for Persons of Limited Means (minimum of 1)
- Representatives from the Local Consolidated Transportation Service Agency (minimum of 2)

Ethnicity	Number	Percentage
Hispanic or Latino	4	40%
Not Hispanic or Latino	6	60%
Race	Number	Percentage
White	5	50%
Black	2	20%
American Indian or Alaska Native	0	0
Asian	0	0
Native Hawaiian or Other Pacific Islander	0	0
Other Race	2	20%
Two or More Races	1	10%

#### **Maintenance and Monitoring of the MCTC LEP Plan**

MCTC will monitor requests for translation and adjust practices to meet demand while maintaining a basic level of access by LEP populations to key programs and documents. MCTC's LEP Plan will be updated every three years as required by U.S. DOT. At a minimum, the plan will be reviewed and updated when data from the 2030 U.S. Census is available, or when it is evident that higher concentrations of LEP individuals are present in the MCTC area and will be coordinated with the Public Participation Plan.

***Appendix F – Signed MCTC Assurances***

## **STANDARD DOT TITLE VI ASSURANCES**

Madera County Transportation Commission (hereinafter referred to as the Sponsor) hereby agrees that as a condition to receiving Federal financial assistance from the Department of Transportation (DOT), it will comply with Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d et seq.) and all requirements imposed by 49 CFR Part 21, Nondiscrimination in Federally Assisted Programs of the Department of Transportation -- Effectuation of Title VI of the Civil Rights Act of 1964 (hereinafter referred to as the "Regulations") to the end that no person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity for which the applicant receives Federal financial assistance and will immediately take any measures necessary to effectuate this agreement. Without limiting the above general assurance, the Sponsor agrees concerning this grant that:

1. Each "program" and "facility" (as defined in Section 21.23(a) and 21.23(b)) will be conducted or operated in compliance with all requirements of the Regulations.
2. It will insert the clauses of Attachment 1 of this assurance in every contract subject to the Act and the Regulations.
3. Where Federal financial assistance is received to construct a facility, or part of a facility, the assurance shall extend to the entire facility and facilities operated in connection therewith.
4. Where Federal financial assistance is in the form or for the acquisition of real property or an interest in real property, the assurance shall extend to rights to space on, over, or under such property.
5. It will include the appropriate clauses set forth in Attachment 2 of this assurance, as a covenant running with the land, in any future deeds, leases, permits, licenses, and similar agreements entered into by the Sponsor with other parties:
  - a) for the subsequent transfer of real property acquired or improved with Federal financial assistance under this project; and
  - b) for the construction or use of or access to space on, over, or under real property acquired or improved with Federal financial assistance under this Project.
6. This assurance obligates the Sponsor for the period during which Federal financial assistance is extended to the program, except where the Federal financial assistance is to provide, or is in the form of personal property or real property or interest therein or structures or improvements thereon, in which case the assurance obligates the Sponsor or any transferee for the longer of the following periods:

- a) the period during which the property is used for a purpose for which Federal financial assistance is extended, or for another purpose involving the provision of similar services or benefits; or
  - b) the period during which the Sponsor retains ownership or possession of the property.
7. It will provide for such methods of administration for the program as are found by the Secretary of transportation of the official to whom he delegates specific authority to give reasonable guarantees that it, other sponsors, subgrantees, contractors, subcontractors, transferees, successors in interest, and other participants of Federal financial assistance under such program will comply with all requirements imposed or pursuant to the act, the Regulations, and this assurance.
8. It agrees that the United States has a right to seek judicial enforcement with regard to any matter arising under the Act, the Regulations, and this assurance.

THIS ASSURANCE is given in consideration of and for the purpose of obtaining Federal financial assistance for this Project and is binding on its contractors, the Sponsor, subcontractors, transferees, successors in interest and other participants in the Project. The person or persons whose signatures appear below are authorized to sign this assurance on behalf of the Sponsor.

Date: February 21, 2024

Madera County Transportation Commission  
(Sponsor)

By \_\_\_\_\_  
(Signature of Authorized Official)

## ***Appendix G – Resolutions***

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

In the matter of

**APPROVE MCTC TITLE VI PROGRAM UPDATE**

Resolution No.: **24-##**

**WHEREAS**, MCTC obtains financial assistance from the Federal Transit Administration (FTA) and must comply with federal regulations including Title VI; and

**WHEREAS**, the purpose of the Title VI Program is to prohibit discrimination on the basis of race, color, or national origin in programs and activities; and

**WHEREAS**, the MCTC Policy Board adopted the Title VI Program on July 23, 2014; and

**WHEREAS**, an update to the Title VI Program with Limited English Efficiency Proficiency Plan is needed;

**NOW, THEREFORE, LET IT BE RESOLVED**, that MCTC adopts the Updated Title VI Program with Limited English Proficiency Plan and authorizes the MCTC Executive Director to approve additional updates, as necessary.

The foregoing resolution was adopted this 21st day of February 2024 by the following vote:

Commissioner Ahmed	_____
Commissioner Gallegos	_____
Commissioner Gonzales	_____
Commissioner Poythress	_____
Commissioner Rodriguez	_____
Commissioner Rogers	_____

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Chairman, Madera County Transportation Commission

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Executive Director, Madera County Transportation Commission



## ***Appendix H – Caltrans Checklist***

## Caltrans Division of Transportation Planning

### Office of Regional Planning – Title VI Program Checklist

Agency Name: Madera County Transportation Commission

Title VI Adoption Date: Adopted - 7/23/14, Updated 2/18/15, 4/6/18, 4/21/21, 2/21/24

### General Requirements Chapter III – Metropolitan Transportation Planning Organizations (MPOs)

Page #	Select One
<input type="text" value="A-5"/>	<input type="text" value="Yes"/>
<input type="text" value="A-5"/>	<input type="text" value="Yes"/>
<input type="text" value="A-5"/>	<input type="text" value="Yes"/>

1. Notice to the Public

- a. Race, color, and national origin (Sample notice in Appendix B)
- b. Translated into non-English language and consistent with the agency's Limited English Proficiency (LEP) Plan (Chapter III-4)

<input type="text" value="A-18"/>	<input type="text" value="Yes"/>
<input type="text" value="A-18"/>	<input type="text" value="Yes"/>
<input type="text" value="A-18"/>	<input type="text" value="Yes"/>
<input type="text" value="N/A"/>	<input type="text" value="N/A"/>
<input type="text" value="N/A"/>	<input type="text" value="N/A"/>

2. List of locations where notice is posted, at a minimum (Chapter III-4 and Appendix B)

- a. Agency's website
- b. Public areas of the agency's office, including reception desk and meeting rooms
- c. Station or stops
- d. Transit vehicles

<input type="text" value="A-7"/>	<input type="text" value="Yes"/>
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3. How to file a Title VI discrimination complaint and complaint form must be on agency's website (Chapter III-5 and Appendix C and D)

<input type="text" value="A-4"/>	<input type="text" value="Yes"/>
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4. List of any public transportation Title VI investigations, complaints or lawsuits filed since last submission (Appendix E)

<input type="text" value="A-30-46"/>	<input type="text" value="Yes"/>
<input type="text" value="A-30-46"/>	<input type="text" value="Yes"/>
<input type="text" value="A-30-46"/>	<input type="text" value="Yes"/>

5. Public Participation Plan – Promoting Inclusive Public Participation (Chapter III-5)

- a. Summary of outreach efforts made
- b. Outreach plan to engage minority and limited English proficient population (can be a component of a larger outreach for those that are traditionally underserved)

<input type="text" value="A-15"/>	<input type="text" value="Yes"/>
<input type="text" value="A-15"/>	<input type="text" value="Yes"/>
<input type="text" value="A-16"/>	<input type="text" value="Yes"/>

6. LEP Plan

a. Four Factor Analysis (Chapter III-7)

- i. The number of proportion of LEP persons eligible to be served or likely to be encountered by the program or recipient.
- ii. The frequency with LEP persons come into contact with the program.
- iii. The nature and importance of the program, activity, or service provided by the program to people's lives.
- iv. The resources available to the recipient for LEP outreach, as well as the costs associated with that outreach.

<input type="text" value="A-17"/>	<input type="text" value="Yes"/>
<input type="text" value="A-17"/>	<input type="text" value="Yes"/>

<input type="text" value="A-17"/>	<input type="text" value="Yes"/>
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<input type="text" value="A-17, 18"/>	<input type="text" value="Yes"/>
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b. Describe how the agency provides language assistance services by language (Chapter III-8)

Page #    Select  
One

A-17    Yes

A-17, 18    Yes

A-18    Yes

A-18    Yes

A-19    Yes

6    Yes

A-48    Yes

- c. Safe Harbor Provision – applies to the translation of written documents only (Chapter III-9)
  - d. Describe how the agency provides notice to LEP person about the availability of language assistance
  - e. Describe how the agency monitors, evaluates and updates the language access plan
  - f. Describe how the agency trains employees to provide timely and reasonable language assistance to LEP population
7. A table depicting the racial breakdown of the membership of those committees, and a description of efforts made to encourage the participation of minorities on such committees.
8. If a facility has been constructed, a Title VI equity analysis must have been conducted during the planning stage regarding the location. A copy of the analysis must be provided. (Chapter III-11)
9. Board Resolution or similar approving the Title VI Plan (Chapter III-1)

### Additional Requirements for MPOs

Requirements in Chapter IV apply to MPO that are a provider of fixed route public transportation service that receive federal assistance.

If the MPO is a direct recipient or primary recipient, the MPO will be required to submit additional information to FTA.

7    Yes

7    Yes

8    Yes

8    Yes

10. A demographic profile of the metropolitan area that includes identification of the locations of minority populations in the aggregate
11. A description of the procedures by which the mobility needs of minority populations are identified and considered within the planning process
12. Demographic maps that overlay the percent minority and non-minority populations as identified in Census or ACS data, at Census tract or block group level, and charts that analyze the impacts of the distribution of State and Federal funds in the aggregate for public transportation purposes, including Federal funds managed by the MPO as a designated recipient
13. An analysis of impacts identified in the paragraph above that identifies any disparate impacts on the basis of race, color, or national origin, and, if so, determines whether there is a substantial legitimate justification for the policy that resulted in the disparate impacts, and if there are alternatives that could be employed that would have a less discriminatory impact.

## Planning Certification Review

All MPOs are required to self-certify compliance with all applicable federal requirements. Planning certification reviews conducted jointly by Federal Transit Administration (FTA) and Federal Highway Administration (FHWA) of the metropolitan transportation planning processes of transportation management areas include a review of Title VI compliance.

By checking the following boxes, the MPO certifies that the below items are achieved for Planning certification reviews by FTA and FHWA.

Check

- ☒ a. Analyze regional demographic data to identify minority populations within the region.
- ☒ b. Where necessary, provide member agencies with regional data to assist them in identifying minority populations in their service area.
- ☒ c. Ensure that members of minority communities are provided with full opportunities to engage in the transportation planning process. This includes actions to eliminate language, mobility, temporal, and other obstacles to allow these populations to participate fully in the process.
- ☒ d. Monitored the activities of subrecipients with regard to Title VI compliance, where the MPOs passes funds through to subrecipients.

## Requirements for Program Administration

In order to comply with 49 CFR Section 21.5, the general nondiscrimination provision, MPOs shall document that they pass through FTA funds under any FTA programs to subrecipient without regard to race, color, or national origin and assure that minority populations are not being denied the benefits of or excluded from participating in these programs. MPOs shall prepare and maintain, but not report unless requested by FTA, the following information:

Check

- ☒ a. A record of funding requests received from private non-profit organizations, State or local governmental authorities, and Indian tribes. The record shall identify those applicants that would use grant program funds to provide assistance to predominantly minority populations. The record shall also indicate which applications were rejected and accepted for funding.
- ☒ b. A description of how the MPO develops its competitive selection process or annual program of projects submitted to FTA as part of its grant applications. This description shall emphasize the method used to ensure the equitable distribution of funds to subrecipients that serve predominantly minority populations, including Native American tribes, where present. Equitable distribution can be achieved by engaging in outreach to diverse stakeholders regarding the availability of funds, and ensuring the competitive process is not itself a barrier to selection of minority applicants.
- ☒ c. A description of the MPO's criteria for selecting entities to participate in an FTA grant program.

I have reviewed the above information and certify that it is correct and complete.

\_\_\_\_\_  
(Must be signed by MPO/RTPA  
Executive Director or designated representative)

\_\_\_\_\_  
Date

**For additional information and resources see the web addresses below:**

Federal requirements FTA Circular 4702.1B (October 1, 2012)

<http://www.fta.dot.gov/civilrights/12328.html>

Overview of Final Circular 4702.1B Title VI Requirements and Guidelines for Recipients

[http://www.fta.dot.gov/documents/Title\\_VI\\_Overview\\_4702.1B\\_11.05.12\\_ER.pdf](http://www.fta.dot.gov/documents/Title_VI_Overview_4702.1B_11.05.12_ER.pdf)

For information, guidance, and technical assistance on the implementation of the LEP initiative please visit <http://www.LEP.gov>



**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 4-H

**PREPARED BY:** Evelyn Espinosa, Senior Regional Planner

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**SUBJECT:**

Performance Measure 1: Safety Target Acceptance

**Enclosure:** Yes

**Action:** Adopt the Statewide Targets for all Five Safety Performance Measures for 2024

**SUMMARY:**

The Moving Ahead for Progress in the 21st Century (MAP-21) and the Fixing America's Surface Transportation Act (FAST Act) require metropolitan planning organizations (MPOs) to set targets for a series of transportation-related performance measures. Since it is an annual target, MCTC's 2024 safety performance targets need to be set by February 27, 2024, for the following five performance measures:

1. Number of fatalities
2. Rate of fatalities per 100 million vehicle miles traveled (VMT)
3. Number of serious injuries
4. Rate of serious injuries per 100 million VMT
5. Number of non-motorized fatalities and serious injuries

The statewide target aims for a -2.84% percent annual reduction for fatalities, and -3.69 percent annual reduction for serious injuries. Included is the Safety Performance Measure Target (PM1) background and MCTC's targets for this region, and the California Safety Performance Management Targets for 2024, with detailed methodology used by the State for the statewide targets.

Staff recommends adopting the statewide targets for all five safety performance measures for 2024.

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.

## **SAFETY PERFORMANCE MEASURE TARGET (PM1)**

### **Background**

The California Department of Transportation (Caltrans), in cooperation with the State Office of Traffic Safety (OTS), set five annual Safety Performance Management Targets (SPMTs) for all public roads on August 31, 2018, for the 2019 calendar year. Caltrans set these targets pursuant to the Moving Ahead for Progress in the 21st Century Act (MAP-21, P.L. 112-141), and the federal Safety Performance Management Final Rule, which adds Part 490 to Title 23 of the Code of Federal Regulations to implement the performance management requirements in 23 U.S.C. 150.

Under these regulations, all states must establish statewide targets for each of the safety performance measures. States also have the option to establish any number of urbanized area targets and one non-urbanized area target for any or all the measures. Targets will be established annually.

The new regulations also require Caltrans, as the state DOT, to coordinate with California's Metropolitan Planning Organizations (MPOs) on establishment of targets, to the maximum extent practicable. A series of workshops were conducted in 2019 to meet this requirement. States will report targets to the Federal Highway Administration (FHWA) in the Highway Safety Improvement Plan (HSIP) report due in August of each year.

Caltrans and the Office of Traffic Safety (OTS) considered several options while reviewing the various trends for the 2024 target. Some options included and excluded COVID-impacted years and the expected projections. Another option was a vision zero target where the necessary annual reductions were determined to reach zero fatalities by 2050. These various methods either resulted in an increasing target from the 2021 five-year rolling average or provided inconsistencies as to which data or years to include to determine the target.

Safety Administration (NHTSA) published a final rule on February 6, 2023, that requires States to submit constant or improved targets for the common performance measures and the common targets must be identical in the HSIP annual report and Highway Safety Plan (HSP). NHTSA also approved a triennial HSP that required OTS to report performance measures and targets through 2026. To comply with NHTSA's new requirements, Caltrans and OTS have agreed on a target setting method that would reflect targets that remained constant when comparing the 2026 five-year rolling average with the 2021. This was achieved by setting the 2026 five-year rolling average target equal to the 2021 five-year rolling average and using the average annual change to calculate the annual 2022, 2023, 2024, 2025 and 2026 values.

On August 31, 2023, Caltrans established the SPMTs for the 2024 calendar year. Statewide targets that are applicable to the Madera County region are presented in Table 1. MCTC Staff participated in the 2023 PM1 statewide efforts. Based on the discussions during Caltrans' coordination efforts, MCTC staff is recommending that MCTC supports the statewide targets.



**Table 1: Statewide Safety Targets**

Performance Target	Data Source	5- Yr. Rolling Average Target for 2024	Percent Reduction for 2023
Number of Fatalities	FARS	4,080.6	-2.84%
Rate of Fatalities (per 100M VMT)	FARS & HPMS	1.300	-4.61%
Number of Serious Injuries	SWITRS	16,628.1	-3.69%
Rate of Serious Injuries (per 100M VMT)	SWITRS & HPMS	4.918	-3.69%
Number of Non-Motorized Fatalities and Non-Motorized Severe Injuries	FARS & SWITRS	4,380.5	-2.84% for fatalities and -3.69% for serious injuries
<b>Notes:</b> The targets highlighted in gray are set in coordination with OTS. FARS is the Fatality Analysis Reporting System maintained by NHTSA (National Highway Traffic Safety Administration). FARS contains data on all crashes involving a fatality. HPMS is the Highway Performance Management System that estimates VMT on public roadways. SWITRS is the Statewide Integrated Traffic Accident Reporting System which tracks all reported accidents in California.			

All MPOs, including MCTC, must establish targets for the same five safety performance measures for all public roads in the MPO planning area within 180 days after the State establishes each target. (i.e., by February 27, 2024.) The targets are to be established in coordination with the State, to the maximum extent practicable. MCTC can either agree to support the Caltrans targets or establish numerical targets specific to the MCTC planning area. MPOs' targets are reported to the State DOT, which must be able to provide the targets to FHWA, upon request.

A State is considered to have met or made significant progress toward meeting its safety targets when at least four of the five targets are met or the outcome for the performance measure is better than the baseline performance the year prior to the target year. Optional urbanized area or non-urbanized area targets will not be evaluated. Each year that FHWA determines a State has not met or made significant progress toward meeting its performance targets, the State will be required to use obligation authority equal to the baseline year HSIP apportionment only for safety projects. States must also develop a HSIP Implementation Plan.

In April 2020, FHWA assessed California's 2018 PM 1 targets and has determined that the state has not met or made significant progress towards meeting targets. As mentioned above, there are no impacts on MPO's and local agencies, but will affect how California can use its federal HSIP funds.

### Target Selection Methodology for the State and MCTC

There are three steps to setting safety performance targets, which are:

1. Estimating the existing trend to determine where the State is,
2. Determining what external factors will impact the target in order to adjust the trend for demographic and socioeconomic changes, and
3. Estimating targets based on forecasted fatality reductions from safety plans.

Caltrans held a virtual outreach meeting on August 9, 2023, to discuss the 2024 statewide PM1 targets with MPOs and other stakeholders. During this meeting, the 2024 SPMTs were presented as described above. MCTC used Caltrans' methodology to develop the 2024 safety performance measure targets for

Madera County by applying the statewide percentage reduction targets shown in Table 1 above. Results are shown in Table 2.

**Table 2: Recommended Madera County Safety Targets for 2024**

<b>Performance Target</b>	<b>Data Source</b>	<b>5- Yr. Rolling Average (2024) for Madera</b>	<b>Percent Reduction (2024)</b>
Number of Fatalities	FARS	31.7	-2.84%
Rate of Fatalities (per 100M VMT)	FARS & HPMS	1.84	-4.61%
Number of Serious Injuries	SWITRS	114.4	-3.69%
Rate of Serious Injuries (per 100M VMT)	SWITRS & HPMS	6.6	-3.69%
Number of Non-Motorized Fatalities and Non-Motorized Severe Injuries	FARS & SWITRS	14.1	-2.84% for fatalities and -3.69% for serious injuries

# California Safety Performance Management Targets for 2024

Item 4-4-H.

The California Department of Transportation (Caltrans), in cooperation with the Office of Traffic Safety (OTS), is required to set five annual Safety Performance Management Targets (SPMTs) for all public roads in the State of California by August 31 of each year. This is pursuant to the Moving Ahead for Progress in the 21st Century Act (MAP-21, P.L. 112-141). The Safety Performance Management Final Rule adds Part 490 to Title 23 of the Code of Federal Regulations to implement the performance management requirements in 23 U.S.C. 150.

Caltrans set SPMTs for the 2024 calendar year by August 31, 2023. Caltrans and OTS have adopted the following performance measures shown in Table 1.

Performance Measure	Data Source	5-Yr. Rolling Average Target for 2024	Annual Percentage Change for 2024
Number of Fatalities	FARS	4,080.6	-2.84%
Rate of Fatalities (per 100M VMT)	FARS & HPMS	1.300	-4.61%
Number of Serious Injuries	SWITRS	16,628.1	-3.69%
Rate of Serious Injuries (per 100M VMT)	SWITRS & HPMS	4.918	-3.69%
Number of Non-Motorized Fatalities and Non-Motorized Severe Injuries	FARS & SWITRS	4,380.5	-2.84% for Fatalities and -3.69% for Serious Injuries

*Note: The targets highlighted in gray are set in coordination with OTS.*

TABLE 1. PERFORMANCE MEASURE AND TARGET BASED ON 5-YEAR ROLLING AVERAGE

## Federal Guidance and Requirements

The Highway Safety Improvement Program (HSIP) is a core Federal-aid program with the purpose to achieve a significant reduction in fatalities and serious injuries on all public roads. The HSIP requires a data-driven, strategic approach to improving highway safety on all public roads and focuses on performance. The HSIP regulation under 23 CFR 924 establishes the Federal Highway Administration’s (FHWA) HSIP policy, as well as program structure, planning, implementation, evaluation and reporting requirements for States to successfully administer the HSIP.

The Safety Performance Management (PM) Final Rule supports the data-driven performance focus of the HSIP. The Safety PM Final Rule establishes five performance measures as five-year rolling averages to carry out the HSIP. The performance measures include:

- (1) Number of Fatalities,
- (2) Rate of Fatalities per 100 million Vehicle Miles Traveled (VMT),
- (3) Number of Serious Injuries,
- (4) Rate of Serious Injuries per 100 million VMT, and
- (5) Number of Non-motorized Fatalities and Non-motorized Serious Injuries.

These safety performance measures are applicable to all public roads regardless of ownership or functional classification.

### **California Safety Planning and Target Setting**

The overarching highway safety plan for the State of California is the Strategic Highway Safety Plan (SHSP). In January 2023, California updated its SHSP, which is a statewide, coordinated traffic safety plan that provides a comprehensive framework for reducing roadway fatalities and serious injuries on California's public roads. The SHSP is a multi-disciplinary effort involving Federal, tribal, State, and local representatives from the 5Es who dedicate countless hours to improve safety and partnerships across disciplines where the 5Es represent education, enforcement, engineering, emergency response, and emerging technologies.

States must establish statewide targets for each of the federal safety performance measures. States also have the option to establish any number of urbanized area targets and one non-urbanized area target for any, or all, of the measures. Targets are established annually. For three performance measures (number of fatalities, rate of fatalities, and number of serious injuries), targets must be identical to the targets established for the National Highway Traffic Safety Administration (NHTSA) Highway Safety Grants program that is administered by OTS. The State Departments of Transportation (DOTs) must also coordinate with their Metropolitan Planning Organizations (MPOs) in their States on establishment of targets, to the maximum extent practicable. States will report targets to the FHWA in the HSIP report due in August of each year.

Each MPO will establish targets for the same five safety performance measures for all public roads in the MPO's planning area within 180 days after the State establishes each target. The targets will be established in coordination with the State, to the maximum extent practicable. The MPO can either agree to support the State DOT target or establish a numerical target specific to the MPO planning area. MPOs' targets are reported to the State DOT, which must be able to provide the targets to FHWA, upon request.

A State is considered to have met, or made significant progress toward meeting, its safety targets when at least four of the five targets are met or the outcome for the performance measure is better than the baseline performance the year prior to the target being set. Optional urbanized area or non-urbanized area targets will not be evaluated. Each year that FHWA determines a State has not met or made significant progress toward meeting its performance targets, the State will be required to use obligation authority equal to the baseline year HSIP apportionment for safety projects. States must also develop a HSIP Implementation Plan.

### **Target Selection Methodology**

There are three steps to setting safety performance targets, which are:

- (1) estimating the existing trend to determine where the State is,
- (2) determining what external factors will impact the target in order to adjust the trend for demographic and socioeconomic changes, and
- (3) estimating targets based on forecasted fatality reductions from safety plans.

Since SPMTs are applicable to all public roads in California, regional and local jurisdictions should be notified of the safety target setting process. On August 9, 2023, a virtual outreach meeting was held to discuss the SPMTs with the MPOs and other vested stakeholders. During this meeting, the 2024 SPMTs were presented along with the methodology, which extrapolates the annual decrease of fatalities and serious injuries into the future.

### *Statewide Number of Fatalities*

The 2024 target for the number of fatalities is a five-year rolling average of **4,080.6**. NHTSA's Fatality Analysis Reporting System (FARS) data was used from 2012 through 2021. In California, traffic fatalities generally increased between 2012 to 2017 as shown in Figure 1, but there was a 2.2% reduction in traffic fatalities in 2017 from 3,884 to 3,798 in 2018 and a 2.1% reduction in traffic fatalities in 2018 from 3,798 to 3,719 in 2019. Traffic fatalities then jumped by 7.0% in 2020 and 7.7% in 2021.

Caltrans and OTS considered several options while reviewing the various trends for the 2024 target. Some options included and excluded COVID-impacted years and the expected projections. Another option was a vision zero target where the necessary annual reductions were determined to reach zero fatalities by 2050. These various methods either resulted in an increasing target from the 2021 five-year rolling average or provided inconsistencies as to which data or years to include to determine the target.

NHTSA published a final rule on February 6, 2023, that requires States to submit constant or improved targets for the common performance measures and the common targets must be identical in the HSIP annual report and Highway Safety Plan (HSP). NHTSA also approved a triennial HSP that required OTS to report performance measures and targets through 2026. To comply with NHTSA's new requirements, Caltrans and OTS agreed on a target-setting method that would reflect targets that remained constant when comparing the 2026 five-year rolling average with the 2021 five-year rolling average. This was achieved by setting the 2026 five-year rolling average target equal to the 2021 five-year rolling average and using the average annual change to calculate the annual 2022, 2023, 2024, 2025 and 2026 values. Since Caltrans continues to report performance measures and targets annually, the expected projections will be shown through 2024 only.

In Figure 1, the green bars reflect the data that was available in FARS at the time of the target setting process and the gray bars reflect the projected annual decrease of 2.84%. The dark green line represents the 5-year rolling average of the annual number of fatalities.

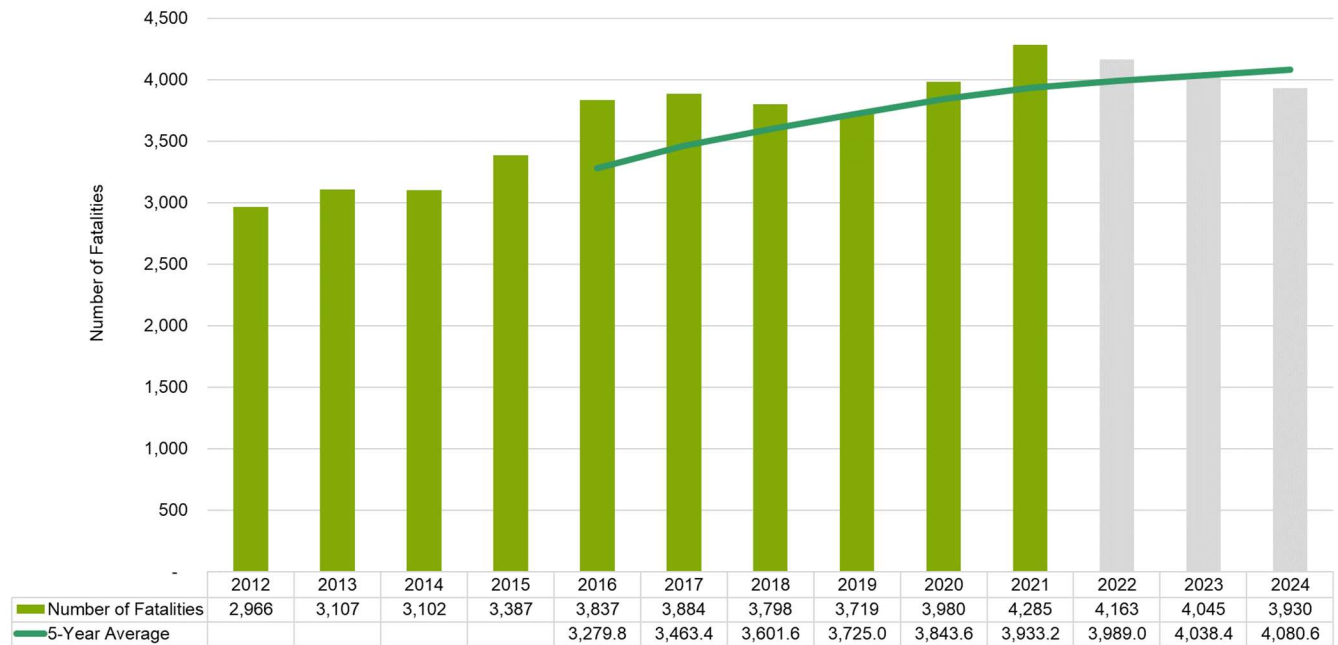


FIGURE 1 – STATEWIDE NUMBER OF FATALITIES

Through assistance with the HSIP, many California agencies have or are developing Local Roadway Safety Plans that put a focus on reducing fatal and serious injury crashes throughout their respective jurisdictions. This coupled along with an increase in the number of OTS grants from the prior year will assist California in continuing this downward trend in fatalities.

### *Statewide Number of Serious Injuries*

The 2024 target for the number of serious injuries is a five-year rolling average of **16,628.1**. CHP's Statewide Integrated Traffic Records System (SWITRS) data was used from 2012 through 2021; however, the final data for 2021 was not available and considered preliminary at the time of 2024 target setting. In California, serious injuries due to traffic crashes generally increased between 2012 to 2016, and then in 2018, the first full year when the serious injury definition included suspected serious injury, resulted in a significant 13.8% increase. There was a 6.8% reduction in 2019 from 16,443 to 15,392 in 2020, but then there was another significant 16.3% increase in 2021.

To comply with NHTSA's new requirements, Caltrans and OTS agreed on a target-setting method where the 2026 five-year rolling average target will be equal to the 2021 five-year rolling average and using the average annual change to calculate the annual 2022, 2023, 2024, 2025 and 2026 values. Since Caltrans continues to report performance measures and targets annually, the expected projections will be shown through 2024 only.

In Figure 2, the green bars reflect the data that was available in SWITRS at the time of the target setting process and the gray bars reflect the projected annual decrease of 3.69%. The dark green line represents the 5-year rolling average of the annual number of serious injuries.

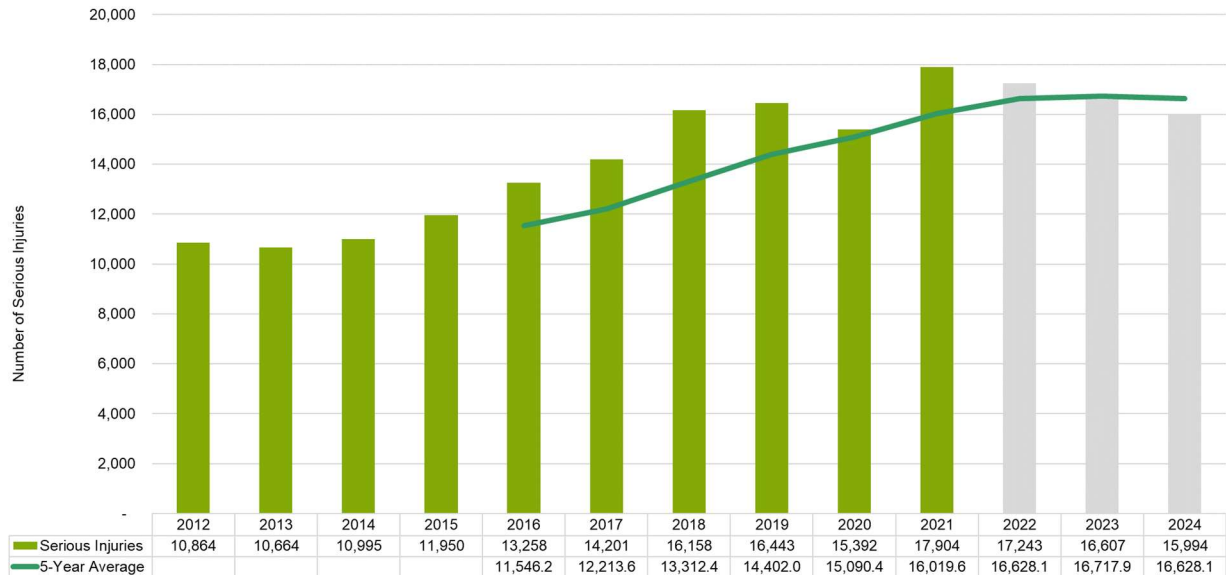


FIGURE 2 – STATEWIDE NUMBER OF SERIOUS INJURIES

### *Statewide Fatality Rate*

The 2024 target for the fatality rate is a five-year rolling average of **1.30**. NHTSA used the Crash Data Acquisition Network to share the fatality rate per 100 million vehicle miles driven. In California, the fatality rate generally increased between 2012 to 2017, and there was a 3.7% reduction in 2018 and 2019 only to have a 22% increase occur in 2020 and then a 3.8% increase in 2021.

To comply with NHTSA's new requirements, Caltrans and OTS agreed on a target-setting method where the 2026 five-year rolling average target will be equal to the 2021 five-year rolling average and using the average annual change to calculate the annual 2022, 2023, 2024, 2025 and 2026 values. Since Caltrans continues to report performance measures and targets annually, the expected projections will be shown through 2024 only.

In Figure 3, the green bars reflect the data that was available through NHTSA at the time of the target setting process and the gray bars reflect the projected annual decrease of 4.61%. The dark green line represents the 5-year rolling average of the annual fatality rates.

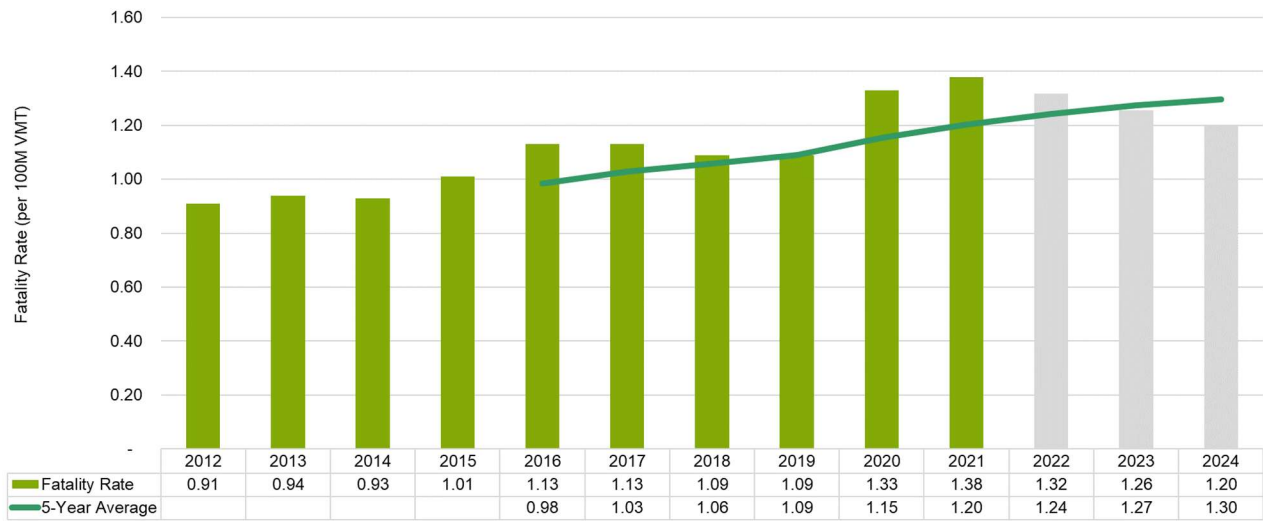


FIGURE 3 – STATEWIDE FATALITY RATE (PER 100M VMT)

### *Statewide Serious Injury Rate*

The 2024 target for the serious injury rate is a five-year rolling average of **4.918**. CHP's Statewide Integrated Traffic Records System (SWITRS) data was used from 2012 through 2021; however, the final data for 2021 was not available and considered preliminary at the time of 2024 target setting. In California, the serious injury rate due to traffic crashes generally increased between 2012 to 2017, and then in 2018, the suspected serious injury inclusion resulted in a 12.1% increase. There was another 9.8% increase in 2020.

In Figure 4, the green bars reflect the data that was available through SWITRS at the time of the target setting process and the gray bars reflect the projected annual decrease of 3.69%. The dark green line represents the 5-year rolling average of the annual serious injury rate.



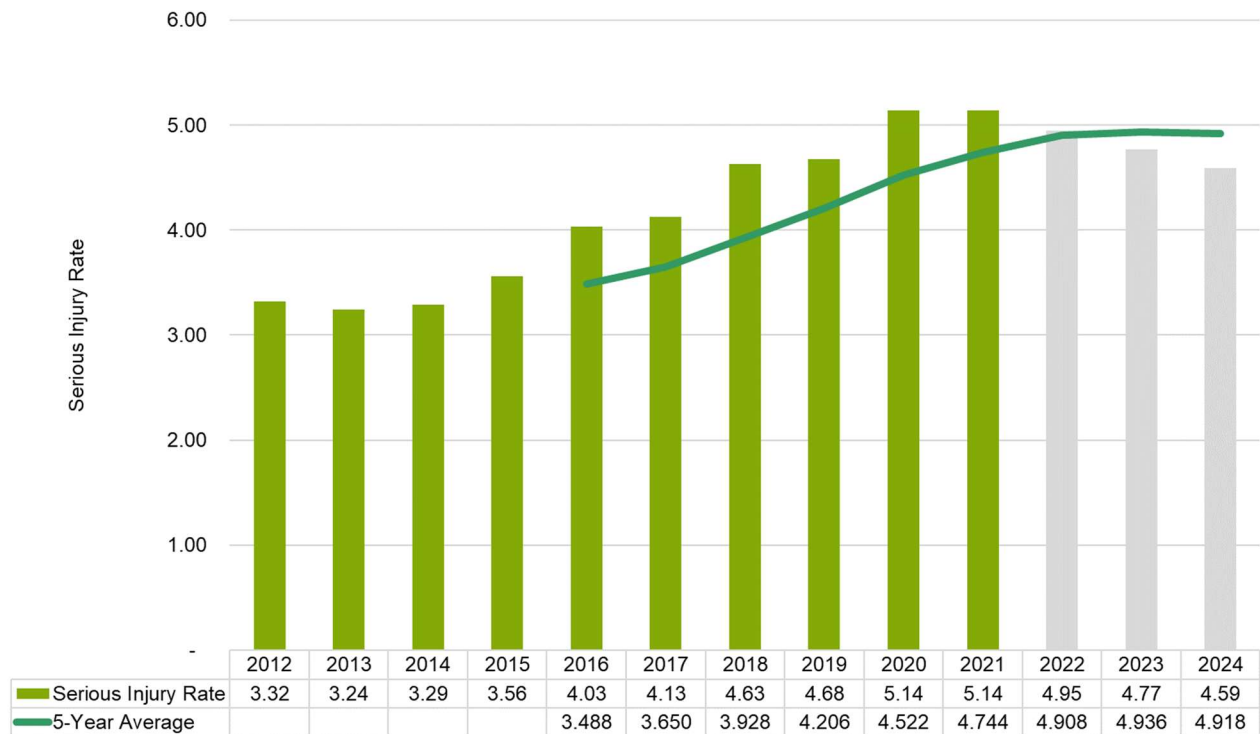


FIGURE 4 – STATEWIDE SERIOUS INJURY RATE (PER 100M VMT)

### *Statewide Non-Motorized Fatalities and Non-Motorized Serious Injuries (Pedestrians and Bicyclists)*

The 2024 target for non-motorized fatalities and non-motorized serious injuries is a five-year rolling average of **4,380.5**. In Figure 5, the light green bars reflect the number of fatalities from FARS and the dark green bars reflect the number of serious injuries from SWITRS at the time of target setting for pedestrians and bicyclists combined. The gray bars reflect the annual decrease of 2.84% for non-motorized fatalities and the dark gray bars reflect the annual decrease of 3.69% for non-motorized serious injuries. The dark green line represents the 5-year rolling average of the annual non-motorized fatalities and non-motorized serious injuries.

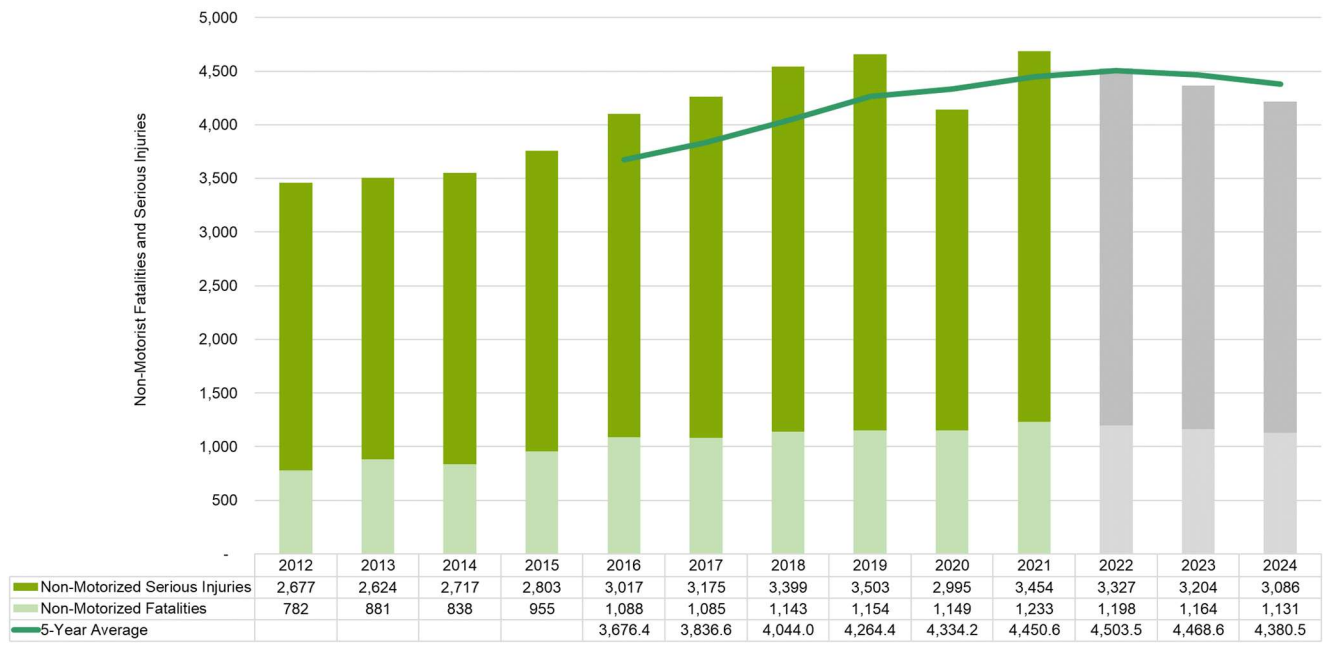


FIGURE 5 – STATEWIDE NON-MOTORIZED FATALITIES AND SERIOUS INJURIES (COMBINED)

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**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 4-I

**PREPARED BY:** Patricia Taylor, Executive Director

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**SUBJECT:**

2024 San Joaquin Valley Regional Policy Council State Legislative Platform

**Enclosure:** Yes

**Action:** Information and Discussion Only

**SUMMARY:**

The San Joaquin Valley Regional Policy Council, Sacramento Valley Voice Trip, is scheduled for March 13-14, 2024. Attached for your review and comment is a copy of the 2024 San Joaquin Valley Regional Policy Council legislative platform. Issues included in the platform are as follows:

1. Pragmatically Address Air Quality, Equity, and Mobility Goals Through Operational Improvements
2. Leveraging State Funding to Address Safety, Goods Movement, and Mobility
3. Access Transit Funding
4. Enhance Passenger Rail Infrastructure and Service

The San Joaquin Valley Regional Policy Council will convene a Pre-Sacramento Valley Voice meeting on March 1, 2024, at 9:00 AM to review the itinerary, speaking assignments, and legislative platform.

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.

## San Joaquin Valley Regional Policy Council 2024 State Legislative Priorities

Issue	Goal	Strategy
<b>1. Pragmatically Address Air Quality, Equity, and Mobility Goals Through Operational Improvements</b>	Support stable, equitable, and environmentally conscious state funding of alternatives to petroleum fuel sources to expand infrastructure and incentives for conversion to electric vehicles to reduce greenhouse gas emissions.	<b>SJVRPC supports a revenue-neutral conversion from the gas tax to a source that ensures equity in revenue collection that does not disadvantage those who must drive further to job centers. Distribution should respect San Joaquin Valley's vital role in maintaining system integrity and providing mobility options. This includes continuing to monitor the Road User Charge Technical Advisory Committee's activities.</b>
	Prioritize feasible implementation strategies for State and regional climate goals to improve air quality and mobility.	<b>SJVRPC will collaborate with all stakeholders to implement CAPTI to promote mode-shift where feasible while also working towards completing key highway projects that enhance safety and support goods movement, tourism, disaster response, and military operations.</b>
	Extend the Cap-and-Trade Program beyond 2030.	<b>SJVRPC will work to ensure that efforts to reduce greenhouse gas emissions account for opportunities and limitations within the region due to socioeconomic disadvantages, geographical considerations, the jobs-housing imbalance, the lack of density, and the profile of the regional economy.</b>
	Pursue Innovative Solutions to Address Climate and Mobility Goals.	<b>SJVRPC will also work with organizations such as the California Association of Councils of Governments (CALCOG), California League of Cities, California State Association of Counties, and Self-Help Counties Coalition (SHCC), among others, to extend and pursue funding from Cap-and-Trade revenues beyond 2030 or other means to comply with the statewide mandate to reduce greenhouse gas emissions and endorse policies that promote equity and regional job creation to reduce vehicle miles traveled with pragmatic solutions that fit the region.</b>
	Monitor activities on conversations regarding the jobs-housing imbalance and the impact on vehicle miles traveled.	<b>SJVRPC will also support greater investments into transit priority projects, operational improvements such as telecommuting, vanpools, shipping more freight via rail, availability of more e-bikes, and promoting opportunities for regions to sell mitigation credits to generate revenue for providing multi-modal options.</b>
	Monitor the implementation of SB 743, AB 285, and discussion on amending SB 375 and protect the ability to continue addressing congestion	<b>SJVRPC will work with organizations such as CALCOG and SHCC, among others, to protect transportation funding from being withheld or diverted, while working with stakeholders to find alternatives to address jobs-housing imbalance. This includes monitoring the implementation of SB 743 and AB 285 recommendations and the impact on addressing safety, congestion management, goods movement on the state highway system to ensure that capacity projects are not precluded from being funded.</b>

Issue	Goal	Strategy
	<p>management and safety on the state highway system.</p> <p>Restore REAP 2.0 funding to meet affordable housing goals.</p> <p>Restore FARMER funding to accelerate air quality goals.</p>	<p><b>SJVRPC will work with CALCOG to develop additional revenue sources at the state, regional and local levels to support the planning required by SB 375 to support the construction of affordable housing in the region. This includes advocating for the full restoration of the \$300 million that is proposed to be cut in the Governor's proposed FY 24-25 State Budget for the Regional Early Action Planning (REAP 2.0) planning grants.</b></p> <p><b>SJVRPC will also continue to pursue revenue made available through the Cap and Trade, Active Transportation Program, and Affordable Housing and Sustainable Communities Program, for operations and capital needs for bus, rail and bicycle and pedestrian programs.</b></p> <p><b>SJVRPC will advocate for the restoration of \$150 million in funding for the FARMER program in the FY 24-25 State Budget.</b></p> <p><b>SJVRPC will support efforts to maintain local control for air districts and oppose efforts to enact redundant, costly oversight to meet air quality goals.</b></p>
<p><b>2. Leveraging State Funding to Address Safety, Goods Movement, and Mobility</b></p>	<p>Aggressively pursue funds through the State Budget, California Transportation Commission (CTC) allocation process or any other state sources to address safety, congestion management, and goods movement.</p> <p>Advocate for a successor source to the gas tax to ensure stability and predictability of funding.</p> <p>Ensure that CSIS allows investments to enhance safety and goods movement on state highway system.</p>	<p><b>SJVRPC will remain diligent in competing for additional state funds to complete gap closures to improve safety, congestion management, and goods movement throughput on State Route 99 and other regional arterials. This includes building out SR 99 to a minimum of six lanes, consistent with the Caltrans-adopted State Route 99 Business Plan. This will also maximize the return on previous state and local investments.</b></p> <p><b>SJVRPC will monitor Road User Charge Technical Advisory Committee's activities and consider sponsoring legislation to implement a successor source to the gas tax and advocating for the restoration of truck weight fees to ensure predictable, stable funding, and consider additional resources to expedite project delivery.</b></p> <p><b>SJVRPC will advocate to ensure that goals expressed in the Caltrans System Investment Strategy (CSIS) does not limit the ability to address safety and goods movement projects on the state highway system.</b></p>
<p><b>3. Access Transit Funding</b></p>	<p>Support potential changes to the Transportation Development Act that will assist local public</p>	<p><b>SJVRPC will monitor the CalSTA Transit Transformative Task Force and support modifications to the TDA process as appropriate to ensure that transit operators are provided with flexibility to continue accessing funding to maintain and expand service.</b></p>

Issue	Goal	Strategy
	<p>transportation systems with funding eligibility.</p> <p>Stabilize and increase transit funding levels.</p> <p>Protect and augment existing programs to encourage mode-shift.</p>	<p><b>SJVRPC will support efforts to advocate for additional flexibility for TDA, State Transit Assistance Program, and State of Good Repair funding. This includes supporting additional funding for operations.</b></p> <p><b>SJVRPC will advocate for increased, ongoing transit operations and capital funding, either through existing programs or longer-term programs, including updates to TDA and a successor to the sales tax on diesel, to provide predictable and stable funding.</b></p> <p><b>SJVRPC will advocate to protect SB 125 formula funds provided by the legislature for operations and capital needs from being diverted.</b></p>
<p><b>4. Enhance Passenger Rail Infrastructure and Service</b></p>	<p>Provide enhanced passenger rail service to better connect the San Joaquin Valley to Sacramento, the Bay Area, and Southern California.</p> <p>Maintain and increase funding for commuter and intercity passenger rail for Ace, San Joaquins, and Valley Link. Pursue funding opportunities made available through CalSTA.</p>	<p><b>SJVRPC will work cooperatively with CalSTA, Caltrans Division of Rail, Amtrak, CTC, ACE, San Joaquins, Valley Link, BNSF, and Union Pacific Railroad to expand passenger rail service and connectivity to accommodate Valley residents.</b></p> <p><b>SJVRPC will continue to diligently work on establishing extended commuter/intercity rail and high-speed rail service, to provide enhanced mobility options and connectivity, reduce vehicle miles traveled, greenhouse gas emissions, and the impacts of congestion on SR 99, and expand equitable transportation options for San Joaquin Valley residents.</b></p> <p><b>SJVRPC will advocate to preserve SB 125 funding administered regionally and consistent with the Transit and Intercity Rail Capital Program (TIRCP), given the needs for current operations and planned expansions. Preserving this funding and exploring additional future opportunities for capital and operations funding is a critical component for continued passenger rail operations and delivering upon planned service expansions.</b></p> <p><b>SJVRPC will advocate to increase, recalibrate, and acquire funding from CalSTA through the State Rail Assistance (SRA) and TIRCP Cycle 7 to help expedite delivery of multimodal options and meet 2030 climate goals. This includes supporting the extension of Cap and Trade to allow for the TIRCP program to continue.</b></p> <p><b>SJVRPC supports the Governor's plan and CHSRA's 2022 Business Plan to complete the Early Operating Segment between Merced and Bakersfield between 2030 and 2033 and will continue to promote local and regional coordination efforts around station design, station-area planning, and connectivity to align with the region's priorities for project delivery and enhanced mobility in the San Joaquin Valley.</b></p>



**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 4-J

**PREPARED BY:** Patricia Taylor, Executive Director

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**SUBJECT:**

2024 San Joaquin Valley Blueprint Awards Call for Nominations

**Enclosure:** Yes

**Action:** Information and Discussion Only

**SUMMARY:**

A Call for Nominations for the 2024 San Joaquin Valley Blueprint Awards has been announced. Candidate projects and individuals in all jurisdictions within the San Joaquin Valley are eligible for nomination. The deadline for nominations is April 1, 2024, by noon. Awards will be presented at the 2024 San Joaquin Valley Annual Policy Conference in Visalia.

The purpose of the San Joaquin Valley Blueprint Awards program is to encourage quality in planning and development by recognizing outstanding achievements and practices in the built environment. In recognizing and celebrating projects that reflect the Blueprint Principles, the plan is to provide visual examples of attractive, functional, and environmentally friendly projects that could have relevance throughout the Valley.

Awards will be presented at the [San Joaquin Valley Annual Policy Conference](#).

**FISCAL IMPACT:**


No fiscal impact to the approved 2023-24 Overall Work Program and Budget.



**Nominations are now  
open for the 2024**

# SAN JOAQUIN VALLEY BLUEPRINT AWARDS

*Awards will be presented on May 1st at the San Joaquin Valley Annual Policy Conference hosted by the Tulare County Association of Governments.*

**Nominations due April 1, 2024**  
**Download Nominations Packet Here** 

## Award Categories

### **Development Projects**

On the ground, existing projects that exemplify the Blueprint principles:

- Residential
- Commercial
- Mixed Use
- Downtown Revitalization
- Transportation Enhancement
- Historic Revitalization



### **Planning Project or Program**

Recognition of sustainable and innovative planning projects or programs.

### **Darrel Hildebrand Blueprint Leadership Award**

Awarded to an individual who has shown enthusiasm and tenacity in promoting the Blueprint principles.

### **Jenny Kenoyer Outstanding Elected Official**

Awarded to an elected official who demonstrates great leadership and advocacy for promoting Blueprint principles.

For more information, please visit the 2024 San Joaquin Valley Policy Conference web site

**CLICK HERE**







**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 4-K

**PREPARED BY:** Jeff Findley, Principal Regional Planner

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**SUBJECT:**

San Joaquin Valley Blueprint Awards Nomination – MCTC to nominate Patricia Taylor, Executive Director for Darrel Hildebrand Blueprint Leadership Award

**Enclosure:** No

**Action:** Direct staff to prepare nomination package and letter of support to nominate Patricia Taylor for the Darrel Hildebrand Blueprint Leadership Award

**SUMMARY:**

A Call for Nominations for the 2024 San Joaquin Valley Blueprint Awards has been announced. The MCTC proposes to nominate Patricia Taylor, MCTC Executive Director, for the Darrel Hildebrand Blueprint Leadership Award. This award category is for an individual who has shown enthusiasm and tenacity in promoting Blueprint Principles.

This award is in memory of the former Blueprint project manager from Kern Council of Governments who was thoroughly engaged in the planning process. The fruits of his labor are still with us today as we move the Blueprint from the planning to the implementation phase. Darrel is remembered for his attention to detail and his insistence that the planning principles were the centerpiece of the San Joaquin Valley Blueprint Planning Process.

The Blueprint Principles are consistent with current climate, social, environmental, transportation, and housing goals on the state and federal level. They are as follows:

1. Create a range of housing opportunities and choices
2. Create walkable and bikeable neighborhoods
3. Encourage community and stakeholder collaboration
4. Foster distinctive, attractive communities with a strong sense of place
5. Make development decisions predictable, fair, and cost effective
6. Promote a mix of land uses
7. Preserve open space, farmland, natural beauty, and critical environmental areas

8. Provide a variety of transportation choices
9. Strengthen and direct development toward existing communities
10. Take advantage of compact building design
11. Enhance the economic vitality of the region
12. Support actions that encourage environmental resource management
13. Plan for future water needs

Awards will be presented at the 17th Annual San Joaquin Valley Policy Conference on Wednesday, May 1, 2024, to be held at Visalia Convention Center, in Visalia, CA.

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.



**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 4-L

**PREPARED BY:** Dylan Stone, Principal Regional Planner

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**SUBJECT:**

North Lathrop Transfer Station Project - Letter of Support for Valley Rail 2024 RAISE Application

**Enclosure:** Yes

**Action:** Information and Discussion Only

**SUMMARY:**

The San Joaquin Regional Rail Commission (SJRRRC) has prepared an application for the Rebuilding American Infrastructure with Sustainability and Equity Trade Corridor Enhancement Program (RAISE) for the North Lathrop Transfer Station Project. More information on the Valley Rail Program is also available on the [SJRRRC website](#).

The North Lathrop Transfer Station is an important project for the Central Valley and the Northern CA Megaregion which benefits passenger rail and freight rail services and will have significant mobility and air quality benefits. This project will enable Altamont Corridor Express (ACE) passengers on trains traveling between Ceres/Merced and Sacramento to be able to transfer at the North Lathrop Station to ACE trains heading to Silicon Valley. This gives passengers from the San Joaquin Valley more options to travel to the Bay Area and is needed to promote high ridership and farebox recovery for the expanded ACE service. The North Lathrop Transfer Station is planned to serve as a multi-modal transfer station between ACE and the proposed Valley Link project.

As highlighted in the letter of support, SJRRRC is requesting \$29.4 million in RAISE funding for the construction of the North Lathrop Transfer Station and Lathrop Wye Project. The RAISE award will be matched with additional State funding to complete the project.

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.

February 12, 2024

The Honorable Pete Buttigieg  
Secretary of Transportation  
U.S. Department of Transportation (USDOT)  
1200 New Jersey Avenue SE  
Washington, DC 20590  
RE: Safety and Multimodal Corridor Improvements

Dear Mr. Secretary:

The Madera County Transportation Commission (MCTC) strongly supports the San Joaquin Regional Rail Commission's (SJRRRC) application, in partnership with the California Department of Transportation (Caltrans), for federal discretionary grant funding for the North Lathrop Transfer Station project located in Lathrop, California.

SJRRRC and Caltrans are seeking \$29.4 million in funding to construct the North Lathrop Transfer Station project which includes the station platform, station track, pedestrian access to the platform, parking, transit loop, and bike and pedestrian access to the station. The project is a critical component of the Valley Rail expansion program that will enable Altamont Corridor Express (ACE) passengers on trains traveling between Ceres/Merced and Sacramento to be able to transfer at the project to ACE trains heading to the Silicon Valley – promoting high ridership and farebox recovery for the expanded ACE service. The project is also planned to serve as a multimodal transfer station between ACE and the proposed Valley Link project. The North Lathrop Transfer Station project will substantially increase ACE ridership and lead to significant mobility, greenhouse gas emission, vehicle miles traveled, and air quality benefits in the San Joaquin Valley and Northern California Megaregion.

MCTC thanks USDOT for considering this application to obtain critical funding to construct this critical project.

Sincerely,



Patricia Taylor, Executive Director  
Madera County Transportation Commission



**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 4-M

**PREPARED BY:** Patricia Taylor, Executive Director

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**SUBJECT:**

Letter of Support - UCSF & Adventist Health purchase of Madera Community Hospital (MCH)

**Enclosure:** Yes

**Action:** Information and Discussion Only

**SUMMARY:**

UCSF, Adventist Health and Madera County are partnering to reopen and operate Madera Community Hospital (MCH). Last year's closure of MCH was devastating, leaving over 100,000 residents without a local hospital. Access to quality, local health care is essential for all Californians, including those in Madera County and the San Joaquin Valley, which is a medically underserved area.

The Madera County Transportation Commission provided a letter of support on February 9, 2024, to UCSF and Adventist Health, recognizing their partnership to reopen and operate the MHC (enclosed).

UPDATE: the letter of support was submitted on February 9, 2024. However, on Tuesday, February 13, 2024, a federal court judge approved American Advanced Management (AAM) to move forward with their bid to manage, reopen and purchase Madera Community Hospital.

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.

February 9, 2024

Suresh Gunasekaran  
President and CEO  
UCSF Health, Box 0296  
1800 Owens Street  
San Francisco, CA 94143

Kerry Heinrich  
President and CEO  
Adventist Health  
ONE Adventist Health Way  
Roseville, CA 95661

Dear Mr. Gunasekaran and Mr. Heinrich:

We write to offer our strong support for the partnership between UCSF Health, Adventist Health, and Madera County to reopen and operate the Madera Community Hospital (MCH). The three entities would come together to create a high-quality community hospital that restores healthcare services in Madera County.

Last year's closure of MCH was devastating for our community, leaving over 100,000 residents without a local hospital. Access to quality, local health care is essential for all Californians, including those in Madera County and the San Joaquin Valley, which is a medically underserved area. Our diverse patient population lives with higher incidences of chronic health conditions, and many lack reliable transportation or experience language barriers.

The closure of MCH has challenged the ability of surrounding hospitals to deliver high quality care. The nearest hospitals in Fresno are, at a minimum, 30-minute drive away. Minutes matter when it comes to treating life-threatening conditions such as cardiac arrest, stroke, and high-risk pregnancies.

We are confident that UCSF Health's experience operating an extensive academic health system will bring much-needed expertise for the clinical oversight of the hospital, and will enable MCH to reopen with improved quality and safety standards aligned with UCSF Health's nationally ranked care standards. Adventist Health's expertise in managing rural and community hospitals will enable the MCH to reopen with improved operational efficiency and patient experience. Partnering with Madera County to align with the health care needs of the community, both organizations are committed to restoring life-saving critical care services in Madera County and building a safe, sustainable and high-quality care infrastructure that the region can rely on for decades to come.

We fully support the efforts of UCSF Health and Adventist Health to create a sustainable model that keeps health care local and in a vibrant medical center that the Madera community needs and deserves. Thank you for your commitment to improving healthcare access in Madera County and the San Joaquin Valley.

Sincerely,



Patricia Taylor, Executive Director  
Madera County Transportation Commission



**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 5-A

**PREPARED BY:** Patricia Taylor, Executive Director

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**SUBJECT:**

Road Charge Technical Advisory Committee and the State and Local Transportation System Needs Assessment

**Enclosure:** Yes

**Action:** Information and Discussion Only

**SUMMARY:**

Transportation is heavily dependent on the gas tax. According to the Legislative Analyst's Office (LAO), the 57.9 cents state gas tax generates \$7.4B annually. Transit heavily depends on the sales tax on diesel as well (\$1.68B annually). With gas-powered vehicles becoming more fuel efficient, the rise in telework, and rapid conversion to zero-emission vehicles, gas tax resources have declined, hampering the ability to fund our infrastructure. The gas tax is regressive and is losing purchasing power despite inflationary adjustments included in SB 1 in 2017. Governor Newsom's Executive Order N-76-23, which phases out gas-powered vehicles sales by 2035, makes it inevitable to convert to a new funding mechanism.

What is the Road User Charge? In 2014, SB 1077 (DeSaulnier, Statutes 2014) required that the Chair of the California Transportation Commission (CTC) in consultation with the Secretary of the California State Transportation Agency (CALSTA) create a Road Charge Technical Advisory Committee (TAC). Madera County Supervisor Robert Poythress is a member of the Road Charge TAC and has participated for the past 10 years. The purpose of the TAC is to study Road Usage Charge (RUC) alternatives to the gas tax; make recommendations to CalSTA; evaluate a RUC Pilot Program; identify issues related to potential implementation; and CalSTA submit a report of its findings to the Commission, TAC, and appropriate fiscal and policy committees of the Legislature.

In 2021, SB 339 (Wiener, Statutes of 2021) required the Road Charge TAC to develop design recommendations and establish a "per-mile" rate for one of the two pilot rate cohorts in the RUC Pilot Program. The TAC submitted the pilot design recommendations report to the CalSTA on June 30, 2023.

The links to the reports that have been completed to date are included in the enclosed presentation. You can also access California Road Charge here: [California Road Charge](#).

What is State and Local Transportation System Needs Assessment? Senate Bill 1121 (Gonzalez, Statutes of 2022) requires the CTC, in consultation with CalSTA and Caltrans, to prepare a needs assessment of the cost to operate, maintain, and provide for the necessary future growth of the state and local transportation system for the next 10 years. An interim needs assessment has been prepared and the completed needs assessment is required to be submitted on or before January 1, 2025, and every five years thereafter.

It was requested, at a recent MCTC Policy Board meeting, that MCTC staff invite CTC staff to provide MCTC Commissioners with an overview presentation on the background, findings/alternatives, pilot program, and status of the Road Charge TAC. A presentation will also be provided on the status of the Needs Assessment and the plan for completing the full needs assessment.

The MCTC Policy Board will receive a presentation (enclosed) from Frances Dea-Sanchez, Associate Deputy Director, CTC, and Lauren Prehoda, Road Charge Program Manager, Caltrans.

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.



# Road Charge Technical Advisory Committee and the State and Local Transportation System Needs Assessment

Frances Dea-Sanchez | Road Charge and Senate Bill 1121 Program Manager  
February 21, 2023



# Background and Purpose Overview

# Background of Road Charge Technical Advisory Committee

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- Senate Bill 1077 (DeSaulnier, Statutes of 2014) Requirements:
  - The Chair of the California Transportation Commission (Commission) to create a Road Charge Technical Advisory Committee (TAC) in consultation with the Secretary of the California State Transportation Agency (CalSTA)
  - To **study** Road Usage Charge (RUC) alternatives to the gas tax.
  - Make **recommendations** to CalSTA
  - **Evaluate** a Road Usage Charge Pilot Program
  - **Identify issues** related to the potential implementation of a Road Usage Charge program in California by January 1, 2017
  - CalSTA **submit a report** of its findings to the Commission, TAC, and appropriate fiscal and policy committees of the Legislature by June 30, 2018.

# Purpose of Road Charge Technical Advisory Committee

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- Road Charge Technical Advisory Committee was established in January 2015
  - Committee of 15 members of various areas of representation
  - Public forum to discuss the State's efforts around studying Road Charge
- Guide the development and evaluation of the Road Charge Pilot Program
- Assess the potential for mileage-based revenue collection as an alternative to the gas tax system
- Provides Recommendations on:
  - Organization
  - Data Collection
  - Pilot Participant design
  - Privacy and Security
  - Enforcement
  - Rate Setting

## Senate Bill 339 (Wiener, Statutes of 2021)

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- This bill requires the Road Charge Technical Advisory Committee to **develop design recommendations** and establish a **“per-mile” rate** for one of the two pilot rate cohorts in the Road Usage Charge (RUC) Pilot Program.
- The RUC Pilot will assess **mileage-based revenue collection** as an alternative to the gas tax system.
- The Road Charge TAC submitted the Senate Bill 339 Pilot Design recommendations report to the **California State Transportation Agency (CalSTA)** on June 30, 2023.



# Publications & Reports



# Reports and Links

Item 5-5-A.

Publication  
Date

Report

Dec 2015

Road Charge Pilot Design  
Recommendations Report Final

Mar 2017

California Road Charge Pilot  
Program

June 2023

Senate Bill 339 Pilot Design  
Recommendations

2024

UC Davis VMT Report in Progress

Road Charge Technical Advisory Committee Webpage  
<https://catc.ca.gov/committees/road-charge>

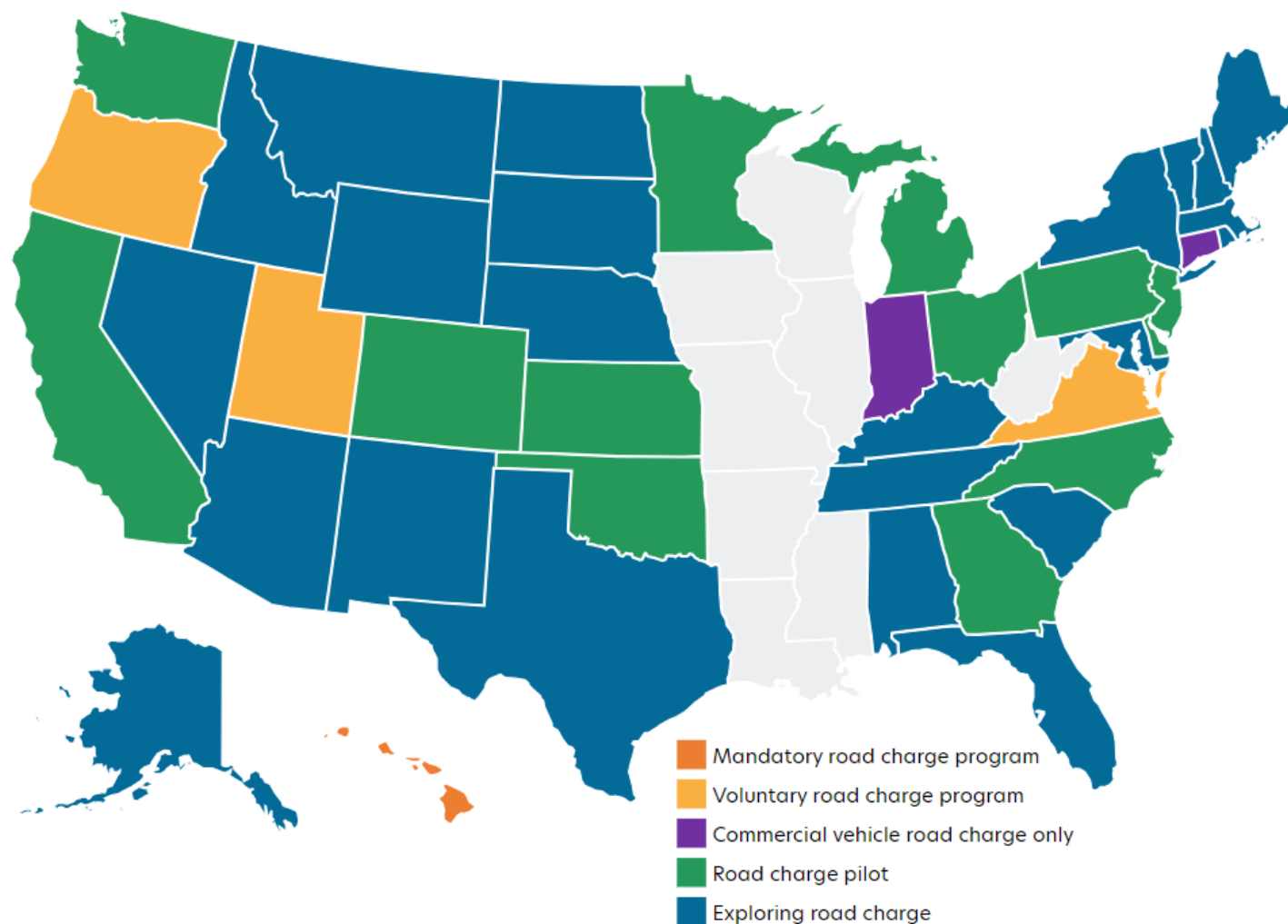




# California Road Charge



# Road Charge Across the U.S.



# Road Charge Pilot Studies by Caltrans

## California's 2017 Pilot



- General Feasibility
- Areas of Future Study

SB 1077 (2014)



## Four-Phase Demonstration 2021



- User Experience
- Clearinghouse
- Communications Research

Federal Grant (STSFA)



## Public/Private Roads Project 2023



- Technical Test of GPS
- Conversations with Key Stakeholder Groups
- Communications Research

Federal Grant (STSFA)



## Revenue Collection Pilot 2024



- Test of Revenue Flow and Administrative Processes
- Communications Research

SB 339 (2021)





# Questions?

Lauren Prehoda  
Road Charge Program Manager, Caltrans  
[lauren.prehoda@dot.ca.gov](mailto:lauren.prehoda@dot.ca.gov)  
916-654-4227

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[www.caroadcharge.com](http://www.caroadcharge.com)

# Senate Bill 1121

State and Local Transportation System Needs Assessment

## Senate Bill 1121 (Gonzalez, Statutes of 2022)

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- Requires the Commission, in consultation with CalSTA and Caltrans, to prepare a needs assessment of the cost to operate, maintain, and provide for the necessary future growth of the state and local transportation system for the next 10 years
  - Must be consistent with the California Transportation Plan and with specific consideration of climate resiliency needs
  - Required to forecast the expected revenue, including federal, state, and local revenues, to pay for the cost identified in the needs assessment, any shortfall in revenue to cover the cost, and recommendations on how any shortfall should be addressed.
  - Consult with relevant stakeholders, including, but not limited to, CBOs, environmental justice and equity-based organizations, organized labor, the transportation industry, MPOs, county transportation commissions, regional transportation planning agencies, local governments, and transit operators.
- Interim needs assessment to the Legislature on or before January 1, 2024,
- Completed needs assessment on or before January 1, 2025, and every 5 years thereafter.



# Senate Bill 1121 Interim Report and Full Needs Assessment

## Focus of Interim Report



Summary of existing information on projected transportation funding and needs and additional areas of focus;



Status report of the assessment efforts completed to date; and



A plan for completing the full needs assessment

## Full Needs Assessment



Build off the Interim Report



Will include a comprehensive analysis on projected transportation revenues to year 2035

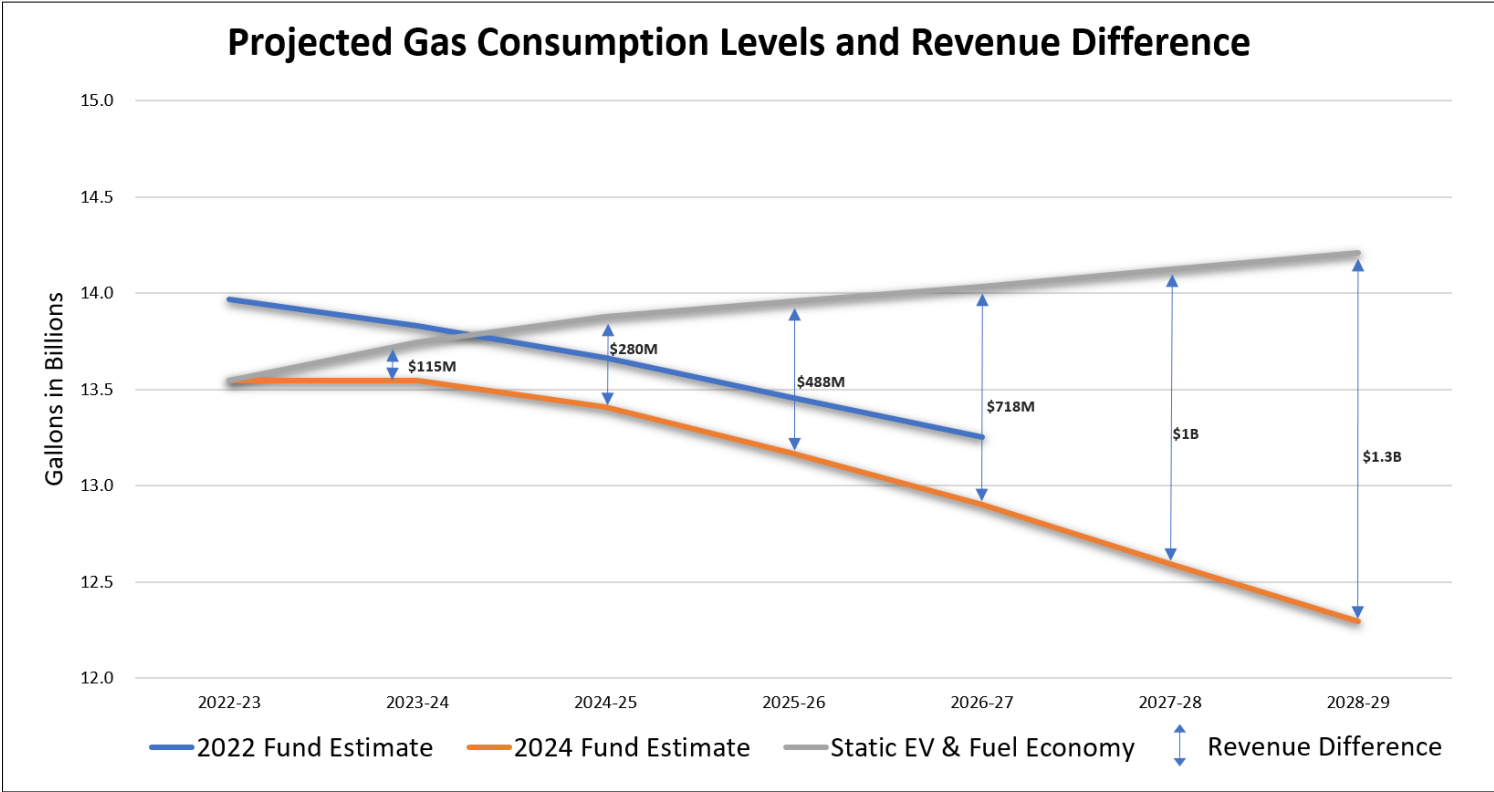


Include transportation needs roll-up from Regional Transportation Plans to year 2035



Policy Recommendations

# Key Takeaway from Interim Report



- Near term projection highlights a \$1.3 billion dollar decline out to year 2029 and that significant funding challenges lie ahead.
- The full assessment will provide a more comprehensive picture of the projected revenue decline and compare that with transportation needs.
- Develop policy recommendations on closing the gap between declining revenue and transportation needs.



## Additional Discussion Suggested for Full Needs Assessment

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Climate

Transportation Revenue Solutions

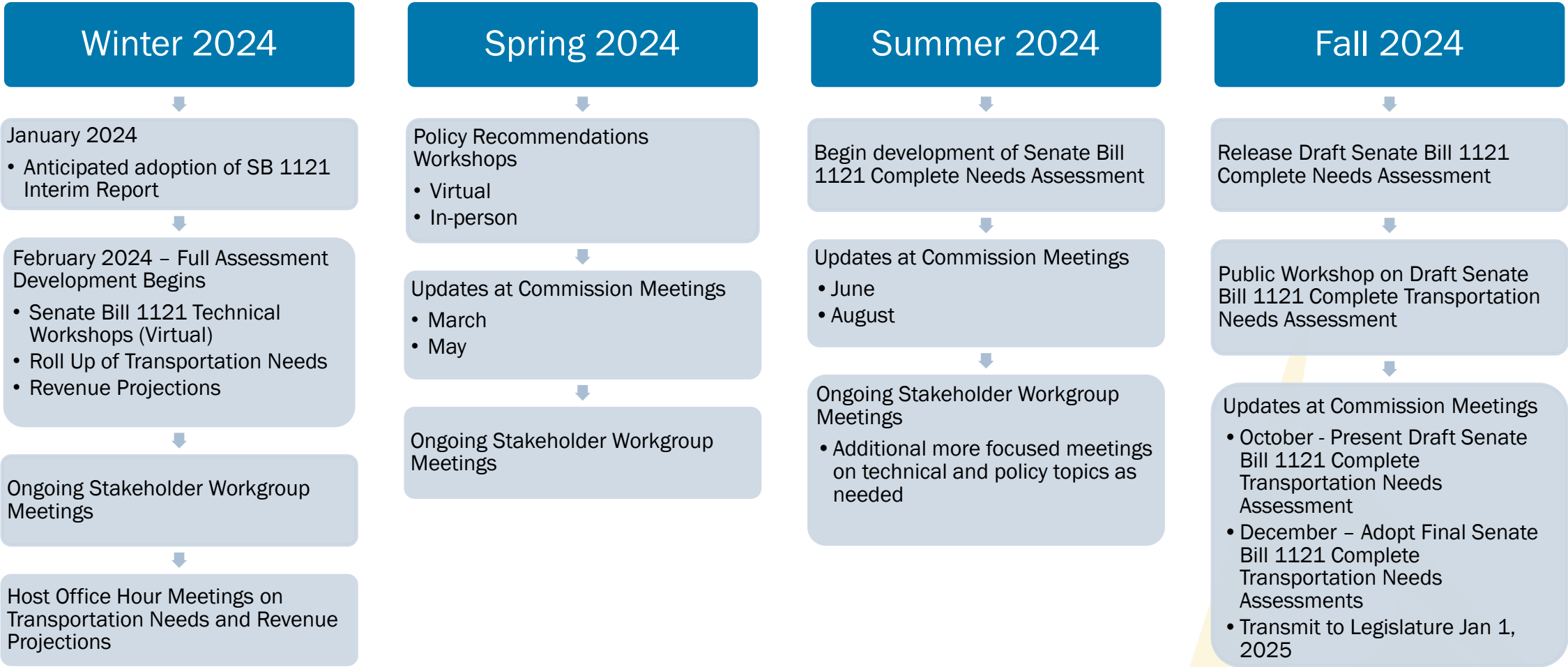
Equity

Zero Emission Vehicle Infrastructure

Accessibility

Transit Operations

# Tentative SB 1121 Complete Transportation Needs Assessment Report Timeline



Stakeholder Workgroup Meetings will be held regularly throughout this period

## Contact

Frances Dea-Sanchez

[frances.dea-sanchez@catc.ca.gov](mailto:frances.dea-sanchez@catc.ca.gov)

Laura Pennebaker

[Laura.pennebaker@catc.ca.gov](mailto:Laura.pennebaker@catc.ca.gov)



## Programs

Senate Bill 1121

<https://catc.ca.gov/programs/sb1121>

Senate Bill 339 Road Charge

<https://catc.ca.gov/committees/road-charge>

# Thank you





**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 5-B

**PREPARED BY:** Patricia Taylor, Executive Director

**SUBJECT:**

Nomination for the California Partnership for the San Joaquin Valley

**Enclosure:** No

**Action:** Rank a list of three nominees to be submitted to the Partnership Executive Committee for consideration for appointment to the California Partnership for the San Joaquin Valley

**SUMMARY:**

Background:

The California Partnership for the San Joaquin Valley (Partnership) was established in 2005 by Governor Schwarzenegger. The Partnership is an unprecedented public-private partnership focused on improving the region's economic vitality and quality of life, while working to address the unique challenges facing the region. The Partnership was extended indefinitely, and governing guidelines were established in July 2010 by Governor Schwarzenegger's Executive Order S-10-10. The Partnership is guided by a board of directors, consisting of more than 30 members. It is the intention to have a locally elected official from each County in the Valley participate on the board of directors. The Partnership website located at [www.sjvpartnership.org](http://www.sjvpartnership.org) has detailed information on the organization, work groups, and various regional collaborative efforts. Annual reports and prior meeting agendas and minutes are also available on the website.

There is currently an open seat for an elected official from Madera County. The Partnership is requesting the MCTC Policy Board submit a list of three nominees for appointment consideration by the Partnership Executive Committee for the Madera County elected official position. Past participants representing Madera were Supervisor Frank Bigelow and Supervisor Max Rodriguez.

Nomination Process:

The process to select a representative includes a MCTC Policy Board recommendation of three ranked local elected officials that must be submitted to the Partnership Executive Committee. Once candidates are referred, they will be invited to submit their formal

application for vetting through the Governor's Appointment Unit in Sacramento. This unit will then select one Madera County elected official as their recommendation, subject to approval by the Governor.

MCTC staff has submitted requests to our member agencies to seek nominees for the Partnership position. The following are the submitted nominees:

1. Supervisor Leticia Gonzalez
2. Supervisor Jordan Wamhoff
3. Council Member Elsa Mejia
4. Council Member Steve Montes

**Recommendation:**

It is recommended that the MCTC Policy Board narrow the list to three potential candidates to submit to the Partnership Executive Committee for consideration.

The three nominees may be required to submit a letter of interest, a current resume or bio, two-three letters of reference, and complete a detailed online application on the Governor's appointments website. A minimum commitment from candidates is that they attend four quarterly Board meetings per year. MCTC staff will guide the potential nominee(s) through the process.

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.



**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 5-C

**PREPARED BY:** Patricia Taylor, Executive Director

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**SUBJECT:**

California Association of Council of Governments (CALCOG) Regional Leadership Forum - Recap

**Enclosure:** No

**Action:** Information and Discussion Only

**SUMMARY:**

The CALCOG Regional Leadership Forum was held in Monterey on February 7-9, 2024. This year's highlight was "Regions: Charging Ahead." This was an opportunity to delve deep into the dynamic interplay between local governments, regional planning agencies, state organizations, and private partners as they forge ahead with visionary zero-emission vehicle charging networks and adaptive road pricing systems. This conference also showcased examples of regions leading the charge on critical issues throughout the state. Attendees gained insights into how regions are pioneering sustainable mobility, fostering economic growth, and creating safe and inclusive transportation solutions for the State of California.

This time on the agenda is reserved for those that attended the forum to provide feedback. Representing Madera at this year's forum was Supervisor Robert Poythress (also President of CALCOG); Patricia Taylor, MCTC Executive Director; Troy McNeil, MCTC Deputy Director/Fiscal Supervisor; and Evelyn Espinosa, MCTC Senior Regional Planner.

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.



**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 7-A

**PREPARED BY:** Troy McNeil, Deputy Director/Fiscal Supervisor

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**SUBJECT:**

Executive Minutes – January 17, 2024

**Enclosure:** Yes

**Action:** Approve January 17, 2024, Meeting Minutes

**SUMMARY:**

Attached are the Executive Minutes for the January 17, 2024, Policy Board Meeting.

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.



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## EXECUTIVE MINUTES

**Date:** January 17, 2024

**Time:** 3:00 pm

**Locations:** Madera County Transportation Commission and  
Regional Council of Rural Communities  
1215 K Street, Suite 1650  
Sacramento, CA 95814  
In person and Zoom

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

**Virtual:** Commissioner Robert Poythress

**Members Absent:** None

**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  
Evelyn Espinosa, Senior Regional Planner  
Natalia Austin, Senior Regional Planner  
Sandy Ebersole, Administrative Analyst  
Samantha Saldivar, Accounting Technician



**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 Chair 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. California Transportation Commission (CTC) 2023 Annual Report to the California Legislature

**Action:** Information and Discussion Only

4-B. Broadband for All Update: Draft State Digital Equity Plan Released; Public Comment Period Open

**Action:** Information and Discussion Only

4-C. Caltrans System Investment Strategy (CSIS) 2024 Winter Public Workshops

**Action:** Information and Discussion Only

4-D. Call for Applicants for Interagency Equity Advisory Committee

**Action:** Information and Discussion Only

4-E. Charging Infrastructure for Government Fleets

**Action:** Information and Discussion Only



- 4-F. Environmental Protection Agency (EPA) Contingency Measures for the Fine Particulate Matter (PM2.5) National Ambient Air Quality Standards (NAAQS) in the San Joaquin Valley Deferment  
**Action:** Information and Discussion Only
- 4-G. Pacific Gas & Electric Distributed Resource Planning (DRP) Data & Maps  
**Action:** Information and Discussion Only
- 4-H. Upcoming Federal Funding Opportunities  
**Action:** Information and Discussion Only
- 4-I. 2024 San Joaquin Valley Spring Policy Conference  
**Action:** Information and Discussion Only
- 4-J. Request for Proposals (RFP) – Madera County Regional Growth Forecast Study  
**Action:** Authorize circulation of the Madera County Regional Growth Forecast Study RFP
- 4-K. Draft 2024 Interregional Transportation Improvement Program (ITIP) Letters of Support  
**Action:** Information and Discussion Only
- 4-L. Letter of Support – reappointment of Lee Ann Eager to the California Transportation Commission  
**Action:** Information and Discussion Only
- 4-M. Letter of Support for FY 2024-25 Caltrans Sustainable Transportation Planning Program, Sustainable Communities Competitive Grant Application for Madera County  
**Action:** Information and Discussion Only
- 4-N. Letter of Support for FY 2024-25 Caltrans Sustainable Transportation Planning Program, Sustainable Communities Competitive Grant Application for the San Joaquin Valley High-Speed Rail, Passenger Rail, and Transit Connectivity and Transit Oriented Development Action Plan  
**Action:** Information and Discussion Only
- 4-O. Letter of Support - Caltrans Sustainable Transportation Planning Grant Program, Climate Adaptation Category, Application for the Valley Transport Resiliency Advancement for Neighborhoods' Sustainable Freight Movement (V-TRANSFRM) Study  
**Action:** Information and Discussion Only
- 4-P. California Transportation Commission (CTC) January Meeting Reception  
**Action:** Information and Discussion Only

#### **Transportation Consent Calendar Action on Items 4A-4P**

Upon motion by Commissioner Rogers, seconded by Commissioner Gallegos, to approve the Transportation Consent Items 4A-4P. A vote was called, and the motion carried.



Roll call for votes:

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

Vote passed 6-0

## 5. TRANSPORTATION ACTION/DISCUSSION ITEMS

5-A. State Legislative Update – Governor’s FY 2024-25 State Budget

**Action:** Information and Discussion Only

## MCTC SITTING AS THE MADERA COUNTY TRANSPORTATION COMMISSION

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

Upon motion by Commissioner Rogers seconded by Commissioner Rodriguez, 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 Poythress	Yes
Commissioner Rodriguez	Yes
Commissioner Rogers	Yes

Vote passed 6-0

## 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 – November 29, 2023

**Action:** Approve November 29, 2023, Meeting Minutes



7-B. Transportation Development Act (LTF, STA) – Allocation, Resolution 23-09 Amendment No. 3, Resolution 23-10 Amendment No. 2

**Action:** Approve Resolution 23-09 Amendment No. 3, Resolution 23-10 Amendment No. 2

7-C. Transportation Development Act (TDA) Fund Compliance Audit Report for Fiscal Year ended June 30, 2022: County of Madera

**Action:** Accept TDA Compliance Audit Report: County of Madera

7-D. Revised Accounting & Financial Policies and Procedures Manual

**Action:** Approve Revised Accounting & Financial Manual

#### **Administrative Consent Action on Items 7A-7D**

Upon motion by Commissioner Gonzalez, seconded by Commissioner Rogers, to approve the Administrative Consent Items 7A-7D. A vote was called, and the motion carried.

Roll call for votes:

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

Vote passed 6-0

#### **8. ADMINISTRATIVE ACTION/DISCUSSION ITEMS**

**NONE**

### **MCTC SITTING AS THE MADERA COUNTY 2006 TRANSPORTATION AUTHORITY**

#### **9. AUTHORITY – ADMINISTRATIVE CONSENT ITEMS**

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

9-A. Measure “T” Fund Compliance Audit Report for FY ending June 30, 2022: Madera County

**Action:** Accept Measure T Compliance Audit Report for FY ending June 30, 2022: Madera County



### Administrative Consent Calendar Action on Item 9A

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

Roll call for votes:

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

Vote passed 6-0

## 10. AUTHORITY – ACTION/DISCUSSION ITEMS

10-A. Measure T Renewal Update

**Action:** Information and Discussion Only

## OTHER ITEMS

## 11. MISCELLANEOUS

11-A Election of Officers

Upon motion by Commissioner Rogers, seconded by Commissioner Rodriguez, to appoint Commissioner Gonzalez as Chair. A vote was called, and the motion carried.

Roll call for votes:

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

Vote passed 6-0

Upon motion by Commissioner Rodriguez, seconded by Commissioner Rogers, to appoint Commissioner Gallegos as Vice Chair. A vote was called, and the motion carried.

Roll call for votes:

Commissioner Ahmed	Yes
Commissioner Gallegos	Yes
Commissioner Gonzalez	Yes



Commissioner Poythress      Yes  
 Commissioner Rodriguez      Yes  
 Commissioner Rogers      Yes  
 Vote passed 6-0

#### 11-B. Items from Staff

Patricia Taylor, Executive Director, provided the following comments:

- Director Taylor thanked Commissioner Ahmed for his service as Chair for 2023.
- Director Taylor alerted the MCTC Policy Board that they may be requested at an upcoming Board or Council meeting to nominate two elected officials for the MCTC Policy Board to consider as nominees for the California Partnership for the San Joaquin Valley. MCTC is expected to receive six names to consider, two from each local jurisdiction. The MCTC Policy Board, at its February meeting, will narrow the names down from six to three by board action. MCTC staff will then submit the three names for consideration to the California Partnership. All three recommended nominees will be required to fill out an application online along with a resume on the Governor's Appointments website. Ultimately, only one will be selected to fill the Madera County vacancy.
- MCTC will be testifying at the upcoming northern STIP hearing to be held on Wednesday, January 25, 2024, regarding approval of the projects in the Madera County region, included in the Draft ITIP.
- All commissioners are invited to the California Transportation Commission reception hosted by the Stanislaus Council of Governments, January 25, 2024, in Modesto.
- State Route (SR) 99 Coalition met recently. The discussion included the following:
  - Successes to date
  - The need to continue with its partnerships
  - Current status of the Comprehensive Multimodal Corridor Plan (CMCP) and Managed Lanes Study
  - The need and strategy to complete SR 99 by closing the remaining gaps
  - Upcoming potential grant opportunities, including future ITIP and SHOPP funding

#### 11-C. Items from Caltrans

- Michael Navarro, Caltrans District 06, Deputy Director, wished everyone a Happy New Year.
- The Clean California program will not be extended, all active projects will be completed through 2026.



- Update on State Route (SR) 99 Corridor Plan, discussion regarding managed lanes, feasibility recommendations for truck lanes, and public outreach and engagement.
- CSIS public workshops January 30 and 31 will focus on urban and rural areas, CSIS Guidance will be adopted June 2024.
- Madera Downtown project construction will begin early 2025.
- Cottonwood Creek project is in winter suspension until April 2024.
- Ranchos Rehabilitation project is in winter suspension until April 2024, completion July 2024.

11-D. Items from Commissioners

- Commissioner Poythress was appointed to the Regional Council of Rural Counties ad hoc committee pertaining to California roadway infrastructure.
- Commissioner Gallegos thanked fellow Commissioners for supporting Lee Ann Eager for reappointment to the California Transportation Commission.
- Commissioner Gallegos shared student ideas from the Madera High School AP class for planning sustainable cities and transportation.

**12. CLOSED SESSION**

**NONE**

**13. ADJOURNMENT**

Meeting adjourned at 4:00 pm.

Next meeting scheduled for Wednesday, February 21, 2024

Respectfully Submitted,

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

Patricia S. Taylor  
Executive Director  
Madera County Transportation Commission





**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 7-B

**PREPARED BY:** Troy McNeil, Deputy Director/Fiscal Supervisor

---

**SUBJECT:**

Transportation Development Act (LTF, STA) – Allocation, Resolution 23-09 Amendment No. 4 and Resolution 23-10 Amendment No. 3

**Enclosure:** Yes

**Action:** Approve Resolution 23-09 Amendment No. 4 and Resolution 23-10 Amendment No. 3

**SUMMARY:**

The City of Madera has submitted a request to amend their Local Transportation Fund (LTF) and State Transit Assistance (STA) allocations for FY 2023-24. The amendment recognizes the following:

- Move unspent LTF and STA carryover funds from FY 2022-23 allocations to FY 2023-24
- Allocate STA FY 2023-24 unallocated funds

The City of Madera requests approval of these revisions.

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.

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

In the matter of  
**ALLOCATION OF FY 2023-24  
LOCAL TRANSPORTATION FUND**

**Resolution No.: 23-09  
Amendment No. 4**

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

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

**WHEREAS,** \$120,000 has been apportioned for Administration, \$150,529 has been reserved for Pedestrian and Bicycle facilities, and

**WHEREAS,** the Local Agencies have agreed to a MCTC expenditure of \$225,794 for shared system planning costs, per Section 99233.2 of the Transportation Development Act; and

**WHEREAS,** there is the sum of \$7,150,135 to be allocated from LTF, 2023-24;

**WHEREAS,** the Madera County Transportation Commission has made the finding in Resolution No. 23-05 that there are no substantial unmet transit needs that are reasonable to meet in FY 2023-24 within the jurisdictions of the County of Madera, the City of Madera, and the City of Chowchilla, and

**WHEREAS,** the City of Madera has carryover funds from FY 2022-23 and requests to reallocate its apportionment, and

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

(A) City of Chowchilla

CATX		\$ 337,875
Pedestrian & Bicycle Projects		\$ 59,811
MCTC Planning Services	\$ 19,406	
Street & Road Projects	\$ 276,642	

(B) City of Madera

Madera Metro, DAR, Intermodal, Fixed Route Ops	\$ 742,907
Pedestrian & Bicycle Projects	\$ 236,506.53

MCTC Planning Services	\$ 93,574
Street & Road Projects	\$ 9,677,633.45

C) <u>County of Madera</u>		
MCC & Demand Response		\$ 235,012
Amtrak		\$ 25,000
Pedestrian & Bicycle Projects		\$ 75,209
MCTC Planning Services	\$ 112,814	
Street & Road Projects	\$ 3,312,434	

The foregoing resolution was adopted this 21st day of February 2024 by the following vote:

Commissioner Leticia Gonzalez	_____
Commissioner Cecelia Gallegos	_____
Commissioner David Rogers	_____
Commissioner Robert Poythress	_____
Commissioner Jose Rodriguez	_____
Commissioner Waseem Ahmed	_____

\_\_\_\_\_  
Chair, Madera County Transportation Commission

\_\_\_\_\_  
Executive Director, Madera County Transportation Commission

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

In the matter of <b>ALLOCATION OF FY 2023-24 STATE TRANSIT ASSISTANCE FUND</b>	<b>Resolution No.: 23-10 Amendment No. 3</b>
---	--

**WHEREAS,** State Transit Assistance funds have been made available to the Madera County Transportation Commission by the State Controller in the amount of \$2,020,796, an increase of \$104,915 compared to the original allocation;

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

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

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

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

**WHEREAS,** the City of Madera has carryover funds from FY 2022-23 and requests to revise its allocations;

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

<u>CLAIMANT</u>	<u>2023-24 STA</u>
City of Chowchilla	
CATX	\$ 163,990
Unallocated	\$ 48,504
City of Madera	
Madera Metro, DAR, Intermodal, Transit Center	\$ 913,131.36
Madera Metro, Fixed Route, Intermodal Capital Improvements	\$ 49,010
Local Agency Planning Activities	\$ 170,000
Unallocated	\$ 0

County of Madera	
MCC & Demand Response	\$ 945,791
Unallocated	\$ 37,380

The foregoing resolution was adopted this 21st day of February 2024 by the following vote:

Commissioner Leticia Gonzalez	_____
Commissioner Cecelia Gallegos	_____
Commissioner David Rogers	_____
Commissioner Robert Poythress	_____
Commissioner Jose Rodriguez	_____
Commissioner Waseem Ahmed	_____

\_\_\_\_\_  
Chair, Madera County Transportation Commission

\_\_\_\_\_  
Executive Director, Madera County Transportation Commission



**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 7-C

**PREPARED BY:** Troy McNeil, Deputy Director/Fiscal Supervisor

**SUBJECT:**

Transportation Development Act (TDA): Local Transportation Fund (LTF), State Transit Assistance (STA), and State of Good Repair (SGR) FY 2024-25 Estimates

**Enclosure:** Yes

**Action:** Information and Discussion Only

**SUMMARY:**

**Local Transportation Fund (LTF):** Prior to February 1 of each year, the county auditor provides MCTC an estimate of monies to be available for apportionment and allocation during the ensuing fiscal year. The estimate for FY 2024-25 is **\$6,995,626**. The estimate includes monies anticipated to be deposited in the fund during the ensuing fiscal year as well as prior year excess revenues. The county auditor makes an estimate from such data including those which may be furnished by the State Board of Equalization. The county auditor will furnish a revised or updated estimate of funds available when requested by MCTC staff.

**State Transit Assistance (STA):** Pursuant to Public Utilities Code Section 99312.7, the State Controller is directed to send a preliminary estimate of STA Funds to each transportation planning agency. For the fiscal year 2024-25, there is \$931,305,000 budgeted according to the most current information from the State Controller's Office. The STA allocation estimate for Madera County is **\$1,953,407**.

**State of Good Repair (SGR):** Pursuant to Public Utilities Code Section 99312.1(c), the State Controller is directed to send an estimate of SGR Funds to each transportation planning agency. For the fiscal year 2024-25, there is \$129,388,000 budgeted according to the most current information from the State Controller's Office. The SGR allocation estimate for Madera County is **\$271,390**.

MCTC staff advised prospective claimants of the estimated area apportionments within Madera County.

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.

## Madera County Transportation Commission

### Local Transportation Fund (LTF)

#### 2024-25 Apportionment to Member Agencies

2024-25 Estimate per Madera County Auditor/Controller	\$ 6,245,626
One-time Excess Revenues	\$ 750,000
Less MCTC Administration Expense	\$ (125,000)
<b>Balance Available for Allocation</b>	<b>\$ 6,870,626</b>

County/Chowchilla adjustment for prison population per May 21, 1996 Agreement

1/31/24 Prison Population from DCR = **5,330**

	DOF(E-1) Population 05/01/23	DOF Prison Population	Adjusted Populations
Chowchilla	18,844	(5,330)	13,514
County	73,764	5,330	79,094

	DOF Population 05/01/23	Percent	Available for Allocation	2% Article 3 - Bicycle & Pedestrian	3% RTPA Planning	Article 4, 8 Balance
Member						
Chowchilla	13,514	8.55%	\$ 587,106	\$ 11,742	\$ 17,613	\$ 557,751
Madera	65,540	41.44%	\$ 2,847,338	\$ 56,947	\$ 85,420	\$ 2,704,971
County	79,094	50.01%	\$ 3,436,182	\$ 68,724	\$ 103,085	\$ 3,264,373
	158,148	100.00%	\$ 6,870,626	\$ 137,413	\$ 206,118	\$ 6,527,095

### State Transit Assistance Fund (STA)

#### 2024-25 Apportionment to Member Agencies

2024-25 Allocation per State Controller (PUC 99313)	\$ 1,891,155
2024-25 Allocation per State Controller (PUC 99314)	\$ 62,252
	<b>\$ 1,953,407</b>

Member	DOF (E-1) Population 05/01/23	Percent	PUC 99313 Allocation	PUC 99314 Allocation	Total
Chowchilla	13,514	8.55%	\$ 161,602	\$ 42,873	\$ 204,475
Madera	65,540	41.44%	\$ 783,736	\$ 13,879	\$ 797,615
County	79,094	50.01%	\$ 945,817	\$ 5,500	\$ 951,317
	158,148	100.00%	\$ 1,891,155	\$ 62,252	\$ 1,953,407

### SB-1 State of Good Repair Program (SGR)

#### 2024-25 Apportionment to Member Agencies

2024-25 Allocation per State Controller (PUC 99313)	\$ 262,742
2024-25 Allocation per State Controller (PUC 99314)	\$ 8,648
	<b>\$ 271,390</b>

Member	DOF (E-1) Population 05/01/23	Percent	PUC 99313 Allocation	PUC 99314 Allocation	Total
Chowchilla	13,514	8.55%	\$ 22,452	\$ 5,956	\$ 28,408
Madera	65,540	41.44%	\$ 108,886	\$ 1,928	\$ 110,814
County	79,094	50.01%	\$ 131,404	\$ 764	\$ 132,168
	158,148	100.00%	\$ 262,742	\$ 8,648	\$ 271,390





**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 7-D

**PREPARED BY:** Natalia Austin, Senior Regional Planner

---

**SUBJECT:**

Launch of *The Commission Vision*, MCTC's Quarterly Electronic Newsletter

**Enclosure:** No

**Action:** Information and Discussion Only

**SUMMARY:**

The Madera County Transportation Commission has launched a quarterly electronic newsletter, called *The Commission Vision*. The newsletter will feature the latest updates on important events, reports, and transportation projects in the Madera County Region and San Joaquin Valley.

Individuals who wish to stay informed about regional planning efforts can subscribe to *The Commission Vision* through a [link](#) on the MCTC [website](#).

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.



**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 7-E

**PREPARED BY:** Troy McNeil, Deputy Director/Fiscal Supervisor

---

**SUBJECT:**

On-call Consultant – HR and Personnel Services

**Enclosure:** No

**Action:** Approve to add CPS HR Consulting to the list of On-call Consultants

**SUMMARY:**

Staff released a Request for Qualifications (RFQ) to solicit *Statements of Qualifications* from qualified consultants to assist in performing on-call HR and personnel services including but not limited to reviewing and updating job descriptions, performing salary and benefit surveys, reviewing and updating compensation policies, and reviewing and providing recommendations to the performance evaluation process and applicable forms.

An RFQ was released on December 29, 2023, with a due date of January 29, 2024. One Statement of Qualifications was received from Cooperative Personnel Services dba CPS HR Consulting. CPS HR is a client-centric human resources and management consulting firm specializing in addressing the unique challenges and complexities encountered by government and non-profit organizations. The firm is a governmental Joint Powers Authority (JPA) headquartered in Sacramento, CA. Staff has reviewed the Statement of Qualifications and recommends the approval to add CPS HR Consulting to the list of on-call consultants.

**FISCAL IMPACT:**

Staff recommend adding \$40,000 to the 2023-24 budget for potential on-call HR and personnel services. This would increase the approved 2023-24 Overall Work Program and Budget by \$40,000.



**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 7-F

**PREPARED BY:** Troy McNeil, Deputy Director/Fiscal Supervisor

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**SUBJECT:**

Revised Accounting & Financial Policies and Procedures Manual

**Enclosure:** Yes

**Action:** Approve Revised Accounting & Financial Manual

**SUMMARY:**

The Accounting & Financial Policies and Procedures Manual has been updated to reflect recent changes. The following was updated:

- Short-term lodging rates were updated to be consistent with the approved 2024 allowable state rates;
- Some grammatical clarifications and corrections were made; and
- Some obsolete information was updated or removed.

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.



## **Accounting & Financial Policies and Procedures Manual**

Adopted  
January 19, 2011  
Revised September 2012  
Revised June 2014  
Revised April 2015  
Revised September 2015  
Revised June 2016  
Revised July 2017  
Revised March 2018  
Revised February 2020  
Revised February 2022  
Revised January 2024  
[Revised February 2024](#)

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## **INTRODUCTION**

The following accounting manual is intended to provide an overview of the accounting policies and procedures for the Madera County Transportation Commission, which shall be referred to as “Commission” throughout this manual.

This manual shall document the financial operations of the Commission. Its primary purpose is to provide overall guidance, formalize accounting policies and selected procedures, and provide written policies to ensure that the Commission complies with financial management standards.

These financial management standards require accurate, current, and complete disclosure of the results of its financial activities in accordance with the reporting requirements of all grants and subgrants. Accounting records will be maintained to identify the sources and uses of funds which will include awards and authorizations, obligations, unobligated balances, assets, liabilities, expenditures, and income. Accounting records will be supported by source documentation such as paid bills, payrolls, time and attendance records, contract and subgrant awards and other appropriate documents.

It also documents internal controls. Effective control and accountability must be maintained for all cash, real and personal property, and other assets. Budgetary control will be maintained by the comparison of actual expenditures with budgeted amounts for each grant or subgrant. Financial information will be related to performance or productivity data whenever appropriate or specifically required in the grant agreement.

Applicable OMB cost principles and the funding terms and conditions will be followed by determining the reasonableness, allowability, and allocability of costs.

The contents of this manual were approved as official policy of the Commission by the [Policy](#) Board. All Commission staff are bound by the policies herein and any deviation from established policy is prohibited unless prior authorization from the Executive Director is obtained. Financial procedures will be reviewed as deemed necessary by the Executive Director and/or the Fiscal Supervisor.

## **GENERAL POLICIES**

### **ORGANIZATIONAL STRUCTURE**

The Commission is organized into a [Policy](#) Board supported by the Transportation Policy Committee and the Technical Advisory Committee. The Commission staff includes an Executive Director; a Deputy Director/Fiscal Supervisor; two Principal Planners; two Senior Regional Planners; an Administrative Analyst; and an Accounting Technician. There is currently one standing committee -- the Social Services Transportation Advisory Council (SSTAC) which reports through the Technical Advisory Committee. The relationship between the Board, its staff, and the committees is illustrated in Figure 1 and discussed in more detail below.

The Commission [Policy](#) Board is comprised of three (3) members from the Madera County Board of Supervisors; two (2) members from the Madera City Council; and one (1) member from the Chowchilla City Council. The members shall be appointed by the member agencies. Each member agency designates at least one alternate who shall be an elected member of the designated agency.

The Transportation Policy Committee (TPC) has the same membership as the Board with the addition of one (1) person representing the Caltrans District 06 Director. This committee reviews transportation plans and programs prior to action by the Commission, with particular attention to compliance with applicable state and federal planning and programming requirements.

The Technical Advisory Committee (TAC) includes the County of Madera, City of Madera, City of Chowchilla, and one representative from Caltrans District 06. The North Fork Mono Rancheria, Picayune Rancheria of Chukchansi Indians, and other tribal governments are also invited to participate in the monthly TAC meetings. The TAC reviews staff work conducted pursuant to the Overall Work Program; advises the Commission and TPC on transportation issues; and makes recommendations on planning and programming actions to be taken by the Commission. TAC review is generally focused upon the technical merits of various transportation issues coming before the Commission. Staff consults with tribal governments as it relates to transportation planning issues and initiates consultation with the tribal governments at the government-to-government level.

#### **The Role of the [Policy](#) Board**

The Commission is governed by its [Policy](#) Board, which is responsible for the oversight of the Commission by:

1. Employment of the Executive Director
2. Establishing broad policies, including financial and personnel policies and procedures
3. Approving grant applications and amendments
4. Ongoing process of budget development, approval, and review
5. Reviewing and accepting the annual audit
6. Reviewing financial information
7. Identifying and proactively dealing with emerging issues and community needs
8. Reviewing the compensation of the Executive Director

9. Establishing and maintaining programs and systems designed to assure compliance with terms of contracts and grants
10. Reviewing operations and activities
11. Authorizing establishment of all bank accounts and check signers.

The Executive Director shall be responsible for the day-to-day oversight and management of the Commission. The primary responsibility for the Commission's financial reporting, internal control, and management rests with management, as overseen by the [Policy Board](#).

### **Documentation of Governing Board Meetings**

Accurate minutes of all meetings of the [Policy Board](#) will be prepared and retained by the Administrative Analyst, following all the applicable guidelines and procedures for meetings of the Commission. The Executive Director will receive and review a copy of all minutes of the [Policy Board](#). The Fiscal Supervisor will note all items in the minutes relating to financial matters and take appropriate action.

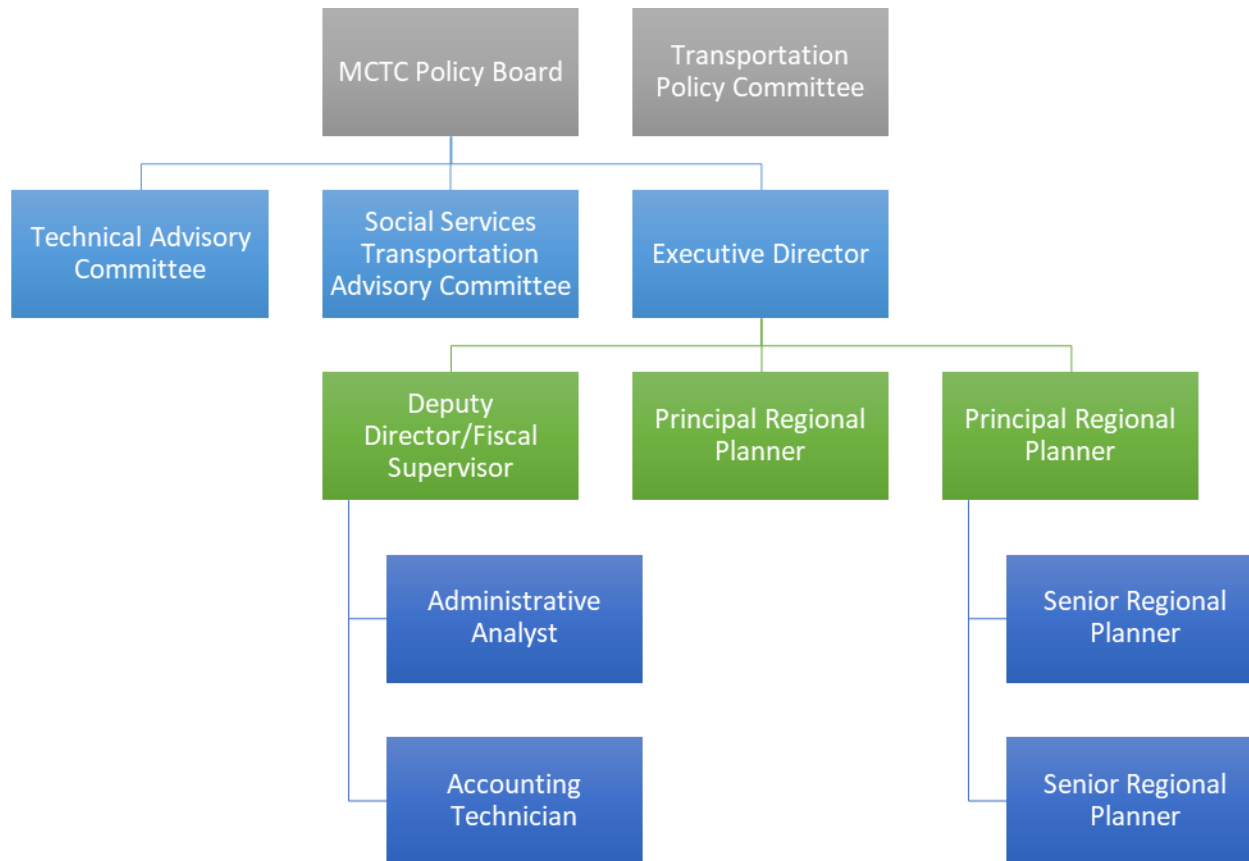
### **The Roles of the Executive Director and Staff**

The [Policy Board](#) jointly hires the Executive Director who reports directly to the Board. The Executive Director has responsibility for the day-to-day operations and activities of the Commission, including financial management. The Executive Director is responsible for hiring and evaluating the Fiscal Supervisor.

Current job descriptions will be maintained for all employees, indicating duties and responsibilities.

The lines of authority on the Commission Organizational Chart will be followed by all employees.

Organization Chart (Figure 1)



## **Responsibilities**

The primary responsibilities of the Fiscal Supervisor consist of:

- General ledger
- Budgeting
- Cash and investment management
- Asset management
- Grants and contracts administration
- Purchasing
- Accounts receivable and billing
- Cash receipts
- Accounts payable
- Cash disbursements
- Payroll and benefits
- Financial statement processing
- External reporting of financial information
- Bank reconciliation
- Reconciliation of subsidiary ledgers
- Compliance with government reporting requirements
- Annual audit
- Leases
- Insurance

## **Standards for Financial Management Systems**

In accordance with 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements For Federal Awards, the Commission maintains a financial management system that provides for the following. Specific procedures to carry out these standards are detailed in the appropriate sections of this manual.

1. Accurate, current, and complete disclosure of the financial results of each Federally-sponsored project or program in accordance with the reporting requirements of 2 CFR Part 200 and/or the award.
2. Records that identify adequately the source and application of funds for Federally-sponsored activities. These records shall contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, outlays, income, and interest.
3. Effective control over and accountability for all funds, property, and other assets. The Commission shall adequately safeguard all such assets and assure they are used solely for authorized purposes.
4. Comparison of outlays with budget amounts for each award. Whenever possible, financial information shall be related to performance and unit cost data.

5. Written procedures for determining the reasonableness, allocability, and allowability of costs in accordance with the provisions of the applicable Federal cost principles and the terms and conditions of the award.
6. Accounting records including cost accounting records that are supported by source documentation.



## BUSINESS CONDUCT

### Practice of Ethical Behavior

The highest standards of ethical conduct are required of employees, officers, board members, consultants, and independent contractors in their performance and Commission responsibilities. Unethical actions, or the appearance of unethical actions, are unacceptable under any conditions.

An obligation exists to exercise honesty, objectivity, and diligence in the performance of duties and responsibilities for the Commission. Activities shall not be entered into which may be in conflict with the interests of the Commission or which would prejudice the ability of the office to objectively carry out its duties and responsibilities. Confidential and proprietary information shall not be used for personal gain or in a manner which would be detrimental to the interests of the Commission.

Each employee, officer, board member, consultant, and independent contractor must apply her/his own sense of personal ethics, which should extend beyond compliance with applicable laws and regulations in business situations, to govern behavior where no existing regulation provides a guideline. Each individual is responsible for applying common sense in business decisions where specific rules do not provide all the answers.

In determining compliance with this standard in specific situations, individuals should ask themselves the following questions:

1. Is my action legal?
2. Is my action ethical?
3. Does my action comply with Commission policy?
4. Am I sure my action does not appear inappropriate?
5. Am I sure that I would not be embarrassed or compromised if my action became known within the Commission or publicly?
6. Am I sure that my actions meet my personal code of ethics and behavior?
7. Would I feel comfortable defending my actions on the 6 o'clock news?

Each individual should be able to answer "yes" to all of these questions before taking action.

The Executive Director is responsible for the ethical business behavior of her/his subordinates. The Executive Director must carefully weigh all courses of action suggested in ethical, as well as economic terms, and base their final decisions on the guidelines provided by this policy, as well as their personal sense of right and wrong.

### Compliance with Laws, Regulations, and Commission Policies

The Commission does not tolerate:

- The willful violation or circumvention of any federal, state, local, or foreign law by an employee during the course of that person's employment;
- The disregard or circumvention of Commission policy or engagement in unscrupulous dealings;
- The manipulation or disregard of policies or provisions to secure a benefit for friends and family members.

Employees should not attempt to accomplish by indirect means, through agents or intermediaries, that which is directly forbidden.

The performance of all levels of employees will be measured against the implementation of the provisions of these standards.

## CONFLICTS OF INTEREST

### **Introduction**

In the course of business, situations may arise in which a Commission decision-maker has a conflict of interest, or in which the process of making a decision may create an appearance of a conflict of interest.

All employees, officers, board members, policy members, and volunteers have an obligation to:

1. Avoid conflicts of interest, or the appearance of conflicts, between their personal interests and those of the Commission in dealing with outside entities or individuals,
2. Disclose real and apparent conflicts of interest to the Executive Director, and
3. Refrain from participation in any decisions on matters that involve a real conflict of interest or the appearance of a conflict.

### **What Constitutes a Conflict of Interest?**

No employee, officer, or board member of the Commission, whether paid or unpaid, shall engage in any business transactions, or shall have a financial interest, direct or indirect, which is incompatible with the proper discharge of their official capacity in the public interest or would tend to impair their independence of judgment or action in the performance of their official duties.

A conflict of interest arises when an employee, officer, or board member involved in making a decision is in the position to benefit, directly or indirectly, from his/her dealings with the Commission or person conducting business with the Commission.

Examples of conflicts of interest include, but are not limited to, situations in which an employee:

1. Negotiates or approves a contract, purchase, or lease on behalf of the Commission and has a direct or indirect interest in, or receives personal benefit from, the entity or individual providing the goods or services;
2. Negotiates or approves a contract, sale, or lease on behalf of the Commission and has a direct or indirect interest in, or receives personal benefit from, the entity or individual receiving the goods or services;
3. Employs or approves the employment of, or supervises a person who is an immediate family member of the director or employee;
4. Sells products or services in competition with the Commission;
5. Uses the Commission's facilities, other assets, employees, or other resources for personal gain;

6. Receives a gift from a vendor, if the employee is responsible for initiating or approving purchases from that vendor.

### **Disclosure Requirements**

An employee, officer, or board member who believes that he/she may be perceived as having a conflict of interest in a discussion or decision must disclose that conflict to the group making the decision. Most concerns about conflicts of interest may be resolved and appropriately addressed through prompt and complete disclosure.

The Commission requires the following:

1. On an annual basis, all members of the [Policy](#) Board, the Caltrans representative, the Executive Director, the Fiscal Supervisor, and any other individual involved with approving expenditures shall complete Form 700, Report of Economic Interests.
2. Employees, officers, or board members of the Commission are required to notify the Executive Director of any financial conflict of interest that may arise in the course of carrying out assigned duties.
3. If a conflict arises during the year, the employee, officer, or board member will immediately notify the Executive Director who will determine an appropriate resolution.

### **Resolution of Conflicts of Interest**

All real or apparent conflicts of interest shall be disclosed to the Board Chairperson or the Executive Director of the Commission. Conflicts shall be resolved as follows:

- The chair of the board shall be responsible for making all decisions concerning resolutions ~~of~~[to](#) the conflict involving the Executive Director or other board members.
- The Executive Director shall be responsible for making all decisions concerning resolutions of conflicts involving employees.

An employee, officer, or board member may appeal the decision that a conflict (or appearance of conflict) exists as follows:

- An appeal must be directed to the Board Chairperson.
- Appeals must be made within 30 days of the initial determination.
- Resolution of the appeal shall be made by vote of the full [Policy](#) Board ~~of Directors~~.
- Board members who are the subject of the appeal, or who have a conflict of interest with respect to the subject of the appeal, shall abstain from participating in, discussing, or voting on the resolution, unless their discussion is requested by the remaining members of the Board.

**Disciplinary Action for Violations of this Policy**

Failure to comply with the standards contained in this policy will result in disciplinary action that may include termination, referral for criminal prosecution, and reimbursement to the Commission or to the government, for any loss or damage resulting from the violation. As with all matters involving disciplinary action, principles of fairness will apply. Any employee, officer, or board member charged with a violation of this policy will be afforded an opportunity to explain her/his actions before disciplinary action is taken.

Disciplinary action will be taken:

1. Against any employee who authorizes or participates directly in actions that are a violation of this policy.
2. Against any employee who has deliberately failed to report a violation or deliberately withheld relevant and material information concerning a violation of this policy.
3. Against any supervisor who attempts to retaliate, directly or indirectly, or encourages others to do so, against any employee who reports a violation of this policy.

A board member who violates this policy will be reported to his/her respective governing board for possible removal.

# POLICY ON SUSPECTED MISCONDUCT

## **Introduction**

This policy communicates the actions to be taken for suspected misconduct committed, encountered, or observed by employees.

Like all organizations, the Commission faces many risks associated with fraud, abuse, and other forms of misconduct. The impact of these acts, collectively referred to as misconduct throughout this policy, may include, but not be limited to:

- Financial losses and liabilities
- Loss of current and future revenue
- Negative publicity and damage to the Commission's good public image
- Loss of employees and difficulty in attracting new personnel
- Deterioration of employee morale
- Harm to relationships with vendors, bankers, and subcontractors
- Litigation and related costs of investigations, etc.

The Commission is committed to establishing and maintaining a work environment of the highest ethical standards. Achievement of this goal requires the cooperation and assistance of every employee at all levels of the Commission.

## **Definitions**

For purposes of this policy, misconduct includes, but is not limited to:

1. Actions that violate any Commission policies
2. Fraud (see below)
3. Forgery or alteration of checks, bank drafts, documents, or other records (including electronic records)
4. Destruction, alteration, mutilation, or concealment of any document or record with the intent to obstruct or influence an investigation, or potential investigation, carried out by a department or agency of the Federal government or by the Commission in connection with this policy
5. Disclosure to any external party of proprietary information or confidential personal information obtained in connection with employment with or service to the Commission
6. Unauthorized personal or other inappropriate (non-business) use of equipment, assets, services, personnel, or other resources
7. Acts that violate federal, state, or local laws or regulations
8. Accepting or seeking anything of material value from contractors, vendors, or persons providing goods or services to the Commission.

9. Impropriety of the handling or reporting of money in financial transactions.
10. Failure to report known instances of misconduct in accordance with the reporting responsibilities described herein (including tolerance by supervisory employees of misconduct of subordinates).

Fraud is further defined to include, but not be limited to:

- Theft, embezzlement, or other misappropriation of assets (including assets of or intended for the Commission, as well as those of our clients, subcontractors, vendors, contractors, suppliers, and others with whom the Commission has a business relationship)
- Intentional misstatements in the Commission's records, including intentional misstatements of accounting records or financial statements
- Authorizing or receiving payment for goods not received or services not performed
- Authorizing or receiving payments for hours not worked
- Forgery or alteration of documents, including but not limited to checks, timesheets, contracts, purchase orders, receiving reports
- The manipulation or disregard of policies or provisions to secure a benefit for friends and family members.

The Commission prohibits each of the preceding acts of misconduct on the part of employees, officers, executives, volunteers, and others responsible for carrying out the Commission's activities.

### **Reporting Responsibilities**

Every employee, officer, board member, policy member, and volunteer is responsible for immediately reporting suspected misconduct to the Executive Director, or designee. When the Executive Director has received a report of suspected misconduct, he/she must immediately report such acts to the Board Chairperson.

### **Whistleblower Protection**

The Commission will consider any reprisal against a reporting individual an act of misconduct subject to disciplinary procedures. A "reporting individual" is one who, in good faith, reported a suspected act of misconduct in accordance with this policy, or provided to a law enforcement officer any truthful information relating to the commission or possible commission of a Federal offense.

### **Investigative Responsibilities**

Due to the sensitive nature of suspected misconduct, supervisors and managers should not, under any circumstances, perform any investigative procedures.

The Executive Director has the primary responsibility for investigating suspected misconduct involving any employees.

The Policy Board of Directors has the primary responsibility for investigating suspected misconduct involving the Executive Director, as well as board members and officers.

Investigation into suspected misconduct will be performed without regard to the suspected individual's position, length of service, or relationship with the Commission.

In fulfilling its investigative responsibilities, the Executive Director and/or the Board shall have the authority to seek the advice and/or contract for the services of outside firms, including but not limited to law firms, CPA firms, forensic accountants, and investigators, etc.

Members of the investigative team (as authorized by the Board) shall have free and unrestricted access to all Commission records and premises, whether owned or rented, at all times. They shall also have the authority to examine, copy, and remove all or any portion of the contents (in paper or electronic form) of filing cabinets, storage facilities, desks, credenzas, and computers without prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of an investigation into suspected misconduct or related follow-up procedures.

The existence, the status, or results of investigations into suspected misconduct shall not be disclosed or discussed with any individual other than those with a legitimate need to know in order to perform their duties and fulfill their responsibilities effectively.

### **Protection of Records – Federal Matters**

The Commission prohibits the knowing destruction, alteration, mutilation, or concealment of any record, document, or tangible object with the intent to obstruct or influence the investigation or proper administration of any matter within the jurisdiction of any department or agency of the United States government, or in relation to or contemplation of any such matter or case.

Employees that are in violation of this policy will be subject to the investigative, reporting, and disclosure procedures described earlier in this Policy on Suspected Misconduct.

### **Disciplinary Action**

Based on the results of investigations into allegations of misconduct, disciplinary action may be taken against violators. Disciplinary action shall be by the Executive Director. The seriousness of misconduct will be considered in determining appropriate disciplinary action, which may include:

- Reprimand
- Probation
- Demotion
- Termination
- Reimbursement of losses or damages
- Referral for criminal prosecution or civil action

This listing of possible disciplinary actions is for information purposes only and does not bind the Commission to follow any particular policy or procedure.



## **Confidentiality**

The Executive Director will treat all information received confidentially. Any employee, officer, or board member who suspects dishonest or fraudulent activity will notify the Executive Director immediately and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act (see “Investigative Responsibilities” section above).

Great care must be taken in the investigation of suspected improprieties or irregularities to avoid mistaken accusations or alerting suspected individuals that an investigation is under way. Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the Commission from potential civil liability.

Any employee, officer, board member, policy member, or volunteer who discovers or suspects fraudulent activity may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual(s), his or her attorney or representative(s), or any other inquirer should be directed to the Board or legal counsel. No information concerning the status of an investigation will be given out. The proper response to any inquiry is “I am not at liberty to discuss this matter.” Under no circumstances should any reference be made to “the allegation,” “the crime,” “the fraud,” “the forgery,” “the misappropriation,” or any other specific reference.

The reporting individual should be informed of the following:

1. Do not contact the suspected individual to determine ~~facts~~the facts or demand restitution.
2. Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the Commission’s legal counsel or the Board.

## **Disclosure to Outside Parties**

Allegations of and information related to allegations of suspected misconduct shall not be disclosed to third parties except under the provisions described in this policy (such as disclosure to outside investigators hired by the Commission to aid in an investigation).

However, all known frauds involving the Executive Director or members of the Policy Board of Directors, as well as all material frauds involving employees below the senior management level, shall be disclosed to the Commission’s external auditors.

## SECURITY

The Commission's blank check stock shall be stored in a locked file cabinet in the Commission office. Access to this cabinet shall be by keys in the possession of the Administrative Analyst and Accounting Technician.

Petty cash is stored in a drawer locked with a key. The Accounting Technician and the Administrative Analyst will be the only employees with keys to the petty cash drawer.

### **Access to Electronically Stored Accounting Data**

The Commission utilizes passwords to restrict access to accounting software and data. Only duly authorized personnel with data input responsibilities will be assigned passwords that allow access to the system.

Accounting personnel are expected to keep their passwords secret and to change their passwords as necessary. Administration of passwords shall be performed by a responsible individual independent of programming functions.

Each password enables a user to gain access to only those software and data files necessary for each employee's required duties.

### **Storage of Back-Up Files**

The Commission maintains back-up copies of electronic data files in a secure fire-safe environment. Access to back-up files shall be limited to individuals authorized by management. Multiple copies of backup media are recommended so as to not overwrite the most recent backup.

The Commission should have a regularly scheduled test of its capability to restore from backup media.

### **Storage of Sensitive Data**

In addition to accounting and financial data, other sensitive data, such as social security numbers of employees or clients, etc. may be stored in areas. Therefore, the Commission:

1. Minimizes the storage of sensitive data outside the secure accounting file cabinet shredding documents with such data or deleting the sensitive data from documents that are stored outside the accounting file cabinet whenever possible; and
2. Requires that all sensitive data that is stored in areas other than the accounting file cabinet be secured in locked filing cabinets.

Further, the Commission restricts access to sensitive data to Commission employees only (no temporary workers or contractors) and only to employees with a legitimate need for such access. The Commission also requires employees to claim print jobs which contain sensitive information immediately upon printing.

## GENERAL LEDGER AND CHART OF ACCOUNTS

The general ledger is the collection of all assetassets, liability, net assets, revenue, and expense accounts. It is used to accumulate all financial transactions and is supported by subsidiary ledgers that provide details for certain accounts. The general ledger is the foundation for the accumulation of data and production of reports. The Commission will utilize a double entry system of accounting for all funds so that information can be provided by cost objectives.

### **Chart of Accounts Overview**

The chart of accounts is the framework for the general ledger system and the basis for the accounting system. The chart of accounts consists of account titles. General ledger accounts are used to accumulate transactions and the impact of these transactions on each asset, liability, net asset, revenue, expense, and gain and loss account.

The Commission's chart of accounts is comprised of four types of accounts:

1. Assets
2. Liabilities
3. Revenues
4. Expenses

### **Distribution of Chart of Accounts**

All Commission employees involved with account coding or budgetary responsibilities will be issued a current chart of accounts. As the chart of accounts is revised, an updated copy of the chart of accounts shall be promptly distributed to these individuals.

### **Control of Chart of Accounts**

The Fiscal Supervisor monitors and controls the chart of accounts, including all account maintenance, such as additions and deletions. Any additions or deletions of accounts should be approved by the Fiscal Supervisor, who ensures that the chart of accounts is consistent with the Commission's structure and meets the needs of the Commission.

### **Account Definitions**

#### **Assets**

Assets are probable future economic benefits obtained or controlled by the Commission as a result of past transactions or events. Assets are classified as current assets, fixed assets, contra-assets, and other assets.

Current assets are assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities. Some examples are cash, temporary

investments, and receivables that will be collected within one year of the statement of financial position date.

Fixed assets (property and equipment) are tangible assets with a useful life of more than one year that are acquired for use in the operation of the Commission and are not held for resale.

Contra-assets are accounts that reduce asset accounts, such as accumulated depreciation and reserves for uncollectible accounts receivable.

Other assets include long-term assets that are assets acquired without the intention of ~~disposing~~ disposing of them in the near future. Some examples are security deposits, property, and long-term investments.

## Liabilities

Liabilities are probable future sacrifices of economic benefits arising from present obligations of the Commission to transfer assets or provide services to other entities in the future as a result of past transactions or events. Liabilities are classified as current or long-term.

Current liabilities are probable sacrifices of economic benefits that will likely occur within one year of the date of the financial statements or which have a due date of one year or less. Common examples of current liabilities include accounts payable, accrued liabilities, short-term notes payable, and deferred revenue.

Long-Term Liabilities are probable sacrifices of economic benefits that will likely occur more than one year from the date of the financial statements. An example is the non-current portion of a mortgage loan.

## Revenues

Revenues are inflows or other enhancements of assets, or settlements of liabilities, from delivering or producing goods, rendering services, or other activities that constitute a Commission's ongoing major or central operations. Revenues include grants received from government agencies, private foundations and corporations, and contributions received from donors.

Gains are increases in net assets from peripheral or incidental transactions and from all other transactions and

other events and circumstances affecting the Commission except those that result from revenues.

Losses are decreases in net assets from peripheral or incidental transactions and from all other transactions and other events and circumstances affecting the Commission except those that result from expenses.

Gains or losses occur when the Commission sells a fixed asset or writes off as worthless a fixed asset with ~~remaining~~the remaining book value.

## **Expenses**

Expenses are outflows or other activities using assets, or incurrences of liabilities from delivering or producing goods, rendering services, or carrying out other activities that constitute the Commission's ongoing major or central operations.

## **Fiscal Year of Commission**

The Commission shall operate on a fiscal year that begins on July 1 and ends on June 30. Any changes to the fiscal year of the Commission must be ratified by majority vote of the Commission's Policy Board ~~of Directors~~.

## **Accounting Estimates**

The Commission utilizes numerous estimates in the preparation of its interim and annual financial statements. Some of those estimates include:

1. Useful lives of property and equipment
2. Fair market values of investments
3. Joint cost allocations
4. Allocations of certain indirect costs
5. Allocations of time/salaries

The Fiscal Supervisor will reassess, review, and approve all estimates yearly. All key conclusions, bases, and other elements associated with each accounting estimate shall be documented in writing. All material estimates, and changes in estimates from one year to the next, shall be disclosed to the external audit firm.

## **Journal Entries**

All general ledger entries that do not originate from a subsidiary ledger shall be supported by journal vouchers or other documentation, including an explanation of each such entry. Examples of such journal entries are:

1. Recording of noncash transactions

2. Corrections of posting errors
3. Nonrecurring accruals of income and expenses

Certain journal entries, called recurring journal entries, occur in every accounting period. These entries may include, but are not limited to:

1. Depreciation of fixed assets
2. Amortization of prepaid expenses
3. Accruals of recurring expenses
4. Amortization of deferred revenue

Recurring journal entries shall be supported by a schedule associated with the underlying asset or liability account or, in the case of short-term recurring journal entries or immaterial items, a journal voucher.

## **POLICIES ASSOCIATED WITH REVENUES AND CASH RECEIPTS**

### **REVENUE**

#### **Revenue Recognition Policies**

The Commission receives revenue from several types of transactions. Revenue from each of these types of transactions is recognized in the financial statements in the following manner:

1. **Grant income** - Quarterly accrual based on incurrence of allowable costs (for cost reimbursement awards) or based on other terms of the award (for fixed price, unit-of-service, and other types of awards).
2. **Tax revenue income** – Yearly accrual based on incurrence of allowable costs (for cost-reimbursement awards)

Revenue may be recorded on the cash basis of accounting (i.e., recorded as revenue when received) as deemed appropriate by the Fiscal Supervisor and adjusted on the Commission's fiscal year end or the grant year end, as applicable.

## ADMINISTRATION OF AWARDS

### Definitions

The Commission may receive financial assistance from a grantor agency through the following types of agreements:

**Grant:** A financial assistance award given to the Commission to carry out its programmatic purpose.

**Contract:** A mutually binding legal agreement where the Commission agrees to provide services and the funder agrees to pay for them.

**Cooperative Agreement:** A legal agreement where the Commission implements a program with the direct involvement of the funder.

### Compliance with Laws, Regulations, and Provisions of Awards

The Commission recognizes that as a recipient of [grantgrants](#) and public funds, the Commission is responsible for compliance with all applicable laws, regulations, and provisions of contracts and grants. To ensure that the Commission meets this responsibility, the following policies apply with respect to every grant or contract received directly or indirectly from an agency:

1. For each grant award, the Executive Director will be responsible for administering the award.
2. The Executive Director or designee shall take the following steps to identify all applicable laws, regulations, and provisions of each grant and contract:
  - a. Read each award and understand the key compliance requirements and references to specific laws and regulations.
  - b. Review the section of the Catalog of Federal Domestic Assistance (CFDA) applicable to the award.
  - c. The Executive Director will communicate grant requirements to those who will be responsible for carrying them out or impacted by them.
3. The Fiscal Supervisor shall identify and communicate any special changes in policies and procedures necessitated by Federal awards as a result of the review of each award.
4. The Fiscal Supervisor shall take all reasonable steps necessary to identify applicable changes in laws, regulations, and provisions of contracts and grants. Steps taken in this regard shall include, but not be limited to, reviewing subsequent grant and contract renewals, reviewing annual revisions to the appropriate cost principles regulations, and communications with the awarding agency personnel.
5. The Fiscal Supervisor shall inform the independent auditors of applicable laws, regulations, and provisions of contracts and grants. The Fiscal Supervisor shall also



communicate known instances of noncompliance with laws, regulations, and provisions of contracts and grants to the auditors.

**Close Out of Federal and Non-Federal Awards**

The Commission shall follow the close out procedures described in 2 CFR Part 200 and in the grant agreements as specified by the granting agency. The Commission and all subrecipients shall liquidate all obligations incurred under the grant or contract within 90 days of the end of the grant or contract agreement, unless prior approval is received from the granting agency, or other specified time period for non-federal grant awards.

## BILLING/INVOICING POLICIES

### Overview

The Commission's primary sources of revenue are:

- Reimbursement grants – billed quarterly, or as funders require, based on allowed, incurred expenses
- Tax revenues – received according to the specific tax ordinance and guidelines

### Responsibilities for Billing and Collection

The Commission's Fiscal Supervisor is responsible for the invoicing of funding sources and the collection of outstanding receivables. (Note: Cash receipts, credit memo, and collection policies will be discussed in subsequent sections.)

### Billing and Financial Reporting

The Commission strives to provide management, staff, and funding sources with timely and accurate financial reports applicable to all awards. These reports include quarterly and cumulative expenditures, a project budget, and a balance remaining column.

The Commission shall prepare and submit financial reports as specified by the financial reporting clause of each grant or contract award document. Preparation of these reports shall be the responsibility of the Fiscal Supervisor.

The following policies shall apply to the preparation and submission of billings to agencies under awards made to the Commission:

1. The Commission will request reimbursement after expenditures have been incurred unless an award specifies another method.
2. Labor costs billed on invoices are reflective of the labor hours worked for the same period and fiscal year.
3. Each award normally specifies a particular billing cycle. Therefore, a schedule is established for each grant and contract to ensure that reimbursement is made on a timely basis along with any other reporting that is required in addition to the financial reports.
4. Requests for reimbursement of award expenditures will use the actual amounts as posted to the general ledger as the source for all invoice amounts, with the exception of the indirect cost allocation which may not be posted as of that point in time.
5. All financial reports required by each award will be prepared and filed on a timely basis. To the extent the Commission's year-end audit results in adjustments to

amounts previously reported to agencies, revised reports shall be prepared and filed in accordance with the terms of each award.

The Commission shall maintain separate billing records in addition to the official general ledger accounting records. Billing records shall be reconciled to the general ledger on a periodic basis.

At the time invoices (requests for reimbursement) are prepared, revenue and accounts receivable shall be recorded on the books of the Commission by the Fiscal Supervisor.

If an award authorizes the payment of cash advances to the Commission, the Fiscal Supervisor may require that a request for such an advance be made. Upon receipt of a cash advance, the Commission shall reflect deferred revenue equal to the advance. As part of the periodic invoicing process, the deferred revenue shall be reduced, and revenue recognized, in an amount equal to the allowable costs incurred for that period.

### **Accounts Receivable Entry Policies**

Individuals independent of the cash receipts function shall post customer invoices, credit adjustments, and other adjustments to the accounts receivable subsidiary ledger.

## CASH RECEIPTS

### Overview

Cash (including checks payable to the Commission) is the most liquid asset the Commission has. Therefore, it is the objective of the Commission to establish and follow the strongest possible internal controls in this area.

### Processing of Checks and Cash Received in the Mail

The following procedures will be followed:

- All cash and checks received by mail shall be forwarded to the Fiscal Supervisor, who will record the cash receipts on the County of Madera – Deposit Permit form.
- In the event that the Fiscal Supervisor is absent or on leave, the Accounting Technician or Administrative Analyst will record the cash receipts.
- After the Deposit Permit form is completed, staff will coordinate with the County Auditor-Controller's Office to receive a cash receipts batch proof.
- The deposit permit and batch proof, with accompanying checks, are taken to the County Treasurer within 24 hours of receipt or as soon as reasonably possible.
- The Fiscal Supervisor will record the deposit on the proper general ledger.

### Timeliness of Bank Deposits

Bank deposits will be made on a daily basis, unless the total amount received for deposit is less than \$10,000. In no event shall deposits be made less frequently than weekly.

## GRANTS RECEIVABLE MANAGEMENT

### Monitoring and Recognition

The Commission records grants receivable and income as follows:

1. Upon billing the granting agency, grants receivable and grants revenue will be recorded. If a cash advance is received, the deferred revenues will be reduced and grants revenues will be recognized in an amount equal to the expenses incurred for that period.
2. During the year, when cash is received for expenses incurred, the grants receivable is reduced.
3. In order to comply with GAAP requirements, at the end of the fiscal year, the remaining deferred amount will offset the remaining receivable, and advance will be recorded as deferred revenue.

## **POLICIES ASSOCIATED WITH EXPENDITURES AND DISBURSEMENTS**

### **PURCHASING POLICIES AND PROCEDURES**

**Please refer to the Commission's Procurement Policies and Procedure Manual for specific purchasing and procurement policies and procedures.**

## **POLITICAL INTERVENTION**

### **Prohibited Expenditures**

Consistent with its agreements and government codes, the Commission shall not incur any expenditure for political intervention. For purposes of this policy, political intervention shall be defined as any activity associated with the direct or indirect support or opposition of a candidate for elective public office at the Federal, state, or local level. Examples of prohibited political expenditures include, but are not limited to, the following:

1. Contributions to political action committees
2. Contributions to the campaigns of individual candidates for public office
3. Contributions to political parties
4. Expenditures to produce printed materials (including materials in periodicals) that support or oppose candidates for public office
5. Expenditures for the placement of political advertisements in periodicals

### **Endorsements of Candidates**

The Commission will not endorse any candidates for public office in any manner, either verbally or in writing. This policy extends to the actions of management and other representatives of the Commission, when these individuals are acting on behalf of, or are otherwise representing, the Commission.

### **Prohibited Use of Commission Assets and Resources**

No assets or human resources of the Commission shall be utilized for political activities, as defined above. This prohibition extends to the use of Commission assets or human resources in support of political activities that are engaged in personally by board members, members of management, employees, or any other representatives of the Commission. An employee shall not, directly or indirectly, solicit or receive political funds or contributions, knowingly, from other officers or employees of the Commission or from persons on the employment lists of the Commission during working hours. While there is no prohibition against these individuals engaging in political activities personally (on their own time, and without representing the Commission), these individuals must at all times be aware that Commission resources cannot at any time be utilized in support of political activities.

Partisan political activity of any kind during working hours is strictly prohibited. However, participation on a school board, or similar non-partisan community board is encouraged and will not be considered in violation of Commission policies.

Employment may not be offered as a consideration or reward for the support or defeat of any political party or candidate for public office.

## LOBBYING

The Commission must comply with all Federal statutes relating to lobbying activities.

What is lobbying?

A lobby activity is any contact with an executive or legislative official with regard to governmental policy, action, legislation, programs including negotiation and administration of grants, contracts and loans. It includes urging others to make governmental contacts. Lobbying does **not** include:

- Broad discussion of social, economic, and other policy issues (cannot address merits of specific legislation.)
- Monitoring legislative, regulatory, or other activities (unless part of another lobby activity).
- Responding to a request from an executive agency or legislature for information, advice, recommendations, or comment.

As required by Section 1352, Title 31 of the U.S. Code, and implemented as 34 CFR Part 82, when entering into a grant or cooperative agreement over \$100,000, as defined at 34 CFR Part 82, Section 82.105 and 82.10, the Commission is required to certify that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the Commission, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an office or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a federal grant or cooperative agreement, the Commission is required to complete and submit a Disclosure of Lobbying Activities form.
3. The Commission shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subgrants, contracts, under grants and cooperative agreements, and subcontracts) and that all subrecipients shall certify and disclose accordingly.
4. In addition, Commission staff involved in Lobbying Activities with non-Federal funds is required to complete a Lobbying Activity Log and submit it.

## CHARGING OF COSTS TO FEDERAL AWARDS

### Overview

The Commission charges costs that are reasonable, allowable, and allocable to an award directly or indirectly. All unallowable costs shall be appropriately segregated from allowable



costs in the general ledger in order to assure that unallowable costs are not charged to any awards.

### **Segregating Unallowable from Allowable Costs**

The following steps shall be taken to identify and segregate costs that are allowable and unallowable with respect to each award:

1. The budget and grant or contract for each award shall be reviewed for costs specifically allowable or unallowable.
2. Accounting personnel shall be familiar with the allowability of costs provisions of 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements For Federal Awards," particularly:
  - a. The list of specifically unallowable costs found in Subpart E, such as alcoholic beverages, bad debts, contributions, fines and penalties, lobbying, etc.
  - b. Those costs requiring advance approval from Federal agencies in order to be allowable in accordance with Subpart E, such as foreign travel, equipment purchases, etc.
3. No costs shall be charged directly to any award until the cost has been determined to be allowable under the terms of the award and/or 2 CFR Part 200.
4. For each award, an appropriate set of general ledger accounts (or account segments) shall be established in the chart of accounts to reflect the categories of allowable costs identified in the award or the award budget.
5. All items of miscellaneous income or credits, including the subsequent write-offs of uncashed checks, rebates, refunds, and similar items, shall be reflected for grant accounting purposes as reductions in allowable expenditures if the credit relates to charges that were originally charged to an award or to activity associated with an award. The reduction in expenditures shall be reflected in the year in which the credit is received (i.e., if the purchase that results in the credit took place in a prior period, the prior period shall not be amended for the credit).

### **Criteria for Allowability**

All costs must meet the following criteria from 2 CFR Part 200, Subpart E, in order to be treated as allowable direct or indirect costs under an award:

1. The cost must be "reasonable" for the performance of the award, considering the following factors:
  - a. Whether the cost is of a type that is generally considered as being necessary for the operation of the Commission or the performance of the award;
  - b. Restraints imposed by such factors as generally accepted sound business practices, arm's length bargaining, federal and state laws and regulations, and the terms and conditions of the award;
  - c. Whether the individuals concerned acted with prudence in the circumstances;

- d. Consistency with established policies and procedures of the Commission, deviations from which could unjustifiably increase the costs of the award.
2. The cost must be “allocable” to an award by meeting one of the following criteria:
  - a. The cost is incurred specifically for an award;
  - b. The cost benefits both the award and other work, and can be distributed in reasonable proportion to the benefits received; or
  - c. The cost is necessary to the overall operation of the Commission, except where a direct relationship to any particular program or group of programs cannot be demonstrated.
3. The cost must conform to any limitations or exclusions of 2 CFR Part 200 or the award itself. 2 CFR Part 200 is included as a reference.
4. Treatment of costs must be consistent with policies and procedures that apply to both financed activities and other activities of the Commission.
5. Costs must be consistently treated over time.
6. The cost must be determined in accordance with generally accepted accounting principles.
7. Costs may not be included as a cost of any other financed program in the current or prior periods.
8. The cost must be adequately documented.

### **Direct Costs**

Direct costs are costs that are incurred/performed primarily as a service to clients or the general public, when significant and necessary to the organization’s mission. These costs are generally incurred for a specific objective and can be easily identified with a particular project (fund/contract) or activity. The Commission identifies and charges these costs exclusively to each award or program receiving the benefit.

Each invoice shall be coded with the appropriate account reflecting which program received direct benefit from the expenditure. Direct costs may be allocated as either program expenses or program coordination (administration). Invoices are approved by the appropriate project manager and reviewed by the Fiscal Supervisor.

Time sheets or personnel activity reports are also submitted on a regular basis, reflecting employees' work and which programs directly benefited from their effort. Time sheets or personnel activity reports shall serve as the basis for charging salaries directly to Federal awards and non-Federal functions. See the Payroll section of this manual for detailed procedures.

Equipment purchased for exclusive use on an award and reimbursed by an agency shall be accounted for as a direct cost of that award (i.e., such equipment shall not be capitalized and depreciated).

## **Indirect Costs**

Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular grant or program but are necessary to the operation of the organization. Indirect costs may be allocated to benefiting grants through the use of an indirect cost rate.

### **Indirect Cost Rate**

The Commission maintains an annual indirect cost proposal. Each year a new indirect cost proposal is prepared and submitted with documentation to Caltrans, Division of External Audits, for approval. The indirect cost rate approved is used when determining the overhead applied to each Federal award.

Examples of the types of expenditures normally included in the indirect cost pool are:

1. General administration
2. Salaries and benefits of the executive officers, fiscal, human resources, and administrative personnel
3. Depreciation of equipment and buildings
4. Office rent and maintenance
5. General office repairs and maintenance

These rates are submitted to the Commission's Cognizant Agency and will be binding on all other Federal agencies and their contracting officers unless specifically prohibited by statute.

The following costs are unallowable as part of the indirect cost base (administrative cost center):

- Interest
- Equipment of \$5,000 and greater except with prior approval
- Building improvements
- Building renovations

Compensation for the use of buildings and other equipment may be made through use allowances or depreciation.

### **Accounting for Specific Elements of Cost**

The Commission shall utilize the following methods of charging specific elements of cost to Federal awards as direct or indirect costs:

***Salaries and Wages*** – Salaries and wages shall be charged directly and indirectly based on the functions performed by each employee, as documented on each employee's timesheet (or personnel activity sheet), as follows:

*Direct costs* – The majority of the employees of the Commission charge their time directly since their work is specifically identifiable to specific grants or other (non-Federal) programs or functions of the Commission.

*Mixed charges* – The following employees may charge their salary costs to both direct and indirect activities:

Executive Director  
Deputy Director/Fiscal Supervisor  
Principal Regional Planner  
Senior Regional Planner  
Associate Regional Planner  
Administrative Analyst  
Accounting Technician

Compensated absences (vacation leave earned, sick leave used, and holiday pay) are considered part of salary costs. The costs associated with compensated absences will be recorded as a direct or indirect cost in the same manner that salary costs are recorded.

**Employee Benefits** – The Commission incurs costs for the following statutory and non-statutory employee benefits:

- FICA
- Unemployment insurance
- Worker's compensation
- Health insurance
- Contributions to retirement plan
- Accrued vacation fringe

The Commission will charge each such benefit cost directly and indirectly in the same proportion as each individual's salaries and wages.

**Occupancy Expenses** – Monthly rent expense and related pass-through expenses shall be allocated indirectly.

**Utilities** – Utilities costs include electricity and water. Such utilities costs shall be charged indirectly.

**Supplies and Materials** – To the maximum extent possible, office supplies and materials are charged directly to the grant or program/function that uses the supplies or materials. All supplies and materials used by staff that is engaged in indirect activities shall be charged indirectly.

**Postage and Shipping** – To the maximum extent possible, postage and shipping costs shall be charged directly to the grant or program/function that benefits from the postage or shipping costs.

**Photocopying and Printing** – Photocopying costs include all paper and copy supplies, copier maintenance charges and the actual lease cost or depreciation expense of the copier. Photocopying costs shall be charged directly and indirectly based on the activity.

All printing costs are charged directly to the benefiting grant or program/function.

**Communications** – Communication costs include the costs of local telephone service and long-distance telephone charges, including charges associated with telephone calls, facsimile transmissions, and Internet connections. Local telephone service costs are charged indirectly.

**Outside Services** – The Commission incurs outside service costs for its annual audit, legal fees, etc. Outside service costs shall be charged as follows:

*Audit fees* – Cost of the financial statement audit and any preparation applicable reports shall be charged as a direct cost or an indirect cost.

*Legal fees* – Legal fees shall be charged directly to the program/work element that benefits from the services. Legal fees that are not identifiable with specific direct grants or work elements shall be charged indirectly.

*Consultants* – Costs associated with consultants shall be charged directly to the program/work element that benefits from the services. Fees that are not identifiable with specific direct grants or work elements shall be charged indirectly.

**Insurance** – To the extent that insurance premiums are associated with insurance coverage for specific grants or programs, those premium costs shall be charged directly. All insurance costs that are not identifiable with specific direct grants or work elements (such as the Commission's general liability coverage) shall be charged indirectly.

**Credits** – The applicable portion of any credits resulting from cash discounts, volume discounts, refunds, write-off of stale outstanding checks, trade-ins, scrap sales or similar credits shall be credited directly or indirectly in the same manner as the purchase that resulted in the credit.

The above costs are typical examples of other expenses which may be used as a guide.

## ACCOUNTS PAYABLE MANAGEMENT

### **Overview**

The Commission strives to maintain efficient business practices and good cost control. A well-managed accounts payable function can assist in accomplishing this goal from the purchasing decision through payment and check reconciliation. The following are general policies for accounts payable:

- Assets or expenses and the related liability are recorded by an individual who is not responsible for ordering and receiving.
- The amounts recorded are based on the vendor invoice for the related goods or services.
- The vendor invoice should be supported by an approved purchase order, where necessary, and should be reviewed and approved by the Fiscal Supervisor prior to being processed for payment.
- Invoices and related general ledger account codes are reviewed prior to posting to the accounting system.

The primary objective for accounts payable and cash disbursements is to ensure that:

1. Disbursements are properly authorized
2. Invoices are processed in a timely manner
3. Vendor credit terms and operating cash are managed for maximum benefits

### **Recording of Accounts Payable**

All valid accounts payable transactions, properly supported with the required documentation, shall be recorded as accounts payable in a timely manner.

Accounts payable are processed twice a month, or more if necessary. Information is entered into the system from approved invoices or disbursement vouchers with appropriate documentation attached.

Only original invoices will be processed for payment unless duplicated copies have been verified as unpaid by researching the vendor records. No vendor statements shall be processed for payment.

### **Accounts Payable Cut-Off**

In order to ensure that expenditures are charged to the proper grant period, if the invoice pertains to goods or services of a particular grant or contract that has ended, this time period may be extended up to ninety days. At the Commission's June 30 fiscal year end, this time frame is extended for sixty days to appropriately record all the Commission's expenditures and accounts payable liabilities.

### **Completed Purchase Orders**

Payments for merchandise or services can be processed without a check request if the invoice does not exceed the purchase order by submitting the following documents and Fiscal Supervisor approved the purchase requisition initially:

1. Vendor invoice copy, signed and dated with the expenditure account number and description, if needed. Also include the purchase order number is not on the invoice copy.
2. Packing slip (where appropriate), signed, and dated
3. Receiving report (or other indication of receipt of merchandise and authorization of acceptance)
4. Any other supporting documentation deemed appropriate

### **Occupancy Cost Procedures**

Ongoing month-to-month services for occupancy costs such as rent, utilities, phone service, garbage disposal, alarm service, etc. will be reviewed by the Fiscal Supervisor.

Rent will be paid based on the current lease contract agreement. It is the responsibility of the Fiscal Supervisor or designee to maintain up-to-date agreements for all merchandise or services provided by contractual arrangements.

### **Processing of Accounts Payable**

The following procedures shall be applied by the Accounting Technician or Administrative Analyst:

1. Check the mathematical accuracy of the vendor invoice.
2. Compare the nature, quantity and prices of all items ordered per the vendor invoice to the purchase order, packing slip and receiving report.
3. Document the general ledger distribution, using the Commission's current chart of accounts.
4. Verify the proper accounting period, budget, allowability, allocability, and reasonableness.
5. Obtain the review and approval of the Fiscal Supervisor associated with the goods or services purchased.

### **Payment Discounts**

To the extent practical, the Commission takes advantage of all prompt payment discounts offered by vendors. When such discounts are available, and all required documentation in support of payment is available, payments will be scheduled so as to take full advantage of the discounts.

### **Late Payment Fees, Penalties and Fines**

In the unlikely event that the Commission is assessed any late payment fees, penalties, or fines, those are unallowable costs under 2 CFR Part 200 except when incurred as a result of compliance with specific provisions of an award or instructions in writing from the

awarding agency. The Fiscal Supervisor should first request that the vendor or imposing agency waive the fees, penalties, or fines. If not waived, those costs should be charged to the unallowable cost fund and not any grant funds.

### **Employee Expense Reports**

Reimbursements for travel expenses, business meals, or other approved costs will be made only upon the receipt of a properly approved and completed expense reimbursement form (see further policies under "Travel and Business Entertainment"). All required receipts must be attached, and a brief description of the business purpose of ~~trip~~the trip or meeting must be noted on the form. Expense reports will be processed for payment in the next vendor payment cycle. The Executive Director's expense reports must be approved by the Fiscal Supervisor.

### **Reconciliation of A/P Subsidiary Ledger to General Ledger**

Periodically, the total amount due to vendors per the accounts payable subsidiary ledger shall be reconciled to the total per the accounts payable general ledger account (control account). All differences are investigated and adjustments are made as necessary. The reconciliation and the results of the investigation of differences are reviewed and approved by the Fiscal Supervisor.

On a monthly basis, the Accounting Technician or Administrative Analyst shall perform the following procedures:

1. Check all statements received for unprocessed invoices.
2. Check the purchase order file for open purchase orders more than 60 days old and follow up.

### **Management of Accounts Payable Vendor Master File**

Upon the receipt of an invoice from a new vendor that is not already in the Commission's Accounts Payable Vendor Master File, the Accounting Technician or Administrative Analyst shall mail (or email) a Form W-9 and a request for completion of the Form W-9, including the vendor's full address and Federal employer identification number.

For vendors that will be paid a total of \$500 or less during the Commission's fiscal year, the vendor file data may be limited to the vendor name and address. However, for all vendors to be paid more than \$600 during a fiscal year, the file should include all of the following data:

1. Vendor's legal name and any DBA name(s)
2. Street address (payments may be mailed to a P.O. Box, but a street address should be in the file)
3. Federal employer identification number
4. Telephone number



## TRAVEL AND BUSINESS ENTERTAINMENT

### **Travel Authorization**

Travel for Commission staff and board members must be authorized. All ordinary travel by Commission staff, as authorized by the MCTC Policy Board's approval of the Overall Work Program, is considered to be preauthorized upon assignment of related work tasks. (Ordinary travel is defined as all travel to locations that are routine or frequently visited in carrying out one's assigned work tasks, typically day travel.) Overnight travel is not considered ordinary travel and requires written approval of the Executive Director.

Travelers should verify that planned travel is eligible for reimbursement before making travel arrangements and submit a meeting or travel authorization for prepaid expenses. A copy of any authorization, if applicable, or the registration form or circular should be attached to the travel request.

A traveler may not approve his/her own travel and/or reimbursement. Authorizing signatures include the Executive Director, or designee in his/her absence.

Travel authorization and/or reimbursement for the Executive Director must be approved by the Fiscal Supervisor.

All requests for reimbursement must be reviewed for reasonableness. Authorizations should not be approved on any request if there is reason to believe that the expenditures are inappropriate or extravagant.

### **Personal Funds**

Travelers should review guidelines in the Commission's Financial Procedures Manual before spending personal funds for business travel to determine if such expenses are reimbursable. The Commission reserves the right to deny reimbursement of travel related expenses for failure to comply with Commission policies and procedures.

Commission employees are strongly encouraged not to use personal funds to pay any travel expenses on behalf of prospective staff or board members. Travelers who use personal funds to facilitate travel arrangements will not be reimbursed until after the trip occurs and review of the expenditures has been completed by the Fiscal Supervisor or his/her designee.

### **Travel Incentives**

Commission travelers may accrue frequent flyer/rider miles for Commission related travel. In accordance with this policy, any accrued miles must be used for Commission related business travel. Frequent flyer/rider miles cannot be used to upgrade tickets to first-class. Accrual of hotel points, rental car company enticements, and other inducements in connection with Commission related travel are prohibited.

## **Special Travel Circumstances**

***Sponsored Projects and Grant Travel*** - Travel funded through sponsored projects or grants is subject to federal/state regulations and/or the terms and conditions of the contract agreement. All such travel arrangements must be coordinated through the Administrative Analyst and approved by the Executive Director.

***Personal Travel*** – Travelers may combine personal travel with Commission travel as long as the official trip serves a valid and authorized Commission purpose. The basic rule is that the traveler pays any and all additional costs of the personal portions. The traveler also has full responsibility and liability for any events that occur during personal portions of the trip. If personal travel occurs during normal work hours/schedule, the traveler must identify such time as vacation, administrative leave time, or time off without pay on his/her payroll timesheet. In addition, if the traveler changes his/her original travel itinerary, the Executive Director must be notified and the traveler must receive authorization.

***Board Member Travel*** – Board members traveling on behalf of the Commission and incurring reimbursable expenses shall adhere to these policies.

***Consultants*** – Consultants are responsible for their own travel itinerary. Travel cost associated with consultant's service must be defined in the consultant's contract language prior to releasing funds.

## **Travel Advances**

For expenditures other than those associated with air travel, funds will be advanced for upcoming travel only upon receipt of a completed and properly approved meeting or travel authorization and request for travel advance and for a minimum amount of \$50. Otherwise travel will be reimbursed after travel is completed. Travel advances are to be used only for the purpose intended. Travel expenses are to be made in accordance with the Commission's travel policies as explained later in this section.

Employees receiving travel advances are required to sign for the advance signifying their acknowledgement of, and agreement to, these policies. Employees receiving travel advances must submit an expense report within seven (7) days of returning from travel. Any outstanding advances may be deducted from an employee's next paycheck.

## **Commercial Air Travel**

Commercial air travel expense is based on the actual cost incurred by the traveler using normally traveled routes. All business travel will be at the most economical class of service. Prior to booking travel, the traveler should conduct an on-line search to ensure the Commission receives the most cost-effective fares.

Air carrier selection cannot be biased by any traveler's frequent flyer affiliation. The lowest cost air travel will take precedence over frequent flyer programs. Frequent flyer bonuses will be retained by the Commission.

Often a significant savings on air fare will result from booking a flight with a Saturday stay-over. Many conferences and meetings commence on Sunday or Monday to take advantage of this factor. It is the Commission's policy to authorize Saturday stay-over to the extent that resulting savings in airfare are greater than the additional costs incurred for hotel, car rental, etc.

The Commission will issue payment for commercial air travel. Any personal travel causing an increase in the airfare will be reimbursed to the Commission by the traveler at the time the reservation is made.

### **Vehicle Usage**

When an employee is required to travel to attend a conference, training, or meeting for Commission purposes, and the form of transportation is an automobile, the employee may be required to use a rental car, at Commission expense, instead of his/her personal vehicle.

**Car Rental** – Travelers may rent vehicles when other transportation is not available or when such use will result in saving of cost and time. Travelers are encouraged to choose compact or mid-sized cars whenever possible. However, promotional rates may offer greater savings. Travelers should seek the best rental rate available at the time of booking. Employees required to rent without prior reservations should always request the best currently available rate.

**Personal Vehicle** – Travel by personal vehicle may be desirable to save time, to transport equipment or to reduce costs when a number of persons are traveling to the same destination together. The current mileage reimbursement rate, commensurate with the IRS mileage rate, is issued annually by the Commission's Fiscal Supervisor. This rate is intended to cover all transportation and operating costs including auto insurance. Personal vehicles may not be used for Commission business unless verification of insurance is on file and supports adequate coverage. Employees' insurance coverage must meet the State of California's minimum liability coverage.

Employees requesting reimbursement should use a travel form and should include the following:

- Name and position
- Date
- Purpose of trip
- Starting point
- Destination
- Number of Miles
- Calculation of the reimbursable amount

The Commission reimburses from the point of business activity (home, work, sub office) to the location of business of the Commission. Mileage must be reasonable to the distance noted or standard mileage chart. Any significant differences should be supported with an explanation. Mileage is paid either from the employee's residence or normal work site, whichever is the shortest.

**Local Transportation** – Cost of public transportation, airport buses/shuttles and limousines including taxis are acceptable for services to and from airports and railroad stations, between appointments, and between hotels and meeting locations. Advancement of funds will be made, if possible, with documentation of estimated costs. However, receipts are required and must be submitted within seven days upon completion of travel. If receipts are not turned in, the advanced funds must be returned to the Commission.

## **Lodging**

Short-term Travel – Employees who incur overnight lodging expenses at a commercial lodging establishment catering to short-term travelers, such as a hotel, motel, bed and breakfast, public campground, etc. must provide a receipt to claim reimbursement. No reimbursement will be paid without a receipt. The rate of reimbursement is as follows:

All California counties not listed below	Actual expense up to <del>\$90-107</del> per night, plus tax
<del>Napa, Riverside County, and Sacramento counties</del>	Actual expense up to <del>\$95-142</del> per night, plus tax
<del>Sacramento County</del>	<del>Actual expense up to \$145 per night, plus tax</del>
Marin County	Actual expense up to <del>\$110-166</del> per night, plus tax
Los Angeles, Orange, and Ventura counties, excluding the city of Santa Monica	Actual expense up to <del>\$120-169</del> per night, plus tax
Monterey <del>and San Diego counties</del> <del>County</del>	Actual expense up to <del>\$125-184</del> per night, plus tax
Alameda <del>County, San Mateo, and Santa Clara counties</del>	Actual expense up to <del>\$140-189</del> per night, plus tax
<del>San Diego County</del>	<del>Actual expense up to \$194 per night, plus tax</del>
<del>Napa County</del>	<del>Actual expense up to \$195 per night, plus tax</del>
<del>San Mateo County</del>	<del>Actual expense up to \$222 per night, plus tax</del>
<del>Santa Clara County</del>	<del>Actual expense up to \$245 per night, plus tax</del>
<del>City of Santa Monica</del>	<del>Actual expense up to \$150 per night, plus tax</del>
San Francisco County, <del>City of Santa Monica</del>	Actual expense up to <del>\$27</del> 50 per night, plus tax

The Commission will pay by credit card for lodging cost. When a reservation is booked for an employee who is not a Commission credit card holder and the Commission credit card will be used, a credit card authorization form must be requested from the hotel, completed, and faxed to the hotel prior to the arrival date. Reimbursement will not be made for employees staying with friends or relatives.

If an employee wishes to incur lodging costs greater than the above listed reimbursement rates, prior approval must be obtained from the Executive Director, and the Fiscal Supervisor must be notified to ensure that all costs above the listed reimbursement rates will be charged to local funds.

### **Meals**

Travelers will be reimbursed for meal expenses while traveling on Commission business. All reimbursements will be made using local funds.

\*Reimbursement for meals related to same day travel are included as wages and will be subject to federal and state income tax. IRC 162 (a) (2)

The Commission has adopted the following meal per diem rates:

	<u>Low Cost</u>	<u>High Cost</u>
Breakfast	\$16.00	\$19.00
Lunch	17.00	22.00
Dinner	<u>31.00</u>	<u>38.00</u>
Total	\$64.00	\$79.00

The following counties are considered to be High Cost: Alameda, Contra Costa, El Dorado, Los Angeles, Marin, Mariposa, Mendocino, Mono, Monterey, Napa, Nevada, Orange, Placer, San Diego, San Francisco, San Joaquin, Santa Barbara, Santa Clara, San Luis Obispo, San Mateo, City of Santa Monica, Sonoma, and Ventura. All other counties not listed will be considered as Low Cost.

For out-of-state meal reimbursement rates, please consult with the Fiscal Supervisor whether it will be considered a low or high cost rate.

Meal per diem shall apply as follows:

1. Travel commencing before 7:00 a.m. shall receive breakfast per diem.
2. Travel commencing prior to noon shall receive lunch per diem.
3. Travel extending beyond 6:00 p.m. shall receive dinner per diem.
4. If a meal is provided by the conference, per diem will not be made.
5. Continental breakfast is not considered a meal.
6. A travel expense/reimbursement claim form must be submitted for meal per diem if an advance was not requested.
7. Personal entertainment and alcohol are not reimbursable and should not be on receipts submitted for reimbursement.

### **Expenses on Behalf of Others**

Ordinary and necessary business expenses directly related to Commission business incurred on behalf of others, including but not limited to food, beverages, and refreshments will be reimbursed. Expenses for personal entertainment are not reimbursable. Original receipts must be provided which document the date, location, event, cost, general business purpose, and names and affiliations of person in attendance.

## **Miscellaneous Expenses**

An employee will be reimbursed for miscellaneous expenses associated with business travel not specifically addressed in the above categories. Examples include parking and tolls. Receipts are required for expenses. The Commission is not responsible for any parking tickets and/or towing expenses incurred by the employee during travel on commission business, unless towing expenses are due to mechanical failure of a Commission vehicle or commission-provided rental vehicle. No personal entertainment (i.e. in-room hotel movies, room service, etc.) will be reimbursed.

## **Travel Time Compensated**

Travel reimbursement begins at the time an employee leaves his/her residence or job site. Federal and state law counts time spent attending lectures, meetings and training programs as hours worked unless all of the following apply:

1. Attendance is outside the employee's regular working hours
2. Attendance is voluntary
3. The program attended is not directly related to the employee's job. A program is deemed directly related if it is designed to make him/her hand his/her job more effectively as distinguished from training the employee for another job or a new or additional skill
4. The employee does not perform any productive work.

Generally, travel time to and from lectures and meetings will count as work time if it occurs because of the attendance at a meeting and lecture for which the employee will be compensated. However, the Commission reserves the right to establish a different pay for travel time, provided that the rate is not less than the minimum wage. Employees will be clearly informed of the different rate before travel occurs.

## **Overnight Travel Out of Town**

If an employee's duties require the employee to travel out of town overnight, travel time during the employee's normal working hours (on both normal working days and days that are normally his/her days off) is counted as hours worked. However, the employee's lunch and dinner periods will not be considered hours worked. If a non-exempt employee performs required work while traveling during the time period other than normal working hours, the time involved will be counted as hours worked.

## **Employee and Board Member Business Travel**

At the conclusion of a Commission business trip, an employee or member of the [Policy Board of Directors](#) that has incurred business-related expenses should complete a travel expense claim in accordance with the following policies:

1. Identify each separately incurred business expense (i.e., do not group all expenses associated with one trip together).

2. Except for tips, tolls, and reimbursed mileage all business expenses must be supported with invoices/receipts.
3. Vendor receipts/invoices must be submitted for all lodging and any expenditure other than meals. Credit card charge slips do not represent adequate supporting documentation – a hotel receipt must be obtained to substantiate all lodging expenditures.
4. For airfare, airline-issued receipts should be obtained. If a traveler fails to obtain a receipt, other evidence must be submitted indicating that a trip was taken and the amount paid (for example, a combination of an itinerary, a credit card receipt, and boarding passes).
5. Mileage may be reimbursed at the standard Federal rates currently in effect, as published each year by the IRS.
6. The business purpose of each trip must be adequately explained on each report.
7. General ledger account coding must be identified for all expenditures.
8. For all meals and other business expenditures, the following must be clearly identified:
  - a. Names, titles, agencies, and business relationships of all persons entertained
  - b. The business purpose of the meal or other business event (topics discussed, etc.)
9. All expense reports must be signed and dated by the employee.
10. All expense reports must be approved by the Executive Director.
11. Only one expense report form should be prepared for each trip.

An employee will not be reimbursed for expense reports not meeting the preceding criteria. If the expense report results in a balance due to the Commission (as a result of receiving a travel advance greater than actual business expenditures), the employee must attach a check or sign a statement indicating authorization to settle the balance due through a payroll deduction.

### **Lost Travel Documents**

Employees authorized to travel should be responsible to handle Commission funds in a professional manner. If documents are lost, then it will be the obligation of the traveler to obtain duplicate copies.

### **Non-Reimbursable Expenses**

The Commission does not reimburse any employee or board member for separate travel costs (air fare, etc.) associated with his/her spouse or partner. The cost of a shared hotel room need not be allocated between employee/director and spouse/partner for purposes of this policy if the cost of the room is the same for single or double occupancy.

An employee is personally responsible for payment of the following travel expenses:

- First class travel, or other seating above the coach level
- Purchase of flight insurance
- Personal entertainment
- Personal purchases of goods and services

- Airline clubs
- Rental of luxury or sport car models
- Haircuts
- Baby-sitting
- Traffic fines
- Hotel laundry service (for stays less than 5 days)
- Hotel valet service
- Personal phone calls
- Hotel amenities (in-room movies, exercise facilities)
- Cost incurred by failure to cancel reservations (hotel or transportation)



## CASH DISBURSEMENTS (CHECK-WRITING) POLICIES

### **Check Preparation**

The Commission prints vendor checks and expense reimbursement checks on a weekly basis, or more often if needed. Checks shall be prepared by persons independent of those who initiate or approve expenditures, as well as those who are authorized check signers.

All vendor and expense reimbursement checks shall be produced in accordance with the following guidelines:

1. Expenditures must be supported in conformity with purchasing, accounts payable, and travel and business entertainment policies described in this manual.
2. Timing of disbursements should generally be made to take advantage of all early-payment discounts.
3. Generally, all vendors should be paid within 30 days of submitting a proper invoice upon delivery of the requested goods or services.
4. Total cash requirements associated with each check run is monitored in conjunction with available cash balance in bank prior to the release of any checks.
5. All supporting documentation is attached to the corresponding check. If documentation is not attached to the check copy, i.e. lease payments, then the check copy will clearly reference where the documentation can be located.
6. Checks shall be utilized in numerical order and unused checks are stored in a locked file cabinet.
7. Checks shall never be made payable to "bearer" or "cash."
8. Checks are signed and pre-numbered electronically while being printed, providing an original and a duplicate copy.
9. After the preparation of a check, the Accounting Technician or Administrative Analyst will mark the invoices paid and matches the duplicate copy of the check with vendor invoices and other supporting documentation.
10. All paid invoices are filed alphabetically by vendor. The accounts payable detail register is filed for future reference.

### **Check Signing**

All checks of the Commission require two signatures. No check shall be signed prior to the check being completed in its entirety (no signing of blank checks).

The Commission [Policy Board of Directors](#) has designated the Executive Director, a Principal Regional Planner, and all the Board Commissioners with check signing authority. All authorized signers need to have their information and signature on file with the appropriate bank before any checks are signed by a respective individual.

All original supporting documentation should be reviewed and initialed prior to the printing and signing of the checks by the Accounting Technician or Administrative Analyst. On occasion, it may be necessary for the vendor to provide a copy of facsimile invoice which has been lost or misplaced. The Accounting Technician or Administrative Analyst will

exercise care to avoid duplicate payment or overpayment in these situations. The Fiscal Supervisor verifies that the expenditures have been paid in the proper amounts and time periods, charged to the appropriate general ledger codes, and also reviews for allowability, allocability, and reasonableness of the expenses. Checks should not be authorized or signed if supporting documentation appears to be missing or there are any questions about a disbursement.

### **Voided Checks and Stop Payments**

Checks may be voided due to processing errors by defacing the check by clearly marking it as "VOID" and the signature portion of the original check, if available, will be perforated or cut out. All voided checks shall be retained to aid in preparation of bank reconciliations.

Stop payment orders may be made for checks lost in the mail or other valid reasons. Stop payments are processed by telephone instruction and written authorization to the bank by the Fiscal Supervisor or his/her designee. When the check is voided in the accounting software by the Fiscal Supervisor or his/her designee, the software generates the journal entry to record the stop payment. Any related bank fees are recorded when the bank account is reconciled.

### **Recordkeeping Associated with Independent Contractors**

The Commission shall obtain a completed Form W-9 or equivalent substitute documentation from all vendors to whom payments are made (see "Accounts Payable Management" policies). A record shall be maintained of all vendors to whom a Form 1099 is required to be issued at year end. Payments to such vendors shall be accumulated over the course of a calendar year.

## CREDIT CARDS

The following policies and procedures will govern the use of purchasing or credit cards:

1. Upon approval of the vendor or credit card company, a card may be issued bearing the names of the individual, both the individual and MCTC, or MCTC.
2. Purchasing/credit cards will not be transferable between individuals without prior approval of the Executive Director.
3. The Executive Director may delegate transaction authority to the cardholder.
4. The individual will be responsible to ensure credit card charges are accurate on the monthly statements.
5. All cardholders are required to sign a purchasing/credit cardholder agreement.

### **Cardholder Responsibilities**

The cardholder must only use the purchasing/credit card for legitimate business purposes. The purchasing/credit card should not be used for travel, registration fees, purchasing program supplies, food, and other items for which vendors are able to accept a Commission purchase order without express approval of the Executive Director. The cardholder is to be aware that many credit cards look alike and care should be taken to avoid confusing Commission and personal credit cards. Cardholders must notify the Executive Director of any inadvertent personal charges and must reimburse the Commission immediately for such personal charges. Misuse of the card will subject the cardholder to disciplinary action in accordance with Commission policies and procedures relating to progressive discipline, up to and including voluntary termination. The cardholder must:

1. Ensure the purchasing/credit card is only used for legitimate business purposes
2. Ensure that expenditures are budgeted, allowable for grant purposes, necessary for the program, and that funds are available for the expenditure
3. Maintain the purchasing/credit card in a secure location at all times
4. Not allow other individuals to use the purchasing/credit card, unless authorized
5. Adhere to the purchase limits and restrictions of the purchasing/credit card
6. In some situations, the issuer (i.e., Office Depot) still requires a purchase order for authorization purposes. The cardholder is responsible for securing a purchase order, as applicable.
7. Obtain all sales slips, register receipts, and/or purchasing/credit card slips and provide same to the Accounting Technician for reconciliation, approval, and allocation of transactions
8. Attempt to resolve disputes or billing errors directly with the vendor and notify the Fiscal Supervisor if the dispute or billing error is not satisfactorily resolved
9. Ensure that an appropriate credit for the reported disputed item(s) or billing error appears on a subsequent cardholder statement
10. Not accept cash in lieu of a credit to the purchasing/credit card account
11. Immediately report a lost or stolen card to the credit card issuer (24 hours a day, 365 days a year) and to the Fiscal Supervisor during normal working hours

12. Return the purchasing/credit card to the Accounting Technician upon terminating employment with the Commission.

### **Cardholder Eligibility**

The criteria to receive a Commission purchasing/credit card is as follows:

- Applicants must be an employee of the Commission
- Applicant's request for a purchasing/credit card must be approved by the Executive Director
- Employee must attend a training session before he/she may be issued a purchasing/credit card
- Each individual cardholder must sign a cardholder agreement

### **Cardholder Liability**

The purchasing/credit card is a corporate charge card which will not affect the cardholder's personal credit; however, it is the cardholder's responsibility to ensure that the card is used within stated guidelines of the purchasing/credit card policies as well as Commission policies and procedures relating to expenditures of Commission funds. Failure to comply with program guidelines may result in permanent revocation of the card, notification of the situation to management, and further disciplinary measures that may include involuntary termination.

### **Lost, Misplaced, or Stolen Purchasing/Credit Cards**

Cardholders are required to immediately report any lost or stolen purchasing/credit cards to the Fiscal Supervisor. The Fiscal Supervisor or designee is responsible for immediately reporting the lost/stolen card to the issuer. In the event the discovery of the lost/stolen card is made outside of normal Commission business hours, the cardholder is responsible for notifying the issuer directly.

### **Erroneous Declines**

Should the purchasing/credit card be erroneously declined by a vendor, the cardholder should immediately contact the Accounting Technician for assistance. If the purchase is being made outside of the normal Commission business hours, the employee must find an alternate payment method or terminate the purchase and contact the Accounting Technician during normal business hours.

### **Credits**

Vendors will issue all credits to the individual purchasing/credit card account for any item they have agreed to accept for return. This credit will appear on a subsequent statement. Under no circumstances should a cardholder accept cash in lieu of a credit to the purchasing/credit account.

**Unresolved Disputes and Billing Errors**

The cardholder is responsible for contacting the vendor to resolve any disputed charges or billing errors. If the matter is not resolved with the vendor, the Fiscal Supervisor should be contacted for assistance.

**Security and Storage**

Cardholders should always treat the Commission purchasing/credit card with at least the same level of care as one does their own personal credit cards. The cards should be maintained in a secure location and the card account number should be carefully guarded.

**Documentation**

Every month, each cardholder will be provided with a statement detailing the expenditures that were charged to his/her corporate credit card. The cardholder will review this statement for its accuracy and any unauthorized purchases. The individual assigned to each purchasing/credit card will maintain the cardholder's vendor receipts/packing slips/charge slips until such time as they are forwarded to the Accounting Technician for payment. Each cardholder shall authorize the approved charges. The statement shall then be forwarded to the Fiscal Supervisor, accompanied by original supporting documentation for all charges. Documentation of meals, travel and valid business entertainment expenditures shall include all the same elements as described in the earlier policy on "Employee and Director Business Travel" (i.e., names of people involved, business purpose, etc.).

All other documentation concerning the purchasing/credit card program will be maintained by the Accounting Technician. This documentation includes, but it not limited to, applications, cardholder agreements, Commission billing statements, reconciliation of accounting statements, and copies of transmittals, and correspondence with issuing companies.

**Employee Credit Cards**

Employees and officers incurring legitimate Commission business expenses may utilize their personal credit cards for such expenditures. The Commission shall reimburse employees and officers for properly supported and documented business expenditures charged to personal credit cards within the next vendor processing cycle upon the proper completion of an expense report. (See the earlier policy on Travel and Business Entertainment for expense report preparation procedures.) Travel advances may be requested in special circumstances (e.g. situations in which legitimate business expenses are expected to exceed an employee's credit card limit or other special cases).

## PAYROLL AND RELATED POLICIES

### **Classification of Workers as Independent Contractors or Employees**

The Commission considers all relevant facts and circumstances regarding the relationship between the Commission and the individual in making determinations about the classification of workers as independent contractors or employees. This determination is based on the degree of control and independence associated with the relationship between the Commission and the individual. Facts that provide evidence of the degree of control and independence fall into three categories:

1. Behavioral control
2. Financial control
3. The type of relationship of the parties

Facts associated with each of these categories that will be considered in making employee/contractor determinations shall include:

1. Behavioral control:
  - a. Instructions given by the Commission to the worker that indicate control over the worker (suggesting an employee relationship), such as:
    - (1) When and where to work
    - (2) What tools or equipment to use
    - (3) What workers to hire or to assist with the work
    - (4) Where to purchase supplies and services
    - (5) What work must be performed by a specified individual
    - (6) What order or sequence to follow
  - b. Training provided by the Commission to the worker (i.e., employees typically are trained by their employer, whereas contractors typically provide their own training).
2. Financial control:
  - a. The extent to which the worker has unreimbursed business expenses (i.e., employees are more likely to be fully reimbursed for their expenses than is a contractor).
  - b. The extent of the worker's investment in the facilities/assets used in performing services for the Commission (greater investment associated with contractors).
  - c. The extent to which the worker makes services available to the relevant market.
  - d. How the Commission pays the worker (i.e., guaranteed regular wage for employees vs. flat fee paid to some contractors).
  - e. The extent to which the worker can realize a profit or loss.
3. Type of relationship between worker and Commission:
  - a. Written contracts describing the relationship that the Commission and the individual intend to create.
  - b. Whether the Commission provides the worker with employee-type benefits, such as insurance, paid leave, etc.

- c. The permanency of the relationship.
- d. The extent to which services performed by the worker are a key aspect of the regular business of the Commission.

If an individual qualifies for independent contractor status, the individual will be sent a Form 1099 if total compensation paid to that individual for any calendar year, on the cash basis, is \$600 or more. The amount reported on a Form 1099 is equal to the compensation paid to that person during a calendar year (on the cash basis). Excluded from "compensation" are reimbursements of business expenses that have been accounted for by the contractor by supplying receipts and business explanations.

If an individual qualifies as an employee, a personnel file will be created for that individual and all documentation required by the Commission personnel policies shall be obtained. The policies described in the remainder of this section shall apply to all workers classified as employees.

### **General**

The Policy Board ~~of Directors~~ hires or terminates the Executive Director. The Executive Director approves the hiring/termination of all other employees.

### **Wages and Compensation**

The Commission's Policy Board ~~of Directors~~ has authorized delegation of the human resources and the classification procedures to the Executive Director. The Executive Director is responsible for the overall coordination, review, and control of the Commission's compensation classification plan. The Commission will comply with all state and federal laws, Commission policies and procedures, as well as the standards, guidelines, practices, and requirements that are specified by its grantors. The Commission may perform wage comparability studies every three years to ensure the salary and wage structure is similar to other agencies of like size and employee base in our area.

### **Payroll Administration**

The Commission operates on a bi-weekly payroll. A personnel file is established and maintained for all employees with current documentation, as described throughout this section. The Accounting Technician or Administrative Analyst is responsible for ensuring that all employees complete the appropriate paperwork applicable to payroll and the personnel files.

### **Changes in Payroll Data**

All of the following changes in payroll data are to be authorized in writing:

1. New hires
2. Terminations
3. Changes in salaries and pay rates
4. Voluntary payroll deductions

5. Changes in income tax withholding status
6. Court-ordered payroll deductions

New hires, terminations, and changes in salaries or pay rates shall be authorized in writing by the Executive Director.

Voluntary payroll deductions and changes in income tax withholding status shall be authorized in writing by the individual employee. An employee may request in writing to have his/her paycheck electronically deposited to an account in a financial institution of the employee's choice.

Documentation of all changes in payroll data shall be maintained in each employee's personnel or payroll file.

### **Payroll Taxes**

The Accounting Technician or Administrative Analyst is responsible for ensuring all required tax forms are properly completed and submitted, and that all required taxes are withheld and paid. The Accounting Technician or Administrative Analyst processes the payroll in-house payroll system.

The Accounting Technician or Administrative Analyst will prepare and process the appropriate payroll tax deposits and related payroll deductions based on the payroll register. The Fiscal Supervisor will approve the check requests and payroll tax amounts.

The Executive Director or his/her designee will review and approve the payroll tax reports and will sign the reports.

Withholding of Federal income taxes shall be based on the most current Form W-4 prepared by each employee. The current Form W-4 will be utilized for state income tax withholding unless the employee has completed the appropriate California state withholding documentation.

### **Personnel Activity Reports**

The Commission follows the guidelines in 2 CFR Part 200, Subpart E, 200.430, *Compensation – Personal Services*, as well as requirements in specific grants. Therefore, salaries and wages charged to grants will be supported as follows:

1. Charges will be based on documented payrolls approved by responsible officials of the Commission.
2. Every staff member whose compensation is charged, in whole or in part, directly or indirectly to grant awards or contracts, will complete activity reports (timesheets) that account for the total activity for which the employee is compensated.
3. The reports will reflect an after-the-fact determination of the actual activity of each employee. Budget estimates will not be used as support for charges to awards.



4. The reports must be signed by the individual employee or by a responsible supervisor who has first-hand knowledge of the activities performed by the employee.
5. The reports will be prepared on a bi-weekly basis, the same as the pay periods.
6. Charges for non-exempt employees will also be supported by records required by the Fair Labor Standards Act.

### **Preparation of Timesheets**

The Fiscal Supervisor will prepare a payroll calendar at the beginning of each calendar year noting the pay periods and pay dates. Each Commission employee must submit to the Accounting Technician or Administrative Analyst a signed and approved timesheet no later than 5:00 p.m. at the close of each pay period. The deadline may be adjusted as necessary for holiday schedules. Timesheets shall be prepared in accordance with the following guidelines:

1. Each timesheet shall reflect all hours worked during the pay period (time actually spent on the job performing assigned duties), whether compensated or not.
2. Timesheets shall be prepared in ink (or electronically).
3. Errors shall be corrected by crossing through the incorrect entry, filling in the correct entry, and placing the employee's initials next to the change.
4. Employees shall identify and record hours worked based on the nature of the work performed;
5. Compensated absences (vacation, holiday, sick leave, etc.) should be clearly identified as such;
6. Timesheets shall be signed by the employee prior to submission to his/her supervisor.

After preparation, the corresponding supervisor shall approve timesheets prior to submission to the Accounting Technician. The Fiscal Supervisor shall approve the timesheet of the Executive Director. Corrections identified by an employee's supervisor shall be authorized by the employee or at a minimum, the Executive Director or their designee are required to contact the employee by telephone, email, or other communication method to notify the employee of the change.

A Commission employee who is on leave, traveling, or is ill on the day that timesheets are due may telephone or email timesheet information (actual time worked and the appropriate classifications) to his or her supervisor (or designated alternate). Timesheets submitted in this manner shall bear an appropriate notation. The timesheet shall be signed by the supervisor or the designated alternate.

### **Processing of Timesheets**

The Accounting Technician or Administrative Analyst will process the timesheets by checking them for mathematical accuracy, then entering all timesheets into the in-house payroll system. Incomplete time sheets signed by the employee and approved by the supervisor will be returned to the employee.

The Accounting Technician or Administrative Analyst should not change or correct timesheets. However, the Accounting Technician or Administrative Analyst is not permitted to pay out more vacation, sick leave, or administrative leave than the employee has accrued. Additionally, the amount of holiday pay shown on the timesheet may not reflect the amount to which the employee is entitled based upon the payroll records. The employee should be notified of these errors.

## **POLICIES PERTAINING TO SPECIFIC ASSET ACCOUNTS**

### **CASH AND CASH MANAGEMENT**

#### **Cash Accounts**

##### ***General Expense Account:***

This account provides for the operational expenses of the Commission. On a monthly basis, staff will request a transfer from the Commission Fund in the County of Madera investment pool ~~into~~ an amount sufficient to cover expenses for the period and deposit this amount into the general expense account.

##### ***Payroll Account:***

The payroll account is a separate account. The payroll account is a minimum-balance account. As such, only the amount needed to cover each payroll is transferred into this account from the general expense account, based on the amount calculated. Transfers from the general account into the payroll account are initiated by the Fiscal Supervisor or his/her designee.

##### ***Commission Fund (County Pool):***

All cash and check deposits are made to this account. This is an interest-bearing account that is included in the County of Madera investment pool.

All advances of Federal funds, if any, shall be deposited in this interest-bearing account. Interest earned on such funds will be allocated to Federal and non-Federal awards, as applicable, based on the funds received and disbursed during the grant year for each award.

#### **Insurance and Collateralization**

Grant and contract funds will be deposited in an interest-bearing federally insured account. Where deposits exceed the insured amounts, adequate collateralization in excess of the insured amount is necessary.

#### **Authorized Signers**

The following Commission personnel are authorized to sign checks drawn on any of the Commission's accounts:

- Executive Director
- Principal Regional Planner
- All Board Commissioners

The Fiscal Supervisor is responsible for notifying the Commission's financial institutions of changes in authorized signatures upon the departure of any authorized signer.

### **Bank Reconciliations**

Bank account statements are received each month and forwarded to the Fiscal Supervisor. The Fiscal Supervisor shall review the statement for unusual or unexplained items, such as unusual endorsements on checks, indications of alterations to checks, etc. This review must be performed in a timely manner so that reconciliation of the bank account is not delayed. Unusual or unexplained items shall be reported immediately to the Executive Director.

After this review is complete, a reconciliation between the bank balance and general ledger balance is prepared by the Fiscal Supervisor. The bank reconciliation process will be completed as soon as possible after the receipt of each bank statement.

All bank reconciliations, including any adjusting journal entries resulting from preparing bank reconciliations, are done by the Fiscal Supervisor on a monthly basis. The Fiscal Supervisor should be notified of all outstanding checks over 60 days, and should take appropriate action on these checks. Bank reconciliations, cancelled checks, and copies of resulting journal entries are filed in the current year's fiscal files.

### **Cash Flow Management**

The Fiscal Supervisor monitors cash flow needs on a monthly basis to eliminate idle funds and to ensure that payment obligations can be met. Cash transfers between accounts are performed on a monthly basis.

### **Stop Payments**

**General Expense** – Stop payments will be issued by the Fiscal Supervisor or his/her designee 10 working days after the check date to allow time for mail processing and delays. Depending on other circumstances, this timeframe may be shortened. Once the stop payment has been issued, the replacement check will be released.

**Payroll** – Stop payments will be issued by the Fiscal Supervisor or his/her designee 5 working days after the check date to allow for mail processing and delays. Depending on other circumstances such as a lost payroll check, this timeframe may be shortened.

### **Stale and Old Outstanding Checks**

Outstanding accounts payable checks over three months and outstanding payroll checks over two months are considered old. After the bank reconciliation process determines that there are outstanding checks which meet this criteria, the following steps will be taken to clarify their status.

**General Expense** – The Fiscal Supervisor completing the bank reconciliation will follow-up with the recipient to see where the check is in their system. If the check is in their possession, they will be asked to cash it as soon as possible. If the payee did not receive it or

lost it, the old check will be voided and a new check issued. A stop payment on the old check will be made if the dollar amount of the replacement check exceeds \$20. The Fiscal Supervisor will be required to void the check in the accounting software and determine the void date.

**Payroll** - The Fiscal Supervisor completing the bank reconciliation will determine the best way to contact the employee to determine the status of the check. Usually, it is better to go through the administrative section of the program involved. If the check is in the employee's possession, they will be asked to cash it as soon as possible. If the employee did not receive it or lost it, the old check will be voided and a new check issued. A stop payment on the old check will be made before the re-issuance. The Fiscal Supervisor will be required to void the check in the accounting software and determine the void date.

If the status of either the accounts payable or payroll checks cannot be determined, the Commission will write off checks that are more than 6 months old that have not cleared the Commission's bank.

All stale checks that are written off within the same fiscal year as they were written shall be credited to the same expense or asset account that was debited when the check was written, or the expenditure incurred. For stale checks written off in fiscal years subsequent to the year in which the check was written, the credit shall be to miscellaneous income.

### **Petty Cash and Change Fund**

The Commission will provide funds for valid, minor office expenditures, and to periodically replenish these funds up to its authorized balance. The petty cash custodian is responsible for ensuring that the petty cash fund is locked at all times.

Disbursement of \$50 or less may be made from the petty cash fund for program incurred expenses. All disbursements or requests for advances from the petty cash fund must be accompanied by a completed and approved petty cash voucher. Receipts must be furnished for all disbursements and advances from petty cash.

The Fiscal Supervisor will determine if advance authorization is required for petty cash disbursements. The purchaser shall present the petty cash voucher approved by the Executive Director, to the petty cash custodian for payment. A receipt for all purchases must be furnished to the petty cash custodian that will be attached to the petty cash slip. The petty cash custodian shall ensure that the petty cash voucher is properly completed, approved, and that a proper receipt is attached. At all times, the petty cash fund will contain receipts and cash totaling the amount of the fund.

The petty cash custodian shall prepare a reconciliation of the petty cash account on a periodic basis when funds are low or at the program's or Commission's fiscal year end. The petty cash custodian will total the disbursement by program and account classification and submit the recap and all receipts to the Fiscal Supervisor for review.

Petty cash reconciliations are subject to review by the Fiscal Supervisor, who may also perform periodic surprise cash counts and reconciliations. Any irregularities in the petty

cash fund will be immediately reported in writing to the Executive Director. Loans or check cashing will not be made from petty cash funds.

### **Wire Transfers**

In the event that a future wire transfer is initiated, the Executive Director shall be the only Commission employee authorized to transact wire transfers from Commission bank accounts. To prevent anyone other than the Fiscal Supervisor from transacting wire transfers, a system shall be employed that requires the use of pass codes. Pass codes issued only to the Executive Director, are assigned by the bank and are changed periodically. Confirmations of all wire transfers are delivered to the Executive Director.

## **PREPAID EXPENSES**

### **Accounting Treatment**

The Commission treats payments of expenses that have a time-sensitive future benefit as prepaid expenses and will amortize these items over the corresponding time period. For purposes of this policy, payments of less than \$100 shall be expensed as paid and not treated as prepaid expenses, regardless of the existence of a future benefit unless it would be considered an “out of period” expense and prohibited by the funding source.

Prepaid expenses with future benefits that expire within one year from the date of the financial statements shall be classified as current assets. Prepaid expenses that benefit future periods beyond one year from the financial statement date shall be classified as non-current assets.

### **Procedures**

As part of the account coding process performed during the processing of accounts payable, all incoming vendor invoices shall be reviewed for the existence of time-sensitive future benefits. If future benefits are identified, the payment shall be coded to a prepaid expense account code.

The Fiscal Supervisor shall maintain a schedule of all prepaid expenses. The schedule shall indicate the amount and date paid, the period covered by the prepayment, the purpose of the prepayment, and the monthly amortization. This schedule shall be reconciled to the general ledger balance as part of the closeout process.

## INVESTMENT POLICIES

### Introduction

All assets of the Commission, including those funds that are legally unrestricted, will be treated as though they are held in a fiduciary capacity for the purpose of accomplishing the Commission's purpose. As such, the policies described in this section are to be interpreted in light of that overall sense of stewardship, and the investment standards shall be those of a prudent investor.

Funds to be invested do not include those from Federal awards. Such funds will be spent on program requirements as budgeted or returned to the awarding agency. Any advances of Federal funds will be maintained in an interest-bearing account. Interest earned on such funds will be allocated to federal grants based on a percentage of funds received and disbursed during the grant year.

### Delegation of Authority

The [Policy Board of Directors](#) of the Commission has delegated supervisory authority over its investing activities to the Executive Director through its long-range financial planning responsibility.

### Investment Objectives

The Commission's investment objectives are the preservation and protection of the Commission's assets, as well as the maintenance of liquid reserves to meet obligations arising from unanticipated activities, by earning an appropriate return on investments.

The table below identifies the investment types that are authorized for the Commission. The table also identifies certain provisions 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
US Treasury Obligations	5 Years	None	None
US Agency Securities	5 Years	None	None
Banker's Acceptances	180 Days	40%	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	100%	None
Local Agency Investment Fund (LAIF)	n/a	None	None

### **Accounting Treatment**

All purchased investments shall initially be recorded at cost.

Subsequent to acquisition, the Commission carries all equity securities with readily determinable fair market values and all debt securities at their market values. Adjustments to market value shall be made in the accounting records and financial statements of the Commission on a quarterly basis.

Adjustments to market value result in unrealized gains and losses on investments. Such gains and losses resulting from contributed investments (or from investments purchased with contributed funds) shall be classified as unrestricted, temporarily restricted, or permanently restricted based on the existence or absence of explicit restrictions on such appreciation and depreciation from the donor, as defined earlier. Such unrealized gains and losses from investments purchased with unrestricted funds shall be classified as unrestricted.

### **Procedures and Reporting**

In conjunction with the Executive Director and approval from the [Policy Board of Directors](#), procedures and reporting requirements will be developed, as necessary, to ensure that investments are properly managed and that the investment policies are consistent with the mission of the Commission and accurately reflect the current financial condition of the Commission.

## PROPERTY AND EQUIPMENT

### **Capitalization Policy**

Physical assets such as real property and non-expendable personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more are capitalized as property and equipment on the Commission's financial statements. Items with unit costs below this threshold shall be expensed in the year purchased. All items of property and equipment should follow the procurement policies outlined in the Procurement Policies and Procedures Manual.

If an awarding agency requires a lower amount for equipment, the Commission will adhere to that dollar amount only for that program or contract.

Capitalized property and equipment additions are accounted for at their historical cost and all such assets, except land, are subject to depreciation over their estimated useful lives, as described later.

Capitalized assets will be reported as expensed for grants if they were so budgeted in the grant application. However, for the Commission's financial statements, these assets will be capitalized and depreciated according to these policies.

The Fiscal Supervisor or his/her designee within the Commission will be assigned the responsibility for recording and maintaining the information on the property records and for monitoring the locations and use of all property held by the Commission.

### **Equipment and Furniture Purchased With Federal Funds**

MCTC may occasionally purchase equipment and furniture that will be used exclusively on a program funded by a Federal agency. Equipment and furniture charged to Federal awards will be subject to certain additional policies as described below.

For purposes of Federal award accounting and administration, "equipment" shall include all assets with a unit cost equal to the lesser of \$5,000 or the capitalization threshold utilized by the Commission.

All purchases of "equipment" with Federal funds shall be approved, in advance and in writing, by the Federal awarding agency. Prior approval is required only when the value of the equipment to be purchased exceeds \$25,000. In addition, the following policies shall apply regarding equipment purchased and charged to Federal awards:

1. Adequate insurance coverage will be maintained with respect to equipment and furniture charged to Federal awards.
2. For equipment (or residual inventories of supplies) with a remaining per unit fair market value of \$5,000 or less at the conclusion of the award, the Commission shall retain the equipment without any requirement for notifying the Federal agency.

3. If the remaining per unit fair market value is \$5,000 or more, the Commission shall gain a written understanding with the Federal agency regarding disposition of the equipment. This understanding may involve returning the equipment to the Federal agency, keeping the equipment and compensating the Federal agency, or selling the equipment and remitting the proceeds, less allowable selling costs, to the Federal agency.
4. The Fiscal Supervisor along with the Executive Director shall determine whether a specific award with a Federal agency includes additional equipment requirements or thresholds and requirements that differ from those described above.
5. A physical inventory of all equipment purchased with Federal funds shall be performed at least once every two years. The results of the physical inventory shall be reconciled to the accounting records of the Commission.

### **Establishment and Maintenance of a Fixed Asset Listing**

Capitalized property and equipment will be managed until transfer, replacement, or disposition takes place by maintaining a perpetual inventory of all equipment. All capitalized property and equipment shall be recorded in an inventory form. This form shall include the following information with respect to each asset:

1. Date of acquisition
2. Cost
3. Description (including manufacturer's model, serial number or other identification number)
4. Commission assigned asset number
5. Source of the equipment, including the Federal award number, if applicable
6. Whether the title vests in the Commission or the Federal Government
7. Information to calculate the Federal share of the cost of the equipment, if applicable
8. Location, use, and condition of asset
9. Depreciation method
10. Estimated useful life
11. All pertinent information on the ultimate transfer, replacement, or disposition of the asset.

A physical inventory of all assets capitalized under the preceding policies will be taken on a bi-annual basis by the Commission. This physical inventory shall be reconciled to the property log and adjustments made as necessary. All adjustments resulting from this reconciliation will be approved by the Fiscal Supervisor.

### **Receipt of Newly-Purchased Equipment and Furniture**

At the time of arrival, all newly-purchased equipment and furniture shall be examined for obvious physical damage. If an asset appears damaged or is not in working order, it shall be returned to the vendor immediately.

In addition, descriptions and quantities of assets per the packing slip or bill of lading shall be compared to the assets delivered. Discrepancies should be resolved with the vendor immediately.

### **Depreciation and Useful Lives**

All capitalized assets are maintained in the special property and equipment account group and are not included as an operating expense. Property and equipment are depreciated over their estimated useful lives using the straight-line method.

In the year of acquisition, depreciation is recorded based on the number of months the asset is in service, counting the month of acquisition as a full month (Example: an asset purchased on the 15<sup>th</sup> day of the fifth month shall have eight full months of depreciation (eight-twelfths of one year) recorded for that year.)

Estimated useful lives of capitalized assets shall be determined by the Fiscal Supervisor. The following is a list of the estimated useful lives of each category of fixed asset for depreciation purposes:

Furniture and fixtures	7 years
General office equipment	5 years
Computer hardware and peripherals	3-5 years
Vehicles	5 years
Buildings	39 years
Leased assets	life of lease
Leasehold Improvements	remaining lease term

For accounting and financial reporting purposes, depreciation expense will be recorded on an annual basis.

### **Changes in Estimated Useful Lives**

If it becomes apparent that the useful life of a particular capitalized asset will be less than the life originally established, an adjustment to the estimated useful life shall be made. All such changes in estimated useful lives of capitalized assets must be approved by the Fiscal Supervisor.

When a change in estimated useful life is made, the new life is used for purposes of calculating annual depreciation expense. In the year in which the change in estimate is made, the cumulative effect of the change shall be reflected as depreciation expense in the Commission's statement of activities.

For example, if in the fourth year of an asset's life, it is determined that the asset will last five years instead of the original estimate of seven years, depreciation expense for that year shall be equal to the difference between  $\frac{4}{5}$  of the asset's basis (accumulated depreciation at the end of year four) and  $\frac{3}{7}$  of the asset's basis (accumulated depreciation at the beginning of the year).

### **Repairs of Property and Equipment**

Physical assets will be properly maintained and serviced periodically in order to keep the asset in good working order condition. Expenditures to repair capitalized assets shall be expensed as incurred if the repairs do not materially add to the value of the property or materially prolong the estimated useful life of the property.

Expenditures to repair capitalized assets shall be capitalized if the repairs increase the value of property, prolong its estimated useful life, or adapt it to a new or different use. Such capitalized repair costs shall be depreciated over the remaining estimated useful life of the property. If the repairs significantly extend the estimated useful life of the property, the original cost of the property shall also be depreciated over its new, extended useful life.

### **Loss, Damage, or Theft**

Physical assets will be maintained in secured areas in order to safeguard the assets and prevent loss, damage or theft. Any such event will be investigated, fully documented and reported to the Fiscal Supervisor and will make a report to the Executive Director of all cases of loss, damage, or destruction of physical assets.

### **Dispositions of Property and Equipment**

For dispositions of property and equipment purchased with Federal dollars, the procedures outlined previously under the section entitled Equipment and Furniture Purchased with Federal Funds should be followed. When the Commission disposes of or sells equipment it no longer needs, specific information regarding the sale or disposal should be documented on the inventory form. For some programs/contracts, approval must be granted from the funding agency to dispose of equipment or property. The Fiscal Supervisor will review the funding terms and conditions to determine the appropriate action to be taken.

If equipment is sold, scrapped, donated, or stolen, adjustments need to be made to the fixed asset listing and property log. If money is received for the asset, then the difference between the money received and the "book value" (purchase price less depreciation) of the asset will be recorded as a loss (if the money received is less than the book value) or a gain (if the money received is more than the book value).

### **Write-Offs of Property and Equipment**

The Fiscal Supervisor approves the disposal of all capitalized fixed assets that may be worn-out or obsolete. Property that is discovered to be missing or stolen will be reported immediately to the Fiscal Supervisor. If not located, this property will be written off the books with the proper notation specifying the reason.

## LEASES

### **General**

The decision to lease or purchase should be based on the lowest cost of acquiring the property and equipment, the history, and the life expectancy of the equipment. However, factors other than cost could be more significant in reaching the final decision to lease or purchase.

It may be more practical to purchase assets other than space for federally funded programs rather than leasing. However, an analysis is necessary for purchases of \$5,000 or more, for emergencies, or for other situations where it is apparent that non-cost factors outweigh cost factors in reaching a final decision.

Cost factors that should be considered include the equipment cost, insurance, repair and maintenance cost, down payment or deposit, salvage value, metering, and tie-in sales (usage of specialized brand name supplies). Factors other than cost that need to be considered before reaching a final decision include the length of the program, length or amount of use, technical obsolescence, responsibility for asset disposal, restrictive subleasing provisions, cancellation provisions, purchase option, or lease renewal options.

All leases will be approved by the Executive Director or his/her designee. Leases will correspond to grant or funding terms whenever possible. Copies of lease agreements will be immediately forwarded to the Fiscal Supervisor.

### **Classification of Leases**

GASB Statement No. 87 changed the way that leases are reported by governments. The objective of Statement No. 87 is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. Statement No. 87 increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, the Commission is required to recognize a lease liability and an intangible right-to-use lease asset, thereby enhancing the relevance and consistency of information about the Commission's leasing activities.

### **Definition of a Lease**

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the lease's guidance, unless specifically excluded in Statement No. 87.

## **Lease Term**

The lease term is defined as the period during which the Commission has a noncancelable right to use an underlying asset, plus the following periods, if applicable:

- a. Periods covered by the Commission's option to extend the lease if it is reasonably certain, based on all relevant factors, that the Commission will exercise that option
- b. Periods covered by the Commission's option to terminate the lease if it is reasonably certain, based on all relevant factors, that the Commission will not exercise that option

A fiscal funding or cancellation clause should affect the lease term only when it is reasonably certain that the clause will be exercised.

The Commission should reassess the lease term only if one or more of the following occur:

- a. The Commission elects to exercise an option even though it was previously determined that it was reasonably certain that the Commission would not exercise that option.
- b. The Commission elects not to exercise an option even though it was previously determined that it was reasonably certain that the Commission would exercise that option.
- c. An event specified in the lease contract that requires an extension or termination of the lease takes place.

## **Short-Term Leases**

A short-term lease is defined as a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. The Commission should recognize short-term lease payments as outflows of resources based on the payment provisions of the lease contract.

## **Accounting**

The Commission should recognize a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease, or it transfers ownership of the underlying asset. The lease liability should be measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease asset should be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs.

The Commission should reduce the lease liability as payments are made and recognize an outflow of resources (for example, expense) for interest on the liability. The Commission should amortize the lease asset in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. The notes to financial statements should include a description of leasing arrangements, the amount of lease assets

recognized, and a schedule of future lease payments to be made.

### **Contracts with Multiple Components and Contract Combinations**

Generally, the Commission should account for the lease and nonlease components of a lease as separate contracts. If a lease involves multiple underlying assets, lessees and lessors in certain cases should account for each underlying asset as a separate lease contract. To allocate the contract price to different components, the Commission should use contract prices for individual components as long as they do not appear to be unreasonable based on professional judgment, or use professional judgment to determine their best estimate if there are no stated prices or if stated prices appear to be unreasonable. If determining ~~a best~~ the best estimate is not practicable, multiple components in a lease contract should be accounted for as a single lease unit. Contracts that are entered into at or near the same time with the same counterparty and that meet certain criteria should be considered part of the same lease contract and should be evaluated in accordance with the guidance for contracts with multiple components.

### **Lease Modifications and Terminations**

An amendment to a lease contract should be considered a lease modification, unless the Commission's right to use the underlying asset decreases, in which case it would be a partial or full lease termination. A lease termination should be accounted for by reducing the carrying values of the lease liability and lease asset by the Commission with any difference being recognized as a gain or loss. A lease modification that does not qualify as a separate lease should be accounted for by remeasuring the lease liability and adjusting the related lease asset by a lessee and remeasuring the lease receivable and adjusting the related deferred inflows of resources by the Commission.



## SOFTWARE ACQUISITION AND DEVELOPMENT COSTS

GASB Statement No. 96 changed the way that these types of costs are treated. Statement No. 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

The subscription term includes the period during which the Commission has a noncancellable right to use the underlying IT assets. The subscription term also includes periods covered by an option to extend (if it is reasonably certain that the Commission or SBITA vendor will exercise that option) or to terminate (if it is reasonably certain that the Commission or SBITA vendor will *not* exercise that option).

Under Statement No. 96, the Commission generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability. The Commission should recognize the subscription liability at the commencement of the subscription term, —which is when the subscription asset is placed into service. The subscription liability should be initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments should be discounted using the interest rate the SBITA vendor charges the Commission, which may be implicit, or the Commission's incremental borrowing rate if the interest rate is not readily determinable. The Commission should recognize amortization of the discount on the subscription liability as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

The subscription asset should be initially measured as the sum of (1) the initial subscription liability amount, (2) payments made to the SBITA vendor before commencement of the subscription term, and (3) capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. The Commission should recognize amortization of the subscription asset as an outflow of resources over the subscription term.

Activities associated with a SBITA, other than making subscription payments, should be grouped into the following three stages, and their costs should be accounted for accordingly:

- Preliminary Project Stage, including activities such as evaluating alternatives, determining needed technology, and selecting a SBITA vendor. Outlays in this stage should be expensed as incurred.
- Initial Implementation Stage, including all ancillary charges necessary to place the subscription asset into service. Outlays in this stage generally should be capitalized as an addition to the subscription asset.
- Operation and Additional Implementation Stage, including activities such as subsequent implementation activities, maintenance, and other activities for the Commission's ongoing operations related to a SBITA. Outlays in this stage should be expensed as incurred unless they meet specific capitalization criteria.

**In classifying certain outlays into the appropriate stage, the nature of the activity should be the determining factor. Training costs should be expensed as incurred, regardless of the stage in which they are incurred.**

**If a SBITA contract contains multiple components, the ~~Commisison~~Commission should account for each component as a separate SBITA or nonsubscription component and allocate the contract price to the different components. If it is not practicable to determine a best estimate for price allocation for some or all components in the contract, the Commission should account for those components as a single SBITA.**

**Statement No. 96 provides an exception for short-term SBITAs. Short-term SBITAs have a maximum possible term under the SBITA contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Subscription payments for short-term SBITAs should be recognized as outflows of resources.**

**Statement No. 96 requires the Commission to disclose descriptive information about its SBITAs other than short-term SBITAs, such as the amount of the subscription asset, accumulated amortization, other payments not included in the measurement of a subscription liability, principal and interest requirements for the subscription liability, and other essential information.**

## **POLICIES PERTAINING TO LIABILITY ACCOUNTS**

### **ACCRUED LIABILITIES**

#### **Identification of Liabilities**

The Fiscal Supervisor shall establish a list of commonly incurred expenses that may have to be accrued at the end of an accounting period. Some of the expenses that shall be accrued by the Commission at the end of an accounting fiscal or program year are:

- Salaries and wages
- Payroll taxes
- Vacation and sick pay (see policy below)
- Rent

In addition, the Commission shall record a liability for deferred revenue (revenue received but not yet earned) in accordance with the revenue recognition policies described elsewhere in this manual. Adjustments to deferred revenue accounts shall be made quarterly, as applicable.

#### **Accrued Leave**

Personnel policies permit employees to accumulate of unused vacation leave. Such unused leave is payable to an employee upon termination of employment. Accordingly, the Commission records a liability for accrued leave to which employees are entitled. The total liability at the end of an accounting period shall equal the total earned but unused hours of leave, up to a maximum of 240 hours, multiplied by each employee's current hourly pay rate.

Years of Service	Pay Period Accrual	Monthly Accrual	Annual Accrual	Maximum Accrual
0 – 4 years	3.69 hrs	8.00 hrs	96 hours	240 hours
5 – 9 years	4.62 hrs	10.00 hrs	120 hours	240 hours
10 – 14 years	5.54 hrs	12.00 hrs	144 hours	280 hours
15 – 19 years	6.46 hrs	14.00 hrs	168 hours	320 hours
20+ years	7.38 hrs	16.00 hrs	192 hours	360 hours

Personnel policies provide upon termination, not layoff, of an eligible employee, unused sick leave will be compensated according to the following schedule:

Years of Service	Percentage of Accrued Time
0 – 5 years	0%
5 – 10 years	10%
10 – 15 years	25%
15 – 20 years	30%

20+ years

50%

Years of service equal 12 calendar months from date of hire at regular status. The total liability at the end of an accounting period shall equal the total earned but unused hours of sick leave multiplied by each employee's current hourly pay rate. There is no cap on the accrual of sick leave.

Leave that does not "vest" with employees (i.e., leave that is not paid to employees if unused at the time of termination of employment), such as administrative leave or sick leave for ineligible employees, shall not be accrued as a liability.

## LOANS AND NOTES PAYABLE

### **General Policy**

The Commission requires that all loans from outside sources (notes payable) be approved by the Policy Board ~~of Directors~~ and the Executive Director. A promissory note or other loan documents will be prepared and signed by the Executive Director or his/her designee. The Commission shall maintain adequate records for all notes payable, mortgage obligations, lines of credit, and other financing arrangements. There are no interagency loans (between programs), except from unrestricted funds and other unrestricted resources. Loans or advances to employees will not be approved or authorized.

### **Accounting and Classification**

An amortization schedule shall be maintained for each note payable. Based upon the amortization schedule, the principal portion of payments due with the next year shall be classified as a current liability in the statement of financial position. The principal portion of payments due beyond one year shall be classified as long-term/non-current liabilities in the statement of financial position.

Demand notes and any other notes without established repayment dates shall always be classified as current liabilities.

Unpaid interest expense shall be accrued as a liability at the end of each accounting period.

A detailed record of all principal and interest payments made over the entire term shall be maintained with respect to each note payable. Periodically, the amounts reflected as current and long-term notes payable per the general ledger shall be reconciled to these payment schedules and the amortization schedules, if any, provided by the lender. All differences shall be investigated.

### **Non-Interest-Bearing Notes Payable**

The Commission may, from time-to-time, receive notes payable that do not require the payment of interest, or that require the payment of a below-market rate of interest for the type of obligation involved. In such cases, the Commission will record contribution income for any unpaid interest.

For demand loans, recording of interest expense and contribution income shall be performed at the end of each accounting period, based on the outstanding principal balance of the loan during that period, multiplied by the difference between a normal interest rate for that type of loan and the rate, if any, that is required to be paid.

For loans with fixed maturities or payment dates, the note payable shall be recorded at the present value of the future principal payments, using as a discount rate the difference between a normal interest rate for that type of loan and the rate, if any, required to be paid. The difference between the cash proceeds of the note and the present value shall be recorded as contribution income in the period the loan is made. Thereafter, interest

expense shall be recorded in each accounting period using the effective interest method, with the corresponding credit entry increasing the note payable account to reflect the amount(s) that shall be repaid.

## **POLICIES ASSOCIATED WITH FINANCIAL REPORTING**

### **FINANCIAL STATEMENTS**

#### **Standard Financial Statements of the Commission**

Preparing financial statements and communicating key financial information is a necessary and critical accounting function. Financial statements are management tools used in making decisions, in monitoring the achievement of financial objectives, and as a standard method for providing information to interested parties external to the Commission. Financial statements may reflect year-to-year historical comparisons or current year budget to actual comparisons.

The basic financial statements that are maintained on a Commission-wide basis shall include:

**Statement of Net Assets** – reflects assets, liabilities, and net assets of the Commission and classifies assets and liabilities as current or non-current/long-term.

**Statement of Activities** - presents support, revenues, expenses, and other changes in net assets of the Commission, by category of net asset including reclassifications between categories of net assets.

#### **Frequency of Preparation**

The objective of the Fiscal Supervisor is to prepare accurate financial statements in accordance with generally accepted accounting principles and distribute them in a timely and cost-effective manner. In meeting this responsibility, the following policies shall apply:

A standard set of financial statements described in the preceding section shall be produced on an annual basis. On a quarterly basis, the following schedules will be provided:

1. Individual statements of activities by a work element basis
2. Comparisons of actual year-to-date revenues and expenses with year-to-date budgeted amounts

The supplemental schedules shall be prepared on the accrual method of accounting, including all revenues and expenditures received by the first Friday of the month following the month end.

#### **Review and Distribution**

All financial statements and supporting schedules shall be reviewed and approved by the Executive Director, or designee, prior to being issued.

After approval by the Fiscal Supervisor, a set of the supplemental schedules described above, shall be distributed to the following individuals:

- [Policy Board of Directors](#)Commissioners
- Executive Director

The purpose of this schedule is to provide known explanations for material budget variances in accordance with the Commission's budget monitoring policies described later in this manual (under the "Financial Management Policies" section).

### **Monthly Distribution**

On a monthly basis, the [Policy Board of Directors](#) will be provided with a monthly summary financial report and/or selected budget analysis grant information.

### **Annual Financial Statements**

A formal presentation of the Commission's annual financial statements may be provided by the Independent Auditor to the [Policy Board of Directors](#). This presentation will be concluded with a vote by the [Policy Board of Directors](#) to accept or reject the annual financial statements. See separate policies regarding the annual audit under "Financial Management Policies."

### **Reports to Funding Sources**

The Fiscal Supervisor will prepare monthly, quarterly, and other reports to funding sources as required in the funding terms and conditions. The Executive Director or his/her designee will review and approve all reports to the funders.

It is the responsibility of the Fiscal Supervisor to ensure that all fiscal reports are submitted on a timely basis while it is the responsibility of the Project Manager to ensure that all activity/progress reports are submitted as required.



## GOVERNMENT RETURNS

### Overview

To legitimately conduct business, the Commission must be aware of its information return filing obligations and comply with all such requirements of Federal, state, and local jurisdictions. Filing requirements of the Commission include, but are not limited to, annual report to the California State Controller's Office, audit reports, and payroll tax withholding tax returns.

### Filing of Returns

The Fiscal Supervisor shall be responsible for identifying all filing requirements and assuring that the Commission is in compliance with all such requirements. The Commission will file complete and accurate reports with all authorities and make all efforts to avoid filing misleading, inaccurate, or incomplete returns. The Executive Director or his/her designee will prepare or cause to be prepared, review, approve, and sign the Commission's reports.

Filings made by the Commission include, but are not limited to, the following reports:

1. **State Controller Reports** – Provides financial data about the Commission to the California State Legislature and other interested parties.
2. **Audit Reports** – Provides financial and compliance information of the Commission to stakeholders.
3. **W-2s and 1099s** - Annual report of employee and non-employee compensation, based on calendar-year compensation, on the cash basis. These information returns are due to employees, ~~and independent contractors,~~ and the Federal Government by January 31 ~~and to Federal Government by February 28, or March 31 if filing electronically.~~
4. **Form 941 and DE 6-9** - Quarterly payroll tax return filed with IRS and State of California to report wages paid to employees and Federal and state payroll taxes. Form 941 and DE ~~6-9~~ are due by the end of the month following the end of each quarter.

The Commission's fiscal year-end is June 30. All annual tax and information returns of the Commission are filed on the accrual basis of reporting.

Federal and all applicable state payroll tax returns are prepared by the Accounting Technician.

The Commission complies with all state payroll tax requirements by withholding and remitting payroll taxes to the State of California of each Commission employee.

## **FINANCIAL MANAGEMENT POLICIES**

### **BUDGETING**

#### **Overview**

Budgeting is an integral part of managing any organization in that it is concerned with the translation of organizational goals and objectives into financial and human resource terms. A budget should be designed and prepared to direct the most efficient and prudent use of the agency's financial and human resources. It provides a tool to monitor program progress and expenditures. A budget is a management commitment of a plan for present and future Commission activities that will ensure survival. It provides an opportunity to examine the composition and viability of the Commission's programs and activities simultaneously in light of the available resources.

Budgets are prepared for funding sources. Awarding agencies may or may not require approval for changes in line items. The Commission will document and follow all such requirements.

#### **Overall Work Program**

The Overall Work Program (OWP) is the controlling document for Commission work activities. It documents past accomplishments, identifies all scheduled work for the coming program year, and establishes a detailed budget required to deliver the annual program. The OWP is organized to provide a broad discussion of the Commission, its organization and significant transportation issues. This is followed by the detailed work elements which identify broad projects, specific tasks and products related to each project, and a specific budget for each project. Staffing levels, consultant services, and capital acquisitions are explicitly identified in each work element.

The OWP is a primary means of communication between staff, the Commission Board, and state and federal funding agencies. Through the OWP, the Commission is aware of all staff activities, major projects, and significant milestones. The OWP also serves as a grant application to state and federal agencies for state planning and research funds, and various federal transit planning programs.

#### **Budget Analysis**

The Fiscal Supervisor is responsible for completing a budget analysis on all Commission funds. Budget analysis must include budget allocation, current period expenditures, year-to-date expenditures, year-to-date budget, and the percentage of funds expended, encumbrances, and budget balance. Other reports may be prepared, as requested, by the [Policy Board of Directors](#). Also, analysis should include revenue received/revenue outstanding.

Budget analysis should be completed on a regular basis and provided to the Executive Director. The budget analysis may be submitted to the [Policy Board of Directors](#) on a monthly basis for review and comment.

**Monitoring Performance**

The Commission is responsible for managing the day-to-day operation of its organization, including monitoring the grant activities to ensure compliance with the applicable requirements. From the Commission's perspective, it requires that there is a financial management system with adequate internal policies, financial systems, and written procedures. The fiscal policies are designed to reduce risk, safeguard assets, and provide reasonable assurance.

On an ongoing basis, the Commission monitors its financial transactions by a review and approval process. Accounts payable and payroll transactions are reviewed by the Fiscal Supervisor to provide assurance that the expenditures are approved, accurate, allowable, and properly allocated.

On a quarterly basis, the Commission monitors its financial performance by comparing and analyzing actual results with budgeted results. Financial reports comparing actual year-to-date revenues and expenses with budgeted year-to-date amounts shall be produced by the Fiscal Supervisor and distributed to the Executive Director and governing bodies.

The Commission is subject to an agency-wide single audit requirement which requires that an external auditor issue a report on the Commission's financial statements. The auditor must also report on the Commission's compliance with internal control procedures and the applicable compliance requirements of its grant awards.

## ANNUAL AUDIT

### **Role of the Independent Auditor**

The Commission will arrange for an annual audit of the Commission's financial statements to be conducted by an independent accounting firm. The independent accounting firm selected by the [Policy Board of Directors](#) will be required to communicate directly with the Board upon the completion of their audit.

Audited financial statements, including the auditor's opinion thereon, will be submitted and presented to the [Policy Board of Directors](#) at a [Policy Board of Director's](#) meeting.

### **How Often to Review the Selection of the Auditor**

The Commission shall review the selection of its independent auditor in the following circumstances:

1. Anytime there is dissatisfaction with the service of the current firm
2. When a fresh perspective and new ideas are desired
3. At a minimum every 3 years, but no more than 5 years, to ensure competitive pricing and a high quality of service

### **Selecting an Auditor**

The selection of an accounting firm to conduct the annual audit is a task that should be taken very seriously. The following factors shall be considered by the Commission in selecting an accounting firm:

1. The firm's reputation in the local government community
2. The depth of the firm's understanding of and experience with local governments, Federal reporting requirements under 2 CFR Part 200 Subpart F and other relevant funding source requirements
3. The firm's demonstrated ability to provide the services requested in a timely manner
4. The ability of firm personnel to communicate with Commission personnel in a professional and congenial manner

If the Commission decides to prepare and issue a written Request for Proposal (RFP) to be sent to prospective audit firms, the following information should be included:

1. Period of services required
2. Type of contract to be awarded (fixed fee, cost basis, etc.)
3. Complete description of the services requested (audit, management letter, State Controller's Report, etc.)
4. Identification of meetings requiring their attendance, such as staff or Board of Director meetings
5. Chart of account information
6. Financial information about the Commission
7. Copy of prior year reports (financial statements, management letters, etc.)

8. Identification of need to perform audit in accordance with 2 CFR Part 200
9. Other information considered appropriate
10. Description of proposal and format requirements
11. Due date of proposals
12. Overview of selection process (i.e., whether finalists will be interviewed, when a decision shall be made, etc.)
13. Identification of criteria for selection

Minimum Proposal Requirements from prospective CPA firms should include:

1. Firm background
2. Biographical information (resumes) of key firm member who will serve the Commission
3. Client references
4. Information about the firm's capabilities
5. Firm's approach to performing an audit
6. Copy of the firm's most recent quality/peer review report, including any accompanying letter of findings
7. Other resources available with the firm
8. Expected timing and completion of the audit
9. Expected delivery of reports
10. Cost estimate including estimated number of hours per staff member
11. Rate per hour for each auditor
12. Other information as appropriate

Copies of all proposals shall be forwarded to the Fiscal Supervisor who reviews and makes the final recommendation to the [Policy Board of Directors](#) for approval.

### **Preparation for the Annual Audit**

The Commission shall be actively involved in planning for and assisting with the Commission's independent accounting firm in order to ensure a smooth and timely audit of its financial statements. In that regard, the Fiscal Supervisor shall provide assistance to the independent auditors in the following areas:

**Planning** - The Fiscal Supervisor is responsible for delegating the assignments and responsibilities to accounting staff in preparation for the audit. Assignments shall be based on the list of requested schedules and information provided by the independent accounting firm.

**Involvement** - Commission staff will do as much work as possible in order to assist the auditors and, therefore, reduce the cost of the audit.

**Interim Procedures** - To facilitate the timely completion of the annual audit, the independent auditors may perform selected audit procedures prior to the Commission's year-end. By performing significant portions of audit work as of an interim date, the work required subsequent to year-end is reduced. Commission staff will provide requested schedules and documents to assist the auditors during any interim audit fieldwork.

Throughout the audit process, the Commission will make every effort to provide schedules, documents and information requested by the auditors in a timely manner.

### **Concluding the Audit**

Upon receipt of a draft of the audited financial statements of the Commission from its independent auditor, the Fiscal Supervisor shall perform a detailed review of the draft, consisting of the following procedures:

1. Carefully read the entire report for typographical errors
2. Trace and agree each number in the financial statements and accompanying footnotes to the accounting records and/or internal financial statements of the Commission
3. Review each footnote for accuracy and completeness

Any questions or errors noted as part of this review shall be communicated to the independent auditor in a timely manner and resolved to the satisfaction of the Fiscal Supervisor.

It shall also be the responsibility of the Fiscal Supervisor to review and respond in writing to all management letter or other internal control and compliance report findings and recommendations made by the independent auditor.

In addition, the Single Audit Clearinghouse form shall be completed and filed as required.

## INSURANCE

### **Overview**

It is fiscally prudent to have an active risk management program that includes a comprehensive insurance package. This will ensure the viability and continued operations of the Commission.

The Commission maintains adequate insurance against general liability, as well as coverage for buildings, contents, computers, fine arts, equipment, machinery and other items of value.

### **Coverage Guidelines**

As a guideline, the Commission will arrange for the following types and levels of insurance as a minimum:

<u>Type of Coverage</u>	<u>Amount of Coverage</u>
Comprehensive Liability	\$1,000,000 / \$2,000,000 Aggregate
Employee Dishonesty	\$25,000 for each occurrence
Fire and Water Damage	Coverage for all buildings and personal property as determined
Property	Coverage for all buildings and personal property as determined
Workers' Compensation	To the extent required by law

### **Insurance Definitions**

#### ***Workers' Compensation and Employer's Liability***

Employers and contractors are required to comply with applicable Federal and state workers' compensation and occupational disease statutes. If occupation diseases are not compensated under those statutes, they shall be covered under the employer's liability insurance policy, except when contract operations are so commingled that it would not be practical to require this coverage.

#### ***Comprehensive Liability***

This type of coverage may include commissioners, officers and employee general liability insurance, buildings, contents, computers, fine arts, boilers and machinery.

## RECORDS ACCESS AND RETENTION

### Policy

The Policy Board ~~of Directors~~ has adopted a policy on Public Inspection and Access to Records and the Public Access to Information Returns described earlier in the Section on Government Returns. The Commission is subject to the California Public Records Act. All requests must be submitted in writing to the Executive Director. Records related to pending litigation and personnel, medical, or similar files which would constitute an invasion of personal privacy are examples of records that are exempted from disclosure.

The Commission will maintain the original financial records, supporting documents, statistical records, and other documents according to the contract and grant conditions. The Commission retains records as required by law and destroys them when appropriate. The destruction of financial records must be approved by the Fiscal Supervisor.

As a general guideline, all financial records will be retained for five years. In the event of litigation or a dispute, this period will be extended.

Payroll timesheets will be retained for seven years, along with payroll records such as W-2s, 941s and ~~EDD~~other payroll reports. However, personnel files need to be held for three years after termination.

Real property and equipment acquired with Federal grant funds must be retained for three years beyond the date of disposition.

The formal records retention policy of the Commission is as follows:

Audit reports	Permanently
Bank reconciliations	5 Years
Bank Statements	5 Years
Cancelled Checks	5 Years
Contracts, mortgages, notes and leases:	
Expired	5 Years
Still in effect	Permanently
Correspondence:	
General	2 Years
Legal and important matters only	Permanently
Routine with customers and/or vendors	2 Years
Deeds, mortgages, and bills of sales	Permanently
Duplicate deposit slips	5 Years
Employment applications	3 Years
Financial statements:	
Year end	Permanently
Other Optional	
Garnishments	7 Years
General ledgers/year end trial balance	
and subsidiary ledgers	5 Years
Insurance policies (expired)	3 Years



Current Insurance records (policies, claims, etc.)	Permanently
Internal reports	3 Years
Inventories of products, materials and supplies	5 Years
Invoices (to customers, from vendors)	5 Years
Journals	5 Years
Minute books of directors, bylaws, and charters	Permanently
Payroll records and summaries	7 Years
Personnel records (terminated)	3 Years
Petty cash vouchers	5 Years
Property records (incl. depreciation schedules)	3 Years Beyond Date of
Disposition	
Purchase orders	5 Years
Retirement and pension records	7 Years
Sales records	7 Years
Time sheets/cards	7 Years
Withholding tax statements	7 Years

The Commission will maintain the appropriate software applications to access computerized accounting and financial records for the same time periods, if the information is not available in print.

Authorized representatives of awarding agencies have the right to access books, documents, papers, other Commission records, and personnel for interviews that are pertinent to the grant or contract award.

## **POLICIES ASSOCIATED WITH TRUST FUNDS**

### **ACCOUNTING RESPONSIBILITY**

The Fiscal Supervisor is responsible for maintaining all accounting records for all Trust Funds that the Commission oversees and administers. The accounting records will be maintained in a similar manner as the Commission records.

### **TRANSPORTATION DEVELOPMENT ACT**

The Transportation Development Act (TDA) provides two major sources of funding for public transportation: the Local Transportation Fund (LTF) and the State Transit Assistance fund (STA). These funds are for the development and support of public transportation needs that exist in California and are allocated to areas of each county based on population, taxable sales, and transit performance. Some counties have the option of using LTF for local street and road projects if they can show there are no unmet transit needs.

For specific policies and procedures regarding TDA, please refer to the stand-alone Commission TDA Guidebook.

### **RSTP EXCHANGE**

#### **Introduction**

Senate Bill (SB) 1435 (Chapter 1177 of the 1992 Statutes), effective September 29, 1992, amended section 182.6 of the Streets and Highways Code (S&HC) to redefine the Optional Federal Exchange program under the Intermodal Surface Transportation Efficiency Act (ISTEA).

Section 182.6(g) of the S&HC permits a Regional Transportation Planning Agency (RTPA) not designated as, nor represented by, a Metropolitan Planning Organization (MPO) with an urbanized area of greater than 200,000 population, to exchange its annual apportionment of Regional Surface Transportation Program (RSTP) funds for non-Federal funds (State cash). If an eligible RTPA elects not to exchange, Section 182.6(h)(1) permits an eligible county represented by that RTPA to exchange its entire annual sub-apportionment, pursuant to Section 182.6(d)(2) (110 percent 1990/91 Federal-aid Secondary minimum), for State cash.

Optional Federal Exchange dollars available are paid as a lump sum cash amount following the annual apportionment of RSTP funds.

RSTP exchange funds must be used for projects as defined in Sections 133(b) and 133(c) of Title 23 of the United States Code (USC)--Highways, and not otherwise excluded by Article XIX--Motor Vehicle Revenues of the State Constitution. Only direct project-related costs are eligible. Local agency overhead and other non-direct charges are ineligible.

**Application**

Upon notice of available RSTP Exchange funds, Commission staff will process the required agreement with the State and then submit an invoice for the funds. Upon receipt of the funds, Commission staff will notify the local agencies and request a RSTP Application be completed and submitted to the Fiscal Supervisor for processing of their share of the Exchange funds. The Application highlights how the funds will be used. Upon acceptance of an application, a written agreement will then be drafted and executed with the local agency that will certify that the local agency will comply with all of the applicable rules and regulations of the RSTP Exchange program.

After execution of the agreement and after costs have been incurred, the local agency may submit to the Commission a reimbursement claim for the RSTP Exchange funds. Once the claim is approved, the Fiscal Supervisor will submit a claim to the Madera County Auditor-Controller for payment to the local agency.

At any time if it is determined that any expenditures are deemed ineligible by the Commission or the State, the local agency may be required to return funds to the Commission or State.

**OTHER**

From time to time the Commission will receive funds for programs/projects that are implemented by other agencies. Commission staff will administer and maintain the accounting records of these funds in a similar manner as the other trust funds.



**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 8-A

**PREPARED BY:** Patricia Taylor, Executive Director

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**SUBJECT:**

FY 2024-25 Draft Overall Work Program & Budget

**Enclosure:** No

**Action:** Authorize circulation of Draft 2024-25 Overall Work Program and Budget for agency review

**SUMMARY:**

Included on MCTC's [website](#) is the DRAFT 2024-25 MCTC Overall Work Program (OWP) and Budget. This document is prepared annually pursuant to Caltrans guidelines and is required to be submitted to Caltrans, FHWA and FTA. The OWP discusses the MCTC, its organizational structure, regional planning issues, and presents work element descriptions and budgets. Following review of the draft OWP, it will be brought before the Commission for adoption at its April 17, 2024, meeting.

As part of the Draft 2024-25 OWP development process, the MCTC staff met with its federal and state partners. This is an Annual Group Meeting and was held on January 24, 2024. The purpose of the annual group meeting is to discuss the current OWP progress, accomplishments, and carryover activities; and 2024-25 OWP Guidance.

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.



**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 9-A

**PREPARED BY:** Troy McNeil, Deputy Director/Fiscal Supervisor

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**SUBJECT:**

Madera County Transportation Authority (MCTA) Fiscal Year 2022-23 Audit Report

**Enclosure:** Yes

**Action:** Accept MCTA Fiscal Year 2022-23 Audit Report

**SUMMARY:**

MCTA has received the Measure “T” Audit Report for the Fiscal Year ended June 30, 2023, for the Madera County Transportation Authority. This report was done in accordance with Section 99245 of the Public Utilities Code by Price, Paige, and Company.

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

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.

# **Madera County Transportation Authority**

## **Madera, CA**

Financial Statements

For the Year Ended June 30, 2023



**PRICE PAIGE & COMPANY**  
*Certified Public Accountants*

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
 Madera County Transportation Authority  
 Madera, California

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Madera County Transportation Authority (the Authority) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Authority'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, each major fund, and the aggregate remaining fund information of the Authority, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority 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.

#### ***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 Authority'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 Authority'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 Authority'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 5–9 and 33-34 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 Authority's basic financial statements. The Schedule of Measure T Sales Tax Receipts is presented for purposes of additional analysis and is 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 Schedule of Measure T Sales Tax Receipts is 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 February 13, 2024, on our consideration of the Authority'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 Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

*Price Pange & Company*

Clovis, California  
February 13, 2024

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Madera County Transportation Authority (the Authority), we offer readers of the Authority's financial statements this narrative overview and analysis of the financial activities of the Authority for the fiscal year ended June 30, 2023. We encourage the readers to consider the information presented here in conjunction with the Authority's financial audit.

### Financial Highlights

1. The assets of the Authority exceeded its liabilities at the close of the fiscal year by \$7,413,563 (net position).
2. The Authority's total net position for the fiscal year ended June 30, 2023, increased by \$2,779,871 primarily because of lower expenditures on capital outlay costs.
3. As of the close of the current fiscal year, the Authority's governmental funds reported a combined ending fund balance of \$9,104,768, a decrease of \$1,652,876 in comparison with the prior year. The amount of \$506,688 is restricted for specific regional capital projects and \$8,580,747 is assigned for road improvements.

### Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Authority's basic financial statements. The Authority'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. This report also contains other supplementary information in addition to the basic financial statements themselves.

### 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 Authority's financial status.

The next statements are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the Authority's government. These financial 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 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.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the Authority'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 Authority's net position and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Authority is improving or deteriorating.

The **statement of activities** presents information showing how the Authority's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of 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 periods.

The government-wide financial statements report on the functions of the Authority that are principally supported by sales tax revenues. The Authority's function is to provide administration and planning services for the Measure T program.

The government-wide financial statements can be found on pages 12 to 13 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 Authority, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**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 15 through 20 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 balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

**Trust funds.** Trust funds are used to account for Measure T resources held for the benefit of local agencies (City of Madera, County of Madera, and the City of Chowchilla). The Authority has one trust fund (Measure T Trust Funds). Trust funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Authority's programs.

The basic trust fund financial statements can be found on pages 19 through 20 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 22 through 31 of this report.

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

## Government-Wide Financial Analysis

Following are the government-wide financial statements for the fiscal year ended June 30, 2023:

Net position may serve over time as a useful indicator of a government's financial position. In the case of the Authority, assets exceeded liabilities by \$7,413,563 at the close of the fiscal year 2022-23.

### MCTA Net Position Condensed Statement of Net Position

	2023	2022
Assets:		
Current assets	\$ 15,087,902	\$ 9,199,135
Noncurrent assets	506,688	3,120,553
	<u>15,594,590</u>	<u>12,319,688</u>
Liabilities:		
Other liabilities	6,523,628	1,672,399
Long-term liabilities	1,657,399	6,013,597
	<u>8,181,027</u>	<u>7,685,996</u>
Net position:		
Restricted	506,688	3,120,553
Unrestricted	6,906,875	1,513,139
	<u>\$ 7,413,563</u>	<u>\$ 4,633,692</u>

**MCTA Changes in Net Position  
Condensed Statement of Activities**

	2023	2022
Revenues:		
Program revenues:		
Operating grants and contributions	\$ 34,857	\$ 48,583
General revenues:		
Sales taxes	7,909,326	8,006,734
Interest income	164,119	27,496
Total revenues	<u>8,108,302</u>	<u>8,082,813</u>
Expenses:		
Public ways and facilities	5,113,381	5,659,037
Interest on long-term debt	215,050	332,169
Total expenses	<u>5,328,431</u>	<u>5,991,206</u>
Change in net position	2,779,871	2,091,607
Net position - beginning	<u>4,633,692</u>	<u>2,542,085</u>
Net position - ending	<u>\$ 7,413,563</u>	<u>\$ 4,633,692</u>

**Governmental Activities:** The Authority's net position increased by \$2,779,871 for the fiscal year ended June 30, 2023. The table above indicates the change in net position for governmental activities. The key elements of this increase are primarily attributable to lower than planned capital project expenditures this fiscal year. 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 Authority'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 Authority's Funds

As the Authority completed this year, our governmental funds reported a combined fund balance of \$9,104,768, which is a decrease of \$1,652,876 from last year.

The primary reason for this change is:

1. The capital projects fund balance decreased by \$1,652,986 due to higher expenditures on capital projects this fiscal year.



**General Fund Budgetary Highlights**

During the year there was no change between the original budget and the final budget for the General Fund. Actual revenues were more than the final budget by \$11,111 and expenditures were more than the final budget by \$4,793. The net effect of these differences results in an increase of \$110 in the fund balance in the general fund.

**Long-Term Obligations**

At the end of fiscal year , the Authority had \$1,657,399 in debt outstanding. The debt consisted of Series 2009 and 2010 of the sales tax revenue bonds (see Note 6).

**Economic Factors and Next Year's Budget**

The Authority began to receive sales tax revenues under Measure T in Fiscal Year 2007/08. As approved by Madera County voters in November 2006, Measure T provides funding for all modes of transportation and enables agencies within the County to address the needs of residents, businesses, and major industries in providing for road improvements, public transit, and other programs that improve mobility and air quality.

The following economic factors were considered in preparing the Authority's fiscal year 2023-24 budget:

- A. Projected an increase of 0.80% in sales tax receipts in 2023-24 compared to actual sales tax receipts in 2022-23.
- B. Estimated expenditures for capital projects in the amount of \$11,480,000.
- C. Bond Debt Service in the amount of \$1,309,886.

**Contacting Madera County 2006 Transportation Authority's Financial Manager**

This financial report is designed to provide citizens, taxpayers, and creditors with a general overview of the Authority's finances and to demonstrate the Authority's accountability for the money it receives. Additional financial information can be obtained by contacting Patricia Taylor, Executive Director, Madera County 2006 Transportation Authority, 2001 Howard Road, Suite 201, Madera, California 93637.

## BASIC FINANCIAL STATEMENTS

## GOVERNMENT-WIDE FINANCIAL STATEMENTS

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and investments	\$ 13,684,008
Measure T sales tax receivable	1,403,894
Restricted assets:	
Cash and investments	<u>506,688</u>
Total assets	<u>15,594,590</u>
<b>LIABILITIES</b>	
Accounts payable	4,450,368
Interest payable	33,806
Due to trust funds	1,934,617
Due to other governments	104,837
Long-term liabilities:	
Portion due or payable within one year:	
Bonds payable	1,220,000
Portion due or payable after one year:	
Bonds payable	<u>437,399</u>
Total liabilities	<u>8,181,027</u>
<b>NET POSITION</b>	
Restricted for:	
Debt service	503,808
Capital projects	2,880
Unrestricted	<u>6,906,875</u>
Total net position	<u>\$ 7,413,563</u>

		Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
<u>Functions/Programs</u>	<u>Expenses</u>			
Governmental activities:				
Public ways and facilities	\$ 5,113,381	\$ -	\$ 34,857	\$ (5,078,524)
Interest on long-term debt	<u>215,050</u>	<u>-</u>	<u>-</u>	<u>(215,050)</u>
Total governmental activities	<u>\$ 5,328,431</u>	<u>\$ -</u>	<u>\$ 34,857</u>	<u>(5,293,574)</u>
General revenues:				
Taxes:				
Sales taxes				7,909,326
Interest income				<u>164,119</u>
Total general revenues				<u>8,073,445</u>
Change in net position				2,779,871
Net position - beginning				<u>4,633,692</u>
Net position - ending				<u>\$ 7,413,563</u>

## FUND FINANCIAL STATEMENTS

## Governmental Funds

## Balance Sheet

	General Fund	Capital Projects Fund	Total Governmental Funds
<b>ASSETS</b>			
Cash and investments	\$ 3,551,438	\$ 10,132,570	\$ 13,684,008
Restricted cash and investments	-	506,688	506,688
Due from other funds	-	1,526,213	1,526,213
Receivables:			
Measure T sales tax	28,798	1,375,096	1,403,894
Total assets	<u>\$ 3,580,236</u>	<u>\$ 13,540,567</u>	<u>\$ 17,120,803</u>
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 4,450,368	\$ 4,450,368
Due to other funds	3,460,830	-	3,460,830
Due to other governments	102,073	2,764	104,837
Total liabilities	<u>3,562,903</u>	<u>4,453,132</u>	<u>8,016,035</u>
<b>FUND BALANCES</b>			
Restricted:			
Debt service	-	503,808	503,808
Capital projects	-	2,880	2,880
Assigned:			
Road improvements	-	8,580,747	8,580,747
Unassigned	17,333	-	17,333
Total fund balances	<u>17,333</u>	<u>9,087,435</u>	<u>9,104,768</u>
Total liabilities and fund balances	<u>\$ 3,580,236</u>	<u>\$ 13,540,567</u>	<u>\$ 17,120,803</u>

## Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position

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

Total fund balances - governmental funds	\$ 9,104,768
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-end consist of:	
Bonds payable	(1,657,399)
Interest payable on long-term debt does not require current financial resources; therefore, interest payable is not reported as a liability in the governmental funds balance sheet.	<u>(33,806)</u>
Net position of governmental activities	<u>\$ 7,413,563</u>



## Governmental Funds

## Statement of Revenues, Expenditures and Changes in Fund Balances

	General Fund	Capital Projects Fund	Total Governmental Funds
<b>REVENUES</b>			
Sales tax	\$ 377,719	\$ 7,531,607	\$ 7,909,326
Federal revenue	-	34,857	34,857
Interest revenue	682	163,437	164,119
Total revenues	378,401	7,729,901	8,108,302
<b>EXPENDITURES</b>			
Current:			
Public ways and facilities:			
Administration and planning	378,291	2,764	381,055
Debt service:			
Principal	-	4,305,000	4,305,000
Interest	-	346,339	346,339
Capital outlay - road improvements	-	4,728,784	4,728,784
Total expenditures	378,291	9,382,887	9,761,178
Net change in fund balances	110	(1,652,986)	(1,652,876)
Fund balances - beginning	17,223	10,740,421	10,757,644
Fund balances - ending	\$ 17,333	\$ 9,087,435	\$ 9,104,768

**MADERA COUNTY TRANSPORTATION AUTHORITY | FOR THE YEAR ENDED JUNE 30, 2023***Item 9-9-A.*Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and  
Changes in Fund Balances to the Government-Wide Statement of Activities

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

Net change in fund balances - total governmental funds	\$ (1,652,876)
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Repayment of long-term debt is an expenditure in the governmental funds, however, in the statement of net position the repayment reduces long-term liabilities.

Repayment of long-term debt	4,305,000
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Premiums on bonds are amortized over the term of the bond in the government-wide statements but are recorded as an other source of funds in the year of issue on the governmental fund statements.

	51,198
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Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.

	<u>76,549</u>
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Change in net position of governmental activities	<u>\$ 2,779,871</u>
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## Fiduciary Funds

## Statement of Fiduciary Net Position – Private-Purpose Trust Fund

**ASSETS**

Cash and investments	\$ 1,050,800
Measure T sales tax receivable	1,475,888
Due from other funds	<u>1,934,617</u>

Total assets	<u>4,461,305</u>
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**LIABILITIES**

Due to other governments	<u>4,448,219</u>
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Total liabilities	<u>4,448,219</u>
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**NET POSITION**

Restricted for:

Other governments	<u>13,086</u>
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Total net position	<u><u>\$ 13,086</u></u>
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## Fiduciary Funds

## Statement of Changes in Fiduciary Net Position – Private-Purpose Trust Fund

**ADDITIONS**

Sales tax	\$ 8,083,662
Investment income	<u>41,741</u>

Total additions	<u>8,125,403</u>
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**DEDUCTIONS**

Disbursements to local agencies	<u>8,114,031</u>
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Total deductions	<u>8,114,031</u>
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Net increase (decrease) in fiduciary net position	11,372
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Net position - beginning	<u>1,714</u>
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Net position - ending	<u>\$ 13,086</u>
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## NOTES TO THE BASIC FINANCIAL STATEMENTS

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****A. Scope of Financial Reporting Entity**

The Madera County Transportation Authority (the Authority) was created by the approval of Measure T by the voters of Madera County, California (the County) in November 2006. Measure T authorized the imposition of a ½% retail transaction and use tax (sales tax) in the County for 20 years through the year 2027.

The proceeds from Measure T are principally reserved for regional projects, local transportation, public transportation, and environmental enhancement.

The sales tax revenues received by the Authority under Measure T, after deducting certain administrative costs, are to be spent for programs as set forth in the investment plan included in Measure T and approved by the voters of the County.

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

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

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

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

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

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

**B. Madera County Transportation Authority Structure Under the Measure T Program**

The Authority administers the Measure T Program in compliance with PUC 180000. The Authority is responsible for administering the Measure T Program in accordance with plans and programs outlined in the Investment Plan and any subsequent updates.

PUC 180000 includes provisions regarding the number of members on the Authority Board. Specifically, the Authority is represented by six (6) members including:

- Three (3) members of the Board of Supervisors, appointed by the Board.
- Two (2) members representing the City of Madera, consisting of members of the City Council, appointed by the City Council.
- One (1) member representing the City of Chowchilla consisting of a member of the City Council, appointed by the City Council.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)**C. 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. 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 and fund financial statements distinguish functions of the Authority 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 governmental funds and trust funds, even though the latter are excluded from the government-wide financial statements.

**D. 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 trust 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 thereafter to pay liabilities of the current period. For this purpose, the Authority considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred. However, debt service expenditures and claims and judgments, are recorded only when payment is due and payable.

The fund financial statements provide information about the Authority's individual funds including governmental and private-purpose trust 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 major governmental funds – the General Fund and Capital Projects Funds. These two statements are used to report information regarding the Authority'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 and related disbursements, which are exclusively restricted for local agencies for the support of regional public transit, local transportation and regional transportation within the County. Disbursements of Measure T funds during the fiscal year ended June 30 were made to the Cities of Madera and Chowchilla, and the County of Madera.

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**D. Measurement Focus, Basis of Accounting and Financial Statements** (Continued)

The Authority reports the following major governmental funds:

*General Fund* – the Authority’s primary operating fund, used to account for all the financial resources and the legally authorized activities of the Authority except those required to be accounted for in other specialized funds.

*Capital Projects Fund* – used to account for the accumulation of resources to be used to pay the costs of capital projects designated by Measure T.

The Authority reports the following fiduciary fund:

*Private-Purpose Trust Fund* – used to account for Measure T sales tax funds held by the Authority in a trustee capacity.

**E. Cash and Cash Equivalents**

The Authority considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. The Authority does not consider amounts invested in external investment pools, such as the Madera County Treasury, to be cash equivalents.

**F. Deposits with the Madera County Treasury**

The Authority deposits all funds received in the County Treasury. Funds in the County Treasury participate in the County’s pooled investments, an external investment pool. The County Treasurer invests the Authority’s excess cash in an external investment pool on behalf of the Authority and other governments maintaining cash in the County Treasury. The County apportions some 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 Authority 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 the results to the Board. A Madera County Treasury Oversight Committee consisting of the County Treasurer, the 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. Interfund Balances**

Sales tax receipts from the State are deposited into the General Fund upon receipt and subsequently transferred to the Capital Projects and Trust Funds. Amounts that have not been transferred between funds at the end of the fiscal year, as well as all other outstanding balances between funds, are reported as “due to/from other funds”. Internal balances are eliminated in the Statement of Net Position.

**H. Accounts Payable**

Accounts payable reported in the financial statements of the Authority are amounts that are due and payable at year-end and, thereby, accrued as an expense and liability.



**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)**I. Interest Payable**

In the government-wide financial statements, interest payable of long-term debt is recognized as the liability is incurred for governmental fund types.

**J. Long-Term Obligations**

In the government-wide financial statements, long-term debt obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**K. 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 Authority 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.

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

*Assigned* – This classification includes amounts that are constrained by the Authority's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Directors or through the Board of Directors delegating this responsibility to the Authority 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 Authority.

The Authority 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.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)**L. 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 net position”.

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

**M. Use of 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.

**NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

A reconciliation of the total fund balances for governmental funds to the total net position of governmental activities has been prepared as part of the basic financial statements, including explanations of differences.

A reconciliation of the total net change in fund balances for governmental funds to the total changes in net position of governmental activities has been prepared as part of the basic financial statements, including explanations of differences.

**NOTE 3 – SUMMARY OF RELATED PARTY TRANSACTIONS**

Madera County Transportation Commission (the Commission) maintains the Madera County Transportation Authority’s accounting records and incurs various administrative, Measure T renewal costs, and other expenses on behalf of the Authority. Expenses incurred by the Authority to the Commission during the fiscal year June 30, 2023 totaled to \$381,056. The total accounts payable to the Commission was \$104,947 for the year ended June 30, 2023.

#### NOTE 4 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2023 are classified in the accompanying financial statements as follows:

Statement of net position:	
Cash and investments	\$ 13,684,008
Restricted cash and investments	506,688
Statement of fiduciary net position:	
Cash and investments	<u>1,050,800</u>
Total cash and investments	<u>\$ 15,241,496</u>

Cash and investments as of June 30, 2023 consist of the following:

County investment pool	\$ 14,738,635
Investments	<u>502,861</u>
Total cash and investments	<u>\$ 15,241,496</u>

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

The table below identifies the investment types that are authorized for the Authority by the California Government Code or the Authority's investment policy, where more restrictive. The table also identifies certain provisions of the California Government Code or the Authority'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	40%	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	100%	None
Local Agency Investment Fund (LAIF)	n/a	None	None

#### Investments Authorized by Debt Agreements

Investments of debt proceeds held by the bond trustee are governed by provisions of the debt agreements, in accordance with the provisions of the Government Code of the State of California.

**NOTE 4 – CASH AND INVESTMENTS** (Continued)

**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 Authority's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the Authority's investment by maturity:

Investment Type	Amount	Remaining Maturity Date
County investment pool	\$ 14,738,635	12 months or less
Held by bond trustee:		
BlackRock Treasury Trust Institutional	502,861	12 months or less
Total investments	<u>\$ 15,241,496</u>	

**C. Disclosures Related 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 Authority'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 No. 40 does not require disclosures as to credit risk.

Investment Type	Amount	Exempt from Disclosure	Rating as of Year-End AAAm
County investment pool	\$ 14,738,635	\$ 14,738,635	\$ -
Held by bond trustee:			
BlackRock Treasury Trust Institutional	502,861	-	502,861
Total investments	<u>\$ 15,241,496</u>	<u>\$ 14,738,635</u>	<u>\$ 502,861</u>

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 4<sup>th</sup> Street #2300, Madera, California 93637.

**D. Concentration of Credit Risk**

The investment policy of the Authority contains no limitations on the amount that can be invested in any one issuer, with the exception to Banker's Acceptances, which has a maximum percentage of 40%. The Authority did not have investments in any one issuer that represent 5 percent or more of total investments.

**NOTE 4 – CASH AND INVESTMENTS** (Continued)**E. Investment Valuation**

The Authority categorizes its 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.

Fair value measurements of the Authority's investments are as follows at June 30, 2023.

- Investment in the County's pooled investments: valued at \$14,738,635. The County invests in numerous types of investments ranging all levels in the fair value hierarchy. Accordingly, the County's pool investments are not an investment type that can be categorized in any particular level in the fair value hierarchy.
- Investments held by bond trustee: valued at \$502,861, invested in BlackRock Treasury Trust Institutional, a Level 1 input.

**NOTE 5 – INTERFUND BALANCES****A. Due From/Due To Other Funds**

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed and are expected to be paid shortly after the end of the fiscal year.

Activities within due from/due to other fund balances at June 30, 2023 are as follows:

	Due from	Due to
Governmental Funds:		
General Fund	\$ -	\$ 3,460,830
Capital Projects Fund	1,526,213	-
Total governmental funds	1,526,213	3,460,830
Private-Purpose Trust Funds	1,934,617	-
Total	<u>\$ 3,460,830</u>	<u>\$ 3,460,830</u>

The above balances reflect the sales tax allocations at June 30, 2023.

## NOTE 6 – LONG-TERM LIABILITIES

Long-term liabilities activity for the year ended June 30, 2023 consist of the following:

	Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	Due within One Year
General obligation bonds:					
Sales Tax Revenue Bonds - Series 2010	\$ 4,300,000	\$ -	\$ (3,715,000)	\$ 585,000	\$ 585,000
Sales Tax Revenue Bonds Series 2010- premiums, net of amortization	153,597	-	(51,198)	102,399	-
Total general obligation bonds	4,453,597	-	(3,766,198)	687,399	585,000
Direct placement:					
Sales Tax Revenue Bonds - Series 2009	1,560,000	-	(590,000)	970,000	635,000
Total direct placement	1,560,000	-	(590,000)	970,000	635,000
Total	\$ 6,013,597	\$ -	\$ (4,356,198)	\$ 1,657,399	\$ 1,220,000

Payments on the Sales Tax Revenue Bonds are made by the Capital Projects Fund.

### A. SERIES 2009

The series 2009 bonds were issued on October 28, 2009, with a maturity date of September 1, 2024, and an interest rate of 7.44%. Semiannual principal reductions on the bonds range from \$80,000 to \$335,000. The bonds are secured by sales tax revenues. There is a provision in the bonds whereby in the event of default the lender may declare the entire unpaid principal and interest immediately due and payable.

Annual debt service requirements to maturity of the series 2009 bonds are as follows:

Fiscal Years Ending June 30	Principal	Interest	Total
2024	\$ 635,000	\$ 60,636	\$ 695,636
2025	335,000	12,462	347,462
Total	\$ 970,000	\$ 73,098	\$ 1,043,098

### B. SERIES 2010

The series 2010 bonds were issued on June 29, 2010, with an initial maturity date of March 1, 2025, and an interest rate between 2.00-4.00%. The Authority made additional principal and interest payments during the fiscal year ended June 30, 2023, revising the maturity date to March 1, 2024. Annual principal reductions on the bonds range from \$630,000 to \$1,505,000. The bonds are secured by sales tax revenues. There is a provision in the bonds whereby in the event of default the lender may declare the entire unpaid principal and interest immediately due and payable.

Annual debt service requirements to maturity of the series 2010 bonds are as follows:

Fiscal Years Ending June 30	Principal	Interest	Total
2024	\$ 585,000	\$ 29,250	\$ 614,250
Total	\$ 585,000	\$ 29,250	\$ 614,250

## **NOTE 7 – RISK MANAGEMENT**

The Authority is exposed to various risks of loss related to torts: theft, damage to, and destruction of assets, injuries to employees, and natural disasters. The Authority manages and finances these risks by purchasing commercial insurance for which a \$1,000 deductible applies. There have been no significant reductions in insurance coverage from the previous year, nor have settled claims exceeded the Authority's commercial insurance coverage.

## **NOTE 8 – COMMITMENTS**

The Authority has entered into various cooperative agreements with governmental entities amounting to a total commitment of \$65,349,715. The Authority has made cumulative expenditures of \$60,755,754 on these commitments through June 30, 2023; therefore, the Authority's outstanding commitments at June 30, 2023, total \$4,593,961.

As of June 30, 2023, the Authority had the following commitments with respect to the unfinished capital projects:

Project	Amount	Completion Date
SR 41 Passing Lanes	\$ 988,072	12/31/23
SR 99 - Ave 12 to Ave 17 Widening (E&P, PS&E, R/W)	60,035	12/31/23
Road 200 Phase III	3,488,558	12/31/23
SR 233 Interchange Operational Improvements (Through E&P)	57,296	12/31/23
Total	<u>\$ 4,593,961</u>	

## **NOTE 9 – CONTINGENCY**

Measure T was approved by voters in November 2006. It established the Madera County Transportation Authority and authorized a ½ cent retail transaction and use tax for 20 years (between April 1, 2007 thru March 31, 2027) specifically to fund transportation projects and programs in the County. It followed Madera County's previous Measure A Program, which was approved in 1990 and expired in September 2005. Measure T has generated \$156 million in sales tax receipts through June 30, 2023, and has allowed the region to leverage additional state and federal matching funds. It is forecasted to generate a total of \$217 million by its sunset date.

Measure T failed to be renewed by voters in November 2022, earning 52.41 percent of the vote, falling short of the 2/3 majority required. The MCTA Board of Directors authorized an education outreach program to provide information about Measure T and its impact on local streets and roads, transit services, and major infrastructure through 2023. This includes information related to the consequences to the region if the Measure is not renewed.

A second attempt at a Measure T renewal is being considered for the November 2024 ballot. This effort will reflect direction given by residents and voters and will include several important differences from the 2022 effort. If not passed in November 2024, then the MCTA Board of Directors will consider next steps.

## REQUIRED SUPPLEMENTARY INFORMATION



**MADERA COUNTY TRANSPORTATION AUTHORITY | FOR THE YEAR ENDED JUNE 30, 2023**  
 Budgetary Comparison Schedule – General Fund

Item 9-9-A.

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
<b>REVENUES</b>				
Sales tax	\$ 158,193	\$ 367,290	\$ 377,719	\$ 10,429
Interest revenue	-	-	682	682
Total revenues	<u>158,193</u>	<u>367,290</u>	<u>378,401</u>	<u>11,111</u>
<b>EXPENDITURES</b>				
Current:				
Public ways and facilities:				
Administration and planning	<u>172,564</u>	<u>373,498</u>	<u>378,291</u>	<u>(4,793)</u>
Total expenditures	<u>172,564</u>	<u>373,498</u>	<u>378,291</u>	<u>(4,793)</u>
Net change in fund balances	<u>\$ (14,371)</u>	<u>\$ (6,208)</u>	110	<u>\$ 6,318</u>
Fund balance - beginning			<u>17,223</u>	
Fund balance - ending			<u>\$ 17,333</u>	

**NOTE 1 – BUDGETARY BASIS OF ACCOUNTING**

The Authority adopts a legal annual operating budget for its General Fund. All budget transfers and expenditures are approved by the Board or by the Authority Administrator prior to disbursement. The legal level of budgetary control is at the account balance level. The final budget revenue and expenditure amounts represent the original budget modified by any amendments and adjustments that have occurred during the year. Unencumbered appropriations lapse at year-end.

A budgetary comparison schedule for the General Fund is presented on page 33. Its purpose is to demonstrate compliance with the approved budget for fiscal year 2022-2023. Actual expenditures appearing on the schedule are presented using the accrual method of accounting.

**NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

As of June 30, 2023, expenditures exceeded appropriations in individual funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
General Fund:	
Administration and planning	\$ 4,793

## SUPPLEMENTARY INFORMATION

## Schedule of Measure T Sales Tax Receipts

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Fiscal Year	Total Sales Tax Receipts *	Changes from Previous Year
2007/08	\$ 7,707,106	--
2008/09	7,311,825	-5.13%
2009/10	6,118,354	-16.32%
2010/11	6,939,324	13.42%
2011/12	7,775,292	12.05%
2012/13	7,960,277	2.38%
2013/14	8,439,910	6.03%
2014/15	9,017,126	6.84%
2015/16	9,327,292	3.44%
2016/17	9,521,593	2.08%
2017/18	9,810,897	3.04%
2018/19	10,398,296	5.99%
2019/20	10,534,761	1.31%
2020/21	12,872,191	22.19%
2021/22	15,723,648	22.15%
2022/23	16,263,082	3.43%

\* Cash basis net of State Board of Equalization fees



**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 Directors  
 Madera County Transportation Authority  
 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 of America, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Madera County Transportation Authority (the Authority), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated February 13, 2024.

**Report on Internal Control over Financial Reporting**

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

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

tel 559.299.9540  
 fax 559.299.2344

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

*Price Page & Company*

Clovis, California  
February 13, 2024

## FINDINGS AND QUESTIONED COSTS

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified?	<u>          </u> Yes	<u>      X      </u> No
Significant deficiencies identified that are not considered to be material weaknesses?	<u>          </u> Yes	<u>      X      </u> None Reported
Noncompliance material to financial statements noted?	<u>          </u> Yes	<u>      X      </u> No

**SECTION II – FINANCIAL STATEMENT FINDINGS**

None reported.



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**FINANCIAL STATEMENT FINDINGS**

None reported.



**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 9-B

**PREPARED BY:** Sandy Ebersole, Administrative Analyst

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**SUBJECT:**

Measure T Citizens' Oversight Committee Annual Report

**Enclosure:** Yes

**Action:** Accept the Measure T Citizens' Oversight Committee Annual Report

**SUMMARY:**

The Measure T Citizens' Oversight Committee met January 10, 2024, to receive updates from local agencies and testimony from independent financial auditors. The Committee has reviewed all the audited Measure T Financial Statements and reports of the independent auditors from July 2021 to June 2022 and concurs that Measure T expenditures are in accordance with the Measure T Program. A Copy of the Annual Report is included in the agenda packet.

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.

To the Residents of Madera County

The Measure T Citizens' Oversight Committee is pleased to announce the findings of the review of fiscal year 2022 Measure T revenues and expenditures. In the fifteenth year of the Measure T program, **revenues totaled \$15.966 million**. Construction and engineering work continued on many regional and local projects. The local agencies spent over **\$3.444 million on local projects** including road rehabilitation, maintenance, transit, and pedestrian/bicycle facility projects. Expenditures on **regional projects totaled \$5.026 million**. The **\$7.496 million of unspent funds** were reserved for future projects, such as the Avenue 7 Rehab and Olive Street Widening projects.

The City of Madera continued to spend funds on the Fresno River Trail Undercrossing project as well as on funds to install sidewalks on Schnoor Avenue and around Washington Elementary. The City of Chowchilla began work on the Humboldt Storm Drainage and Street Rehab project as well as continued preliminary environmental work on the SR 233 Interchange Operational Improvement project in partnership with Caltrans. The County of Madera continued construction work on the Oakhurst Midtown Connector (River Parkway Road) project as well as began construction work on the Road 200 Finegold Creek Bridge project. In partnership with the Army Corp of Engineers, the County began construction work on the Avenue 26 Rehab project.

The Measure T financial statements for the fiscal year 2022 were audited by independent auditing firms with no significant deficiencies identified. The audited financial statements can be viewed at the [Madera County Transportation Authority website](#). It should be noted that the audits were completed later than normal thus creating a delay in issuing this annual report. We expect that future audits will be completed in a timelier manner.

The Committee has reviewed the audited Measure T Financial Statements and reports of the independent auditors from July 2021 to June 2022 and received testimony from the auditors at a Committee meeting. The Committee concurs that Measure T expenditures are in accordance with the Measure T program.

Measure T continues to serve as a crucial source of local infrastructure investment including leveraging state and federal funds for the Madera County region. The Committee looks forward to continue working with the community to ensure the ongoing success of the Measure T Program.

### **Measure T Citizens' Oversight Committee**

**District 1 Janice Gomes**

**District 2 Wayne Chapman**

**District 3 Vacant**

**District 4 Max Rodriguez, Vice Chair**

**District 5 Vacant**

**Member At Large Terry Flanagan, Chair**

**Member At Large April Molina**

\* The Citizens Oversight Committee acknowledges with gratitude the professional services provided by MCTC staff. Their knowledge, experience, and timely support are a valuable resource that we depend on while discharging our oversight responsibilities.



**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 9-C

**PREPARED BY:** Troy McNeil, Deputy Director/Fiscal Supervisor

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**SUBJECT:**

HdL Newsletter - 3<sup>rd</sup> Quarter 2023

**Enclosure:** Yes

**Action:** Information and Discussion Only

**SUMMARY:**

Included in the packet for your information is the 3<sup>rd</sup> Quarter 2023 Measure T Newsletter from HdL. The newsletter provides a Measure T sales tax update for Madera County and statewide results for the corresponding period.

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.

# MADERA COUNTY MEASURE T

## SALES TAX UPDATE

### 3Q 2023 (JULY - SEPTEMBER)



#### MADERA COUNTY MEASURE T

TOTAL: \$ 4,396,630

1.8%  
3Q2023

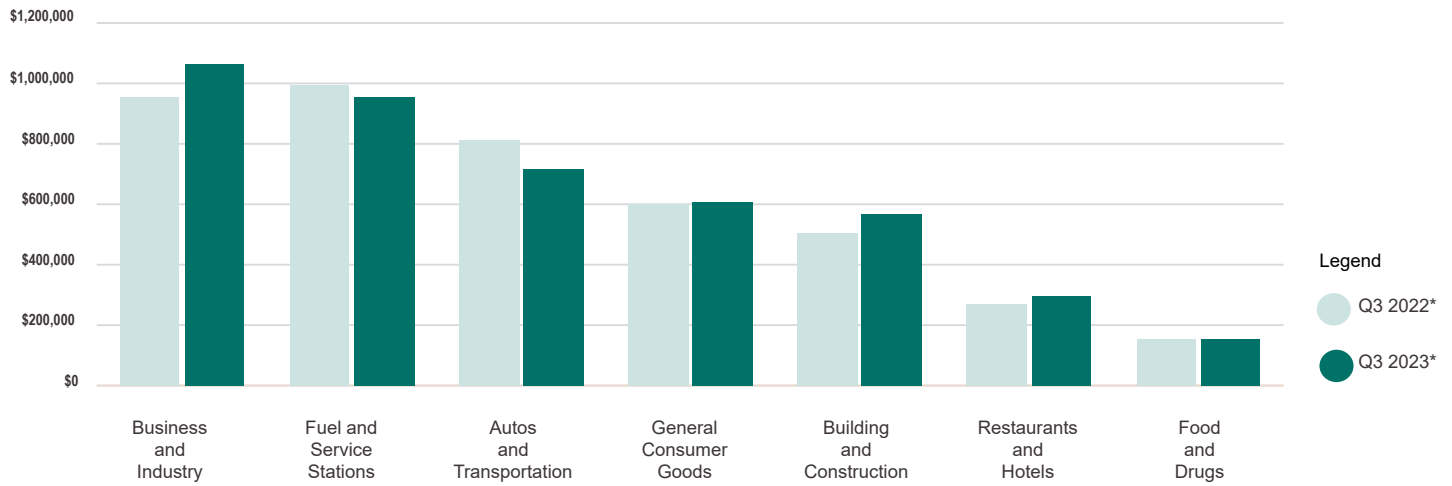


-1.7%  
STATE



\*Allocation aberrations have been adjusted to reflect sales activity

#### SALES TAX BY MAJOR BUSINESS GROUP



#### MADERA COUNTY MEASURE T HIGHLIGHTS

Receipts for Madera County Transportation Commission - Measure T from July through September were 7.5% above the third sales period in 2022. Excluding reporting aberrations, actual sales were up 1.8%.

The business-industry group had exceptional profits from garden-agricultural supplies, light industrial-

printers, plus heavy industrial vendors during this period. General consumer goods saw modest revenues at general merchandise and family apparel stores as customers' limited purchases while they still have some hesitancy about the direction the economy is going.

Building-construction gross receipts

were outstanding as contractors kept up demand for their services. Moreover, patrons enjoy eating out at casual and quick-service establishments, these businesses continued to benefit from solid earnings.

Falling fuel-petroleum prices that peaked in the second quarter of 2022 have continued to compress service station profits. Likewise, the autos-transportation category experienced weak returns, especially from new and used automotive dealers, as buyers find it challenging to finance vehicles with high interest rates.

Net of aberrations, taxable sales for all of Madera County declined 0.8% over the comparable period; the San Joaquin Valley was down 0.4%.

#### TOP NON-CONFIDENTIAL BUSINESS TYPES

Madera County Transportation Commission - Measure T			HdL State
Business Type	Q3 '23*	Change	Change
Service Stations	790.9	-3.3% ↓	-7.3% ↓
New Motor Vehicle Dealers	350.9	-15.4% ↓	-2.4% ↓
Contractors	297.6	35.3% ↑	-1.1% ↓
Garden/Agricultural Supplies	230.8	5.9% ↑	1.8% ↑
Building Materials	217.8	-2.7% ↓	-2.7% ↓
General Merchandise	214.9	11.9% ↑	-20.2% ↓
Used Automotive Dealers	162.8	-13.6% ↓	-5.8% ↓
Petroleum Prod/Equipment	152.5	-7.9% ↓	-11.9% ↓
Warehse/Farm/Const. Equip.	151.0	-15.7% ↓	-2.8% ↓
Quick-Service Restaurants	134.4	9.4% ↑	2.7% ↑

\*Allocation aberrations have been adjusted to reflect sales activity

\*In thousands of dollars



## STATEWIDE RESULTS

California's local one cent sales and use tax receipts for sales during the months of July through September were 1.6% lower than the same quarter one year ago after adjusting for accounting anomalies. The third quarter of the calendar year continued with a challenging comparison to prior year growth and stagnating consumer demand in the face of higher prices of goods.

Fuel and service stations contributed the greatest overall decline as lower fuel prices at the pump reduced receipts from gas stations and petroleum providers. While global crude oil prices have stabilized, they remained 15% lower year-over-year. This decline also impacted the general consumer goods category as those retailers selling fuel experienced a similar drop. Despite OPEC and Russia production cuts having upward pressure on pricing, global demand during the winter months has softened.

Along with merchants selling gas, many other general consumer categories were also down from the 2022 quarter, confirming consumers pulling back on purchases. Home furnishings and

electronic-appliances were a couple of the largest sectors with the biggest reductions. As inflation and higher prices were the main story a year ago, currently it appears to be a balancing act between wants and needs, leaving meek expectations for the upcoming holiday shopping season.

Even following a long, wet first half of 2023, spending at building and construction suppliers moderately slowed. The current high interest rate environment did not help the summer period and still represents the largest potential headwind for the industry with depressed commercial development, slowing public infrastructure projects and new housing starts waiting for more profitable financial conditions.

Despite continued increases of new car registrations, revenue from the auto-transportation sector slipped 2.6%. The improved activity remains mostly attributed to rental car agencies restocking their fleets. Like other segments, elevated financing costs are expected to impede future retail volume.

Use taxes remitted via the countywide pools dipped 3.0%, marking the fourth

consecutive quarter of decline. While overall online sales volume is steady, pool collections dropped with the offsetting effect of more taxes allocated directly to local agencies via in-state fulfillment generated at large warehouses and through existing retail outlets.

Restaurants remained an economic bright spot through summer exhibiting a 2.6% gain. As tourism, holiday and business travel are all expected to have recovered in 2024, the industry is bracing for implementation of AB 1228 - new CA law setting minimum wages for 'fast food restaurants'.

With one more quarterly result to go in 2023, the recent trend of a moderate decline appears likely before a recovery in 2024. Initial reports from the holiday shopping season reflect a 3% bump in retail sales compared to 2022. Lingering consumer confidence may have also received welcome news as the Federal Reserve considers softening rates by mid-2024.

## MAJOR BUSINESS GROUP TRENDS BY COUNTY

Percent Change from 3rd Quarter 2022 \*

	Autos/Tran.	Bldg/Const	Bus/ind.	Food/Drug	Fuel	Cons. Goods	Restaurants
<b>Fresno Co.</b>	-0.1%	1.8%	-6.8%	-1.1%	-7.0%	-2.5%	3.9%
<b>Kern Co.</b>	-4.0%	-7.1%	45.0%	-9.8%	-7.7%	-4.2%	3.7%
<b>Kings Co.</b>	4.7%	6.3%	2.1%	-4.9%	-8.8%	-5.4%	0.7%
<b>Madera Co.</b>	-8.1%	2.0%	-0.7%	-0.3%	-4.9%	-1.5%	8.5%
<b>Merced Co.</b>	0.3%	7.2%	8.7%	-15.3%	-7.6%	-2.4%	7.1%
<b>San Joaquin Co.</b>	5.4%	-3.4%	14.5%	-2.6%	-14.1%	-1.2%	3.6%
<b>Stanislaus Co.</b>	3.1%	-7.3%	10.0%	-4.9%	-3.9%	-3.9%	2.0%
<b>Tulare Co.</b>	-6.1%	-10.5%	-0.7%	2.0%	-7.3%	-1.9%	3.4%

\*Allocation aberrations have been adjusted to reflect sales activity



**STAFF REPORT**  
Board Meeting of February 21, 2024

**AGENDA ITEM:** 10-A

**PREPARED BY:** Patricia Taylor, Executive Director

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**SUBJECT:**

Measure T Renewal Update

**Enclosure:** No

**Action:** Information and Discussion Only. Direction may be provided

**SUMMARY:**

A verbal update from staff and DKS Associates will be provided regarding the Measure T Renewal efforts.

**FISCAL IMPACT:**

No fiscal impact to the approved 2023-24 Overall Work Program and Budget.