

205
N. G ST.

Housing Authority OF THE City of Madera

Serving Madera Since 1968



674-5695

FISCAL YEAR 2025-2026

OPERATING AND CAPITAL IMPROVEMENTS BUDGET

205 NORTH G STREET • MADERA, CA 93637

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LEADERSHIP & BUDGET TEAM



Board of Commissioners

Anita Evans, Chair
Jose Rodriguez, Vice Chair
Cece Gallegos, Commissioner
Steve Montes, Commissioner
Elsa Mejia, Commissioner
Artemio Villegas, Commissioner
Rohi Zacharia, Commissioner

Executive Management

Blanca Mendoza-Navarro, Executive Director

Management Team

Alex Estrada, Financial Services Manager
Jared Knittel, Housing Programs Manager
Lucia Lopez, Housing Services Manager
Jared Garza, Maintenance Services Manager

Preparation Support Team

Giselle Flores, Executive Administrative Assistant

Budget Support Team

Pahoua Vang, Accounting Technician II
Ricky Santellana, Accounting Technician II

LETTER FROM CHAIR EVANS

To the Community and the Housing Authority of the City of Madera,

It is with deep gratitude and a strong sense of responsibility that I write to you today as the Chair of the Board of Commissioners for the Housing Authority of the City of Madera.

I have had the honor of serving on this Board for approximately five years. During this time, I've witnessed firsthand the dedication and resilience of our staff, our partners, and our community members in working toward safe, affordable housing for all. For two of those years, I served as Vice Chair, a role that allowed me to support the leadership of the Board and contribute to strategic decisions that continue to shape the Housing Authority's future.

As of January 2025, I stepped into the role of Chair. It is a privilege to lead this Board during such a pivotal time. I am committed to fostering transparency, collaboration, and innovation as we continue to address the housing needs of our community. Our mission remains clear: to provide quality housing opportunities and to support the well-being of the families we serve.

I look forward to working closely with our community, our dedicated staff, and my fellow commissioners to build on the progress we've made.

Thank you for your continued trust and support.

Warm regards,



Anita Evans, Chair
Housing Authority of the City of Madera



MESSAGE FROM THE EXECUTIVE DIRECTOR

To the Community and the Housing Authority of the City of Madera,

The Housing Authority of the City of Madera (HACM) is proud to present the Proposed Budget for Fiscal Year 2025-2026. This report marks a new chapter in our journey as a high-performing housing authority, one that centers transparency, strategic growth, and the well-being of the families we serve. This reflects our agency's transformation, resilience, and commitment to excellence.

At HACM, we believe that safe, affordable housing is the foundation of a thriving community. Over the past year, our team has worked diligently to strengthen operations, enhance compliance, and foster a culture rooted in fairness and respect. We have taken bold steps to improve our procedures with the goal of modernizing the organization, elevating staff capacity, reinforcing a professional presence, and ensuring that every interaction reflects our commitment to excellence.

We strive for a renewed focus on improving customer service and building meaningful relationships with residents, landlords, and community partners. These efforts have been carried out while navigating fluctuating HUD regulations and rising community needs demonstrating our resilience and dedication to those we serve.

As of January 2025, HACM proudly reached full staffing across all budgeted positions for FY 2024–2025, with 23 dedicated employees now serving our agency. This milestone has significantly strengthened our operational capacity, enhanced service delivery, and fostered a collaborative, high-performing work environment. With a complete and dynamic team in place, we are well-positioned to advance our strategic goals, respond effectively to community needs, and continue building a culture rooted in professionalism, accountability, and shared purpose. I look forward to the year ahead with confidence in the strength and commitment of our staff.

HACM completed a comprehensive time study and administrative expense analysis to bring greater precision and transparency to our indirect cost allocations for the FY2025-2026 Budget. By adopting a more methodical approach, we aim to ensure that no program is over- or under-burdened, and that our cost-sharing practices reflect both fairness and operational reality.

MESSAGE FROM THE EXECUTIVE DIRECTOR

This initiative supports our commitment to fiscal stewardship, strengthens our documentation for audit purposes, and aligns with best practices in public sector financial management. The results of this study are reflected in this year's budget, reinforcing our strategic priorities of accountability, clarity, and continuous improvement.

Below are some of our strategic priorities:

- Streamlining internal workflows for greater efficiency and accountability
- Enhancing procurement documentation and comprehensive contracting practices
- Continued investment in staff development and technology to improve customer service and operations
- Reinforcing inspection protocols to ensure procedural fairness and housing quality
- Expanding outreach and communication tools to better engage residents, participants, landlords, and community partners
- Expanding our affordable housing portfolio by exploring opportunities such as Section 18, Section 18 Blends, RAD conversion, and private, public partnerships
- Fully engaging our Non-Profit to expand in development opportunities

Each department has contributed to these efforts, and their highlights are detailed in the pages that follow. From the Administration team's leadership in policy refinement and Board communications, to the Housing Programs team's hands-on support for voucher families and EHV households, HACM's staff have demonstrated unwavering dedication and professionalism.

We are especially proud of our work revising inspection procedures to include a third and final inspection before abatement or termination, an initiative rooted in fairness and transparency. We've also strengthened our Procurement processes and Section 3 forms to promote fairness and economic opportunity for local businesses.

As we look ahead to FY 2026, HACM has submitted the updated Annual Plans, incorporating stakeholder feedback and best practices from peer agencies. These plans will guide our continued efforts to preserve affordability, promote resident empowerment, and position HACM as a model of public service.

MESSAGE FROM THE EXECUTIVE DIRECTOR

We extend our deepest gratitude to our Board of Commissioners, community partners, and dedicated staff for their support and collaboration. Together, we are building a stronger Madera, one home, one family, and one policy at a time.

Sincerely,



Blanca Mendoza-Navarro, Executive Director
Housing Authority of the City of Madera



ABOUT HACM

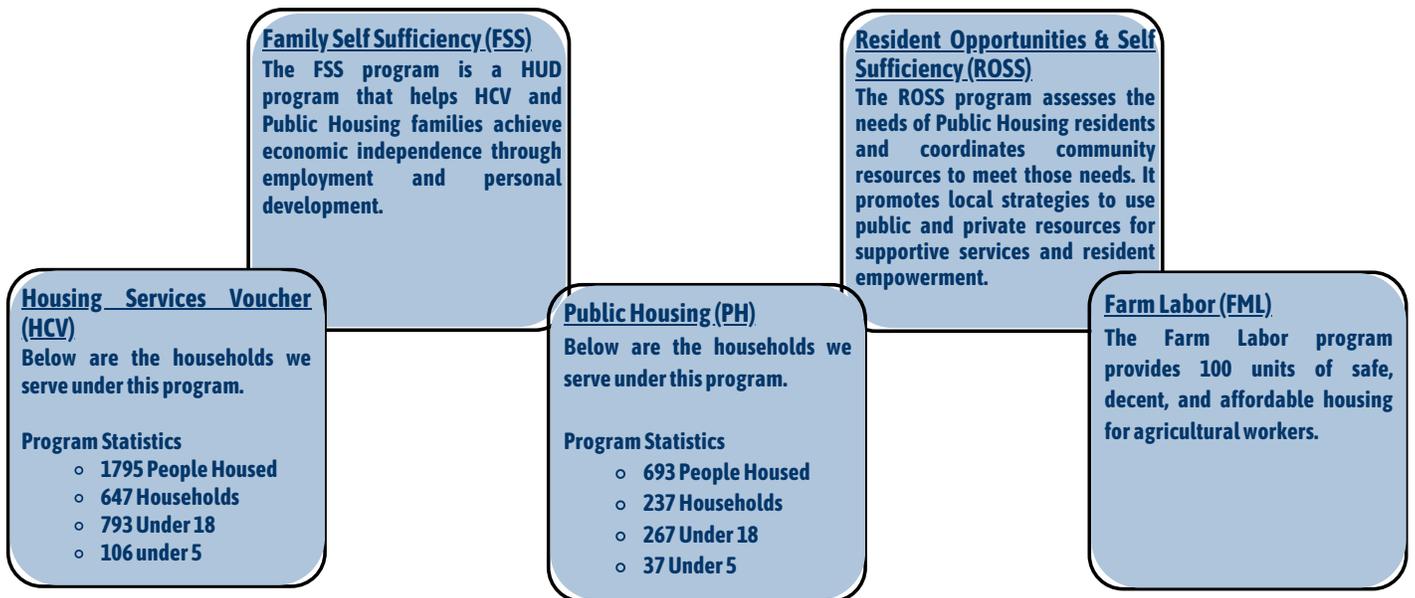
Who We Are

Located in Madera, CA, our Agency is dedicated to providing safe, decent, and affordable housing for low-income families, veterans, and individuals in our community. Our programs aim to improve the quality of life for our residents.

Mission Statement

Our mission is to serve our community by providing quality housing, resources, guidance and education thus improving the lives we touch.

Our Programs Through a Statistical Lens



Overall Statistics

Poverty by Percentage
26% of poverty in the city of Madera
18% poverty in Madera County

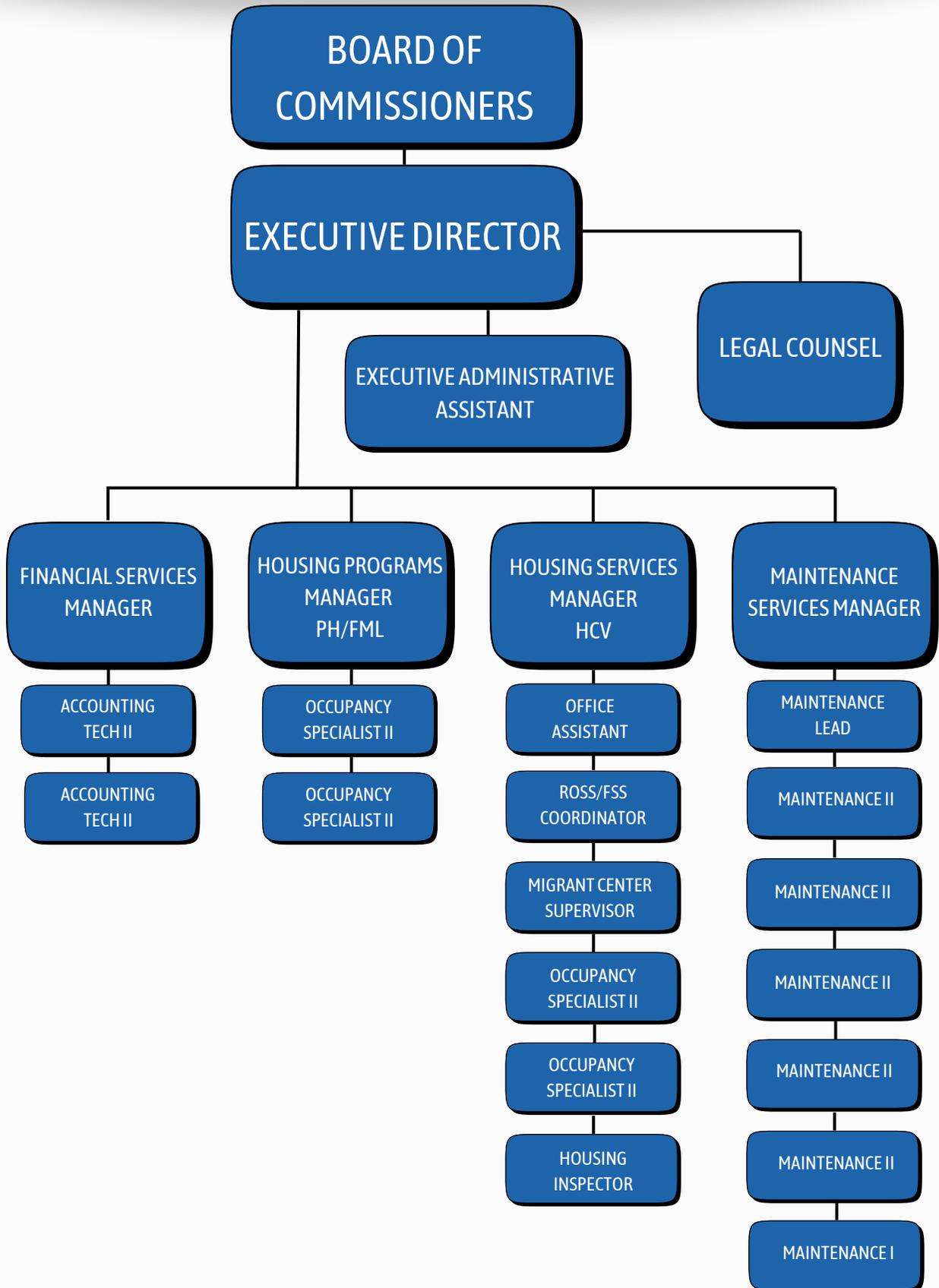
Income Per Capita
City of Madera is \$25,288
County of Madera is \$29,698

Population
County of Madera - 162,858
City of Madera - 68,079

**U.S. Census Bureau QuickFacts*

Madera Housing Authority provides assistance to about 1% of Madera County and about 2% of the City of Madera

ORGANIZATIONAL CHART



AGENCY-WIDE REVENUES AND EXPENSES

FY 25/26

Account	Account Name	FY 22/23 Actuals	FY 23/24 Actuals	FY 24/25 Projected Actuals	FY 24/25 Budget	FY 25/26 Proposed
	REVENUES					
3111-00-000	Tenant Rent	2,394,752	2,389,337	2,434,880	2,439,866	2,419,743
3112-02-000	Rental Assistance	146,454	234,642	357,463	365,384	391,086
3112-04-000	Utility Reimbursement Recovery -PHA	(92,531)	-	-	-	-
3112-07-000	Non-Dwelling Rent	178,202	182,903	210,380	210,380	241,056
3113-00-000	Less: Vacancies	(24)	-	-	-	-
3120-01-000	Laundry and Vending	1,410	2,905	1,670	1,600	1,500
3120-02-000	Cleaning Fee	2,527	4,654	8,232	8,750	9,000
3120-03-000	Damages	3,418	3,342	3,389	4,500	3,350
3120-04-000	Late Charges	9,240	8,582	9,275	9,900	9,200
3120-06-000	NSF Charges	60	30	30	150	300
3120-07-000	Tenant Owed Utilities	(4,797)	-	-	-	-
3120-09-000	Misc. Tenant Income	(243)	3,642	4,143	3,500	2,500
3120-10-000	HAP Agreement Expense Recovery	-	11	-	-	-
3401-00-000	HUD PHA Operating Grants/Subsidy	197,283	1,204,434	1,108,731	1,033,000	842,710
3410-01-000	Section 8 HAP Earned	4,904,075	5,932,342	6,775,083	6,494,490	6,540,617
3410-02-000	Section 8 Admin. Fee Income	840,703	788,740	771,316	764,082	710,607
3410-03-000	Section 8 FSS Grant Income	32,574	38,624	46,529	65,201	65,070
3410-04-000	Port-In Admin Fees Earned	-	-	4,235	-	7,400
3410-06-000	Port In HAP Earned	-	2,218	67,171	-	94,000
3410-07-000	OMS-Migrant PFS Subsidy	333,334	1,007,987	669,105	708,702	485,495
3410-08-000	Subsidies	(69,732)	-	-	-	-
3410-09-000	FML Subsidy	100,382	-	-	-	-
3415-00-000	Other Government Grants	97,500	107,863	-	-	-
3420-00-000	Capital Fund Grants	-	-	-	4,642,472	5,624,630
3610-00-000	Investment Income - Unrestricted	-	3,269	4,909	3,977	4,997
3612-00-000	Interest Income	143,142	319,114	361,575	333,673	239,500
3620-00-000	Management Fee Income	32,376	46,937	38,970	38,970	40,541
3645-00-000	FSS Inc.Forfeit	22,788	-	-	-	15,742
3650-00-000	Miscellaneous Other Income	4,071	4,198	768	-	-
3660-00-000	Operating Transfers IN	-	-	71,480	162,571	184,000
3699-03-000	PG&E CAPMC/MACE	-	3,135	5,631	5,500	4,500
3999-00-000	TOTAL REVENUES	\$ 9,276,963	\$12,288,907	\$12,954,966	\$17,296,668	\$17,937,544
	EXPENSES					
4110-00-000	Administrative Salaries	749,347	377,016	372,051	397,500	432,325
4110-01-000	Administrative Rent Free Unit	-	4,718	-	-	-
4110-04-000	Employee Benefit Contribution - Admin	77,025	31,988	64,620	67,000	68,141
4110-05-000	Retirement-admin.	17,100	123,687	151,623	153,463	155,746
4110-06-000	Benefit Credits-Admin.	89,964	2,692	-	-	-
4110-07-000	Insight EAP-Admin.	208	151	-	-	-
4110-08-000	ICMA Admin Benefits.	21,256	23,135	22,370	26,300	26,923
4110-09-000	SUI Expense	4,079	128	646	1,100	920
4110-10-000	Meals and Entertainment	1,455	-	-	-	-
4110-11-000	PERS Benefits	317,435	170,855	-	-	-

AGENCY-WIDE REVENUES AND EXPENSES FY 25/26

4110-12-000	Standard Life	4,916	-	-	-	-
4130-02-000	Criminal Background Checks	3,187	2,107	944	1,050	1,000
4130-03-000	Tenant Screening	27	535	298	425	1,400
4130-04-000	General Legal Expense	71,113	86,697	130,643	129,000	65,000
4140-00-000	Staff Training	10,994	17,722	10,081	10,200	10,000
4150-00-000	Travel	11,924	16,891	8,696	10,200	10,000
4170-00-000	Accounting Fees	11,962	50,843	14,007	20,000	20,000
4171-00-000	Auditing Fees	5,865	58,236	26,726	34,095	32,500
4172-00-000	Port Out Admin Fee Paid	2,224	4,095	24,518	-	22,000
4173-00-000	Management Fee	20,701	46,937	38,970	50,291	40,541
4180-00-000	Office Rent	75,670	75,670	64,412	64,412	81,288
4182-00-000	Consultants	90,634	46,196	38,903	34,800	24,220
4190-01-000	Membership and Fees	5,198	6,593	5,276	5,622	13,912
4190-03-000	Advertising	2,704	8,003	475	950	1,550
4190-04-000	Office Supplies	17,525	9,438	15,853	17,500	19,189
4190-06-000	Computer Parts	78,854	2,618	14	-	-
4190-07-000	Telephone	17,453	13,099	5,319	5,750	5,256
4190-08-000	Postage	14,950	13,753	17,475	19,100	18,299
4190-09-000	Software License Fees	47,274	71,467	80,251	73,000	84,488
4190-10-000	Copiers	26,927	25,364	28,889	28,350	31,000
4190-11-000	Printer Supplies	33	12	-	-	-
4190-12-000	Software	-	825	928	250	-
4190-13-000	Internet	4,172	12,021	64,598	67,100	58,750
4190-15-000	Cell Phones/Pagers	5,721	9,070	15,475	13,550	18,660
4190-17-000	Temporary Administrative Labor	51,057	125,162	56,755	54,055	-
4190-18-000	Small Office Equipment	800	-	1,331	1,250	500
4190-22-000	Other Misc Admin Expenses	29,289	23,390	9,623	10,000	16,362
4210-00-000	Tenant Services Salaries	190,837	379,578	486,959	476,772	584,900
4210-01-000	Employee Benefit Contribution - Tenant Svcs.	101,152	79,449	115,963	111,274	154,861
4210-02-000	Retirement-Tenant Svcs.	25,142	166,105	196,417	186,526	222,160
4210-03-000	Benefit Credits-Tenant Svcs.	14,000	-	-	-	-
4210-04-000	Insight EAP-Tenant Svcs.	128	-	-	-	-
4210-05-000	ICMA Tenant Ser. Benefit	442	25,235	30,843	29,457	36,849
4212-00-000	Tenant Services Travel/Training	-	-	10,844	13,350	9,500
4220-00-000	Resident Council	153	-	49	-	-
4220-01-000	Other Tenant Svcs.	118	3,670	94	-	4,000
4230-00-000	Tenant Services Contract Costs	35,231	38,616	(3,069)	(3,069)	-
4230-01-000	Tenant Relocation	-	2,822	-	-	-
4310-00-000	Water	184,118	302,557	172,943	190,200	196,320
4310-01-000	Water System Exp Maintaining	12,247	8,501	10,428	11,000	11,750
4320-00-000	Electricity	85,787	100,321	90,266	112,927	97,000
4320-01-000	Electricity-Vacant Units	747	-	-	-	-
4330-00-000	Gas	13,278	12,739	12,775	20,300	15,839
4330-01-000	Gas-Vacant Units	286	-	-	-	-
4332-00-000	Heating Oil	35,494	-	-	-	-

AGENCY-WIDE REVENUES AND EXPENSES FY 25/26

4340-00-000	Garbage/Trash Removal	134,680	107,338	170,674	179,100	186,548
4390-00-000	Sewer	157,305	179,831	173,319	192,000	193,896
4410-00-000	Maintenance Salaries	240,533	379,996	444,456	443,966	454,288
4410-05-000	Employee Benefit Contribution - Maintenance	77,315	52,288	113,559	105,500	124,911
4410-06-000	Retirement-Maint.	30,270	154,135	165,460	163,500	178,571
4410-07-000	Benefit Credits-Maint.	6,722	-	-	-	-
4410-08-000	Insight EAP-Maint.	178	-	-	-	-
4410-09-000	ICMA Mtce. Benefits	20,802	26,718	26,880	26,798	28,620
4411-00-000	Maintenance Uniforms	2,913	6,019	6,203	6,250	8,284
4413-00-000	Vehicle Gas, Oil, Grease	10,612	11,074	13,546	13,500	14,700
4420-01-000	Supplies-Grounds	1,611	992	2,034	2,500	13,250
4420-02-000	Supplies-Appliance	24,457	34,907	36,952	26,000	72,500
4420-03-000	Supplies-Decorating	452	-	422	500	-
4420-04-000	Supplies-Electrical	2,877	-	146	3,500	250
4420-05-000	Supplies-Exterminating	275	-	-	-	-
4420-06-000	Supplies-Janitorial/Cleaning	2,684	4,180	5,973	7,500	7,175
4420-07-000	Supplies-Maint/Repairs	52,226	89,891	121,935	120,750	148,500
4420-08-000	Supplies-Plumbing	885	9,395	1,323	1,750	3,500
4420-09-000	Tools and Equipment	1,555	2,860	141,703	137,500	69,310
4420-10-000	Maintenance Paper/Supplies	7	39	10	500	1,000
4420-11-000	Maint. Building Rent	136,848	135,168	135,168	135,168	148,968
4420-12-000	Supplies - HVAC	9,155	405	-	500	-
4430-01-000	Contract-Alarm/Extinguisher	4,564	2,003	3,461	4,550	7,497
4430-02-000	Contract-Appliance	550	-	-	-	-
4430-03-000	Contract-Building Repairs	18,751	486,993	15,310	15,000	42,000
4430-04-000	Contract-Carpet Cleaning	2,728	4,512	1,140	600	3,000
4430-05-000	Contract-Decorating/Painting	8,850	-	35,815	30,000	39,800
4430-06-000	Contract-Electrical	5,710	7,798	37,404	38,500	5,000
4430-07-000	Contract-Pest Control	4,932	13,557	9,393	10,150	10,470
4430-08-000	Contract-Floor Covering	11,982	11,164	47,741	28,500	142,000
4430-09-000	Contract-Grounds	150,553	163,410	275,139	270,550	170,579
4430-10-000	Contract-Janitorial/Cleaning	-	-	-	-	6,000
4430-11-000	Contract-Plumbing	6,796	64,727	71,049	64,500	13,500
4430-12-000	Contract-Window/Door	6,560	12,287	11,281	9,500	11,500
4430-13-000	Contract-HVAC	23,640	19,286	86,819	51,466	44,500
4430-14-000	Contract-Vehide Maintenance	5,234	7,216	7,020	8,750	8,000
4430-15-000	Contract-Equipment Rental	-	6,042	2,600	500	-
4430-16-000	Contract-Maintenance Consultants	-	364	-	-	-
4430-18-000	Contract-Alarm Monitoring	2,355	3,936	6,741	5,500	6,065
4430-19-000	Contract-Sprinkler Monitoring	-	6,310	-	-	-
4430-20-000	Contract Equipment Maint.	4,221	959	14,378	15,000	5,000
4430-22-000	Contract-IT Contracts	32,984	35,734	42,436	46,000	48,500
4430-23-000	Contract-Consultants	28,585	83,422	2,840	-	-
4430-90-000	Contract-Fee For Service	5,276	4,785	345	-	1,790
4430-99-000	Contract Costs-Cap Improvement	680	-	-	4,642,472	5,624,630

AGENCY-WIDE REVENUES AND EXPENSES FY 25/26

4431-00-000	Extraordinary Maintenance	-	-	36,750	73,000	-
4510-00-000	Insurance	10,069	2,594	911	1,000	1,200
4510-10-000	Property Insurance	103,805	121,978	171,946	173,300	164,895
4510-20-000	Liability Insurance	31,861	31,814	28,791	30,000	26,754
4510-30-000	Auto Insurance	11,627	9,584	8,876	11,494	9,308
4510-40-000	Workers Comp Insurance	48,004	53,803	44,755	48,780	46,436
4510-50-000	SUI-Admin.	-	3,731	2,437	3,600	4,272
4510-51-000	SUI-Tenant Svcs.	-	3,614	2,131	4,100	4,957
4510-52-000	SUI-Mtce.	-	3,123	3,975	5,000	4,044
4510-60-000	Medicare-Admin.	7,658	5,474	7,973	6,300	6,196
4510-61-000	Medicare-Tenant Svcs.	2,551	5,016	6,227	6,186	8,481
4510-62-000	Medicare-Mtce.	3,181	5,272	5,140	5,400	6,587
4521-00-000	Misc. Taxes/Licenses/Insurance	2,741	202	-	-	-
4570-00-000	Bad Debt-Tenant Rents	572	16,203	8,934	13,000	5,500
4570-01-000	Bad Debt-Other	20	1,654	2,930	7,000	2,500
4580-00-000	Security/Law Enforcement	66,460	82,494	152,276	156,000	135,000
4585-00-000	Port-In HAP Expense	-	2,218	-	-	-
4590-00-000	Other General Expense	53,239	3,023	-	-	-
4701-03-000	Bad Debt Recovery	(49)	-	-	-	-
4715-00-000	Housing Assistance Payments	5,031,941	5,566,918	6,284,597	6,454,490	6,142,271
4715-01-000	Tenant Utility Payments-Voucher	4,696	7,737	17,089	-	17,700
4715-01-001	Tenant Utility Payments-Public Housing	32,119	(864)	1,647	2,500	5,000
4715-02-000	Port Out HAP Payments	51,332	63,163	534,407	-	419,646
4715-05-100	Security Deposit Assistance EHV	8,060	1,399	2,019	-	-
4715-06-000	FSS Escrow Payments	76,138	77,493	61,193	47,500	83,000
4715-07-000	Homeownership	1,774	-	-	-	-
4715-08-000	VASH	24,836	-	-	-	-
4715-09-000	Family Unification	15,692	-	-	-	-
4851-00-000	Interest Expense-C.B.B Loan	-	109,885	103,887	105,000	102,000
4852-00-000	C.B.B Principal Expense	-	133,575	129,107	127,995	130,995
4853-00-000	USDA Loan #6 Interest expense	18	198	156	-	161
4853-01-000	USDA Loan #7 Interest Expense	53	601	496	-	527
4853-02-000	USDA Loan #8 Interest Expense	(83)	1,018	925	-	909
4854-00-000	USDA Loan #6 Principal Expense	1,769	2,865	2,893	-	2,903
4854-01-000	USDA Loan #7 Principal Expense	3,643	5,735	5,796	-	5,810
4854-02-000	USDA Loan #8 Principal Expense	6,010	9,437	9,529	-	9,546
4855-00-000	Interest Expense-Mortgage Payable	129,857	-	-	-	-
4856-00-000	W.F. Debt Prin. Expense	124,779	-	-	-	-
4857-00-000	Debt Prin Expense	23,824	4,541	4,541	4,541	4,541
5210-00-000	Operating Transfers OUT	35,000	35,000	35,000	53,693	149,154
8000-00-000	TOTAL EXPENSES	\$ 9,740,708	\$ 11,080,942	\$ 12,304,291	\$ 16,593,250	\$ 17,937,544
	NET SURPLUS/(DEFECIT)	\$ (463,745)	\$ 1,207,965	\$ 650,675	\$ 703,419	\$ -

COST ALLOCATION PLAN FY 25/26

The Housing Authority of the City of Madera (HACM) will maintain a cost allocation plan that meets Office of Management and Budget's (OMB) requirements (2 CFR 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards).

A cost allocation plan will be prepared each fiscal year on the same schedule as the operating budgets. The operating budget will be based on the new cost allocation plan. The cost allocation plan will be provided and approved by the Board of Commissioners, on the same schedule as the operating budgets. The approved cost allocation plan will be used to allocate costs at the beginning of HACM's fiscal year.

The cost allocation plan will include the direct and indirect costs for each project and program. Direct costs are costs that can be directly traced to a project or program and will be charged to the respective project or program accordingly. Indirect costs are those costs that may benefit several projects or programs and cannot be specifically traced to any one project or program: for example, the Executive Director's salary.

The cost allocation plan will demonstrate the method used to allocate costs to multiple projects or programs. Demonstration includes a description of the methodology(s) to be used, the mathematical calculation(s) and the underlying data used in the calculation. The cost allocation plan and documentation will be maintained in accordance with HACM's documentation retention policy and treated as an accounting record.

To ensure costs are allocated in a fair and equitable manner, multiple cost allocation methods (e.g., direct labor hours, work orders, units, etc.) may be used. The THA shall minimize the number of cost allocation methods that are used but result in an equitable distribution of costs that meet all other OMB and the Department of Housing and Urban Development's (HUD) requirements.

If HACM changes its service delivery model, the cost allocation plan will be reviewed, updated and implemented. For example, if HACM receives a new program mid-year, the cost allocation plan would need to be updated to make sure the new program is charged its fair share of indirect costs.

PHAs are prohibited from allocating or charging costs based on a methodology that considers the available resources of the programs; such a methodology is non-compliant with OMB rules.



COST ALLOCATION PLAN FY 25/26

Cost Allocation Procedures

The following procedures related to cost allocation, and the cost allocation plan are provided below:

- Examination of Costs
- Cost Allocation Methodology
- Cost Allocation Plan

Examination of Costs

Annually all of HACM's costs will be reviewed by the appropriate finance and program staff to determine if program and project costs that are charged or proposed to be charged are accounted for correctly as a direct versus an indirect cost and if the methodology used to allocate costs is fair and reasonable.

- **Employee Costs:** Each employee's job duties will be examined to determine the proper placement and accounting of the costs. The examination of job duties will be based on the written description and the actual duties currently performed by the individual. From this analysis, a Schedule of Salaries, Benefits and Positions will be prepared showing the placement of the costs and the cost allocation method used to base the cost distribution. The schedule will list each employee and will provide the current salary and benefits and the proposed salary and benefits. The schedule will be provided as part of the overall budget approval process. See Salary and Benefit Allocations by Program
- **Other Costs:** Other costs associated with the programs and projects will be examined to determine if each cost is accounted for as a direct or indirect cost. If a cost is determined to be an indirect cost, management will complete a cost/benefit analysis to determine if the activity and associated cost could be obtained differently and accounted for as a direct cost. If the cost is determined to be indirect, the cost allocation method should be determined and documented.

Cost Allocation Methodology

To limit the number of cost allocation methods to be maintained and applied, HACM will group similar costs and establish one cost allocation methodology for each group. In the case of the same employee providing services to various programs and projects where the program and projects are different, a time study will be conducted annually for a two-month period to arrive at allocation rates.

The time study should be conducted in an average month prior to the beginning of the fiscal year to allow for operating budget development, analysis and approval. The time study will capture the direct time of each project, program, and time that cannot be associated with a specific project or program. If all an employee's activity is indirect, an alternate cost allocation method will be developed and applied to the employee.

COST ALLOCATION PLAN FY 25/26

Cost Allocation Plan

Service Type	Methodology
Salaries	Annually, a time study will be performed to determine the average hours to allocate to each program. The study will be done before the fiscal year begins to incorporate into the upcoming budget.
Benefits	Employee benefits will follow the allocation of salaries.
Internet – Main Office, E&O Insurance, Office/Stationary, Postage, Copies/Copiers, Website	Costs will be allocated based on the salary allocation.
Software	Modules specific to a program will be allocated to that specific program. Other modules will be allocated based on the salary allocation.
Property Insurance	Costs will be allocated by square footage, when not directed allocated
General Liability Insurance	Costs will be allocated by square footage, when not directed allocated
Auto Insurance	Auto insurance will be allocated based property the car is assigned to, at 100%.

FY 25/26 Salary Allocation Percentages

Program	Percentage
Revolving Fund	24%
Public Housing	40% <i>*Split 50/50 between amp 1 and 2</i>
Farm Labor	15%
Housing Choice Voucher	21%

For details, see Salary and Benefit Allocations by Program Detail FY 25/26 page 57

REVOLVING FUND



Fund Summary

The Revolving Fund, also referred to as the General Fund, functions as HACM's business activity fund. It generates revenue primarily through rental charges assessed to various programs, including rent for the administration building and the shop, both of which are owned by the fund.

As funds flow into the Revolving Fund, they become defederalized and are therefore governed by state and local laws rather than federal regulations. This structure provides greater operational flexibility compared to HUD-restricted funding sources.

The objective of the Revolving Fund is to maintain a modest year-over-year surplus that can be reinvested to support future organizational expansion and financial stability.

Key Accomplishments

For FY 25/26, the Revolving Fund is projecting a surplus of approximately \$100,000. This positive outcome is largely driven by the current high-interest environment, which has allowed HACM to realize strong returns through the Local Agency Investment Fund (LAIF). By leveraging these higher yields, the Revolving Fund has been able to strengthen its financial position, creating greater flexibility to reinvest in future organizational needs and growth opportunities.

Challenges

Looking ahead, the Revolving Fund is expected to experience revenue pressures as interest rates are projected to decline, which will reduce investment income generated through the Local Agency Investment Fund (LAIF).

REVOLVING FUND

In addition, the recently completed time study and indirect cost study indicate that the fund will assume a greater share of costs based on the actual allocation of staff time. These factors together may limit the fund's ability to generate surpluses at the levels achieved in the prior fiscal year.

Goals for 2026

The Revolving Fund aims to maintain a modest year-over-year surplus while strategically reinvesting resources to support the continued growth and long-term sustainability of the organization. This approach will help preserve financial stability while positioning HACM to expand its capacity and services.

Significant Budgetary Changes

For FY 2025–2026, the Revolving Fund is projected to break even as rising expenses offset revenue streams. The recent staff allocation and indirect cost studies have shifted additional personnel-related costs to the fund, while anticipated reductions in investment income from lower interest rates are expected to further constrain revenues. Together, these factors significantly impact the fund's profitability and limit its ability to generate a surplus in the upcoming fiscal year.

REVOLVING FUND

Account	Account Name	FY 22/23 Actuals	FY 23/24 Actuals	FY 24/25 Projected Actuals	FY 24/25 Budget	FY 25/26 Proposed
	REVENUES					
3112-07-000	Non-Dwelling Rent	170,102	173,003	199,580	199,580	230,256
3610-00-000	Investment Income - Unrestricted		3,269	4,909	3,977	4,997
3612-00-000	Interest Income	70,353	148,354	173,671	154,973	115,000
3620-00-000	Management Fee Income	32,376	46,937	38,970	38,970	40,541
3650-00-000	Miscellaneous Other Income	-	-	768	-	-
3999-00-000	TOTAL REVENUES	\$ 272,831	\$ 371,563	\$ 417,898	\$ 397,500	\$ 390,794
	EXPENSES					
4110-00-000	Administrative Salaries	81,758	74,885	54,518	58,500	103,392
4110-01-000	Administrative Rent Free Unit	-	2,103	-	-	-
4110-04-000	Employee Benefit Contribution - Admin	13,700	7,781	9,213	12,000	14,190
4110-05-000	Retirement-admin.	4,544	22,909	25,112	25,000	38,369
4110-06-000	Benefit Credits-Admin.	8,936	2,692	-	-	-
4110-07-000	Insight EAP-Admin.	22	50	-	-	-
4110-08-000	ICMA Admin Benefits.	3,038	3,470	3,248	6,000	6,514
4110-09-000	SUI Expense	278	26	100	150	160
4110-10-000	Meals and Entertainment	1,228	-	-	-	-
4110-11-000	PERS Benefits	75,521	18,432	-	-	-
4110-12-000	Standard Life	354	-	-	-	-
4130-02-000	Criminal Background Checks	174	206	207	250	240
4130-04-000	General Legal Expense	14,712	14,015	20,207	20,000	15,600
4140-00-000	Staff Training	910	1,839	2,000	1,700	2,400
4150-00-000	Travel	976	2,405	1,600	1,700	2,400
4170-00-000	Accounting Fees	4,055	50,843	2,439	3,100	4,800
4171-00-000	Auditing Fees	467	7,145	4,216	5,115	7,440
4180-00-000	Office Rent	18,400	9,200	-	-	-
4182-00-000	Consultants	8,969	6,638	5,046	6,000	2,880
4190-01-000	Membership and Fees	485	1,159	750	1,050	1,542
4190-02-000	Publications	-	-	-	-	-
4190-03-000	Advertising	659	922	35	250	240
4190-04-000	Office Supplies	1,881	1,061	3,400	3,500	2,880
4190-06-000	Computer Parts	3,057	102	14	-	-
4190-07-000	Telephone	3,008	1,380	706	1,000	576
4190-08-000	Postage	1,545	1,722	2,359	2,500	2,928
4190-09-000	Software Lisense Fees	506	3,210	9,889	10,000	13,120
4190-10-000	Copiers	3,121	3,170	3,686	3,750	4,960
4190-11-000	Printer Supplies	3	1	-	-	-
4190-12-000	Software	-	10	152	-	-
4190-13-000	Internet	381	622	1,858	2,000	3,120
4190-15-000	Cell Phones/Pagers	573	1,468	1,181	1,250	1,440
4190-17-000	Temporary Administrative Labor	2,818	17,472	8,224	8,224	-

REVOLVING FUND

4190-18-000	Small Office Equipment	3	-	1,241	1,250	-
4190-22-000	Other Misc Admin Expenses	5,154	6,962	950	1,000	8,224
4210-00-000	Tenant Services Salaries	7,276	10,735	38,600	22,500	44,719
4210-01-000	Employee Benefit Contribution - Tenant Svcs.	12,470	2,499	9,590	3,000	6,488
4210-02-000	Retirement-Tenant Svcs.	1,250	5,487	16,472	6,000	15,634
4210-03-000	Benefit Credits-Tenant Svcs.	686	-	-	-	-
4210-04-000	Insight EAP-Tenant Svcs.	4	-	-	-	-
4210-05-000	ICMA Tenant Ser. Benefit	452	791	2,575	1,000	2,817
4212-00-000	Tenant Services Travel/Training	-	-	525	-	-
4220-00-000	Resident Council	-	-	49	-	-
4220-01-000	Other Tenant Svcs.	-	-	51	-	-
4230-00-000	Tenant Services Contract Costs	-	162	-	-	-
4310-00-000	Water	80	395	239	200	528
4320-00-000	Electricity	2,825	5,712	4,817	4,800	7,560
4330-00-000	Gas	575	106	291	300	1,100
4340-00-000	Garbage/Trash Removal	664	1,065	1,765	1,700	4,300
4390-00-000	Sewer	118	171	457	500	3,600
4410-00-000	Maintenance Salaries	7,204	6,750	14,337	14,500	22,306
4410-05-000	Employee Benefit Contribution - Maintenance	1,488	501	3,666	2,000	6,661
4410-06-000	Retirement-Maint.	33	943	3,606	2,000	9,213
4410-08-000	Insight EAP-Maint.	5	-	-	-	-
4410-09-000	ICMA Mtce. Benefits	-	425	1,080	2,000	1,405
4411-00-000	Maintenance Uniforms	293	490	228	250	100
4413-00-000	Vehicle Gas, Oil, Grease	361	266	640	750	600
4420-01-000	Supplies-Grounds	-	134	7	-	500
4420-02-000	Supplies-Appliance	247	54	293	-	500
4420-03-000	Supplies-Decorating	-	-	132	-	-
4420-06-000	Supplies-Janitorial/Cleaning	376	952	700	500	360
4420-07-000	Supplies-Maint/Repairs	565	597	1,150	1,250	500
4420-08-000	Supplies-Plumbing	-	251	134	250	500
4420-09-000	Tools and Equipment	249	468	903	1,000	500
4420-10-000	Maintenance Paper/Supplies	1	-	5	-	-
4430-01-000	Contract-Alarm/Extinguisher	145	-	304	750	798
4430-03-000	Contract-Building Repairs	195	-	-	-	-
4430-04-000	Contract-Carpet Cleaning	179	22	22	-	-
4430-07-000	Contract-Pest Control	97	174	276	750	144
4430-09-000	Contract-Grounds	234	690	260	750	404
4430-12-000	Contract-Window/Door	-	1,693	124	-	-
4430-13-000	Contract-HVAC	112	122	11,260	750	-
4430-14-000	Contract-Vehicle Maintenance	391	5,319	1,429	1,250	2,000
4430-15-000	Contract-Equipment Rental	-	879	320		
4430-18-000	Contract-Alarm Monitoring	154	279	819	1,000	248

REVOLVING FUND

4430-22-000	Contract-IT Contracts	3,297	4,572	5,357	6,000	7,760
4430-23-000	Contract-Consultants	2,039	6,824	-	-	-
4430-90-000	Contract-Fee For Service	1,187	-	-	-	-
4431-00-000	Extraordinary Maintenance	-	-	5,294	8,000	-
4510-00-000	Insurance	7,000	2,594	911	1,000	1,200
4510-10-000	Property Insurance	250	280	395	400	379
4510-20-000	Liability Insurance	634	636	635	600	634
4510-30-000	Auto Insurance	311	270	282	250	252
4510-40-000	Workers Comp Insurance	3,789	4,126	3,815	6,000	5,495
4510-50-000	SUI-Admin.	-	426	368	1,000	1,034
4510-51-000	SUI-Tenant Svcs.	-	(125)	418	1,000	447
4510-52-000	SUI-Mtce.	-	(217)	365	1,000	223
4510-60-000	Medicare-Admin.	773	921	1,966	1,000	1,499
4510-61-000	Medicare-Tenant Svcs.	123	142	1,443	1,000	648
4510-62-000	Medicare-Mtce.	-	96	195	1,000	323
4521-00-000	Misc. Taxes/Licenses/Insurance	197	(231)	-	-	-
4701-03-000	Bad Debt Recovery	(49)	-	-	-	-
8000-00-000	TOTAL EXPENSES	\$ 319,515	\$ 332,346	\$ 300,919	\$ 273,289	\$ 390,794
	NET SURPLUS/(DEFECIT)	\$ (46,684)	\$ 39,217	\$ 116,979	\$ 124,212	\$ -

PUBLIC HOUSING FUND



Fund Summary

The Public Housing program, administered by the Housing Authority of the City of Madera (HACM), provides affordable housing to low-income individuals and families. The program consists of 244 units, all owned and managed by HACM, ensuring high standards of maintenance and resident support. Operational expenses for these units are subsidized through an Annual Contribution Contract (ACC) entered into with the U.S. Department of Housing and Urban Development (HUD), allowing HACM to offer affordable rental rates that are based on the 30% of the residents' monthly adjusted income. The program aims to provide safe, decent, and affordable housing options for eligible families, with a focus on long-term stability and community well-being.

Key Accomplishments

The following key accomplishments highlight the continued progress and success of the Public Housing program:

- **High Occupancy Rate:** Maintained a consistent high occupancy rate, ensuring maximum utilization of available units.
- **Rent Collection Efficiency:** Improved rent collection processes, resulting in a higher rate of timely resident rent payments.
- **Property Upkeep:** Completed necessary maintenance and repairs across multiple units, ensuring a safe and well-maintained living environment for all residents.
- **Successful HUD Inspections:** Passed HUD NSPIRE inspections with scores of 90 for AMP 1 and a 95 for AMP 2, demonstrating effective property management and compliance with federal regulations.

PUBLIC HOUSING FUND

- **Community Engagement:** Strengthened relationships with local partners and residents, improving community involvement and support services for our residents.
- **Energy Efficiency Improvements:** Implemented energy-saving measures in select units, resulting in reduced utility costs for residents and long-term sustainability.

Challenges

The following challenges require ongoing attention to ensure smooth operations:

- **Resident Compliance:** Ensuring that all residents adhere to program rules and regulations to maintain a positive and compliant living environment.
- **Waitlist Management:** Maintaining compliance with waitlist protocols, particularly for 0/1-bedroom units, to minimize vacancies and ensure timely leasing.
- **Timely Rent Payments:** Ensuring families consistently pay their rent on time to sustain financial stability within the program.
- **Regulatory Complexity:** Navigating evolving state “tenant-landlord” laws making managing late rent and eviction notices challenging, as stricter timelines, additional notice requirements, precise legal language, and overlapping federal rules increase administrative burdens.

Goals for 2026

As we continue building on our progress, our goals for FY 25/26 focus on strengthening operations, enhancing property conditions, and supporting residents’ long-term success:

- Maintain occupancy at 98% or higher while effectively managing the waitlist and preparing for future unit pulls.
- Complete capital fund projects in a timely manner to improve and preserve our properties.
- Expand security measures by purchasing additional cameras to further promote resident safety.
- Offer budgeting classes through Family Self-Sufficiency (FSS) to support families who struggle with consistent on-time payments.
- Increase the frequency of unit and grounds inspections to ensure quality and compliance.
- Assess repositioning of Public Housing units with Section 18, Section 18 Blends, and/or RAD opportunities to expand our affordable housing portfolio.

Significant budgetary changes

Public Housing financials remain strong, with a slight revenue decrease attributed to prolonged vacancies in 0- and 1-bedroom units and lower overall participant income.

HACM has historically carried forward unspent operating subsidy grant funds. Beginning in FY 25/26, however, HUD will require housing authorities to submit an SF-424 to track both expended and unexpended operating subsidy funds. Any interest earned over \$500 on unspent funds must be remitted to HUD, and unexpended funds may be subject to recapture at HUD’s discretion.

PUBLIC HOUSING FUND

Account	Account Name	FY 22/23 Actuals	FY 23/24 Actuals	FY 24/25 Projected Actuals	FY 24/25 Budget	FY 25/26 Proposed
	REVENUES					
3111-00-000	Tenant Rent	1,579,381	1,686,799	1,732,496	1,750,000	1,649,536
3112-04-000	Utility Reimbursement Recovery -PHA	(61,969)	-	-	-	-
3112-07-000	Non-Dwelling Rent	4,950	6,050	6,600	6,600	6,600
3113-00-000	Less: Vacancies	(24)	-	-	-	-
3120-01-000	Laundry and Vending	1,410	2,555	1,670	1,600	1,500
3120-02-000	Cleaning Fee	1,674	2,646	6,732	6,750	7,000
3120-03-000	Damages	2,682	1,635	2,553	2,500	2,000
3120-04-000	Late Charges	7,969	7,192	8,075	8,000	8,000
3120-06-000	NSF Charges	45	-	30	50	200
3120-07-000	Tenant Owed Utilities	(4,797)	-	-	-	-
3120-09-000	Misc.Tenant Income	(243)	2,569	3,162	3,000	2,000
3401-00-000	HUD PHA Operating Grants/Subsidy	197,283	1,204,434	1,108,731	1,033,000	842,710
3612-00-000	Interest Income	56,979	124,764	144,210	132,500	105,000
3650-00-000	Miscellaneous Other Income	3,694	-	-	-	-
3699-03-000	PG&E CAPMC/MACE	-	3,135	5,631	5,500	4,500
3999-00-000	TOTAL REVENUES	\$ 1,789,034	\$ 3,041,779	\$ 3,019,891	\$ 2,949,500	\$ 2,629,046
	EXPENSES					
4110-00-000	Administrative Salaries	344,194	129,155	129,429	136,000	153,345
4110-04-000	Employee Benefit Contribution - Admin	33,347	9,028	23,338	24,000	29,085
4110-05-000	Retirement-admin.	3,752	47,686	60,802	60,000	55,198
4110-06-000	Benefit Credits-Admin.	39,388	-	-	-	-
4110-07-000	Insight EAP-Admin.	86	32	-	-	-
4110-08-000	ICMA Admin Benefits.	10,178	8,904	7,803	7,800	9,661
4110-09-000	SUI Expense	1,868	33	168	150	400
4110-10-000	Meals and Entertainment	47	-	-	-	-
4110-11-000	PERS Benefits	290,943	107,690	-	-	-
4110-12-000	Standard Life	2,015	-	-	-	-
4130-02-000	Criminal Background Checks	1,010	790	387	300	400
4130-03-000	Tenant Screening	27	514	279	325	1,200
4130-04-000	General Legal Expense	15,090	22,243	33,896	34,000	26,000
4140-00-000	Staff Training	4,183	4,744	2,957	2,750	4,000
4150-00-000	Travel	5,214	3,779	2,066	2,750	4,000
4170-00-000	Accounting Fees	1,854	-	4,092	5,200	8,000
4171-00-000	Auditing Fees	1,185	13,701	7,072	8,550	12,400
4180-00-000	Office Rent	20,700	23,214	25,728	25,728	31,728
4182-00-000	Consultants	37,386	12,243	9,545	9,750	10,200
4190-01-000	Membership and Fees	1,084	1,617	1,519	1,500	5,628
4190-03-000	Advertising	229	2,394	59	50	400
4190-04-000	Office Supplies	5,649	2,431	4,449	4,500	7,700
4190-06-000	Computer Parts	17,315	577	-	-	-
4190-07-000	Telephone	4,793	2,764	1,374	1,250	1,440
4190-08-000	Postage	3,169	3,537	4,417	5,000	7,320
4190-09-000	Software Lisense Fees	10,635	16,848	20,311	20,000	32,580
4190-10-000	Copiers	6,737	6,595	7,067	7,100	12,400
4190-11-000	Printer Supplies	7	3	-	-	-
4190-12-000	Software	-	39	273	250	-
4190-13-000	Internet	1,460	2,257	4,178	4,100	5,200
4190-15-000	Cell Phones/Pagers	2,516	3,306	7,458	6,000	10,950
4190-17-000	Temporary Administrative Labor	17,930	44,097	19,015	19,015	-

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4190-18-000	Small Office Equipment	211	-	89	-	500
4190-22-000	Other Misc Admin Expenses	5,528	4,457	2,560	2,500	4,818
4210-00-000	Tenant Services Salaries	51,871	75,060	117,134	130,500	192,853
4210-01-000	Employee Benefit Contribution - Tenant Svcs.	27,083	18,079	30,496	31,000	62,626
4210-02-000	Retirement-Tenant Svcs.	6,909	33,853	43,513	44,000	74,091
4210-03-000	Benefit Credits-Tenant Svcs.	3,796	-	-	-	-
4210-04-000	Insight EAP-Tenant Svcs.	28	-	-	-	-
4210-05-000	ICMA Tenant Ser. Benefit	3,919	4,885	8,224	8,500	12,150
4212-00-000	Tenant Services Travel/Training	-	-	5,228	8,850	3,500
4220-00-000	Resident Council	76	-	-	-	-
4220-01-000	Other Tenant Svcs.	118	3,565	43	-	-
4230-00-000	Tenant Services Contract Costs	5,207	2,848	-	-	-
4230-01-000	Tenant Relocation	-	2,822	-	-	-
4310-00-000	Water	111,405	215,460	109,844	122,000	120,000
4310-01-000	Water System Exp Maintaining	3,909	1,080	1,200	-	1,500
4320-00-000	Electricity	26,825	32,740	28,727	35,000	31,000
4320-01-000	Electricity-Vacant Units	620	-	-	-	-
4330-00-000	Gas	4,398	3,770	3,603	7,000	5,000
4330-01-000	Gas-Vacant Units	213	-	-	-	-
4340-00-000	Garbage/Trash Removal	89,254	62,896	114,044	116,000	123,000
4390-00-000	Sewer	110,535	125,474	123,023	135,000	131,000
4410-00-000	Maintenance Salaries	166,202	246,613	274,190	272,000	294,328
4410-05-000	Employee Benefit Contribution - Maintenance	51,831	27,234	62,708	63,000	71,189
4410-06-000	Retirement-Maint.	19,925	103,090	105,019	110,000	114,726
4410-07-000	Benefit Credits-Maint.	4,772	-	-	-	-
4410-08-000	Insight EAP-Maint.	97	-	-	-	-
4410-09-000	ICMA Mtce. Benefits	11,427	17,152	16,661	16,500	18,543
4411-00-000	Maintenance Uniforms	1,822	3,946	3,973	4,000	4,800
4413-00-000	Vehicle Gas, Oil, Grease	5,449	5,333	7,363	8,000	7,000
4420-01-000	Supplies-Grounds	127	268	352	-	1,000
4420-02-000	Supplies-Appliance	16,543	25,434	28,260	23,500	48,000
4420-03-000	Supplies-Decorating	-	-	95	-	-
4420-04-000	Supplies-Electrical	84	-	-	1,500	-
4420-05-000	Supplies-Exterminating	250	-	-	-	-
4420-06-000	Supplies-Janitorial/Cleaning	904	1,822	4,030	4,000	4,500
4420-07-000	Supplies-Maint/Repairs	21,957	58,342	84,704	85,000	100,000
4420-08-000	Supplies-Plumbing	862	720	965	1,000	2,500
4420-09-000	Tools and Equipment	972	1,415	115,825	135,000	65,650
4420-10-000	Maintenance Paper/Supplies	4	-	-	-	1,000
4420-11-000	Maint. Building Rent	129,168	129,168	129,168	129,168	133,968
4420-12-000	Supplies - HVAC	7,420	405	-	-	-
4430-01-000	Contract-Alarm/Extinguisher	1,332	-	1,836	1,500	2,500
4430-02-000	Contract-Appliance	550	-	-	-	-
4430-03-000	Contract-Building Repairs	11,254	-	15,310	15,000	42,000
4430-04-000	Contract-Carpet Cleaning	749	3,570	488	500	2,000
4430-05-000	Contract-Decorating/Painting	4,850	-	33,180	30,000	35,000
4430-06-000	Contract-Electrical	3,710	2,768	1,990	2,500	3,000
4430-07-000	Contract-Pest Control	2,583	10,670	6,918	6,500	7,500
4430-08-000	Contract-Floor Covering	11,982	2,499	27,756	24,500	42,000
4430-09-000	Contract-Grounds	98,750	89,911	97,267	90,000	85,037
4430-10-000	Contract-Janitorial/Cleaning	-	-	-	-	3,600
4430-11-000	Contract-Plumbing	5,650	24,715	4,135	2,500	10,000
4430-12-000	Contract-Window/Door	4,617	8,695	10,640	7,500	10,000

PUBLIC HOUSING FUND

4430-13-000	Contract-HVAC	18,481	13,364	54,779	48,716	36,000
4430-14-000	Contract-Vehicle Maintenance	3,307	1,218	2,127	4,500	3,000
4430-15-000	Contract-Equipment Rental	-	1,809	1,960	-	-
4430-16-000	Contract-Maintenance Consultants	-	364	-	-	-
4430-18-000	Contract-Alarm Monitoring	1,223	931	1,960	2,500	3,000
4430-19-000	Contract-Sprinkler Monitoring	-	6,310	-	-	-
4430-22-000	Contract-IT Contracts	6,500	9,236	11,019	11,000	19,400
4430-23-000	Contract-Consultants	4,554	17,659	2,840	-	-
4430-90-000	Contract-Fee For Service	1,821	55	55	-	-
4431-00-000	Extraordinary Maintenance	-	-	16,994	15,000	-
4510-00-000	Insurance	1,459	-	-	-	-
4510-10-000	Property Insurance	60,876	71,538	100,844	103,000	96,694
4510-20-000	Liability Insurance	16,022	15,994	14,178	15,500	12,910
4510-30-000	Auto Insurance	7,763	6,271	6,129	6,300	6,840
4510-40-000	Workers Comp Insurance	18,444	21,497	17,954	18,000	19,924
4510-50-000	SUI-Admin.	-	1,510	617	600	1,533
4510-51-000	SUI-Tenant Svcs.	-	544	443	500	1,929
4510-52-000	SUI-Mtce.	-	2,516	2,604	2,750	2,943
4510-60-000	Medicare-Admin.	3,367	1,917	1,644	1,600	2,223
4510-61-000	Medicare-Tenant Svcs.	570	960	1,458	1,500	2,796
4510-62-000	Medicare-Mtce.	2,270	3,450	3,555	3,400	4,268
4521-00-000	Misc. Taxes/Licenses/Insurance	981	127	-	-	-
4570-00-000	Bad Debt-Tenant Rents	-	3,799	1,303	3,000	3,000
4570-01-000	Bad Debt-Other	(547)	1,654	642	2,000	1,500
4580-00-000	Security/Law Enforcement	50,626	58,744	77,088	82,000	70,000
4590-00-000	Other General Expense	-	2,573	-	-	-
4715-01-000	Tenant Utility Payments-Voucher	284	637	366	-	-
4715-01-001	Tenant Utility Payments-Public Housing	27,372	(710)	1,647	2,500	5,000
4715-06-000	FSS Escrow Payments	20,969	27,246	1,656	7,500	28,000
5210-00-000	Operating Transfers OUT	-	-	-	-	6,972
8000-00-000	TOTAL EXPENSES	\$ 2,168,080	\$ 2,092,192	\$ 2,322,101	\$ 2,391,452	\$ 2,629,046
	NET SURPLUS/(DEFECIT)	\$ (379,047)	\$ 949,587	\$ 697,790	\$ 558,048	\$ -

PUBLIC HOUSING CAPITAL FUND



Fund Summary

The Capital Fund Grant Program, issued annually by the U.S. Department of Housing and Urban Development (HUD), provides critical funding to public housing authorities for the modernization, maintenance, and preservation of public housing units. These funds support a wide range of activities, including major repairs, replacement of building systems, safety and accessibility improvements, and other capital investments that ensure housing remains safe, decent, and sustainable for residents.

The Housing Authority of the City of Madera (HACM) utilizes its Capital Fund Grant to maintain and improve its 244 public housing units, addressing both immediate repair needs and long-term asset management goals. By reinvesting in these properties, HACM helps extend the useful life of its

housing stock while enhancing the quality of life for families who call these units home.

Key Accomplishments

HACM recently received HUD approval for its new 5-Year Capital Fund Plan, allowing the agency to move forward with procurement and implementation of long-delayed projects after several years of limited activity.

Challenges

HACM is working diligently to address timeliness requirements and ensure all available funds are fully utilized. Key challenges include:

- **Timeliness of Expenditures:** Funds must be obligated and expended as quickly as possible to comply with HUD deadlines.

PUBLIC HOUSING CAPITAL FUND

- **Staffing Capacity:** Limited staff time makes it difficult to prepare and distribute Invitations for Bids (IFBs) and Requests for Proposals (RFPs) for the large number of projects that need to be completed.
- **Grant Expirations:** Three grants are set to expire in FY 25/26, and unspent funds will be forfeited if not used in time.

Goals for 2026

For FY 25/26, HACM will focus on timely use of Capital Fund resources and the successful completion of critical projects. Key goals include:

- **Prioritize Expiring Grants:** Complete projects tied to grants set to expire in FY 25/26:
 - 2020 Grant – \$779,777: Roof replacements at multiple Public Housing sites.
 - 2021 Grant – \$813,759: Roof replacements at multiple Public Housing sites.
 - 2022 Grant – \$991,967: Roof replacements at multiple Public Housing sites and Phase I of fencing improvements at the 1034 Kennedy site.
- **Maintain Compliance:** Continue obligating funds in a timely manner to meet HUD requirements and minimize the risk of future funding loss.

Significant budgetary changes

HACM currently has approximately \$5.6 million in available Capital Fund resources, representing six years of accumulated grants:

- 2020 – \$779,777
- 2021 – \$813,759
- 2022 – \$991,967
- 2023 – \$1,023,958
- 2024 – \$1,033,011
- 2025 – \$982,158

Under typical circumstances, HACM manages only one year of funding at a time. However, due to factors beyond the agency's control, the use of prior-year grants has fallen behind. While this delay does not affect current funding levels, it raises concerns for future allocations.

HUD requires housing authorities to obligate at least 90% of each Capital Fund Grant within two years of award (where "obligate" means entering into a contract, not necessarily expending funds). For every month an obligation deadline is missed, 1/12 of a future grant is subject to HUD sanctions.

At present, three of HACM's grants are more than 12 months past their obligation deadlines. This delay places the agency at risk of losing the equivalent of three years of future Capital Fund awards.

HACM is working closely with HUD to identify solutions that will allow the agency to address urgent project needs while mitigating potential impacts on future grant funding.

PUBLIC HOUSING CAPITAL FUND

Account	Account Name	FY 22/23 Actuals	FY 23/24 Actuals	FY 24/25 Projected Actuals	FY 24/25 Budget	FY 25/26 Proposed
	REVENUES					
3420-00-000	Capital Fund Grants	-	-	-	4,642,472	5,624,630
3999-00-000	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 4,642,472	\$5,624,630
	EXPENSES					
4430-99-000	Contract Costs-Cap Improvement	-	-	-	4,642,472	5,624,630
8000-00-000	TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ 4,642,472	\$5,624,630
	NET SURPLUS/(DEFECIT)	\$ -	\$ -	\$ -	\$ -	\$ -

FARM LABOR FUND



Fund Summary

The Farm Labor program provides 100 units of safe, decent, and affordable housing for agricultural workers. The program aims to meet the unique housing needs of farm workers who work in agriculture. The housing is designed to be affordable, with rental rates subsidized by the United States Department of Agriculture (USDA), to ensure accessibility for low-income farm workers. The USDA funding helps maintain and improve these housing facilities, ensuring they remain functional and conducive to the households' well-being.

Key Accomplishments

Over the past year, several key accomplishments have been achieved, contributing to the ongoing success and efficiency of operations:

- **High Occupancy Rate:** Maintained a 99%-100% occupancy rate for approximately six consecutive months.

- **Work Order Backlog Reduction:** Successfully addressed work orders from past inspections, improving response times and service.
- **USDA Inspection Success:** Performed well in the most recent USDA inspection, limiting urgent repairs and completing necessary actions in a timely manner.
- **Enhanced Security and Cleanliness:** Installed cameras at each property, significantly reducing illegal dumping and aiding in property management and enforcement.

Challenges

Several challenges have been identified, requiring attention and strategic solutions to ensure the continued success of the program:

- **Waitlist Management:** Ensuring a sufficient number of applicants remain on the waitlist to fill vacancies promptly when needed.

FARM LABOR FUND

- **Vandalism and Dumping:** Ongoing issues with tagging, vandalism, and illegal dumping occurring both on and around the properties, often linked to the local community.
- **Timely Rent Payments:** Ensuring that all families are paying their portion of rent on time to maintain financial stability within the program.
- **Resident Compliance:** Ensuring that residents adhere to program rules and regulations, particularly regarding pet restrictions.
- **Regulatory Complexity:** Navigating evolving state “tenant-landlord” laws making managing late rent and eviction notices challenging, as stricter timelines, additional notice requirements, precise legal language, and overlapping federal rules increase administrative burdens.
- **Enhanced Security Measures:** Purchase additional cameras to help minimize vandalism and illegal dumping on the properties.
- **Frequent Unit and Grounds Inspections:** Conduct more regular walk-throughs of units and grounds to identify maintenance needs early.
- **Unit Renovations:** Begin flooring renovations in approximately 30 units to improve living conditions.
- **Signage Updates:** Replace outdated and damaged property signage

Significant budgetary changes

Basic rents, best described as market rent for the units, have been increased by 9.3% to strengthen the financial health of the Farm Labor Housing Program and address rising costs of supplies, materials, and labor. For qualified families, this increase will be largely absorbed through USDA’s rental assistance subsidy, minimizing the direct impact on residents while ensuring the program remains financially sustainable.

Goals for 2026

To further enhance operations and meet the needs of our residents, several key initiatives and goals have been identified:

- **Maintaining High Occupancy:** Continue efforts to sustain a high occupancy rate across the properties.
- **Increased Outreach:** Enhance outreach efforts to ensure the waitlist remains adequately populated with qualified applicants.

FARM LABOR FUND

Account	Account Name	FY 22/23 Actuals	FY 23/24 Actuals	FY 24/25 Projected Actuals	FY 24/25 Budget	FY 25/26 Proposed
	REVENUES					
3111-00-000	Tenant Rent	815,371	702,538	702,384	689,866	770,207
3112-02-000	Rental Assistance	146,454	234,642	357,463	365,384	391,086
3112-04-000	Utility Reimbursement Recovery -PHA	(30,562)	-	-	-	-
3112-07-000	Non-Dwelling Rent	3,150	3,850	4,200	4,200	4,200
3120-01-000	Laundry and Vending	-	350	-	-	-
3120-02-000	Cleaning Fee	853	2,008	1,500	2,000	2,000
3120-03-000	Damages	736	1,707	836	2,000	1,350
3120-04-000	Late Charges	1,271	1,390	1,200	1,900	1,200
3120-06-000	NSF Charges	15	30		100	100
3120-09-000	Misc.Tenant Income	-	1,073	981	500	500
3120-10-000	HAP Agreement Expense Recovery	-	11	-	-	-
3410-08-000	Subsidies	(69,732)	-	-	-	-
3410-09-000	FML Subsidy	100,382	-	-	-	-
3612-00-000	Interest Income	13,124	12,639	9,777	11,000	9,000
3650-00-000	Miscellaneous Other Income	377	4,198	-	-	-
3660-00-000	Transfers IN (Reserve)	-	-	48,028	48,028	184,000
3999-00-000	TOTAL REVENUES	\$ 981,438	\$ 964,434	\$ 1,126,369	\$ 1,124,978	\$1,363,643
4110-00-000	Administrative Salaries	113,307	51,773	54,634	57,300	61,643
4110-01-000	Administrative Rent Free Unit	-	903	-	-	-
4110-04-000	Employee Benefit Contribution - Admin	11,462	3,056	10,172	10,000	12,034
4110-05-000	Retirement-admin.	2,141	17,745	22,059	25,000	22,186
4110-06-000	Benefit Credits-Admin.	15,956	-	-	-	-
4110-07-000	Insight EAP-Admin.	33	50	-	-	-
4110-08-000	ICMA Admin Benefits.	767	3,629	3,271	5,000	3,884
4110-09-000	SUI Expense	653	14	71	500	150
4110-10-000	Meals and Entertainment	18	-	-	-	-
4110-11-000	PERS Benefits	26,426	-	-	-	-
4110-12-000	Standard Life	802	-	-	-	-
4130-02-000	Criminal Background Checks	538	204	100	500	150
4130-03-000	Tenant Screening	-	12	11	100	100
4130-04-000	General Legal Expense	5,993	9,414	14,614	15,000	9,750
4140-00-000	Staff Training	731	1,694	1,291	1,250	1,500
4150-00-000	Travel	798	1,596	954	1,250	1,500
4170-00-000	Accounting Fees	710	-	-	2,200	3,000
4171-00-000	Auditing Fees	477	7,501	1,731	3,630	4,650
4172-00-000	Port Out Admin Fee Paid	-	-	3,780	-	-
4180-00-000	Office Rent	6,210	7,267	8,324	8,324	16,800
4182-00-000	Consultants	4,851	5,026	3,709	3,800	2,700
4190-01-000	Membership and Fees	505	844	568	72	2,027
4190-03-000	Advertising	105	778	25	400	225
4190-04-000	Office Supplies	998	1,058	2,092	2,000	2,700
4190-06-000	Computer Parts	6,412	370	-	-	-
4190-07-000	Telephone	1,785	2,806	723	800	540
4190-08-000	Postage	1,237	1,486	1,984	2,100	2,745
4190-09-000	Software Liscense Fees	648	2,991	8,600	500	12,280

FARM LABOR FUND

4190-10-000	Copiers	2,771	2,790	3,244	1,500	4,650
4190-11-000	Printer Supplies	3	1	-	-	-
4190-12-000	Software		17	130	-	-
4190-13-000	Internet	475	575	1,375	1,200	1,950
4190-15-000	Cell Phones/Pagers	1,724	956	1,960	2,000	3,660
4190-17-000	Temporary Administrative Labor	5,909	14,525	8,117	8,117	
4190-18-000	Small Office Equipment	540	-	-	-	-
4190-22-000	Other Misc Admin Expenses	2,240	1,826	1,200	1,500	855
4210-00-000	Tenant Services Salaries	27,245	39,021	46,306	43,505	56,253
4210-01-000	Employee Benefit Contribution - Tenant Svcs.	9,583	10,279	12,543	15,000	13,215
4210-02-000	Retirement-Tenant Svcs.	1,227	15,979	19,422	20,000	21,984
4210-03-000	Benefit Credits-Tenant Svcs.	2,972	-	-	-	-
4210-04-000	Insight EAP-Tenant Svcs.	21	-	-	-	-
4210-05-000	ICMA Tenant Ser. Benefit	2,857	2,596	2,515	3,000	3,544
4212-00-000	Tenant Services Travel/Training	-	-	238	250	1,000
4220-01-000	Other Tenant Svcs.	-	105	-	-	-
4230-00-000	Tenant Services Contract Costs	30	110	-	-	-
4310-00-000	Water	72,257	85,421	62,125	67,000	75,330
4310-01-000	Water System Exp Maintaining	2,746	540	600	1,000	750
4320-00-000	Electricity	11,068	18,779	11,621	14,700	4,725
4320-01-000	Electricity-Vacant Units	127	-	-	-	-
4330-00-000	Gas	1,033	1,048	875	2,500	1,500
4330-01-000	Gas-Vacant Units	73	-	-	-	-
4332-00-000	Heating Oil	35,494	-	-	-	-
4340-00-000	Garbage/Trash Removal	35,494	34,860	45,847	50,600	52,645
4390-00-000	Sewer	45,801	53,112	48,575	55,000	58,540
4410-00-000	Maintenance Salaries	45,343	99,142	109,428	110,000	87,815
4410-05-000	Employee Benefit Contribution - Maintenance	14,294	8,365	22,896	16,000	21,651
4410-06-000	Retirement-Maint.	6,679	35,718	40,207	35,000	35,599
4410-07-000	Benefit Credits-Maint.	1,950	-	-	-	-
4410-08-000	Insight EAP-Maint.	42	-	-	-	-
4410-09-000	ICMA Mtce. Benefits	4,721	7,083	6,327	5,298	5,532
4411-00-000	Maintenance Uniforms	378	994	1,100	1,000	2,744
4413-00-000	Vehicle Gas, Oil, Grease	1,968	2,105	3,163	1,500	3,600
4420-01-000	Supplies-Grounds	-	235	9	1,000	10,250
4420-02-000	Supplies-Appliance	4,986	9,419	8,400	2,500	24,000
4420-03-000	Supplies-Decorating	452	-	50	500	-
4420-04-000	Supplies-Electrical	2,793	-	146	2,000	250
4420-05-000	Supplies-Exterminating	25	-	-	-	-
4420-06-000	Supplies-Janitorial/Cleaning	390	714	1,176	2,500	2,000
4420-07-000	Supplies-Maint/Repairs	19,671	21,787	32,663	31,000	40,000
4420-08-000	Supplies-Plumbing	23	308	225	500	500
4420-09-000	Tools and Equipment	319	708	1,523	1,000	2,160
4420-10-000	Maintenance Paper/Supplies	2	-	6	500	-
4420-11-000	Maint. Building Rent	7,680	6,000	6,000	6,000	15,000
4420-12-000	Supplies - HVAC	630	-	-	500	-
4430-01-000	Contract-Alarm/Extinguisher	-	-	1,005	2,000	1,300
4430-03-000	Contract-Building Repairs	5,024	-	-	-	-

FARM LABOR FUND

4430-04-000	Contract-Carpet Cleaning	1,066	851	561	-	1,000
4430-05-000	Contract-Decorating/Painting	4,000	-	2,635	-	4,800
4430-06-000	Contract-Electrical	573	-	-	-	-
4430-07-000	Contract-Pest Control	1,087	1,039	850	1,500	1,500
4430-08-000	Contract-Floor Covering	-	8,666	19,985	4,000	100,000
4430-09-000	Contract-Grounds	35,105	39,222	33,785	35,000	83,785
4430-10-000	Contract-Janitorial/Cleaning	-	-	-	-	2,400
4430-11-000	Contract-Plumbing	896	38,812	8,692	2,000	2,500
4430-12-000	Contract-Window/Door	1,943	1,693	517	2,000	1,500
4430-13-000	Contract-HVAC	4,020	1,658	20,408	2,000	5,000
4430-14-000	Contract-Vehicle Maintenance	448	609	1,037	1,000	1,500
4430-15-000	Contract-Equipment Rental	-	804	320	500	-
4430-18-000	Contract-Alarm Monitoring	310	192	1,174	1,000	1,500
4430-20-000	Contract Equipment Maint.	-	450	-	-	-
4430-22-000	Contract-IT Contracts	2,956	3,897	4,662	5,000	7,275
4430-23-000	Contract-Consultants	1,745	5,737	-	-	-
4430-90-000	Contract-Fee For Service	687	-	-	-	-
4431-00-000	Extraordinary Maintenance	-	-	14,462	50,000	-
4510-00-000	Insurance	563	-	-	-	-
4510-10-000	Property Insurance	30,204	35,495	50,036	49,000	47,977
4510-20-000	Liability Insurance	6,413	6,443	5,770	5,500	5,252
4510-30-000	Auto Insurance	1,310	889	219	2,394	196
4510-40-000	Workers Comp Insurance	6,804	8,009	6,733	9,500	6,632
4510-50-000	SUI-Admin.	-	650	291	1,000	616
4510-51-000	SUI-Tenant Svcs.	-	644	142	1,000	563
4510-52-000	SUI-Mtce.	-	678	1,006	1,000	878
4510-60-000	Medicare-Admin.	1,267	795	682	1,000	894
4510-61-000	Medicare-Tenant Svcs.	368	506	571	1,000	816
4510-62-000	Medicare-Mtce.	615	1,385	1,390	1,000	1,273
4521-00-000	Misc. Taxes/Licenses/Insurance	471	59	-	-	-
4570-00-000	Bad Debt-Tenant Rents	-	12,405	7,631	10,000	2,500
4570-01-000	Bad Debt-Other	567	-	2,288	5,000	1,000
4580-00-000	Security/Law Enforcement	-	11,875	37,119	36,500	30,000
4590-00-000	Other General Expense	-	450	-	-	-
4715-01-001	Tenant Utility Payments-Public Housing	4,747	(153)	-	-	-
4851-00-000	Interest Expense-C.B.B Loan	-	109,885	103,887	105,000	102,000
4852-00-000	C.B.B Principal Expense	-	133,575	129,107	127,995	130,995
4853-00-000	USDA Loan #6 Interest expense	18	198	156	-	161
4853-01-000	USDA Loan #7 Interest Expense	53	601	496	-	527
4853-02-000	USDA Loan #8 Interest Expense	(83)	1,018	925	-	909
4854-00-000	USDA Loan #6 Principal Expense	1,769	2,865	2,893	-	2,903
4854-01-000	USDA Loan #7 Principal Expense	3,643	5,735	5,796	-	5,810
4854-02-000	USDA Loan #8 Principal Expense	6,010	9,437	9,529	-	9,546
4855-00-000	Interest Expense-Mortgage Payable	129,857	-	-	-	-
4856-00-000	W.F. Debt Prin. Expense	124,779	-	-	-	-
4857-00-000	Debt Prin Expense	19,283	-	-	-	-
5210-00-000	Transfers OUT(Reserve)	-	-	-	18,693	85,869
8000-00-000	TOTAL EXPENSES	\$ 976,115	\$ 1,042,411	\$ 1,115,484	\$ 1,124,978	\$1,363,643
	NET SURPLUS/(DEFECIT)	\$ 5,322	\$ (77,977)	\$ 10,885	\$ 0	\$ -

FAMILY SELF-SUFFICIENCY (FSS) FUND



Fund Summary

The Family Self-Sufficiency (FSS) program helps low-income families receiving housing assistance work toward economic independence. Through personalized case management, goal setting, and access to supportive services, participants pursue milestones like employment, education, and financial stability. As their earned income increases, participants also build savings through an escrow account that grows over time.

Key Accomplishments

Over the course of the fiscal year, the FSS program has made significant strides in supporting participants' journey toward self-sufficiency. Key achievements include:

- Escrow Savings Distribution: Distributed over \$139,000 in escrow savings to 5 successful graduates who met their employment and financial goals. Of these, 3 were Public Housing (PH) residents and 2 were Housing Choice Voucher (HCV) participants.

- Participant Enrollment: Enrolled a total of 12 new participants for the FSS FY 24-25 program, including 8 HCV participants and 4 PH residents.
- Workshops and Resource Fairs: Hosted a variety of informative and engaging workshops/resource fairs to empower participants with essential tools and knowledge. These included:
 - Financial Literacy Workshop in collaboration with Central Valley Community Bank
 - Entrepreneurship Workshops with the Central Valley Immigrant Integration Collaborative (CVIIC)
 - Nutrition Health Class with University of California Cooperative Extension of Fresno/Madera Counties
 - Services Presentation by Adult Day Health Care of Madera
 - Family Resource Fair, where several partner agencies shared brochures and provided raffle baskets

FAMILY SELF-SUFFICIENCY (FSS) FUND

- Services Presentation by the Health Insurance Counseling and Advocacy Program
- Senior Commodities & Brown Bag Distribution on a monthly basis

Challenges

Several challenges have impacted the success of the FSS program, particularly in relation to participant engagement and retention. Key challenges include:

- Escrow Forfeitures from Early Exits: Loss of escrow savings when participants withdraw from the program before reaching their goals or completing their commitments.
- Escrow Forfeitures from Unmet ITSP Goals: Participants who fail to meet their Individualized Training and Service Plan (ITSP) goals forfeit their escrow savings, hindering their progress toward financial independence.
- Escrow Forfeitures from Lack of Program Extension Requests: Participants who do not request an extension when needed for additional time to complete their goals may forfeit escrow savings, impacting their long-term stability.
- Limited Program Outreach: The need for a more effective social media presence to raise awareness and drive enrollment, which could expand the program's impact and support more families.

Goals for 2026

To drive future success, the FSS program has outlined several strategic goals aimed at improving participant outcomes and overall program effectiveness. These include:

- Leverage Digital Tools for Progress Tracking: Implement digital software or platforms to better track participant progress, engagement, and goal completion in real-time.
- Expand Educational and Vocational Partnerships: Strengthen collaborations with local educational institutions and vocational programs by hosting Career and Educational Expos, workshops, and resource fairs to provide participants with more opportunities.
- Increase Program Enrollment: Focus on outreach efforts to attract and enroll more participants, ensuring that more families have access to the resources and support offered by FSS.
- Achieve Successful Graduations: Ensure that participants graduate with the skills, knowledge, and resources needed for long-term economic self-sufficiency.

Significant budgetary changes

The FSS program is funded through the FSS grant provided by HUD. This grant covers the salary and benefits of the FSS Coordinator. In previous years, the FSS Coordinator's salary was split between two different grants. However, the agency was not awarded the secondary grant this year. Historically, HACM did not fully utilize the FSS grant, as the funding exceeded the 50% needed for program operations. For FY 25/26, HACM plans to fully utilize the available grant funds to ensure the program's continued success and sustainability.

FAMILY SELF-SUFFICIENCY (FSS) FUND

Account	Account Name	FY 22/23 Actuals	FY 23/24 Actuals	FY 24/25 Projected Actuals	FY 24/25 Budget	FY 25/26 Proposed
	REVENUES					
3410-03-000	Section 8 FSS Grant Income	32,574	38,624	46,529	65,201	65,070
3999-00-000	TOTAL REVENUES	\$ 32,574	\$ 38,624	\$ 46,529	\$ 65,201	\$ 65,070
	EXPENSES					
4130-02-000	Criminal Background Checks	-	123	-	-	-
4140-00-000	Staff Training	-	650	-	-	-
4190-04-000	Office Supplies	34	(1)	-	-	-
4190-06-000	Computer Parts	-	180	-	-	-
4190-17-000	Temporary Administrative Labor	12,222	3,551	-	-	-
4190-22-000	Other Misc Admin Expenses	155	82	-	-	-
4210-00-000	Tenant Services Salaries	13,158	18,896	24,732	23,129	34,474
4210-01-000	Employee Benefit Contribution - Tenant Svcs.	3,162	4,239	9,189	8,774	14,416
4210-02-000	Retirement-Tenant Svcs.	71	7,909	9,811	9,526	12,397
4210-03-000	Benefit Credits-Tenant Svcs.	2,000	-	-	-	-
4210-05-000	ICMA Tenant Ser. Benefit	1,224	1,475	1,474	1,457	2,172
4212-00-000	Tenant Services Travel/Training	-	-	2,245	-	-
4510-00-000	Insurance	83	-	-	-	-
4510-40-000	Workers Comp Insurance	397	1,033	992	880	1,111
4510-51-000	SUI-Tenant Svcs.	-	223	-	-	-
4510-61-000	Medicare-Tenant Svcs.	69	265	331	276	500
8000-00-000	TOTAL EXPENSES	\$ 32,574	\$ 38,624	\$ 48,774	\$ 44,042	\$ 65,070
	NET SURPLUS/(DEFECIT)	\$ -	\$ -	\$ (2,245)	\$ 21,159	\$ -

FSS FOREFEITURE FUND



Fund Summary

The Family Self-Sufficiency (FSS) Forfeiture Fund provides flexibility in managing expenses related to the FSS program. If a participant exits the program without successfully meeting their goals, their escrow balance is forfeited. These forfeited funds are not returned to the original budget (Public Housing or Housing Choice Voucher) or to the participant. Instead, they are redirected to support active FSS participants who are in good standing.

Forfeited escrow funds can only be used for eligible supportive services, such as transportation, childcare, education, or job training. These funds cannot be allocated for general program operations or for non-FSS households.

Key Accomplishments

This is a new fund that will be active effective FY 25/26.

Challenges

When funds are eligible for forfeiture, HACM must determine whether to retain them for the FSS Forfeiture Fund or redistribute them to participants in good standing. If redistributed, the funds will directly increase the escrow balances of these participants, not be issued as direct payments. HACM must carefully balance forfeitures to ensure that neither too much nor too little is retained in the forfeiture fund.

Goals for 2026

For FY 25/26, HACM aims to maximize the funds available in the Forfeiture Fund while supporting as many participants as possible in reaching their goals.

Significant budgetary changes

As this is a new fund, HACM remains mindful of any unexpected budgetary changes or challenges. The fund will be initially seeded with approximately \$15,000 in forfeited funds, which HACM anticipates will be sufficient for FY 25/26.

FSS FOREFEITURE FUND

Account	Account Name	FY 22/23 Actuals	FY 23/24 Actuals	FY 24/25 Projected Actuals	FY 24/25 Budget	FY 25/26 Proposed
	REVENUES					
3645-00-000	FSS Inc.Forfeit	-	-	-	-	15,742
3999-00-000	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 15,742
	EXPENSES					
4190-01-000	Membership and Fees	-	-	-	-	2,900
4212-00-000	Tenant Services Travel/Training	-	-	-	-	1,500
4220-01-000	Other Tenant Svcs.	-	-	-	-	4,000
5210-00-000	Operating Transfers OUT (Reserve)	-	-	-	-	7,342
8000-00-000	TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 15,742
	NET SURPLUS/(DEFECIT)	\$ -	\$ -	\$ -	\$ -	\$ -

POMONA RANCH FUND



Fund Summary

The Pomona Ranch is a 50-unit housing complex that provides temporary accommodation for seasonal migrant farmworker families during the harvest season, which lasts for six months each year. It is one of 24 such centers across the State of California. Funded by the California Department of Housing and Community Development's (HCD), Office of Migrant Services (OMS) and Rural Development, the Pomona Ranch is managed by HACM. The center spans just over 10 acres, with approximately 6 acres dedicated to landscaped areas.

At the beginning of each season, staff initiates the application process to determine eligibility for housing. This includes handling contracts, processing move-ins and move-outs, conducting inspections, collecting rents, and managing work orders.

HACM is responsible for the maintenance of all units and grounds throughout the season.

Key Accomplishments

Pomona Ranch has made significant improvements and upgrades to enhance the living experience for residents. Key accomplishments include:

- HVAC Upgrades: Replaced swamp coolers with HVAC systems in all 50 units, including the laundry room and shop.
- Wi-Fi Installation: Provided Wi-Fi access to all tenants across the center.
- Kitchen and Bathroom Renovations: Replaced countertops and refinished kitchen and bathroom cabinets.
- Flooring Improvements: Installed new flooring in all units, enhancing comfort and aesthetics.
- Site Enhancements:
 - Installed a new fence with three gates and motors at the center's entry.

POMONA RANCH FUND

- Added new landscaping at the entrance to improve curb appeal.
- Replaced old asphalt and repainted parking stall lines and numbers.
- USDA Inspection: Recently underwent a USDA inspection, receiving positive feedback on the center's overall condition.

Challenges

The rising costs of supplies, materials, and labor are putting strain on the OMS operating subsidy, making it increasingly difficult to stretch the funds. This challenge is further compounded by the fact that the OMS Operating Subsidy is budgeted two years in advance, which complicates accurate financial planning and forecasting.

Goals for 2026

For FY 25/26, Pomona Ranch is focused on achieving several key improvements and milestones:

- Playground Upgrade: Replace the current playground with new, modern, and safer equipment to better serve the children in the community.
- Enhanced Outdoor Spaces: Install picnic areas with tables, benches, shade structures, and BBQ pits to provide residents with additional recreational amenities.

Significant budgetary changes

For FY 25/26, Pomona Ranch has reverted to its sole source of funding, which is the OMS operating subsidy. This means that any capital improvements will need to be funded through the operating reserve account, as no additional funding sources are currently available.

POMONA RANCH FUND

Account	Account Name	FY 22/23 Actuals	FY 23/24 Actuals	FY 24/25 Projected Actuals	FY 24/25 Budget	FY 25/26 Proposed
	REVENUES					
3410-07-000	OMS-Migrant PFS Subsidy	333,334	1,007,987	669,105	708,702	485,495
3415-00-000	Other Government Grants	97,500	107,863	-	-	-
3660-00-000	Transfers IN (Reserve)	-	-	23,452	-	-
3999-00-000	TOTAL REVENUES	\$ 430,834	\$ 1,115,850	\$ 692,557	\$ 708,702	\$ 485,495
	EXPENSES					
4110-00-000	Administrative Salaries	38,641	-	-	-	-
4110-04-000	Employee Benefit Contribution - Admin	(757)	(796)	-	-	44
4110-05-000	Retirement-admin.	(8)	(10)	-	-	-
4110-06-000	Benefit Credits-Admin.	5,874	-	-	-	-
4110-07-000	Insight EAP-Admin.	14	2	-	-	-
4110-08-000	ICMA Admin Benefits.	791	-	-	-	-
4110-09-000	SUI Expense	341	(6)	-	-	-
4110-11-000	PERS Benefits	14,713	-	-	-	-
4110-12-000	Standard Life	481	-	-	-	-
4171-00-000	Auditing Fees	-	3,897	788	1,500	1,500
4173-00-000	Management Fee	20,701	46,937	38,970	50,291	40,541
4182-00-000	Consultants	-	-	270	250	1,440
4190-03-000	Advertising	250	250	250	250	370
4190-04-000	Office Supplies	6	123	235	500	1,440
4190-06-000	Computer Parts	1,900	250	-	-	-
4190-07-000	Telephone	2,664	1,547	1,891	2,000	1,900
4190-08-000	Postage	-	305	510	500	1,464
4190-09-000	Software Lisenze Fees	-	475	2,293	2,500	6,416
4190-10-000	Copiers	813	761	885	1,000	2,480
4190-13-000	Internet	-	5,416	52,394	55,000	45,750
4190-15-000	Cell Phones/Pagers	530	528	304	-	720
4190-18-000	Small Office Equipment	42	-	-	-	-
4190-22-000	Other Misc Admin Expenses	358	143	253	-	637
4210-00-000	Tenant Services Salaries	29,170	53,220	52,231	52,217	54,838
4210-01-000	Employee Benefit Contribution - Tenant Svcs.	11,706	9,587	9,404	9,500	10,731
4210-02-000	Retirement-Tenant Svcs.	4,717	24,999	26,257	27,000	27,518
4210-03-000	Benefit Credits-Tenant Svcs.	1,800	-	-	-	-
4210-04-000	Insight EAP-Tenant Svcs.	18	-	-	-	-
4210-05-000	ICMA Tenant Ser. Benefit	2,511	3,643	3,163	3,500	3,455
4310-00-000	Water	-	290	-	-	-
4310-01-000	Water System Exp Maintaining	5,593	6,881	8,628	10,000	9,500
4320-00-000	Electricity	31,606	28,311	34,491	46,427	47,100
4330-00-000	Gas	5,618	7,516	7,518	10,000	8,000
4340-00-000	Garbage/Trash Removal	8,133	6,927	7,159	8,800	5,700
4390-00-000	Sewer	-	40	-	-	-
4410-00-000	Maintenance Salaries	21,783	27,491	46,501	47,466	49,839
4410-05-000	Employee Benefit Contribution - Maintenance	9,703	16,188	24,268	24,500	25,410
4410-06-000	Retirement-Maint.	3,633	14,383	16,628	16,500	19,033
4410-07-000	Benefit Credits-Maint.	1,956	-	-	-	-
4410-08-000	Insight EAP-Maint.	26	-	-	-	-
4410-09-000	ICMA Mtce. Benefits	4,654	2,059	2,811	3,000	3,140

POMONA RANCH FUND

4411-00-000	Maintenance Uniforms	420	589	803	1,000	500
4413-00-000	Vehicle Gas, Oil, Grease	2,311	2,298	1,210	1,500	2,300
4420-01-000	Supplies-Grounds	1,484	355	1,666	1,500	1,500
4420-02-000	Supplies-Appliance	2,682	-	-	-	-
4420-06-000	Supplies-Janitorial/Cleaning	164	-	-	-	-
4420-07-000	Supplies-Maint/Repairs	8,796	9,165	3,418	3,500	8,000
4420-08-000	Supplies-Plumbing	-	8,115	-	-	-
4420-09-000	Tools and Equipment	15	21	23,452	-	500
4420-12-000	Supplies - HVAC	1,105	-	-	-	-
4430-01-000	Contract-Alarm/Extinguisher	2,714	2,003	-	-	2,200
4430-03-000	Contract-Building Repairs	1,648	486,993	-	-	-
4430-06-000	Contract-Electrical	1,427	5,030	35,414	36,000	2,000
4430-07-000	Contract-Pest Control	952	1,372	1,064	1,100	1,200
4430-09-000	Contract-Grounds	15,228	33,188	143,030	144,000	1,000
4430-11-000	Contract-Plumbing	250	1,200	58,222	60,000	1,000
4430-13-000	Contract-HVAC	635	3,770	-	-	3,500
4430-14-000	Contract-Vehicle Maintenance	364	70	2,427	2,000	1,500
4430-15-000	Contract-Equipment Rental	-	151	-	-	-
4430-18-000	Contract-Alarm Monitoring	248	2,033	1,001	1,000	1,100
4430-20-000	Contract Equipment Maint.	4,221	509	14,378	15,000	5,000
4430-22-000	Contract-IT Contracts	-	1,181	1,267	1,500	3,880
4430-90-000	Contract-Fee For Service	378	4,730	290	-	1,790
4430-99-000	Contract Costs-Cap Improvement	680	-	-	-	-
4510-00-000	Insurance	306	-	-	-	-
4510-10-000	Property Insurance	11,356	13,350	18,819	19,000	18,045
4510-20-000	Liability Insurance	3,415	3,362	2,834	3,000	2,558
4510-30-000	Auto Insurance	828	721	752	1,000	670
4510-40-000	Workers Comp Insurance	2,876	4,062	3,591	3,400	3,256
4510-50-000	SUI-Admin.	-	19	-	-	-
4510-51-000	SUI-Tenant Svcs.	-	512	-	600	-
4510-52-000	SUI-Mtce.	-	146	-	250	-
4510-60-000	Medicare-Admin.	423	-	699	700	-
4510-61-000	Medicare-Tenant Svcs.	365	693	577	410	795
4510-62-000	Medicare-Mtce.	296	342	-	-	723
4521-00-000	Misc. Taxes/Licenses/Insurance	342	15	-	-	-
4570-00-000	Bad Debt-Tenant Rents	572	-	-	-	-
4857-00-000	Debt Prin Expense	4,541	4,541	4,541	4,541	4,541
5210-00-000	Operating Transfers OUT	35,000	35,000	35,000	35,000	48,971
8000-00-000	TOTAL EXPENSES	\$ 336,020	\$ 886,890	\$ 692,557	\$ 708,702	\$ 485,495
	NET SURPLUS/(DEFECIT)	\$ 94,814	\$ 228,960	\$ 0	\$ -	\$ -

HOUSING CHOICE VOUCHER (HCV) FUND



Fund Summary

The Housing Choice Voucher (HCV) Program is administered by the Housing Authority of the City of Madera (HACM) and funded by the Department of Housing and Urban Development (HUD). The HCV program provides rental assistance to low-income families, seniors, and individuals with disabilities. Participants can lease safe, decent housing in the private rental market.

HACM manages 804 vouchers. Eligibility is based on HUD income limits, citizenship or eligible immigration status, and a criminal background check. Once approved, families may select a unit of their choice, but it must pass HUD's Housing Quality Standards inspection and meet rent reasonableness requirements before assistance can begin.

The program also supports self-sufficiency and homeownership. Eligible families may convert to a Homeownership Voucher, which

helps with monthly mortgage payments after one year of successful participation in HCV.

HACM prioritizes homeless families through partnerships with local agencies and offers preferences for referrals under specialized programs, including:

- Domestic violence survivors
- Displaced families
- Family Unification Program (FUP)
- Behavioral Health Services
- Veterans Affairs Supportive Housing (VASH)

Key Accomplishments

HACM continues to make meaningful progress in expanding housing access and supporting self-sufficiency through the following efforts:

- Assisting more than 600 low-income families through the HCV Program.

HOUSING CHOICE VOUCHER (HCV) FUND

- Providing stable housing for 32 Veterans through the VASH Program, with 8 additional Veterans actively searching for units.
- Supporting 24 HCV families in the Family Self-Sufficiency (FSS) Program as they work toward economic independence.

Challenges

While the Housing Authority remains committed to serving families in need, several challenges impact program operations and funding capacity:

- **Funding Shortfall:** HACM is currently in shortfall status, meaning there are not enough funds to cover landlord payments through calendar year-end.
 - HACM has applied for shortfall funding and anticipates receiving additional support before current funds are exhausted.
 - Until funding stabilizes, HACM cannot issue new vouchers under the HCV and FUP programs.
- **Rising Rental Costs:** Continuously increasing market rents raise per-unit subsidy costs, limiting the number of families that can be served with level funding.
 - As the number of families assisted decreases, HACM's administrative fee revenue is also reduced, further constraining program operations.

- **Political and Economic Environment:** Uncertainty in federal funding decisions creates budgeting challenges, as ongoing debate over HCV program allocations impacts planning for the upcoming fiscal year.

Goals for 2026

HACM is committed to strengthening program performance and maximizing resources in the coming fiscal year. Key goals include:

- **Ensuring Quality Housing:** Continue conducting timely, thorough inspections in line with HUD standards to ensure safe, suitable housing for families.
- **Maximizing Resources:** Optimize use of available Budget Authority to issue the maximum number of vouchers possible within allocated funding.
- **Maintaining High Performance:** Sustain HACM's status as a high performer under the Section Eight Management Assessment Program (SEMAP) indicator.

Significant budgetary changes

The Housing Authority anticipates the following key changes that will impact program funding and operations:

- **Level HAP Funding:** Housing Assistance Payments (HAP) funding is expected to remain at current levels.
- **Reduced Administrative Fees:** A likely decrease in the number of assisted families will reduce the administrative fees available to operate the program.
- **Potential One-Time Award:** HACM may receive a one-time \$1,000 administrative fee for each family successfully transitioned from the EHV Program to the HCV Program.

HOUSING CHOICE VOUCHER (HCV) FUND

Account	Account Name	FY 22/23 Actuals	FY 23/24 Actuals	FY 24/25 Projected Actuals	FY 24/25 Budget	FY 25/26 Proposed
	REVENUES					
3410-01-000	Section 8 HAP Earned	4,897,482	5,779,536	6,555,207	6,494,490	6,487,460
3410-02-000	Section 8 Admin. Fee Income	832,443	766,809	745,304	764,082	705,606
3410-04-000	Port-In Admin Fees Earned	-	-	4,235	-	7,400
3410-06-000	Port In HAP Earned	-	2,218	67,171	-	94,000
3612-00-000	Interest Income	2,687	33,357	33,916	35,200	10,500
3645-00-000	FSS Inc.Forfeit	22,788	-	-	-	-
3660-00-000	Transfers IN (Reserve)	-	-	-	114,544	-
3999-00-000	TOTAL REVENUES	\$ 5,755,399	\$ 6,581,920	\$ 7,405,833	\$ 7,408,316	\$ 7,304,966
	EXPENSES					
4110-00-000	Administrative Salaries	171,447	121,203	133,471	145,700	108,944
4110-01-000	Administrative Rent Free Unit	-	1,712	-	-	-
4110-04-000	Employee Benefit Contribution - Admin	19,273	12,919	21,896	21,000	12,788
4110-05-000	Retirement-admin.	6,672	35,356	43,649	43,463	39,993
4110-06-000	Benefit Credits-Admin.	19,809	-	-	-	-
4110-07-000	Insight EAP-Admin.	54	16	-	-	-
4110-08-000	ICMA Admin Benefits.	6,481	7,131	8,048	7,500	6,864
4110-09-000	SUI Expense	939	61	307	300	210
4110-10-000	Meals and Entertainment	162	-	-	-	-
4110-11-000	PERS Benefits	(90,168)	44,733	-	-	-
4110-12-000	Standard Life	1,263	-	-	-	-
4130-02-000	Criminal Background Checks	1,466	784	250	-	210
4130-03-000	Tenant Screening	-	9	9	-	100
4130-04-000	General Legal Expense	35,318	41,025	61,925	60,000	13,650
4140-00-000	Staff Training	5,170	8,795	3,833	4,500	2,100
4150-00-000	Travel	4,936	9,112	4,075	4,500	2,100
4170-00-000	Accounting Fees	5,343	-	7,476	9,500	4,200
4171-00-000	Auditing Fees	3,736	25,992	12,920	15,300	6,510
4172-00-000	Port Out Admin Fee Paid	2,224	4,095	18,443	-	22,000
4180-00-000	Office Rent	30,360	35,989	30,360	30,360	32,760
4182-00-000	Consultants	39,428	22,288	20,334	15,000	7,000
4190-01-000	Membership and Fees	3,124	2,973	2,439	3,000	1,815
4190-03-000	Advertising	561	3,659	107	-	315
4190-04-000	Office Supplies	8,957	4,767	5,677	7,000	4,469
4190-06-000	Computer Parts	50,169	1,139	-	-	-
4190-07-000	Telephone	5,202	4,602	624	700	800
4190-08-000	Postage	8,999	6,703	8,204	9,000	3,842
4190-09-000	Software Lisense Fees	35,485	47,944	39,157	40,000	20,092
4190-10-000	Copiers	13,485	12,048	14,007	15,000	6,510
4190-11-000	Printer Supplies	20	6	-	-	-
4190-12-000	Software	-	758	373	-	-
4190-13-000	Internet	1,856	3,151	4,793	4,800	2,730
4190-15-000	Cell Phones/Pagers	378	2,813	4,573	4,300	1,890
4190-17-000	Temporary Administrative Labor	12,179	45,517	21,400	18,700	-
4190-18-000	Small Office Equipment	4	-	-	-	-
4190-22-000	Other Misc Admin Expenses	15,854	9,920	4,660	5,000	1,828

HOUSING CHOICE VOUCHER (HCV) FUND

4210-00-000	Tenant Services Salaries	62,116	182,646	207,955	204,921	201,763
4210-01-000	Employee Benefit Contribution - Tenant Svcs.	37,147	34,765	44,742	44,000	47,385
4210-02-000	Retirement-Tenant Svcs.	10,969	77,878	80,941	80,000	70,536
4210-03-000	Benefit Credits-Tenant Svcs.	2,746	-	-	-	-
4210-04-000	Insight EAP-Tenant Svcs.	57	-	-	-	-
4210-05-000	ICMA Tenant Ser. Benefit	(10,521)	11,845	12,892	12,000	12,711
4212-00-000	Tenant Services Travel/Training	-	-	2,609	4,250	3,500
4220-00-000	Resident Council	76	-	-	-	-
4230-00-000	Tenant Services Contract Costs	29,994	35,497	(3,069)	(3,069)	-
4310-00-000	Water	375	992	735	1,000	462
4320-00-000	Electricity	13,463	14,779	10,610	12,000	6,615
4330-00-000	Gas	1,654	299	488	500	239
4340-00-000	Garbage/Trash Removal	1,136	1,590	1,859	2,000	903
4390-00-000	Sewer	851	1,035	1,265	1,500	756
4410-05-000	Employee Benefit Contribution - Maintenance	-	-	22	-	-
4410-08-000	Insight EAP-Maint.	7	-	-	-	-
4411-00-000	Maintenance Uniforms	-	-	100	-	140
4413-00-000	Vehicle Gas, Oil, Grease	523	1,071	1,171	1,750	1,200
4420-03-000	Supplies-Decorating	-	-	144	-	-
4420-06-000	Supplies-Janitorial/Cleaning	849	691	68	500	315
4420-07-000	Supplies-Maint/Repairs	1,238	-	-	-	-
4420-09-000	Tools and Equipment	-	249	-	500	500
4420-10-000	Maintenance Paper/Supplies	-	39	-	-	-
4430-01-000	Contract-Alarm/Extinguisher	373	-	316	300	699
4430-03-000	Contract-Building Repairs	631	-	-	-	-
4430-04-000	Contract-Carpet Cleaning	733	69	69	100	-
4430-07-000	Contract-Pest Control	214	302	285	300	126
4430-09-000	Contract-Grounds	1,235	399	798	800	353
4430-12-000	Contract-Window/Door	-	206	-	-	-
4430-13-000	Contract-HVAC	391	372	372	-	-
4430-14-000	Contract-Vehicle Maintenance	724	-	-	-	-
4430-15-000	Contract-Equipment Rental	-	2,398	-	-	-
4430-18-000	Contract-Alarm Monitoring	421	502	1,788	-	217
4430-22-000	Contract-IT Contracts	20,231	16,849	20,131	22,500	10,185
4430-23-000	Contract-Consultants	20,247	53,202	-	-	-
4430-90-000	Contract-Fee For Service	1,204	-	-	-	-
4510-00-000	Insurance	658	-	-	-	-
4510-10-000	Property Insurance	1,119	1,314	1,853	1,900	1,800
4510-20-000	Liability Insurance	5,377	5,379	5,374	5,400	5,400
4510-30-000	Auto Insurance	1,415	1,432	1,494	1,550	1,350
4510-40-000	Workers Comp Insurance	15,695	15,076	11,670	11,000	10,018
4510-50-000	SUI-Admin.	-	1,124	1,160	1,000	1,089
4510-51-000	SUI-Tenant Svcs.	-	1,817	1,128	1,000	2,018
4510-60-000	Medicare-Admin.	1,828	1,841	2,981	2,000	1,580
4510-61-000	Medicare-Tenant Svcs.	1,056	2,450	1,846	2,000	2,926
4521-00-000	Misc. Taxes/Licenses/Insurance	750	232	-	-	-
4580-00-000	Security/Law Enforcement	15,833	11,875	38,069	37,500	35,000

HOUSING CHOICE VOUCHER (HCV) FUND

4585-00-000	Port-In HAP Expense	-	2,218	-	-	-
4590-00-000	Other General Expense	53,239	-	-	-	-
4715-00-000	Housing Assistance Payments	4,938,998	5,412,964	6,107,426	6,454,490	6,097,760
4715-01-000	Tenant Utility Payments-Voucher	4,412	7,100	16,472	-	17,700
4715-01-001	Tenant Utility Payments-Public Housing	-	-	-	-	-
4715-02-000	Port Out HAP Payments	51,332	63,163	476,822	-	411,000
4715-06-000	FSS Escrow Payments	55,169	50,247	59,537	40,000	55,000
4715-07-000	Homeownership	1,774	-	-	-	-
4715-08-000	VASH	24,836	-	-	-	-
4715-09-000	Family Unification	15,692	-	-	-	-
8000-00-000	TOTAL EXPENSES	\$ 5,808,456	\$ 6,533,127	\$ 7,585,136	\$ 7,408,316	\$ 7,304,966
	NET SURPLUS/(DEFECIT)	\$ (53,056)	\$ 48,793	\$ (179,302)	\$ (0)	\$ -

EMERGENCY HOUSING VOUCHER (EHV) FUND



Fund Summary

The Emergency Housing Voucher (EHV) Program offers rental assistance to low-income individuals and families experiencing homelessness, at risk of homelessness, or fleeing domestic violence, sexual assault, or human trafficking. Funded by the American Rescue Plan Act and administered by HUD, the program helps eligible households lease market-rate units by covering the gap between contract rent and the tenant's income-based contribution.

HACM administers the EHV program in partnership with the local Continuum of Care (CoC), which identifies and refers eligible households through Coordinated Entry. A formal Memorandum of Understanding (MOU) governs the referral process, outlining roles, responsibilities, and service coordination.

Upon referral, HACM processes EHV

applications and issues vouchers to qualified households. Participants contribute 30–40% of their monthly income toward rent, while HACM covers the remaining portion, paying directly to the landlord. The program includes administrative flexibilities to expedite leasing, reduce documentation barriers, and promote housing stability.

Key Accomplishments

The EHV program has made notable progress in providing housing assistance to vulnerable households. Key accomplishments include:

- 19 Families Housed: Successfully housed 19 families under the EHV program in Madera County.
- 2 Families Ported: Assisted 2 families in porting out to other jurisdictions to access additional housing opportunities.
- Increased Program Flexibility: Provided more flexibility and resources than traditional voucher programs, helping individuals with significant barriers secure housing.

EMERGENCY HOUSING VOUCHER (EHV) FUND

- Partnership with RH Builders: Collaborated with RH Builders to provide housing for EHV participants, expanding available options.
- Engagement of New Landlords: Successfully onboarded new landlords, increasing the pool of available rental units for participants.

Challenges

The EHV program has encountered several significant challenges, including:

- Program Sunset: The program is set to end on 12/31/2026, with no additional federal funding expected.
- Housing Shortage: Limited availability of rental units has made it difficult to house all eligible participants.
- Unutilized Vouchers: Unable to house all 30 allocated vouchers, resulting in 9 vouchers being unutilized.

Goals for 2026

HACM's goal is to transition all families from the EHV program to the HCV program to ensure they maintain stable housing. Currently, 21 families hold EHV vouchers, and HACM is working closely with community partners and HUD to facilitate these transitions smoothly.

Significant budgetary changes

Several significant budgetary changes have impacted the EHV program's financial outlook, including:

- Rising Rent Costs: Increased rent prices have led to a higher per-unit cost, causing HACM to exhaust its funds sooner than expected.
- Funding Shortage: HACM anticipates that current funding will only last through 12/31/2025.
- Transition Incentive: HACM will receive a one-time \$1,000 administration fee for every family successfully transitioned to the HCV program.

EMERGENCY HOUSING VOUCHER (EHV) FUND

Account	Account Name	FY 22/23 Actuals	FY 23/24 Actuals	FY 24/25 Projected Actuals	FY 24/25 Budget	FY 25/26 Proposed
	REVENUES					
3410-01-000	Section 8 HAP Earned	6,593	152,806	219,876	-	53,157
3410-02-000	Section 8 Admin. Fee Income	8,260	21,931	26,012	-	5,001
3999-00-000	TOTAL REVENUES	\$ 14,853	\$ 174,737	\$ 245,888	\$ -	\$ 58,158
	EXPENSES					
4110-00-000	Administrative Salaries	-	-	-	-	5,001
4172-00-000	Port Out Admin Fee Paid	-	-	2,295	-	-
4190-03-000	Advertising	900	-	-	-	-
4715-00-000	Housing Assistance Payments	92,943	153,954	177,171	-	44,511
4715-01-000	Tenant Utility Payments-Voucher	-	-	251	-	-
4715-02-000	Port Out HAP Payments	-	-	57,585	-	8,646
4715-05-100	Security Deposit Assistance EHV	8,060	1,399	2,019	-	-
8000-00-000	TOTAL EXPENSES	\$ 101,903	\$ 155,353	\$ 239,321	\$ -	\$ 58,158
	NET SURPLUS/(DEFECIT)	\$ (87,050)	\$ 19,384	\$ 6,567	\$ -	\$ -

EMPLOYEE SALARY & BENEFITS

HACM employs 23 full-time staff who support the agency across all programs, some working cross-programmatically and others in specialized roles.

The agency follows a six-step salary schedule. As part of the annual budget process, employees who have not yet reached the final step are budgeted for a one-step merit increase, prorated based on their anniversary date. (Actual increases are contingent on performance.)

All full-time employees are eligible for a range of benefits offered by HACM. While some benefits are elective, others are mandatory.

The table below outlines HACM’s retirement and health and wellness employee benefits.

Benefit	Description
Retirement – Defined Benefit Plan (Mandatory)	<p>HACM participates in the California Public Employees’ Retirement system (CalPERS), which is funded by both employee and employer contributions. Retirement benefits are calculated based on age at retirement, years of service, benefit factor (multiplier), and the employee’s final compensation.</p> <p>HACM participates in 3 different CalPERS retirement plans, each with a different benefit formula:</p> <ul style="list-style-type: none"> • Classic: 2.5% @55, final compensation is based on the single highest year • Classic Tier II: 2% @60, final compensation is based on the average of the final 3 years • PEPR: 2% @ 60, final compensation is based on the average of the final 3 years
Retirement – 457 Deferred Compensation	<p>HACM provides a supplemental retirement plan through a 457 Deferred Compensation Plan. The agency contributes 6.3% of each full-time employee’s base salary, regardless of employee participation. Employees may also make additional voluntary contributions; however, these are not required in order to receive HACM’s contribution.</p>

EMPLOYEE SALARY & BENEFITS

<p>Medical, Dental & Vision Insurance</p>	<p>HACM offers medical, dental, and vision insurance under a cafeteria plan. Employees must elect medical coverage in order to receive the agency’s contribution toward insurance premiums. HACM’s contribution amount is based on the level of medical enrollment.</p> <p>For FY 25/26, contributions are as follows:</p> <ul style="list-style-type: none"> • Employee Only - \$875 per month • Employee + 1 - \$1,675 per month • Family - \$2,100 per month <p>HACM participates in the CalPERS medical insurance risk pool, which provides composite medical rates and a range of PPO and HMO plan options.</p> <p>Dental and vision coverage are offered through a broker, with a single plan option available for each.</p>
<p>Life, Accidental Death & Dismemberment, & Long-Term Disability Insurance</p>	<p>HACM provides life, accidental death and dismemberment (AD&D), and long-term disability insurance at no cost to employees. Life and AD&D coverage is equal to 1x the employee’s annual salary, with the option for employees to purchase additional coverage for themselves and their eligible dependents at their own expense.</p> <p>Long-term disability insurance offers income protection in the event an employee is disabled for more than 90 days, providing 60 percent of the employee’s earnings up to a maximum benefit of \$10,000.</p>
<p>Flexible Spending Account (FSA)</p>	<p>HACM offers a Flexible Spending Account (FSA) that allows employees to set aside pre-tax dollars to cover eligible healthcare and dependent care expenses. Participation in the program is voluntary, and employees may contribute up to the annual limits established by the IRS. For 2025, the contribution limit is \$3,200 for healthcare expenses and \$5,000 for dependent care expenses.</p>
<p>Employee Assistance Plan (EAP)</p>	<p>HACM provides an Employee Assistance Program (EAP) at no cost to employees. The program offers confidential support and resources to help employees manage personal, family, and work-related challenges. Services typically include short-term counseling, legal and financial consultation, work-life resources, and referrals to community providers for additional support.</p>

SALARY PROJECTIONS FY 25/26

Position	FTE	10/1/2025	Aftr	Annvsy Date	Rate	Hours	Period 1	Step increase	Total Salary
Executive Director	100.00%	18-B	18-C	6/12/26	71.17	2,080	148,034	2,159	150,192
Executive Administrative Assistant	100.00%	12-A	12-B	1/27/26	27.37	2,080	56,930	1,898	58,827
Financial Services Manager	100.00%	17-C	17-D	10/5/25	47.78	2,080	99,382	4,969	104,352
Accounting Technician II	100.00%	11-B	11-C	11/27/25	26.67	2,080	55,474	2,311	57,785
Accounting Technician II	100.00%	11-B	11-C	07/08/26	26.67	2,080	55,474	693	56,167
Total Administration & Finance									\$ 427,323
Housing Service Manager	100.00%	14-C	14-D	03/14/26	36.71	2,080	76,357	2,068	78,425
FSS/ROSS Coordinator	100.00%	9-B	9-C	11/21/25	22.41	2,080	46,613	1,942	48,555
Office Assistant	100.00%	1-D	1-E	04/11/26	18.80	2,080	39,104	896	40,000
Occupancy Specialist II	100.00%	3-C	3-D	09/26/26	19.78	2,080	41,142	0	41,142
Occupancy Specialist II	100.00%	3-F	3-F	08/27/26	22.90	2,080	47,632	0	47,632
Occupancy Specialist II (HCV)	100.00%	3-F	3-F	03/06/26	22.90	2,080	47,632	0	47,632
Occupancy Specialist II (HCV)	100.00%	3-F	3-F	09/26/26	22.90	2,080	47,632	0	47,632
Inspector	100.00%	6-D	6-E	01/29/26	22.37	2,080	46,530	1,551	48,081
Procurement and Housing Analyst	100.00%	N/A	N/A	---	24.85	2,080	51,688	0	51,688
Housing Programs Manager	100.00%	15-C	15-D	01/17/26	36.81	2,080	76,565	2,712	79,276
Total Housing Services									\$ 530,063
Maintenance Services Manager	100.00%	16-C	16-D	06/05/26	40.15	2,080	83,512	1,392	84,904
Maintenance Lead	100.00%	10-F	10-F	09/04/26	30.09	2,080	62,587	0	62,587
Maintenance Worker II	100.00%	7-E	7-F	02/24/26	24.69	2,080	51,355	1,498	52,853
Maintenance Worker II	100.00%	7-D	7-E	09/03/26	23.52	2,080	48,922	204	49,125
Maintenance Worker II	100.00%	7-E	7-F	08/03/26	24.69	2,080	51,355	428	51,783
Maintenance Worker I	100.00%	4-E	4-F	01/31/26	22.92	2,080	47,674	1,589	49,263
Maintenance Worker II	100.00%	7-F	7-F	03/21/26	25.93	2,080	53,934	0	53,934
Total Property Services									\$ 404,450
Migrant Center Supervisor	100.00%	8-E	8-F	11/21/25	25.31	2,080	52,645	2,194	54,838
Maintenance Worker II	100.00%	7-D	7-E	05/09/26	23.52	2,080	48,922	917	49,839
Total Migrant Center									\$ 104,677
Total Budgeted Payroll for FYE 09/30/2026									\$ 1,466,514

SALARY & BENEFIT PROJECTIONS FY 25/26

Position	FTE	Total Salary	PERS	Def Comp	Health	Life Insurance	LTD	EAP	Work Comp	SUI	Medicare	Total Benefits	Total Salary & Benefit
Executive Director	100.00%	150,192	57,358	9,462	20,100	239	393	139	4,672	1,502	2,178	96,043	246,235
Executive Administrative Assistant	100.00%	58,827	21,154	3,706	-	93	154	139	1,830	588	853	28,518	87,345
Financial Services Manager	100.00%	104,352	37,525	6,574	10,500	166	273	139	3,246	1,044	1,513	60,979	165,331
Accounting Technician II	100.00%	57,785	20,779	3,640	25,200	92	151	139	1,797	578	838	53,215	111,000
Accounting Technician II	100.00%	56,167	20,198	3,539	10,500	89	147	139	1,747	562	814	37,734	93,901
Total Administration & Finance		\$ 427,323	\$ 157,015	\$ 26,921	\$ 66,300	\$ 679	\$ 1,119	\$ 693	\$ 13,292	\$ 4,273	\$ 6,196	\$ 276,489	\$ 703,812
Housing Service Manager	100.00%	78,425	28,202	4,941	25,200	125	205	139	2,439	784	1,137	63,172	141,597
FSS/ROSS Coordinator	100.00%	48,555	17,460	3,059	20,100	77	127	139	1,510	486	704	43,662	92,217
Office Assistant	100.00%	40,000	14,384	2,520	0	64	105	139	1,244	400	580	19,435	59,435
Occupancy Specialist II	100.00%	41,142	14,795	2,592	10,500	65	108	139	1,280	411	597	30,486	71,629
Occupancy Specialist II	100.00%	47,632	23,902	3,001	25,200	76	125	139	1,482	476	691	55,090	102,722
Occupancy Specialist II (HCV)	100.00%	47,632	17,128	3,001	10,500	76	125	139	1,482	476	691	33,617	81,249
Occupancy Specialist II (HCV)	100.00%	47,632	17,128	3,001	0	76	125	139	1,482	476	691	23,117	70,749
Inspector	100.00%	48,081	17,290	3,029	25,200	76	126	139	1,496	481	697	48,533	96,614
Procurement and Housing Analyst	100.00%	51,688	18,587	3,256	25,200	82	135	139	1,608	517	749	50,274	101,962
Housing Programs Manager	100.00%	79,276	28,508	4,994	0	126	208	139	2,466	793	1,150	38,383	117,659
Total Housing Services		\$ 530,063	\$ 197,384	\$ 33,394	\$ 141,900	\$ 842	\$ 1,388	\$ 1,387	\$ 16,488	\$ 5,301	\$ 7,686	\$ 405,769	\$ 935,833
Maintenance Services Manager	100.00%	84,904	30,531	5,349	25,200	135	222	139	2,641	849	1,231	66,297	151,201
Maintenance Lead	100.00%	62,587	31,406	3,943	20,100	99	164	139	1,947	626	908	59,331	121,919
Maintenance Worker II	100.00%	52,853	19,006	3,330	10,500	84	138	139	1,644	529	766	36,136	88,989
Maintenance Worker II	100.00%	49,125	17,666	3,095	10,500	78	129	139	1,528	491	712	34,337	83,463
Maintenance Worker II	100.00%	51,783	18,621	3,262	10,500	82	136	139	1,611	518	751	35,620	87,403
Maintenance Worker I	100.00%	49,263	24,720	3,104	10,500	78	129	139	1,532	493	714	41,409	90,672
Maintenance Worker II	100.00%	53,934	19,395	3,398	10,500	86	141	139	1,678	539	782	36,657	90,592
Total Property Services		\$ 404,450	\$ 161,345	\$ 25,480	\$ 97,800	\$ 642	\$ 1,059	\$ 971	\$ 12,580	\$ 4,044	\$ 5,865	\$ 309,787	\$ 714,233
Migrant Center Supervisor	100.00%	54,838	27,518	3,455	10,500	87	144	139	1,706	548	795	44,891	99,730
Maintenance Worker II	100.00%	49,839	19,033	3,140	25,200	79	131	139	1,550	498	723	50,493	100,332
Total Migrant Center		\$ 104,677	\$ 46,551	\$ 6,595	\$ 35,700	\$ 166	\$ 274	\$ 277	\$ 3,256	\$ 1,047	\$ 1,518	\$ 95,384	\$ 200,062
Total Budgeted Payroll for FYE 09/30/2026		\$ 1,466,514	\$ 562,295	\$ 92,390	\$ 341,700	\$ 2,329	\$ 3,840	\$ 3,329	\$ 45,616	\$ 14,665	\$ 21,264	\$ 1,087,429	\$ 2,553,943

SALARY AND BENEFIT ALLOCATIONS BY PROGRAM OVERVIEW FY 25/26

Position	Total Salary & Benefits	Revolving Fund	Public Housing	ROSS	Farm Labor	Migrant Center	FSS	Housing Choice Voucher
Executive Director	246,235	35% 86,182	25% 61,559	0% -	10% 24,624	0%	0% -	30% 73,871
Executive Administrative Assistant	87,345	22% 19,216	42% 36,685	0% -	15% 13,102	0%	0% -	21% 18,342
Financial Services Manager	165,331	20% 33,066	25% 41,333	0% -	10% 16,533	0%	0% -	45% 74,399
Accounting Technician II	111,000	10% 11,100	60% 66,600	0% -	25% 27,750	0%	0% -	5% 5,550
Accounting Technician II	93,901	20% 18,780	54% 50,707	0% -	23% 21,597	0%	0% -	3% 2,817
Total Administration & Finance	\$ 703,812	24% \$ 168,345	36% \$ 256,883	0% \$ -	15% \$ 103,606	0%	0% \$ -	25% \$ 174,979
Housing Service Manager	141,597	25% 35,399	1% 1,416	0% -	1% 1,416	0%	0% -	73% 103,365
FSS/ROSS Coordinator	92,217	0%	29% 26,743	0% -	0%	0%	71% 65,474	0%
Office Assistant	59,435	39% 23,180	19% 11,293	0% -	5% 2,972	0%	0% -	37% 21,991
Occupancy Specialist II	71,629	0%	70% 50,140	0% -	30% 21,489	0%	0% -	0%
Occupancy Specialist II	102,722	0%	70% 71,906	0% -	30% 30,817	0%	0% -	0%
Occupancy Specialist II (HCV)	81,249	0%	0%	0% -	0%	0%	0% -	100% 81,249
Occupancy Specialist II (HCV)	70,749	0%	0%	0% -	0%	0%	0% -	100% 70,749
Inspector	96,614	0%	22% 21,255	0% -	8% 7,729	0%	0% -	70% 67,630
Procurement and Housing Analyst	101,962	0%	100% 101,962	0% -	0%	0%	0% -	0%
Housing Programs Manager	117,659	12% 14,119	58% 68,242	0% -	29% 34,121	0%	0% -	1% 1,177
Total Housing Services	\$ 935,833	8% \$ 72,698	38% \$ 352,956	0% \$ -	11% \$ 98,543	0%	7% \$ 65,474	37% \$ 346,161
Maintenance Services Manager	151,201	16% 24,192	74% 111,889	0%	10% 15,120	0%	0%	0%
Maintenance Lead	121,919	10% 12,192	63% 76,809	0%	27% 32,918	0%	0%	0%
Maintenance Worker II	88,989	0%	100% 88,989	0%	0%	0%	0%	0%
Maintenance Worker II	83,463	0%	0%	0%	100% 83,463	0%	0%	0%
Maintenance Worker II	87,403	0%	100% 87,403	0%	0%	0%	0%	0%
Maintenance Worker II	90,671	5% 4,534	68% 61,657	0%	27% 24,481	0%	0%	0%
Maintenance Worker II	90,592	0%	100% 90,592	0%	0.00%	0%	0%	0%
Total Property Services	\$ 714,237	6% \$ 40,918	72% \$ 517,337	0% \$ -	22% \$ 155,982	0%	0% \$ -	0% \$ -
Migrant Center Supervisor	99,730	0%	0%	0%	0%	100% 99,730	0%	0%
Maintenance Worker II	100,332	0%	0%	0%	0%	100% 100,332	0%	0%
Total Migrant Center	\$ 200,062	0%	0%	0%	0%	100% \$ 200,062	0%	0%
Total Budgeted Payroll for FYE 09/30/2026	\$ 2,553,943	11% \$ 281,960	44% \$ 1,127,176	0% \$ -	14% \$ 358,131	8%	3% \$ 65,474	20% \$ 521,140

SALARY AND BENEFIT ALLOCATIONS BY PROGRAM DETAIL FY 25/26

Position	FTE	Total Salary	Pers	Def Comp	Health	STD Insur	STD LTD	Insight	Wrk Comp	SUI	Medi	Total Benefits	Total Salary & Benefits	Total Benefits (Health)	Total Benefits (PERS, Tax, Etc.)
Executive Director	35.00%	52,567	20,075	3,312	7,035	83	138	49	1,635	526	762	33,615	86,182	7,305	26,310
Executive Administrative Assistant	22.00%	12,942	4,654	815	-	21	34	31	403	129	188	6,274	19,216	85	6,189
Financial Services Manager	20.00%	20,870	7,505	1,315	2,100	33	55	28	649	209	303	12,196	33,066	2,216	9,980
Accounting Technician II	10.00%	5,779	2,078	364	2,520	9	15	14	180	58	84	5,321	11,100	2,558	2,763
Accounting Technician II	20.00%	11,233	4,040	708	2,100	18	29	28	349	112	163	7,547	18,780	2,175	5,372
Office Assistant	39.00%	15,600	5,610	983	-	25	41	54	485	156	226	7,580	23,180	120	7,460
Housing Service Manager	25.00%	19,606	7,050	1,235	6,300	31	51	35	610	196	284	15,793	35,399	6,417	9,376
Housing Compliance Manager	12.00%	9,513	3,421	599	-	15	25	17	296	95	138	4,606	14,119	57	4,549
Maintenance Services Manager	16.00%	13,585	4,885	856	4,032	22	36	22	423	136	197	10,608	24,192	4,111	6,496
Maintenance Lead	10.00%	6,259	3,141	394	2,010	10	16	14	195	63	91	5,933	12,192	2,050	3,883
Maintenance Worker I	5.00%	2,463	1,236	155	525	4	6	7	77	25	36	2,070	4,534	542	1,528
Total Revolving Fund		\$ 170,417	\$ 63,695	\$ 10,736	\$ 26,622	\$ 271	\$ 446	\$ 297	\$ 5,301	\$ 1,704	\$ 2,471	\$ 111,543	\$ 281,960	\$ 27,636	\$ 83,907
Executive Director	25.00%	37,548	14,340	2,366	5,025	60	98	35	1,168	375	544	24,011	61,559	5,218	18,793
Executive Administrative Assistant	42.00%	24,707	8,885	1,557	-	39	65	58	769	247	358	11,977	36,685	162	11,815
Financial Services Manager	25.00%	26,088	9,381	1,644	2,625	41	68	35	811	261	378	15,245	41,333	2,769	12,475
Accounting Technician II	60.00%	34,671	12,468	2,184	15,120	55	91	83	1,078	347	503	31,929	66,600	15,349	16,580
Accounting Technician II	54.00%	30,330	10,907	1,911	5,670	48	79	75	943	303	440	20,377	50,707	5,872	14,504
Housing Service Manager	1.00%	784	282	49	252	1	2	1	24	8	11	632	1,416	257	375
FSS/ROSS Coordinator	29.00%	14,081	5,064	887	5,829	22	37	40	438	141	204	12,662	26,743	5,928	6,734
Office Assistant	19.00%	7,600	2,733	479	-	12	20	26	236	76	110	3,693	11,293	58	3,634
Occupancy Specialist II	70.00%	28,800	10,356	1,814	7,350	46	75	97	896	288	418	21,340	50,140	7,568	13,772
Occupancy Specialist II	70.00%	33,342	16,731	2,101	17,640	53	87	97	1,037	333	483	38,563	71,906	17,877	20,686
Inspector	22.00%	10,578	3,804	666	5,544	17	28	31	329	106	153	10,677	21,255	5,619	5,058
Procurement and Housing Analyst	100.00%	51,688	18,587	3,256	25,200	82	135	139	1,608	517	749	50,274	101,962	25,556	24,717
Housing Programs Manager	58.00%	45,980	16,535	2,897	-	73	120	80	1,430	460	667	22,262	68,242	274	21,988
Maintenance Services Manager	74.00%	62,829	22,593	3,958	18,648	100	165	103	1,954	628	911	49,060	111,889	19,015	30,045
Maintenance Lead	63.00%	39,430	19,786	2,484	12,663	63	103	87	1,226	394	572	37,379	76,809	12,916	24,463
Maintenance Worker II	100.00%	52,853	19,006	3,330	10,500	84	138	139	1,644	529	766	36,136	88,989	10,861	25,275
Maintenance Worker II	100.00%	53,934	19,395	3,398	10,500	86	141	139	1,678	539	782	36,657	90,592	10,866	25,792
Maintenance Worker II	100.00%	51,783	18,621	3,262	10,500	82	136	139	1,611	518	751	35,620	87,403	10,857	24,763
Maintenance Worker I	68.00%	33,499	16,810	2,110	7,140	53	88	94	1,042	335	486	28,158	61,657	7,375	20,783
Total Public Housing		\$ 640,526	\$ 246,282	\$ 40,353	\$ 160,206	\$ 1,017	\$ 1,677	\$ 1,498	\$ 19,924	\$ 6,405	\$ 9,288	\$ 486,650	\$ 1,127,176	\$ 164,399	\$ 322,252

SALARY AND BENEFIT ALLOCATIONS BY PROGRAM DETAIL FY 25/26

Executive Director	10.00%	15,019	5,736	946	2,010	24	39	14	467	150	218	9,604	24,624	2,087	7,517
Executive Administrative Assistant	15.00%	8,824	3,173	556	-	14	23	21	274	88	128	4,278	13,102	58	4,220
Financial Services Manager	10.00%	10,435	3,752	657	1,050	17	27	14	325	104	151	6,098	16,533	1,108	4,990
Accounting Technician II	25.00%	14,446	5,195	910	6,300	23	38	35	449	144	209	13,304	27,750	6,395	6,908
Accounting Technician II	23.00%	12,918	4,645	814	2,415	21	34	32	402	129	187	8,679	21,597	2,501	6,178
Housing Service Manager	1.00%	784	282	49	252	1	2	1	24	8	11	632	1,416	257	375
Office Assistant	5.00%	2,000	719	126	-	3	5	7	62	20	29	972	2,972	15	956
Occupancy Specialist II	30.00%	12,343	4,438	778	3,150	20	32	42	384	123	179	9,146	21,489	3,244	5,902
Occupancy Specialist II	30.00%	14,290	7,171	900	7,560	23	37	42	444	143	207	16,527	30,817	7,662	8,865
Inspector	8.00%	3,846	1,383	242	2,016	6	10	11	120	38	56	3,883	7,729	2,043	1,839
Housing Programs Manager	29.00%	22,990	8,267	1,448	-	37	60	40	715	230	333	11,131	34,121	137	10,994
Maintenance Services Manager	10.00%	8,490	3,053	535	2,520	13	22	14	264	85	123	6,630	15,120	2,570	4,060
Maintenance Lead	27.00%	16,899	8,480	1,065	5,427	27	44	37	526	169	245	16,019	32,918	5,536	10,484
Maintenance Worker I	27.00%	13,301	6,674	838	2,835	21	35	37	414	133	193	11,180	24,481	2,928	8,252
Maintenance Worker II	100.00%	49,125	17,666	3,095	10,500	78	129	139	1,528	491	712	34,337	83,463	10,845	23,492
Total Farm Labor		\$ 205,712	\$ 80,635	\$ 12,960	\$ 46,035	\$ 327	\$ 539	\$ 485	\$ 6,399	\$ 2,057	\$ 2,983	\$ 152,419	\$ 358,131	\$ 47,386	\$ 105,034
Migrant Center Supervisor	100.00%	54,838	27,518	3,455	10,500	87	144	139	1,706	548	795	44,891	99,730	10,869	34,022
Maintenance Worker II	100.00%	49,839	19,033	3,140	25,200	79	131	139	1,550	498	723	50,493	100,332	25,548	24,945
Total Pomona Ranch		\$ 104,677	\$ 46,551	\$ 6,595	\$ 35,700	\$ 166	\$ 274	\$ 277	\$ 3,256	\$ 1,047	\$ 1,518	\$ 95,384	\$ 200,062	\$ 36,418	\$ 58,967
Executive Director	30.00%	45,058	17,208	2,839	6,030	72	118	42	1,402	451	653	28,813	73,871	6,261	22,552
Executive Administrative Assistant	21.00%	12,354	4,442	779	-	20	32	29	384	124	179	5,990	18,343	81	5,909
Financial Services Manager	45.00%	46,958	16,886	2,958	4,725	75	123	62	1,461	470	681	27,441	74,399	4,985	22,456
Accounting Technician II	5.00%	2,889	1,039	182	1,260	5	8	7	90	29	42	2,661	5,550	1,279	1,382
Accounting Technician II	3.00%	1,685	606	106	315	3	4	4	52	17	24	1,132	2,817	326	806
Housing Service Manager	73.00%	57,250	20,587	3,607	18,396	91	150	101	1,781	573	830	46,115	103,365	18,738	27,377
Office Assistant	37.00%	14,800	5,322	932	-	24	39	51	460	148	215	7,191	21,991	114	7,077
Occupancy Specialist II (HCV)	100.00%	47,632	17,128	3,001	10,500	76	125	139	1,482	476	691	33,617	81,249	10,839	22,778
Occupancy Specialist II (HCV)	100.00%	47,632	17,128	3,001	-	76	125	139	1,482	476	691	23,117	70,749	339	22,778
Inspector	70.00%	33,656	12,103	2,120	17,640	53	88	97	1,047	337	488	33,973	67,630	17,879	16,095
Housing Programs Manager	1.00%	793	285	50	-	1	2	1	25	8	11	384	1,177	5	379
Total Housing Choice Voucher		\$ 310,707	\$ 112,735	\$ 19,576	\$ 58,866	\$ 494	\$ 814	\$ 673	\$ 9,665	\$ 3,107	\$ 4,505	\$ 210,433	\$ 521,141	\$ 60,846	\$ 149,588
FSS/ROSS Coordinator	71.00%	34,474	12,397	2,172	14,271	55	90	98	1,072	345	500	31,000	65,474	14,515	16,486
Total FSS		\$ 34,474	\$ 12,397	\$ 2,172	\$ 14,271	\$ 55	\$ 90	\$ 98	\$ 1,072	\$ 345	\$ 500	\$ 31,000	\$ 65,474	\$ 14,515	\$ 16,486
Total Salary & Benefits by Pgrm.for FYE 09/30/26		\$ 1,466,514	\$ 562,295	\$ 92,391	\$ 341,700	\$ 2,329	\$ 3,840	\$ 3,329	\$ 45,616	\$ 14,665	\$ 21,264	\$ 1,087,430	\$ 2,553,944	\$ 351,198	\$ 736,232

