

Regular Meeting of the Madera City Council

205 W. 4th Street, Madera, California 93637

NOTICE AND AGENDA

Wednesday, April 21, 2021
6:00 p.m.

Council Chambers
City Hall

This meeting will be conducted pursuant to the provisions of the Governor's Executive Order which suspends certain requirements of the Ralph M. Brown Act. The City Council meeting will be live streamed on the City's website at www.madera.gov/live. Members of the public may participate in the meeting remotely through an electronic meeting via phone by dialing (669) 900-6833 enter ID: 921 3975 9589# followed by *9 on your phone to speak. Comments will also be accepted via email at citycouncilpubliccomment@madera.gov or by regular mail at 205 W. 4th Street, Madera, CA 93637.

CALL TO ORDER:

ROLL CALL: Mayor Santos Garcia
Mayor Pro Tem Artemio Villegas, District 6
Councilmember Cece Gallegos, District 1
Councilmember Jose Rodriguez, District 2
Councilmember Steve Montes, District 3
Councilmember Anita Evans, District 4
Vacant, District 5

INVOCATION: Pastor Joyce Lane, Glory of Zion Ministry

PLEDGE OF ALLEGIANCE:

APPROVAL OF AGENDA:

PUBLIC COMMENT:

The first 15 minutes of the meeting are reserved for members of the public to address the Council on items which are within the subject matter jurisdiction of the Council. Speakers shall be limited to three minutes. Speakers will be asked, but are not required, to identify themselves and state the subject of their comments. If the subject is an item on the Agenda, the Mayor has the option of asking the speaker to hold the comment until that item is called. Comments on items listed as a Public Hearing on the Agenda should be held until the hearing is opened. The Council is prohibited by law from taking any action on matters discussed that are not on the Agenda, and no adverse conclusions should be drawn if the Council does not respond to public comment at this time.

WRITTEN COMMUNICATIONS: None

PRESENTATIONS:

1. Department of Public Health Update on COVID-19 (Report by Madera County Public Health Department)
2. Building a Healthy Community: Youth and the Retail Environment (Report by Madera County Public Health Department)
3. Proclamation Recognizing April as Earthquake Preparedness Month
4. Proclamation Denouncing Asian American Racism
5. Proclamation Recognizing Sexual Assault Awareness Month

INTRODUCTIONS: Alex Estrada, Accountant I (Report by Roger Sanchez)

A. WORKSHOP:

A-1 Workshop on Pending Cannabis Regulatory Ordinance and Related Procedures

Recommendation: Consider Workshop Presentation and Provide Direction to Staff (Report by Arnoldo Rodriguez)

B. CONSENT CALENDAR:

Matters listed under the Consent Calendar are considered routine and will be enacted by one motion and one vote. There will be no separate discussion of these items. If discussion is desired, a member of the public or a member of the Council may request an item be removed from the Consent Calendar and it will be considered separately.

B-1 Minutes – 01/06/21, 01/28/21

Recommendation: Approve the City Council Minutes of January 6, 2021 and January 28, 2021

B-2 Informational Report on Register of Audited Demands for March 6, 2021 to April 9, 2021

Recommendation: No Action Required (Report by Roger Sanchez)

B-3 Informational Report on Personnel Activity

Recommendation: No Action Required (Report by Wendy Silva)

B-4 Informational Report on Contract City Attorney Services and Litigation Expenditures

Recommendation: No Action Required (Report by Arnoldo Rodriguez)

B-5 Amendments to Applications for Transportation Act (TDA) – Local Transportation Funds (LTF) and State Transit Assistance (STA) Funds for Fiscal Year 2020/21

Recommendation: Adopt a Resolution Approving Amendments to the Applications for TDA-LTF and STA Funds for FY 2020/21 and Authorizing the City Engineer to Execute and Submit the Amendments to Madera County Transportation Commission (Report by Keith Helmuth)

B-6 First Amendment to Agreement with Carollo Engineers for Professional Engineering Design Services for a Water Storage Tank, Pump Station, and Transmission Main

Recommendation: Adopt a Resolution Approving Amendment No. 1 to the Agreement with Carollo Engineers for Professional Engineering Design Services for a Water Storage Tank, Pump Station, and Transmission Main (Report by Keith Helmuth)

B-7 Agreement for the Use of the Firing Range at Central California Women’s Facility (CCWF) by the Madera Police Department

Recommendation: Adopt a Minute Order

- 1) Approving a Temporary Right of Entry and License Agreement for Firing Range Use at Central California Women’s Facility Effective for Five-Years Retroactive to November 1, 2020; and
- 2) Authorizing the Chief of Police to Execute the Agreement on behalf of the City (Report by Dino Lawson)

B-8 Ellis & D Street Subdivision (Tract No. 19-S-07)

Recommendation: Adopt a Resolution

- 1) Approving the Final Map for the Ellis & D Street Subdivision
- 2) Approving Improvement Agreement for the Construction of Improvements for the Ellis & D Street Subdivision (Tract No. 19-S-07)
- 3) Authorizing Staff to Record the Final Map and Agreement for the Construction of Improvements for the Ellis & D Street Subdivision (Tract No. 19-S-07)
- 4) Accepting the Dedication of Land for Public Use (Report by Keith Helmuth)

B-9 Consideration of Fresno River Trash Removal Project

Recommendation: Adopt a Resolution Approving Memorandum of Understanding (MOU) between County of Madera and City of Madera Pertaining to a Fresno River Trash Removal Project (Report by Daniel Foss)

B-10 Purchasing Agent Agreement with County of Madera Relating to CalFresh Healthy Living Program

Recommendation: Adopt Resolutions

- 1) Approving a Purchasing Agent Agreement with County of Madera in the Amount of \$24,999 Relating to CalFresh Healthy Living Program; and
- 2) Amending the City’s Fiscal Year 2020/21 Budget for the Acceptance of Revenue in the Amount of \$22,000 and Approving Related Expenditure Line Items (Report by Arnoldo Rodriguez)

B-11 Consideration of a Minute Order Acceptance of the Submittal of a Support Letter Expressing the Madera City Council’s Support for AB 559 San Joaquin River Conservancy: Governing Board

Recommendation: Approve a Minute Order Approving Submittal of Support Letter Addressed to Assembly Member Dr. Joaquin Arambula, Expressing the Madera City Council’s Support for AB 559 San Joaquin River Conservancy: Governing Board (Report by Arnoldo Rodriguez)

B-12 Appointment of Councilmember Cece Gallegos to the City’s Golf Course Ad-Hoc Committee

Recommendation: Adopt a Minute Order Appointing Councilmember Cece Gallegos to the Golf Course Ad-Hoc Committee (Report by Arnoldo Rodriguez)

C. PUBLIC HEARINGS: None

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

D-1 Update to the Code of Conduct for the Madera City Council, Boards, Commissions and Committees

Recommendation: Adopt a Resolution Approving Amending and Restating the Code of Conduct, Adopted September 18, 2019 (Report by Arnoldo Rodriguez)

D-2 Agreement with WSP USA for the Development of the Madera Transit Plan (Madera Metro) in the amount of \$100,000

Recommendation: Adopt a Resolution Approving the Agreement with WSP USA for the Transit Consulting Services for the Development of the Madera Transit Plan (Report by Ivette Iraheta)

D-3 Agreement to Complete an Updated Americans with Disabilities Act (ADA) Self-Evaluation and Transition Plan (SETP) and Related Budget Amendment

Recommendation: Adopt a Minute Order

- 1) Approving a Consulting Services Agreement with Sally Swanson Architects, Inc., to complete an updated ADA SETP for a total project cost of \$244,550, inclusive of Geographic Information System (GIS) mapping of sidewalks and streetlights; and
- 2) Approving an Amendment to the Fiscal Year 2020/21 Budget for the Human Resources Department in the amount of \$60,000 (Report by Wendy Silva)

D-4 Amendment No. 2 to Professional Services Agreement with Provost & Pritchard Consulting Group

Recommendation: Adopt a Resolution Approving Amendment No. 2 to Agreement for Professional Planning Services with Provost & Pritchard Consulting Group, Designating Source of Funds for Amendment No. 2, and Approving Amendment to the General Fund Budget for a Budget Line Item Increase of \$150,000 (Report by Keith Helmuth)

D-5 Professional Planning and Environmental Review Services Agreement with Rincon Consultants, Inc.

Recommendation: Adopt a Resolution Approving the Professional Services Agreement between the City of Madera and Rincon Consultants, Inc. for City Planning and Environmental Services and Rescinding Resolution 20-45 (Report by Gary Conte)

D-6 Professional Planning and Environmental Services Agreement with QK

Recommendation: Adopt a Resolution Approving the Professional Services Agreement between the City of Madera and QK for City Planning and Environmental Services in the amount of \$50,000 (Report by Gary Conte)

E. ADMINISTRATIVE REPORTS:

E-1 Receive and File of the Comprehensive Annual Financial Report (CAFR) for the Fiscal Year ended June 30, 2020

Recommendation: It is recommended City Council receive and file of the Audited Financial Statements for Fiscal Year ended June 30, 2020 (Report by Roger Sanchez)

E-2 Informational Report on the American Rescue Plan

Recommendation: This report is submitted for informational purposes and action is not being requested from the City Council at this time (Report by Arnolando Rodriguez)

F. COUNCILMEMBER REPORTS/ANNOUNCEMENTS/FUTURE AGENDA ITEMS:

This portion of the meeting is reserved for the Mayor and Councilmembers (i) to make brief reports on boards, committees, and other public agencies, and at public events, (ii) to request updates, (iii) to initiate future agenda items., and (iv) to take action on matters initiated under this section of the agenda. Under this section the Council may take action only on items specifically agendized and which meet other requirements for action.

G. CLOSED SESSION:

G-1 Conference with Labor Negotiators - Pursuant to Government Code §54957.6

Agency Designated Representatives:

Arnolando Rodriguez, Wendy Silva, and Che Johnson

Employee Organizations:

General Bargaining Unit/Madera Affiliated City Employees Association

Mid-Management Employee Group

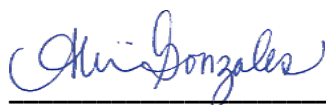
Madera Police Officers' Association

Law Enforcement Mid Management

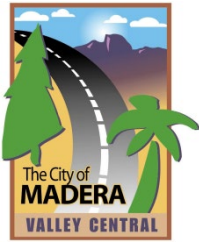
ADJOURNMENT: – Next regular meeting on May 5, 2021

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- Please silence or turn off cell phones and electronic devices while the meeting is in session.
 - Regular meetings of the Madera City Council are held the 1st and 3rd Wednesday of each month at 6:00 p.m. in the Council Chambers at City Hall.
 - Any writing related to an agenda item for the open session of this meeting distributed to the City Council less than 72 hours before this meeting is available for inspection at the City of Madera Office of the City Clerk, 205 W. 4th Street, Madera, California 93637 during normal business hours.
 - The meeting room is accessible to the physically disabled, and the services of a translator can be made available. Request for additional accommodations for the disabled, signers, assistive listening devices, or translators needed to assist participation in this public meeting should be made at least seventy-two (72) hours prior to the meeting. Please call the Human Resources Office at (559) 661-5401. Those who are hearing impaired may call 711 or 1-800-735-2929 for TTY Relay Service.
 - Questions regarding the meeting agenda or conduct of the meeting, please contact the City Clerk's office at (559) 661-5405.
 - Para asistencia en español sobre este aviso, por favor llame al (559) 661-5405.
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I, Alicia Gonzales, City Clerk for the City of Madera, declare under penalty of perjury that I posted the above agenda for the Regular Meeting of the Madera City Council for April 21, 2021 near the front entrances of City Hall and on the City's website www.madera.gov at 9:00 p.m. on April 15, 2021.



Alicia Gonzales, City Clerk



**REPORT TO CITY COUNCIL
Late Distribution Notice**

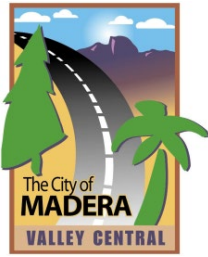
DATE: April 15, 2021

TO: Mayor and Councilmembers

FROM: Arnolando Rodriguez, City Manager

SUBJECT: Item A-1: Workshop on Pending Cannabis Regulatory Ordinance and Related Procedures

Additional time is needed to prepare the draft ordinance and finalize the report to Council for this item. We apologize for any inconvenience this action may have caused.



Item:	B-1
Minutes for:	01/06/2021
Adopted:	04/21/2021

Minutes of a Regular Meeting of the Madera City Council

January 6, 2021
6:00 p.m.

Council Chambers
City Hall

This meeting was conducted pursuant to the provisions of the Governor's Executive Order which suspends certain requirements of the Ralph M. Brown Act. The City Council meeting was live streamed on the City's website. Members of the public were able to participate in the meeting remotely through an electronic meeting via phone by dialing (669) 900-6833 enter ID: 979 2296 1791# followed by *9 on their phone to speak. Comments were also accepted via email at citycouncilpubliccomment@madera.gov or by regular mail at 205 W. 4th Street, Madera, CA 93637.

CALL TO ORDER: Meeting was called to order at 6:00 p.m.

ROLL CALL:

Present: Mayor Santos Garcia
Mayor Pro Tem Artemio Villegas, District 6
Councilmember Cece Gallegos, District 1
Councilmember Jose Rodriguez, District 2
Councilmember Steve Montes, District 3
Councilmember Anita Evans, District 4

Absent: District 5 is currently vacant.

Others present were City Manager Arnoldo Rodriguez, City Clerk Alicia Gonzales, City Attorney Hilda Cantu Montoy, Chief Building Official Steven Woodworth, City Engineer Keith Helmuth, Financial Services Director Roger Sanchez, Grants Administrator Ivette Iraheta, Human Resources Director Wendy Silva, Information Services Manager Mark Souders, Parks & Community Services Director John Scarborough, Planning Manager Gary Conte, Chief of Police Dino Lawson, and Interim Public Work Director Dan Foss.

INVOCATION: Councilmember Anita Evans

PLEDGE OF ALLEGIANCE: Interim Public Works Director Daniel Foss

APPROVAL OF AGENDA:

ON MOTION BY COUNCILMEMBER EVANS AND SECONDED BY COUNCILMEMBER RODRIGUEZ, THE AGENDA WAS APPROVED BY A 6/0 VOTE. NOES: NONE. ABSENT: DISTRICT 5 IS CURRENTLY VACANT. ABSTAIN: NONE.

THE MOTION PASSED WITH THE FOLLOWING VOTE:

**YES: 6 - COUNCILMEMBER GALLEGOS
COUNCILMEMBER RODRIGUEZ
COUNCILMEMBER MONTES
COUNCILMEMBER EVANS
MAYOR PRO TEM VILLEGAS
MAYOR GARCIA**

PUBLIC COMMENT:

The first 15 minutes of the meeting are reserved for members of the public to address the Council on items which are within the subject matter jurisdiction of the Council. Speakers shall be limited to three minutes. Speakers will be asked, but are not required, to identify themselves and state the subject of their comments. If the subject is an item on the Agenda, the Mayor has the option of asking the speaker to hold the comment until that item is called. Comments on items listed as a Public Hearing on the Agenda should be held until the hearing is opened. The Council is prohibited by law from taking any action on matters discussed that are not on the Agenda, and no adverse conclusions should be drawn if the Council does not respond to public comment at this time.

See public comment which took place out of order at 7:49 p.m. during Item D-1.

No further Public Comment was submitted. Public Comment was closed.

WRITTEN COMMUNICATIONS: None

PRESENTATIONS:

1. Department of Public Health Update on COVID-19 (Report by Madera County Public Health Department)

INTRODUCTIONS: None

A. WORKSHOP:

A-1 Workshop on Pending Cannabis Regulatory Ordinance and Related Procedures

Recommendation: Consider Workshop Presentation and Provide Direction to Staff (Report by Arnoldo Rodriguez)

Nicole Trujillo Rice, Political & Legislative Director of the United Food & Commercial Workers Local Aid thanked the Council for their hard work with this item. She asked that Council hold applicants to high standards. She stated they are opposed to the lottery system and prefer that applicants be selected through merits and most qualified.

Norman Allinder, Director of Development for Green Briar Holdings stated they are a vertically integrated cannabis company. They have a cultivation facility in Santa Barbara County and a cultivation facility in Parlier that has distribution, manufacturing, and delivery only retail. Mr. Allinder mentioned setting competitive taxes, likes the idea of one (1) permit instead of two (2) permits and likes the talk on streamlining.

Executive Director at Madera County Economic Development Commission Bobby Kahn provided public comment. Mr. Kahn stated that while he supports policy that establishes cannabis dispensaries within the City Limits of Madera, he hopes the Council moves with deliberate caution when they consider growing, drying, warehousing and other industrial type uses. The effect this could have on “traditional” industrial uses that create living wage jobs could be devastating as it will most likely drive industrial prices dramatically upwards. This type of price increase can easily cause manufacturers, food processors, logistic operators, and others to look outside of the City of Madera.

City Manager Arnoldo Rodriguez recommended that Council allow staff to bring this item to a future meeting. This would give Council time to digest tonight’s information and provide feedback. Council agreed and directed staff to schedule this item to the January 20, 2021, so Council can provide feedback.

B. CONSENT CALENDAR:

Matters listed under the Consent Calendar are considered routine and will be enacted by one motion and one vote. There will be no separate discussion of these items. If discussion is desired, a member of the public or a member of the Council may request an item be removed from the Consent Calendar and it will be considered separately.

Councilmember Rodriguez asked that Item B-5 be pulled for further discussion.

ON MOTION BY COUNCILMEMBER GALLEGOS AND SECONDED BY COUNCILMEMBER EVANS, THE CONSENT CALENDAR EXCLUDING B-5 WAS APPROVED BY A 6/0 VOTE. NOES: NONE. ABSENT: DISTRICT 5 IS CURRENTLY VACANT. ABSTAIN: NONE.

THE MOTION PASSED WITH THE FOLLOWING VOTE:

**YES: 6 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER RODRIGUEZ
COUNCILMEMBER MONTES
COUNCILMEMBER EVANS
MAYOR PRO TEM VILLEGAS
MAYOR GARCIA**

B-1 Minutes – October 7, 2020

Recommendation: Approve the City Council Minutes of 10/07/20

B-2 Informational Report on Register of Audited Demands for December 5, 2020 to December 25, 2020

Recommendation: No Action Required (Report by Roger Sanchez)

B-3 Refinancing of the California Infrastructure and Economic Development Bank (CIEDB) Loan, issued March 15, 2006 for Wastewater Improvements

Recommendation: Adopt a Minute Order Supporting the Execution of the Proposed Non-binding Term Sheet with BBVA for the Refinancing of the 2006 CIEDB Loan for Economic Savings (Report by Roger Sanchez)

B-4 Annual Local Appointments List on City Boards, Commissions, and Committees

Recommendation: Approve a Minute Order Authorizing the City Clerk to File the 2021 Annual Local Appointments List highlighting the upcoming term vacancies on City Boards, Commissions, and Committees (Report by Alicia Gonzales)

B-5 Appointment of Ramon Lopez and Rohi Zacharia to the City of Madera Planning Commission

Recommendation: Adopt a Resolution Accepting the Recommendations of Mayor Pro Tem Artemio Villegas and Councilmember Jose Rodriguez Appointing Ramon Lopez and Rohi Zacharia to Fill Current Vacancies on the City of Madera Planning Commission (Report by Gary Conte)

This item was pulled for discussion by Councilmember Rodriguez.

ON MOTION BY COUNCILMEMBER RODRIGUEZ AND SECONDED BY COUNCILMEMBER MONTES, ITEM B-5 WAS APPROVED BY A 6/0 VOTE. NOES: NONE. ABSENT: DISTRICT 5 IS CURRENTLY VACANT. ABSTAIN: NONE.

THE MOTION PASSED WITH THE FOLLOWING VOTE:

**YES: 6 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER RODRIGUEZ
COUNCILMEMBER MONTES
COUNCILMEMBER EVANS
MAYOR PRO TEM VILLEGAS
MAYOR GARCIA**

RES 21-01 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA APPOINTING RAMON LOPEZ AND ROHI ZACHARIA TO THE CITY OF MADERA PLANNING COMMISSION

B-6 Appointment to the City of Madera ADA Advisory Council (MADAAC)

Recommendation: Adopt a Resolution Approving Mayor Pro Tem Villegas' Appointment of Diana Robbins to the City of Madera ADA Advisory Council (Report by Wendy Silva)

RES 21-02 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA APPOINTING DIANA ROBBINS TO THE CITY OF MADERA ADA ADVISORY COUNCIL

B-7 Appointment of Ramon Lopez to the City of Madera Airport Advisory Commission

Recommendation: Adopt a Resolution Approving Mayor Pro Tem Villegas' Appointment of Ramon Lopez to the City of Madera Airport Advisory Commission (Report by Daniel Foss)

RES 21-03 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, APPOINTING RAMON LOPEZ-MACIEL TO THE CITY OF MADERA AIRPORT ADVISORY COMMISSION REPRESENTING DISTRICT 6 (MAYOR PRO TEM ARTEMIO VILLEGAS)

B-8 Approval of Insurance Claim Settlement for K9 Officer Uno

Recommendation: Adopt a Minute Order Authorizing the City Manager to Execute a Master Proof of Loss in the Amount of \$19,274.78 for Settlement of an Insurance Claim Filed due to the Loss of K9 Officer Uno (Report by Wendy Silva)

B-9 Sustainable Groundwater Management (SGM) Grant Program Proposition 1 Implementation Round 1 Application

Recommendation: Approve a Minute Order in Favor of the Groundwater Management (SGM) Grant Program Proposition 1 Implementation Round 1 Application (Report by Keith Helmuth)

B-10 Pan-American Community Center as a COVID-19 Testing Site

Recommendation: Adopt a Minute Order Approving the License Agreement with the County of Madera for the Establishment of a COVID-19 Testing Site at the Pan-American Community Center (Report by John Scarborough)

B-11 San Joaquin Valley Air Pollution Control District (SJVAPCD) CHARGE UP! Electric Vehicle Charger Incentive Program

Recommendation: Adopt a Resolution Authorizing the Submittal of Grant Applications to SJVAPCD CHARGE UP! Electric Vehicle Charger Incentive Program (Report by Daniel Foss)

RES 21-04 A RESOLUTION OF THE CITY COUNCIL, OF THE CITY OF MADERA, CALIFORNIA, AUTHORIZING PUBLIC WORKS DIRECTOR TO SUBMIT GRANT APPLICATIONS TO SAN JOAQUIN VALLEY AIR POLLUTION CONTROL DISTRICT (SJVAPCD) REGARDING CHARGE UP! ELECTRIC VEHICLE CHARGER INCENTIVE PROGRAM AND TO EXECUTE ANY GRANT AGREEMENTS RECEIVED FROM SJVAPCD

B-12 City's Participation in the Maddy Institute Internship Program

Recommendation: Adopt a Minute Order Approving Participation in the Maddy Institute Internship Program (Report by Arnolando Rodriguez)

B-13 Solidarity with Farmers Protesting the Passage of Farming Bills in India

Recommendation: Adopt a Minute Order Supporting a Letter Addressed to the Honorable Taranjit Singh Sandhu, Ambassador of India to the United States,

Expressing the City's Solidarity with Farmers Protesting the Passage of Farming Bills in India (Report by Arnaldo Rodriguez)

C. **PUBLIC HEARINGS:** None

D. **PETITIONS, BIDS, RESOLUTIONS, ORDINANCES, AND AGREEMENTS:**

D-1 Amendment No. 1 to Professional Services Agreement with Provost & Prichard Consulting Group

Recommendation: Adopt a Resolution Approving Amendment No. 1 to the Professional Services Agreement for Professional City Planning Services for Land Use Entitlements in the Amount of \$50,000 and to Amend the City's 2020/21 Budget to Finance Amendment No. 1 (Report by Gary Conte)

General Public Comment 7:49 p.m. after the Item D-1 presentation, but prior to the motion: Mohammad Latif advised that he'd had technical difficulties during Public Comment and asked if he could comment on the District 5 vacancy. City Attorney Hilda Cantu Montoy stated that it was at the Mayor's discretion if he wanted to allow this Public Comment due to the technical difficulty. Mayor Garcia stated Mr. Latif could provide public comment.

Mr. Latif stated he owns homes in the district but does not live in the home at this time. He asked if he may apply for the District 5 vacancy. City Attorney Hilda Cantu Montoy advised that City code states the applicant must reside in the district.

ON MOTION BY COUNCILMEMBER MONTES AND SECONDED BY COUNCILMEMBER GALLEGOS, ITEM D-1 WAS APPROVED BY A 6/0 VOTE. NOES: NONE. ABSENT: DISTRICT 5 IS CURRENTLY VACANT. ABSTAIN: NONE.

THE MOTION PASSED WITH THE FOLLOWING VOTE:

**YES: 6 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER RODRIGUEZ
COUNCILMEMBER MONTES
COUNCILMEMBER EVANS
MAYOR PRO TEM VILLEGAS
MAYOR GARCIA**

RES 21-05 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA APPROVING AMENDMENT NO. 1 TO AGREEMENT FOR PROFESSIONAL PLANNING SERVICES WITH PROVOST & PRITCHARD CONSULTING GROUP AND APPROVING AN AMENDMENT TO THE CITY OF MADERA FISCAL YEAR 2020/21 BUDGET

E. ADMINISTRATIVE REPORTS:

E-1 Discussion on Status and Action Taken on Measures to Mitigate the Impacts of the COVID-19 (Coronavirus) Pandemic

Recommendation: Deliberation and Direction Given from Council (Report by Arnolando Rodriguez)

F. COUNCILMEMBER REPORTS/ANNOUNCEMENTS/FUTURE AGENDA ITEMS:

This portion of the meeting is reserved for the Mayor and Councilmembers (i) to make brief reports on boards, committees, and other public agencies, and at public events, (ii) to request updates, (iii) to initiate future agenda items., and (iv) to take action on matters initiated under this section of the agenda. Under this section the Council may take action only on items specifically agendaized and which meet other requirements for action.

Councilmember Gallegos wished everyone a Happy New Year.

Councilmember Rodriguez wished everyone a Happy New Year and asked everyone to follow CDC COVID-19 guidelines.

Councilmember Evans stated she is enjoying her time with Council. She wished everyone a Happy New Year. She stated she lost her mother-in-law and an aunt to COVID-19 and asked that everyone stay safe. Mayor Garcia expressed his condolences.

Councilmember Villegas wished everyone a Happy New Year and is looking forward to whatever comes.

Mayor Garcia thanked Councilmember Evans for her invocation at tonight's meeting. He asked her to speak regarding the turmoil in Washington, DC. Mayor Garcia stated we are a strong nation and asked that they believe in our country; democracy will prevail.

Councilmember Montes wished everyone a Happy New Year and stated he sends prayers to Councilmember Evans. He stated there is a light at the end of the tunnel.

City Attorney Hilda Cantu Montoy stated, "Cheers to the Rule of Law and our Democracy".

G. CLOSED SESSION:

G-1 Conference with Legal Counsel – Anticipated Litigation

Initiation of Litigation Pursuant to Government Code Section 54956.9(d)(4)
One Case: City of Madera v. High Speed Rail Authority

G-2 Public Employee Performance Evaluation

Pursuant to Government Code Section 54957(b)(1)
Title: City Manager

City Attorney Hilda Cantu Montoy made the Closed Session Announcement at 7:59 p.m.

Council returned from closed session at 9:34 p.m. with six (6) Councilmembers present as District 5 is currently vacant.

City Manager Arnolando Rodriguez stated there was no reportable action.

ADJOURNMENT: The meeting was adjourned at 9:36 p.m. Next regular meeting on January 20, 2021.

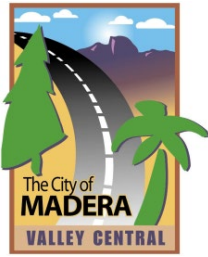
CONSISTENCY WITH THE VISION MADERA 2025 PLAN

Approval of the minutes is not addressed in the vision or action plans; the requested action is also not in conflict with any of the actions or goals contained in that plan.

ALICIA GONZALES, City Clerk

SANTOS GARCIA, Mayor

MINUTES PREPARED BY
ZELDA LEON, Deputy City Clerk



Item:	B-1
Minutes for:	01/28/21s
Adopted:	04/21/21

Minutes of a Special Meeting of the Madera City Council

January 28, 2021
5:30 p.m.

Council Chambers
City Hall

This meeting was conducted pursuant to the provisions of the Governor's Executive Order which suspends certain requirements of the Ralph M. Brown Act. The City Council meeting was live streamed on the City's website at www.madera.gov/live. Members of the public were able to participate in the meeting remotely through an electronic meeting in the following ways; via phone by dialing (669) 900-6833 enter ID: 959 8565 7674# followed by *9 on their phone to speak. Comments were also accepted via email at citycouncilpubliccomment@madera.gov or by regular mail at 205 W. 4th Street, Madera, CA 93637.

CALL TO ORDER: Meeting was called to order at 5:30 p.m.

ROLL CALL:

Present: Mayor Santos Garcia
 Mayor Pro Tem Artemio Villegas, District 6
 Councilmember Cece Gallegos, District 1
 Councilmember Jose Rodriguez, District 2
 Councilmember Steve Montes, District 3
 Councilmember Anita Evans, District 4

Absent: District 5 is currently vacant.

Others present were City Manager Arnoldo Rodriguez, City Clerk Alicia Gonzales, City Attorney Hilda Cantu Montoy, Information Services Manager Mark Souders, Planning Manager Gary Conte, Chief of Police Dino Lawson, and Communication Specialist Joseph Carrello.

INVOCATION: Councilmember Evans

PLEDGE OF ALLEGIANCE: Planning Manager Gary Conte

APPROVAL OF AGENDA:

ON MOTION BY COUNCILMEMBER RODRIGUEZ AND SECONDED BY COUNCILMEMBER GALLEGOS, THE AGENDA WAS APPROVED BY A 6/0 VOTE. NOES: NONE. ABSENT: DISTRICT 5 IS CURRENTLY VACANT. ABSTAIN: NONE.

THE MOTION PASSED WITH THE FOLLOWING VOTE:

**YES: 6 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER RODRIGUEZ
COUNCILMEMBER MONTES
COUNCILMEMBER EVANS
MAYOR PRO TEM VILLEGAS
MAYOR GARCIA**

PUBLIC COMMENT:

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

Per City Attorney Hilda Cantu Montoy, in Special Meetings, the item(s) are heard first and then the public comment for the item.

The Public Comments below were submitted and/or called in after Item A-1 was discussed.

Ramon Lopez-Maciell submitted his support for Elsa Mejia as Councilmember for District 5. He appealed to Mayor Garcia and Councilmembers to exercise their diplomatic skills, reach a consensus, and appoint one of the three (3) candidates today. He asked that they not punish District 5 with a year without representation. He asked that they not create divisions in their relatively small City. He asked that they use the \$20,000 cost of an election for a more beneficial project in the City.

Brenda Lopez submitted that she was confused, discouraged, and embarrassed after watching the January 25th meeting. It did not seem like Council was prioritizing what is best for Madera. She does not think it is ok to say no to Ms. Mejia just because she does not have children or is not friends with a councilmember. She asked that they no call for a special election as their neighborhoods deserve funds to fix City issues instead of a special election in the middle of a pandemic.

Johanna Torres submitted her support for Elsa Mejia as Councilmember for District 5. She hoped Council keeps the best interest of Madera in mind. It is not about whether councilmembers have personal relationships with Matilda Villafan, and, in fact, that is a very dangerous way of thinking. District 5 has been the most neglected and it is the district that Ms. Mejia has been volunteering and encouraging civic engagement for many years, not just recently. Ms. Mejia has devoted her professional growth to service and brought that to their City and the District that needed it most. She stated that Ms. Mejia's and Ms. Villafan's resumes speak for themselves.

Patsy Mejia urged Council to compromise and make an appointment for District 5 and lamented that Council cannot compromise and would rather leave District 5 unrepresented for almost a year. She stated that is Mayor Garcia truly cares for District 5 as he has said multiple times before, then he would not allow District 5 to have no representation for so long and learn to compromise with his colleagues. She asked that he be the leader that the City and especially District 5 need. She asked that Mayor Garcia not leave his constituents unrepresented.

Noe Hernandez submitted that Council considering a special election during a world-wide pandemic will not only cost the City unnecessary fees to a poor community but will also put their health in danger. He urged Councilmembers to appoint Elsa Mejia since her obvious experience is much needed.

Patsy Mejia urged Council to appoint Elsa Mejia as Councilmember for District 5. She stated that Councilmember Evans mentioned that Ms. Elsa Mejia not having children was a reason for her non-support. That is a poor excuse, because bearing children is not a qualifier, reason, or appropriate to oppose her appointment. She stated that Ms. Elsa Mejia's experience, qualifications, and professionalism speak for themselves. Mayor Garcia's length of knowing someone should not be a qualifier as that seems extremely unfair and extremely inappropriate.

Mohammad Latif stated his support for Matilda Villafan as Councilmember for District 5 and not spending \$20,000 for a Special Election.

Diana (no last name mentioned) stated her support for Matilda Villafan as Councilmember for District 5. She stated she has worked with Ms. Villafan on several programs and services supporting their community.

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

A-1 Filling of Councilmember Vacancy in City Council District 5

Recommendation: This recommendation is based on City Council (Council) direction at the Special Meeting of January 25, 2021, and a request from Mayor Garcia to add further discussion and consideration of an appointment to this Special Meeting agenda.

The recommendation is that the Council fill the vacancy by appointment or special election. Council may:

- (i) Select an applicant by motion and adopt the resolution making the appointment OR
- (ii) Adopt the Resolution calling for the Holding of a Special Municipal Election for the Election of Vacancy in City Council District 5 (Report by Alicia Gonzales)

Public Comment was heard after Councilmember discussion. Public Comment is show above in the Public Comment section.

ON MOTION BY COUNCILMEMBER EVANS AND SECONDED BY COUNCILMEMBER GALLEGOS, ITEM A-1(ii) WAS APPROVED BY A 6/0 VOTE. NOES: NONE. ABSENT: DISTRICT 5 IS CURRENTLY VACANT. ABSTAIN: NONE.

THE MOTION PASSED WITH THE FOLLOWING VOTE:

**YES: 6 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER RODRIGUEZ
COUNCILMEMBER MONTES
COUNCILMEMBER EVANS
MAYOR PRO TEM VILLEGAS
MAYOR GARCIA**

RES 21-25 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, CALLING FOR THE HOLDING OF A SPECIAL MUNICIPAL ELECTION ON TUESDAY, NOVEMBER 2, 2021, FOR THE ELECTION OF VACANCY IN CITY COUNCIL DISTRICT 5

ADJOURNMENT: The meeting was adjourned at 5:53 p.m. Next regular meeting February 3, 2021.

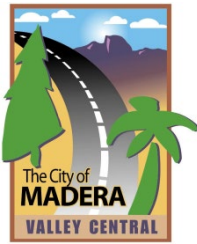
CONSISTENCY WITH THE VISION MADERA 2025 PLAN

Approval of the minutes is not addressed in the vision or action plans; the requested action is also not in conflict with any of the actions or goals contained in that plan.

ALICIA GONZALES, City Clerk

SANTOS GARCIA, Mayor

MINUTES PREPARED BY
ZELDA LEON, Deputy City Clerk



REPORT TO CITY COUNCIL

Approved by:

Department Director

City Manager

Council Meeting of: April 21, 2021

Agenda Number: B-2

SUBJECT:

Informational Report on Register of Audited Demands

RECOMMENDATION:

Review Register of Audited Demands Report for March 6, 2021 to April 9, 2021

SUMMARY:

The Register of Audited Demands for the City covering obligations paid during the period of March 6, 2021 to April 9, 2021 is contained in the attachment and summarized in the following tables.

<i>Table 1: Warrant Distribution Summary</i>		
<i>Description</i>	<i>Check #'s</i>	<i>Amount</i>
<i>General Warrant</i>	28881 - 29241	\$5,470,648.26

<i>Table 2: Wire Transfer Summary</i>		
<i>Description</i>	<i>Vendor</i>	<i>Amount</i>
<i>Payroll and Taxes</i>	Union Bank	\$1,117,639.43
<i>SDI</i>	EDD	\$4,839.11
<i>CalPERS Payment</i>	CalPERS	\$385,336.72

DISCUSSION:

Warrant requests are processed weekly based on the adopted Fiscal Year 2020/2021 budget and released for payment every Monday. Each demand has been audited and the Finance Director hereby certifies as to their accuracy and that there were sufficient funds for their payment. Per the request of City Council, we have included the departments from which each of the respective warrants were requested as well as the fund/division description from which they were paid.

FINANCIAL IMPACT:

Demands for payments are made within the constraints of the approved 2020/2021 budget.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

These expenditures were spent considering Strategy 115: Economic Resource Provision: Ensure sufficient economic resources to provide adequate City services and prepare for future growth.

ALTERNATIVES:

Informational only.

ATTACHMENTS:

Register of Audited Demands

CITY OF MADERA
REGISTER OF AUDITED DEMANDS FOR BANK #1 - UNION BANK GENERAL ACCOUNT
April 21, 2021

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
28881	03/09/2021	HR	INS/RISK MGT	AMERITAS LIFE INSURANCE CORP.	MARCH 2021 DENTAL INSURANCE	\$ 442.96
28881	03/09/2021	HR	PAYROLL TRUST	AMERITAS LIFE INSURANCE CORP.	MARCH 2021 DENTAL INSURANCE	\$ 13,540.76
28882	03/09/2021	PD	PD OPS	RAUL R. HERRERA JR.	POLYGRAPHS	\$ 200.00
28883	03/09/2021	PD	PD OPS	MAHONEY, ROBERT	FIELD TRAINING OFFICER COURSE	\$ 330.00
28884	03/09/2021	PD	PD OPS	CRISCOM PUBLIC RELATIONS, INC.	RENEW CONTRACT GOVT'L AFFAIRS CONSULTING	\$ 4,000.00
28885	03/09/2021	PD	PD OPS	PACIFIC STORAGE COMPANY	SERVICE 36 INCH EXECUTIVE COSOLE	\$ 280.00
28886	03/09/2021	PD	PD OPS	EICHMAN, JEFFREY	FIELD TRAINING OFFICER COURSE	\$ 330.00
28887	03/09/2021	ENGINEERING	WATER CAPITAL	DAVIDS ENGINEERING, INC.	PROFESSIONAL SERVICES	\$ 581.50
28888	03/09/2021	FINANCE	CITY MANAGER	HINDERLITER, DE LLAMAS AND ASSOCIATES	CONTRACTED SERVICES -SALES TAX- QTR 3	\$ 24,524.65
28889	03/09/2021	PD	SUPP LAW ENF	DOOLEY ENTERPRISES, INC.	AMMUNITION	\$ 17,736.50
28890	03/09/2021	HR	HR/RISK MGT	MYWORKPLACE, INC	MYWORKPLACE.NET -SYSTEM ACCESS	\$ 735.00
28891	03/09/2021	FACILITIES	FACILITIES MAINT	SIPRA CORP	STREET LIGHT KEY	\$ 160.21
28892	03/09/2021	FINANCE	AIRPORT OPS	AT&T	02/21 CALNET 3 SERVICE 9391026409	\$ 23.92
28892	03/09/2021	FINANCE	AQUATICS PRGM	AT&T	02/21 CALNET 3 SERVICE 9391026397	\$ 21.83
28892	03/09/2021	FINANCE	CENTRAL ADMIN	AT&T	02/21 CALNET 3 SERVICE 9391026406	\$ 21.83
28892	03/09/2021	FINANCE	CITY ATTORNEY	AT&T	02/21 CALNET 3 SERVICE 9391026388	\$ 45.76
28892	03/09/2021	FINANCE	CODE ENF	AT&T	02/21 CALNET 3 SERVICE 9391026413	\$ 23.35
28892	03/09/2021	FINANCE	FACILITIES MAINT	AT&T	02/21 CALNET 3 SERVICE 9391031564	\$ 14.66
28892	03/09/2021	FINANCE	FINANCE	AT&T	02/21 CALNET 3 SERVICE 9391026406	\$ 21.82
28892	03/09/2021	FINANCE	FLEET MAINT	AT&T	02/21 CALNET 3 SERVICE 9391031564	\$ 9.77
28892	03/09/2021	FINANCE	HR/RISK MGT	AT&T	02/21 CALNET 3 SERVICE 9391026400	\$ 23.49
28892	03/09/2021	FINANCE	PARKS	AT&T	02/21 CALNET 3 SVS 9391026412	\$ 163.79
28892	03/09/2021	FINANCE	PARKS ADMIN	AT&T	02/21 CALNET 3 SERVICE 9391031580	\$ 194.21
28892	03/09/2021	FINANCE	STREETS	AT&T	02/21 CALNET 3 SERVICE 9391031564	\$ 24.44
28892	03/09/2021	FINANCE	SEWER OPS	AT&T	02/21 CALNET 3 SVS 9391026410	\$ 45.29
28892	03/09/2021	FINANCE	SEWER OPS	AT&T	02/21 CALNET 3 SERVICE 9391031564	\$ 17.10
28892	03/09/2021	FINANCE	SOLID WASTE	AT&T	02/21 CALNET 3 SERVICE 9391031564	\$ 19.55
28892	03/09/2021	FINANCE	SR CITIZEN COMM	AT&T	02/21 CALNET 3 SVS 9391026415	\$ 61.85
28892	03/09/2021	FINANCE	SR CITIZEN COMM	AT&T	02/21 CALNET 3 SERVICE 9391026389	\$ 23.49
28892	03/09/2021	FINANCE	SR CITIZEN COMM	AT&T	02/21 CALNET 3 SERVICE 9391026395	\$ 23.49
28892	03/09/2021	FINANCE	UB - GARBAGE	AT&T	02/21 CALNET 3 SERVICE 9391031564	\$ 4.89
28892	03/09/2021	FINANCE	UB - GARBAGE	AT&T	02/21 CALNET 3 SERVICE 9391026393	\$ 15.09
28892	03/09/2021	FINANCE	UB - SEWER	AT&T	02/21 CALNET 3 SERVICE 9391031564	\$ 4.89
28892	03/09/2021	FINANCE	UB - SEWER	AT&T	02/21 CALNET 3 SERVICE 9391026393	\$ 15.10
28892	03/09/2021	FINANCE	UB - WATER	AT&T	02/21 CALNET 3 SERVICE 9391031564	\$ 9.79
28892	03/09/2021	FINANCE	UB - WATER	AT&T	02/21 CALNET 3 SERVICE 9391026393	\$ 15.10

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
28892	03/09/2021	FINANCE	WATER OPS	AT&T	02/21 CALNET 3 SERVICE 9391031564	\$ 21.98
28892	03/09/2021	FINANCE	WATER QUALITY	AT&T	02/21 CALNET 3 SERVICE 9391031564	\$ 9.77
28892	03/09/2021	FINANCE	WWTP	AT&T	02/21 CALNET 3 SVS 9391026405	\$ 22.73
28892	03/09/2021	FINANCE	WWTP	AT&T	02/21 CALNET 3 SVS 9391026417	\$ 33.67
28892	03/09/2021	FINANCE	WWTP	AT&T	02/21 CALNET 3 SERVICE 9391031564	\$ 14.66
28892	03/09/2021	FINANCE	MEAS K - PD	AT&T	02/21 CALNET 3 SERVICE 9391031561	\$ 166.16
28892	03/09/2021	FINANCE	MEAS K - PD	AT&T	02/21 CALNET 3 SERVICE 9391031579	\$ 244.18
28892	03/09/2021	FINANCE	PURCHASING	AT&T	02/21 CALNET 3 SERVICE 9391031564	\$ 14.66
28892	03/09/2021	FINANCE	PAYROLL CLEARING	AT&T	02/21 CALNET 3 SERVICE 9391026413	\$ 23.34
28892	03/09/2021	FINANCE	PD OPS	AT&T	02/21 CALNET 3 SVS 9391026414	\$ 226.40
28892	03/09/2021	PD	PD OPS	AT&T	02/21 CALNET 3 SVS 9391064552	\$ 301.86
28893	03/09/2021	FINANCE	BUILDING	AT&T	02/21 CALNET 3 SERVICE 9391031559	\$ 19.94
28893	03/09/2021	FINANCE	BUILDING	AT&T	02/21 CALNET 3 SVS 9391026390	\$ 56.29
28893	03/09/2021	FINANCE	BUILDING	AT&T	02/21 CALNET 3 SVS 9391031577	\$ 25.69
28893	03/09/2021	FINANCE	CITY ATTORNEY	AT&T	02/21 CALNET 3 SERVICE 9391031559	\$ 7.48
28893	03/09/2021	FINANCE	CITY ATTORNEY	AT&T	02/21 CALNET 3 SVS 9391026390	\$ 16.05
28893	03/09/2021	FINANCE	CITY ATTORNEY	AT&T	02/21 CALNET 3 SVS 9391031577	\$ 7.32
28893	03/09/2021	FINANCE	CITY CLERK	AT&T	02/21 CALNET 3 SERVICE 9391031559	\$ 4.98
28893	03/09/2021	FINANCE	CITY CLERK	AT&T	02/21 CALNET 3 SVS 9391026390	\$ 16.05
28893	03/09/2021	FINANCE	CITY CLERK	AT&T	02/21 CALNET 3 SVS 9391031577	\$ 7.32
28893	03/09/2021	FINANCE	COMM & REC	AT&T	02/21 CALNET 3 SVS 9391026391	\$ 208.56
28893	03/09/2021	FINANCE	COMPUTER MAINT	AT&T	02/21 CALNET 3 SERVICE 9391031559	\$ 2.49
28893	03/09/2021	FINANCE	COMPUTER MAINT	AT&T	02/21 CALNET 3 SVS 9391026390	\$ 32.16
28893	03/09/2021	FINANCE	COMPUTER MAINT	AT&T	02/21 CALNET 3 SVS 9391031577	\$ 14.68
28893	03/09/2021	FINANCE	ENGINEERING	AT&T	02/21 CALNET 3 SERVICE 9391031559	\$ 37.39
28893	03/09/2021	FINANCE	ENGINEERING	AT&T	02/21 CALNET 3 SVS 9391026390	\$ 112.59
28893	03/09/2021	FINANCE	ENGINEERING	AT&T	02/21 CALNET 3 SVS 9391031577	\$ 51.38
28893	03/09/2021	FINANCE	FACILITIES MAINT	AT&T	02/21 CALNET 3 SVS 9391026394	\$ 28.80
28893	03/09/2021	FINANCE	FINANCE	AT&T	02/21 CALNET 3 SERVICE 9391031559	\$ 24.92
28893	03/09/2021	FINANCE	FINANCE	AT&T	02/21 CALNET 3 SVS 9391026390	\$ 88.45
28893	03/09/2021	FINANCE	FINANCE	AT&T	02/21 CALNET 3 SVS 9391031577	\$ 40.37
28893	03/09/2021	FINANCE	FLEET MAINT	AT&T	02/21 CALNET 3 SVS 9391026394	\$ 19.23
28893	03/09/2021	FINANCE	GRANT OVERSIGHT	AT&T	02/21 CALNET 3 SERVICE 9391031559	\$ 12.46
28893	03/09/2021	FINANCE	GRANT OVERSIGHT	AT&T	02/21 CALNET 3 SVS 9391026390	\$ 32.16
28893	03/09/2021	FINANCE	GRANT OVERSIGHT	AT&T	02/21 CALNET 3 SVS 9391031577	\$ 14.68
28893	03/09/2021	FINANCE	HR/RISK MGT	AT&T	02/21 CALNET 3 SERVICE 9391031559	\$ 7.48
28893	03/09/2021	FINANCE	HR/RISK MGT	AT&T	02/21 CALNET 3 SVS 9391026390	\$ 24.08
28893	03/09/2021	FINANCE	HR/RISK MGT	AT&T	02/21 CALNET 3 SVS 9391031577	\$ 10.99
28893	03/09/2021	FINANCE	PLANNING	AT&T	02/21 CALNET 3 SERVICE 9391031559	\$ 12.46

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
28893	03/09/2021	FINANCE	PLANNING	AT&T	02/21 CALNET 3 SVS 9391026390	\$ 40.19
28893	03/09/2021	FINANCE	PLANNING	AT&T	02/21 CALNET 3 SVS 9391031577	\$ 18.34
28893	03/09/2021	FINANCE	STREETS	AT&T	02/21 CALNET 3 SVS 9391026394	\$ 48.03
28893	03/09/2021	FINANCE	SEWER OPS	AT&T	02/21 CALNET 3 SVS 9391026394	\$ 33.60
28893	03/09/2021	FINANCE	SOLID WASTE	AT&T	02/21 CALNET 3 SVS 9391026394	\$ 38.42
28893	03/09/2021	FINANCE	UB - GARBAGE	AT&T	02/21 CALNET 3 SERVICE 9391031559	\$ 6.64
28893	03/09/2021	FINANCE	UB - GARBAGE	AT&T	02/21 CALNET 3 SVS 9391026394	\$ 9.60
28893	03/09/2021	FINANCE	UB - GARBAGE	AT&T	02/21 CALNET 3 SVS 9391026390	\$ 26.12
28893	03/09/2021	FINANCE	UB - GARBAGE	AT&T	02/21 CALNET 3 SVS 9391031577	\$ 11.94
28893	03/09/2021	FINANCE	UB - SEWER	AT&T	02/21 CALNET 3 SERVICE 9391031559	\$ 6.65
28893	03/09/2021	FINANCE	UB - SEWER	AT&T	02/21 CALNET 3 SVS 9391026394	\$ 9.60
28893	03/09/2021	FINANCE	UB - SEWER	AT&T	02/21 CALNET 3 SVS 9391026390	\$ 26.13
28893	03/09/2021	FINANCE	UB - SEWER	AT&T	02/21 CALNET 3 SVS 9391031577	\$ 11.92
28893	03/09/2021	FINANCE	UB - WATER	AT&T	02/21 CALNET 3 SERVICE 9391031559	\$ 13.30
28893	03/09/2021	FINANCE	UB - WATER	AT&T	02/21 CALNET 3 SVS 9391026394	\$ 19.23
28893	03/09/2021	FINANCE	UB - WATER	AT&T	02/21 CALNET 3 SVS 9391026390	\$ 52.36
28893	03/09/2021	FINANCE	UB - WATER	AT&T	02/21 CALNET 3 SVS 9391031577	\$ 23.90
28893	03/09/2021	FINANCE	UB - WATER	AT&T	02/21 CALNET 3 SERVICE 9391026392	\$ 23.76
28893	03/09/2021	FINANCE	WATER OPS	AT&T	02/21 CALNET 3 SVS 9391026394	\$ 43.20
28893	03/09/2021	FINANCE	WATER QUALITY	AT&T	02/21 CALNET 3 SVS 9391026394	\$ 19.23
28893	03/09/2021	FINANCE	WWTP	AT&T	02/21 CALNET 3 SVS 9391026394	\$ 28.80
28893	03/09/2021	FINANCE	CITY MANAGER	AT&T	02/21 CALNET 3 SERVICE 9391031559	\$ 9.97
28893	03/09/2021	FINANCE	CITY MANAGER	AT&T	02/21 CALNET 3 SVS 9391026390	\$ 16.05
28893	03/09/2021	FINANCE	CITY MANAGER	AT&T	02/21 CALNET 3 SVS 9391031577	\$ 7.32
28893	03/09/2021	FINANCE	PURCHASING	AT&T	02/21 CALNET 3 SVS 9391026394	\$ 28.80
28893	03/09/2021	FINANCE	PD OPS	AT&T	02/21 CALNET 3 SERVICE 9391026411	\$ 178.70
28894	03/09/2021	GRANTS	CALHOME PRGM	MEADOWS MOBILE HOME PARK	SPACE RENTAL #89-FEBRUARY 2021	\$ 823.32
28895	03/09/2021	WWTP	WWTP	BSK ASSOCIATES	PERMIT COMPLIANCE LAB	\$ 311.00
28895	03/09/2021	WWTP	WWTP	BSK ASSOCIATES	GROUNDWATER MONITORING	\$ 2,100.00
28895	03/09/2021	WWTP	WWTP	BSK ASSOCIATES	GROUNDWATER MONITORING LAB	\$ 156.00
28896	03/09/2021	HR	CITY CLERK	BLUE SHIELD OF CALIFORNIA	CITY PAID EE HEALTHCARE MARCH 2021	\$ 536.52
28896	03/09/2021	HR	INS/RISK MGT	BLUE SHIELD OF CALIFORNIA	CITY PAID EE HEALTHCARE MARCH 2021	\$ 5,098.05
28896	03/09/2021	HR	PAYROLL TRUST	BLUE SHIELD OF CALIFORNIA	CITY PAID EE HEALTHCARE MARCH 2021	\$ 204,673.21
28896	03/09/2021	HR	PD OPS	BLUE SHIELD OF CALIFORNIA	CITY PAID EE HEALTHCARE MARCH 2021	\$ 536.52
28897	03/09/2021	ENGINEERING	LTF - STREETS	CALIFORNIA DEPT OF FISH AND WILDLIFE	ROUTINE MAINTENANCE OFF FRESNO RIVER BRIDGE	\$ 314.50
28898	03/09/2021	FINANCE	PD OPS	COMCAST	02/21 SERVICE 8155500320322006	\$ 86.13
28898	03/09/2021	PD	PD OPS	COMCAST	02/21 SERVICE 815550032009296	\$ 115.15
28899	03/09/2021	FINANCE	UB - GARBAGE	DATAPROSE, LLC	FEBRUARY 2021 BILLING	\$ 2,033.87
28899	03/09/2021	FINANCE	UB - SEWER	DATAPROSE, LLC	FEBRUARY 2021 BILLING	\$ 2,033.88

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
28899	03/09/2021	FINANCE	UB - WATER	DATAPROSE, LLC	FEBRUARY 2021 BILLING	\$ 4,067.77
28900	03/09/2021	SEWER	SEWER OPS	DIAMOND COMMUNICATIONS	DECEMBER 2020 TELEPHONE ANSWERING SERVICE	\$ 115.00
28900	03/09/2021	SEWER	SEWER OPS	DIAMOND COMMUNICATIONS	FEBRUARY 2021 TELEPHONE ANSWERING SERVICE	\$ 115.00
28901	03/09/2021	ENGINEERING	ENGINEERING	FEDERAL EXPRESS	OVERNIGHT SHIPPING	\$ 26.90
28902	03/09/2021	BUILDING	BUILDING	FIRE SAFETY SOLUTIONS, LLC	FIRE PROTECTION ENG SVS 2/15/21-2/28/21	\$ 8,681.25
28903	03/09/2021	ENGINEERING	CDBG PUBLIC IMPR	FRESNO REPROGRAPHICS	BINDERS FOR TS-29 PEDESTRIAN SIGNAL PROJECT	\$ 188.25
28903	03/09/2021	ENGINEERING	FAU CMAQ	FRESNO REPROGRAPHICS	R-38 GATEWAY/CENTRAL/3RD BINDERS	\$ 99.73
28903	03/09/2021	ENGINEERING	LTF - STREETS	FRESNO REPROGRAPHICS	R-38 GATEWAY/CENTRAL/3RD BINDERS	\$ 105.06
28904	03/09/2021	FACILITIES	FACILITIES MAINT	INGRAM DIGITAL ELECTRONICS	TIMER FOR INTERSECTION	\$ 1,527.50
28905	03/09/2021	PLANNING	GENERAL TRUST	LSA ASSOCIATES, INC	PROFESSIONAL SERVICES	\$ 1,813.75
28906	03/09/2021	FINANCE	WATER CONSERV	CITY OF MADERA	DISHWASHER REBATE APPLY TO UB ACCT	\$ 200.00
28907	03/09/2021	FINANCE	GENERAL FUND	MADERA COUNTY AUDITOR	3RD QTR TAX SHARING AGREEMENT FY 19/20	\$ 89,517.29
28907	03/09/2021	PD	ANIMAL CONTROL	MADERA COUNTY AUDITOR	ANIMAL SERVICES FY 2020/2021	\$ 150,000.00
28908	03/09/2021	FINANCE	COMM PROMO	MADERA CO TRANSPORTATION COMMISSION	FY 19/20 MEMBER ASSESSMENT FEE	\$ 14,171.00
28909	03/09/2021	GRANTS	COMM PROMO	MADERA COUNTY E D C	REIMBURSEMENT FOR 2ND QTR SALARIES/EXPENSES	\$ 1,633.89
28909	03/09/2021	GRANTS	COMM PROMO	MADERA COUNTY E D C	REIMBURSEMENT FOR 1ST QTR SALARIES/EXPENSES	\$ 1,193.07
28910	03/09/2021	ENGINEERING	ENGINEERING	MADERA TRIBUNE	ASSISTANT ENGINEER RECRUITMENT AD	\$ 68.40
28910	03/09/2021	PLANNING	PLANNING	MADERA TRIBUNE	MARCH PLANNING COMMITTEE PUBLIC HEARING AD	\$ 299.00
28910	03/09/2021	PD	PD OPS	MADERA TRIBUNE	RECRUITMENT AD - PUBLIC SAFETY DISPATCHER	\$ 68.40
28911	03/09/2021	PD	PD OPS	MADERA UNIFORM & ACCESSORIES	UNIFORM SHIRT	\$ 64.90
28912	03/09/2021	FINANCE	AIRPORT OPS	PACIFIC GAS & ELECTRIC	02/21 SERVICE 3819620697-3	\$ 189.70
28912	03/09/2021	FINANCE	AIRPORT OPS	PACIFIC GAS & ELECTRIC	02/21 SERVICE 8126770647-1	\$ 366.48
28912	03/09/2021	FINANCE	AIRPORT OPS	PACIFIC GAS & ELECTRIC	02/21 SERVICES 9920095153-3	\$ 120.06
28912	03/09/2021	FINANCE	AQUATICS PRGM	PACIFIC GAS & ELECTRIC	02/21 SERVICES 9920095153-3	\$ 1,634.87
28912	03/09/2021	FINANCE	CENTRAL ADMIN	PACIFIC GAS & ELECTRIC	02/21 SERVICES 9920095153-3	\$ 266.60
28912	03/09/2021	FINANCE	COMM & REC	PACIFIC GAS & ELECTRIC	02/21 SERVICE 8307681856-2	\$ 660.37
28912	03/09/2021	FINANCE	COMM & REC	PACIFIC GAS & ELECTRIC	02/21 SERVICES 9920095153-3	\$ 2,499.26
28912	03/09/2021	FINANCE	DRAINAGE	PACIFIC GAS & ELECTRIC	02/21 SERVICES 9920095153-3	\$ 1,199.05
28912	03/09/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	02/21 SERVICE 7949615676-5	\$ 18.38
28912	03/09/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	02/21 SERVICE 8178280304-3	\$ 80.94
28912	03/09/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	02/21 SERVICE 3499945233-6	\$ 63.42
28912	03/09/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	02/21 SERVICES 9920095153-3	\$ 1,288.13
28912	03/09/2021	FINANCE	FIRE	PACIFIC GAS & ELECTRIC	02/21 SERVICES 9920095153-3	\$ 267.24
28912	03/09/2021	FINANCE	FIRE	PACIFIC GAS & ELECTRIC	02/21 SERVICE 2173157566-4	\$ 1,050.20
28912	03/09/2021	FINANCE	PARKING DIST OPS	PACIFIC GAS & ELECTRIC	02/21 SERVICES 9920095153-3	\$ 189.88
28912	03/09/2021	FINANCE	PARKS	PACIFIC GAS & ELECTRIC	02/21 SERVICES 9920095153-3	\$ 497.97
28912	03/09/2021	FINANCE	RECREATION	PACIFIC GAS & ELECTRIC	02/21 SERVICES 9920095153-3	\$ 556.47
28912	03/09/2021	FINANCE	SEWER OPS	PACIFIC GAS & ELECTRIC	02/21 SERVICES 9920095153-3	\$ 551.25
28912	03/09/2021	FINANCE	SOLID WASTE	PACIFIC GAS & ELECTRIC	02/21 SERVICES 9920095153-3	\$ 282.13

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28912	03/09/2021	FINANCE	SR CITIZEN COMM	PACIFIC GAS & ELECTRIC	02/21 SERVICES 9920095153-3	\$ 8.65
28912	03/09/2021	FINANCE	WATER CAPITAL	PACIFIC GAS & ELECTRIC	02/21 SERVICES 9920095153-3	\$ 10.51
28912	03/09/2021	FINANCE	WATER OPS	PACIFIC GAS & ELECTRIC	02/21 SERVICE 9651992016-7	\$ 140.66
28912	03/09/2021	FINANCE	WATER OPS	PACIFIC GAS & ELECTRIC	02/21 SERVICE 9172110863-6	\$ 8,660.56
28912	03/09/2021	FINANCE	WATER OPS	PACIFIC GAS & ELECTRIC	02/21 SERVICES 9920095153-3	\$ 12,255.85
28912	03/09/2021	FINANCE	ZONE 24	PACIFIC GAS & ELECTRIC	02/21 SERVICES 9920095153-3	\$ 16.64
28912	03/09/2021	FINANCE	ZONE 31A	PACIFIC GAS & ELECTRIC	02/21 SERVICES 9920095153-3	\$ 21.02
28912	03/09/2021	FINANCE	PD OPS	PACIFIC GAS & ELECTRIC	02/21 SERVICES 9920095153-3	\$ 2,061.49
28913	03/09/2021	HR	INS/RISK MGT	SUPERIOR VISION INC.	MARCH 2021 VISION INSURANCE	\$ 81.87
28913	03/09/2021	HR	PAYROLL TRUST	SUPERIOR VISION INC.	MARCH 2021 VISION INSURANCE	\$ 2,114.79
28914	03/09/2021	PARKS	PARKS	TECH. MASTER PEST MANAGEMENT	GOPHER CONTROL	\$ 150.00
28915	03/09/2021	FACILITIES	PD OPS	TESEI PETROLEUM INC.	FUEL FOR GENERATOR	\$ 847.93
28915	03/09/2021	FIRE	FIRE	TESEI PETROLEUM INC.	FUEL -FIRE DEPT 02/03/21-02/10/21	\$ 269.69
28915	03/09/2021	FIRE	FIRE	TESEI PETROLEUM INC.	FUEL -FIRE DEPT 01/27/21-01/30/21	\$ 380.85
28915	03/09/2021	PW ADMIN	AIRPORT OPS	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/11/21-02/20/21	\$ 179.12
28915	03/09/2021	PW ADMIN	ANIMAL CONTROL	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/11/21-02/20/21	\$ 49.76
28915	03/09/2021	PW ADMIN	CODE ENF	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/11/21-02/20/21	\$ 115.55
28915	03/09/2021	PW ADMIN	DRAINAGE	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/11/21-02/20/21	\$ 168.36
28915	03/09/2021	PW ADMIN	FLEET MAINT	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/11/21-02/20/21	\$ 38.78
28915	03/09/2021	PW ADMIN	FLEET MOTOR POOL	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/11/21-02/20/21	\$ 181.05
28915	03/09/2021	PW ADMIN	GRAFFITI ABATE	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/11/21-02/20/21	\$ 160.20
28915	03/09/2021	PW ADMIN	LMD SERVICES	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/11/21-02/20/21	\$ 15.56
28915	03/09/2021	PW ADMIN	PARKS	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/11/21-02/20/21	\$ 1,132.94
28915	03/09/2021	PW ADMIN	STREETS	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/11/21-02/20/21	\$ 163.11
28915	03/09/2021	PW ADMIN	SEWER OPS	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/11/21-02/20/21	\$ 111.51
28915	03/09/2021	PW ADMIN	STREET CLEANING	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/11/21-02/20/21	\$ 468.86
28915	03/09/2021	PW ADMIN	TRANS - FIXED	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/11/21-02/20/21	\$ 986.09
28915	03/09/2021	PW ADMIN	TRANS - DAR	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/11/21-02/20/21	\$ 897.19
28915	03/09/2021	PW ADMIN	WATER OPS	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/11/21-02/20/21	\$ 395.32
28915	03/09/2021	PW ADMIN	WWTP	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/11/21-02/20/21	\$ 84.45
28915	03/09/2021	PW ADMIN	PD OPS	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/11/21-02/20/21	\$ 2,206.61
28915	03/09/2021	FACILITIES	CENTRAL ADMIN	TESEI PETROLEUM INC.	FUEL FOR GENERATORFUEL FOR GENERATOR	\$ 603.25
28916	03/09/2021	PD	PD OPS	TRANSUNION RISK & ALTERNATIVE DATA SOL.	DATABASE ACCESS FEBRUARY 2021	\$ 189.00
28917	03/09/2021	PARKS	AQUATICS PRGM	WECO WELDING, PAINT, SUPPLIES & EQUIP	CO2 RENTAL FOR POOL	\$ 98.00
28918	03/09/2021	FINANCE	PARKING DIST OPS	OVERPAYMENTS	REFUND - CUSTOMER PAID CITATION TWICE	\$ 67.00
28919	03/09/2021	PD	PD OPS	OVERPAYMENTS	REIMBMT -UNABLE TO RELEASE EVIDENCE PHOTOS	\$ 20.00
28920	03/09/2021	FINANCE	WATER FUND	AR REFUNDS	METER 11 DEPOSIT REFUND	\$ 1,700.00
28921	03/09/2021	FINANCE	WATER FUND	AR REFUNDS	METER 15 DEPOSIT REFUND	\$ 1,700.00
28922	03/09/2021	FINANCE	WATER FUND	AR REFUNDS	METER 1 DEPOSIT REFUND	\$ 1,700.00

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28923	03/09/2021	FINANCE	WATER FUND	AR REFUNDS	METER 32 DEPOSIT REFUND	\$ 1,700.00
28924	03/09/2021	FINANCE	WATER FUND	AR REFUNDS	METER 23 DEPOSIT REFUND	\$ 1,700.00
28925	03/09/2021	PLANNING	PLANNING	BLDING/PLAN REFND	PROJECT CANCELLED - FEES REFUNDED	\$ 4,883.00
28926	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9920269 916 N LAKE CREDIT REFUND	\$ 138.52
28927	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 7801002 1101 MALTA CREDIT REFUND	\$ 28.65
28928	03/09/2021	UB - WATER	SOLID WASTE	OTP- UB REFUNDS	UB 9907007 1518 MICHOCAN CREDIT REFUND	\$ 5.22
28928	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9907007 1518 MICHOCAN CREDIT REFUND	\$ 283.61
28928	03/09/2021	UB - WATER	SEWER FUND	OTP- UB REFUNDS	UB 9907007 1518 MICHOCAN CREDIT REFUND	\$ 54.15
28928	03/09/2021	UB - WATER	DRAINAGE OPS	OTP- UB REFUNDS	UB 9907007 1518 MICHOCAN CREDIT REFUND	\$ 2.53
28929	03/09/2021	UB - WATER	SOLID WASTE	OTP- UB REFUNDS	UB 9906294 2394 GRAPEWOOD CREDIT REFUND	\$ 35.57
28929	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9906294 2394 GRAPEWOOD CREDIT REFUND	\$ 172.84
28929	03/09/2021	UB - WATER	SEWER FUND	OTP- UB REFUNDS	UB 9906294 2394 GRAPEWOOD CREDIT REFUND	\$ 55.58
28929	03/09/2021	UB - WATER	DRAINAGE OPS	OTP- UB REFUNDS	UB 9906294 2394 GRAPEWOOD CREDIT REFUND	\$ 2.60
28930	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9910420 1127 SHANNON CREDIT REFUND	\$ 57.17
28931	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9918982 805 ASHLAN CREDIT REFUND	\$ 211.65
28932	03/09/2021	UB - WATER	SOLID WASTE	OTP- UB REFUNDS	UB 8140161 1420 NOREEN CREDIT REFUND	\$ 54.51
28932	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 8140161 1420 NOREEN CREDIT REFUND	\$ 100.56
28932	03/09/2021	UB - WATER	SEWER FUND	OTP- UB REFUNDS	UB 8140161 1420 NOREEN CREDIT REFUND	\$ 94.06
28932	03/09/2021	UB - WATER	DRAINAGE OPS	OTP- UB REFUNDS	UB 8140161 1420 NOREEN CREDIT REFUND	\$ 4.40
28933	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9917694 220 S DOUBLE TREE CREDIT REFUND	\$ 55.87
28934	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9918336 804 MORRIS CREDIT REFUND	\$ 32.88
28935	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9905727 1178 HAZELNUT CREDIT REFUND	\$ 84.37
28936	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9926351 1317 AMERICAN CREDIT REFUND	\$ 191.15
28937	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 7696031 47 EAST LOOP CREDIT REFUND	\$ 85.01
28938	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9907910 2133 SEAHORSE CREDIT REFUND	\$ 33.96
28939	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9923819 1131 HAZELNUT CREDIT REFUND	\$ 208.49
28940	03/09/2021	UB - WATER	SOLID WASTE	OTP- UB REFUNDS	UB 9918654 309 JOYA CREDIT REFUND	\$ 31.07
28940	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9918654 309 JOYA CREDIT REFUND	\$ 163.78
28940	03/09/2021	UB - WATER	SEWER FUND	OTP- UB REFUNDS	UB 9918654 309 JOYA CREDIT REFUND	\$ 54.15
28940	03/09/2021	UB - WATER	DRAINAGE OPS	OTP- UB REFUNDS	UB 9918654 309 JOYA CREDIT REFUND	\$ 2.53
28941	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9905170 692 BLUEBERRY CREDIT REFUND	\$ 55.86
28942	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9925575 1915 MONROE CREDIT REFUND	\$ 109.84
28943	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9898304 200 AUTUMN CREDIT REFUND	\$ 27.26
28944	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9917561 404 BLUERIDGE CREDIT REFUND	\$ 84.08
28945	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9350131 2805 SUMMER CREDIT REFUND	\$ 100.25
28946	03/09/2021	UB - WATER	SOLID WASTE	OTP- UB REFUNDS	UB 9921926 544 AUTUMN CREDIT REFUND	\$ 34.35
28946	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9921926 544 AUTUMN CREDIT REFUND	\$ 59.90
28946	03/09/2021	UB - WATER	SEWER FUND	OTP- UB REFUNDS	UB 9921926 544 AUTUMN CREDIT REFUND	\$ 55.58
28946	03/09/2021	UB - WATER	DRAINAGE OPS	OTP- UB REFUNDS	UB 9921926 544 AUTUMN CREDIT REFUND	\$ 2.60

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28947	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9922873 1204 S BERRY CREDIT REFUND	\$ 192.43
28948	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9907722 1530 JOSEPHINE CREDIT REFUND	\$ 89.79
28949	03/09/2021	UB - WATER	SOLID WASTE	OTP- UB REFUNDS	UB 9920412 1119 LEMON TREE CREDIT REFUND	\$ 32.38
28949	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9920412 1119 LEMON TREE CREDIT REFUND	\$ 44.55
28949	03/09/2021	UB - WATER	SEWER FUND	OTP- UB REFUNDS	UB 9920412 1119 LEMON TREE CREDIT REFUND	\$ 57.01
28949	03/09/2021	UB - WATER	DRAINAGE OPS	OTP- UB REFUNDS	UB 9920412 1119 LEMON TREE CREDIT REFUND	\$ 2.67
28950	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9925025 3300 CAMINO CREDIT REFUND	\$ 202.09
28951	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9918182 1478 MANDARIN CREDIT REFUND	\$ 48.64
28952	03/09/2021	UB - WATER	SOLID WASTE	OTP- UB REFUNDS	UB 9894463 406 N O CREDIT REFUND	\$ 31.80
28952	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9894463 406 N O CREDIT REFUND	\$ 46.86
28952	03/09/2021	UB - WATER	SEWER FUND	OTP- UB REFUNDS	UB 9894463 406 N O CREDIT REFUND	\$ 55.58
28952	03/09/2021	UB - WATER	DRAINAGE OPS	OTP- UB REFUNDS	UB 9894463 406 N O CREDIT REFUND	\$ 2.60
28953	03/09/2021	UB - WATER	SOLID WASTE	OTP- UB REFUNDS	UB 9923147 3041 GAMAY CREDIT REFUND	\$ 31.81
28953	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9923147 3041 GAMAY CREDIT REFUND	\$ 108.36
28953	03/09/2021	UB - WATER	SEWER FUND	OTP- UB REFUNDS	UB 9923147 3041 GAMAY CREDIT REFUND	\$ 55.58
28953	03/09/2021	UB - WATER	DRAINAGE OPS	OTP- UB REFUNDS	UB 9923147 3041 GAMAY CREDIT REFUND	\$ 2.60
28954	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9891514 2225 W CLEVELAND CREDIT REFUND	\$ 116.99
28955	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9923784 218 LYNN CREDIT REFUND	\$ 87.75
28956	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9920898 2713 PEAR TREE CREDIT REFUND	\$ 153.68
28957	03/09/2021	UB - WATER	SOLID WASTE	OTP- UB REFUNDS	UB 9921212 1424 TEVIN CREDIT REFUND	\$ 35.62
28957	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9921212 1424 TEVIN CREDIT REFUND	\$ 112.08
28957	03/09/2021	UB - WATER	SEWER FUND	OTP- UB REFUNDS	UB 9921212 1424 TEVIN CREDIT REFUND	\$ 55.58
28957	03/09/2021	UB - WATER	DRAINAGE OPS	OTP- UB REFUNDS	UB 9921212 1424 TEVIN CREDIT REFUND	\$ 2.60
28958	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9908781 121 S L CREDIT REFUND	\$ 322.66
28959	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9919848 1482 DEBORAH CREDIT REFUND	\$ 188.15
28960	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 5784007 1309 DELLAVALLE CREDIT REFUND	\$ 35.87
28961	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9924072 524 N G CREDIT REFUND	\$ 106.36
28962	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9918878 145 WALLACE CREDIT REFUND	\$ 125.21
28963	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9921711 3314 CAMBRIA CREDIT REFUND	\$ 91.68
28964	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9903978 3110 CHIANTI CREDIT REFUND	\$ 101.83
28965	03/09/2021	UB - WATER	SOLID WASTE	OTP- UB REFUNDS	UB 9918269 1382 COLOMBARD CREDIT REFUND	\$ 31.10
28965	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9918269 1382 COLOMBARD CREDIT REFUND	\$ 110.69
28965	03/09/2021	UB - WATER	SEWER FUND	OTP- UB REFUNDS	UB 9918269 1382 COLOMBARD CREDIT REFUND	\$ 54.16
28965	03/09/2021	UB - WATER	DRAINAGE OPS	OTP- UB REFUNDS	UB 9918269 1382 COLOMBARD CREDIT REFUND	\$ 2.53
28966	03/09/2021	UB - WATER	SOLID WASTE	OTP- UB REFUNDS	UB 9907528 208 S A CREDIT REFUND	\$ 31.80
28966	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9907528 208 S A CREDIT REFUND	\$ 211.85
28966	03/09/2021	UB - WATER	SEWER FUND	OTP- UB REFUNDS	UB 9907528 208 S A CREDIT REFUND	\$ 55.58
28966	03/09/2021	UB - WATER	DRAINAGE OPS	OTP- UB REFUNDS	UB 9907528 208 S A CREDIT REFUND	\$ 2.60
28967	03/09/2021	UB - WATER	SOLID WASTE	OTP- UB REFUNDS	UB 9917502 2722 KIMBERLY CREDIT REFUND	\$ 34.03

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28967	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9917502 2722 KIMBERLY CREDIT REFUND	\$ 162.65
28967	03/09/2021	UB - WATER	SEWER FUND	OTP- UB REFUNDS	UB 9917502 2722 KIMBERLY CREDIT REFUND	\$ 54.15
28967	03/09/2021	UB - WATER	DRAINAGE OPS	OTP- UB REFUNDS	UB 9917502 2722 KIMBERLY CREDIT REFUND	\$ 2.53
28968	03/09/2021	UB - WATER	SOLID WASTE	OTP- UB REFUNDS	UB 9919348 228 RIVER POINTE CREDIT REFUND	\$ 27.86
28968	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9919348 228 RIVER POINTE CREDIT REFUND	\$ 73.07
28968	03/09/2021	UB - WATER	SEWER FUND	OTP- UB REFUNDS	UB 9919348 228 RIVER POINTE CREDIT REFUND	\$ 51.30
28968	03/09/2021	UB - WATER	DRAINAGE OPS	OTP- UB REFUNDS	UB 9919348 228 RIVER POINTE CREDIT REFUND	\$ 2.40
28969	03/09/2021	UB - WATER	SOLID WASTE	OTP- UB REFUNDS	UB 9921095 1077 SHANNON CREDIT REFUND	\$ 32.21
28969	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9921095 1077 SHANNON CREDIT REFUND	\$ 30.57
28969	03/09/2021	UB - WATER	SEWER FUND	OTP- UB REFUNDS	UB 9921095 1077 SHANNON CREDIT REFUND	\$ 55.58
28969	03/09/2021	UB - WATER	DRAINAGE OPS	OTP- UB REFUNDS	UB 9921095 1077 SHANNON CREDIT REFUND	\$ 2.60
28970	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UTILITY BILLING CREDIT REFUND	\$ 232.08
28971	03/09/2021	UB - WATER	SOLID WASTE	OTP- UB REFUNDS	UB 9923620 418 ROTAN CREDIT REFUND	\$ 33.06
28971	03/09/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9923620 418 ROTAN CREDIT REFUND	\$ 120.80
28971	03/09/2021	UB - WATER	SEWER FUND	OTP- UB REFUNDS	UB 9923620 418 ROTAN CREDIT REFUND	\$ 55.58
28971	03/09/2021	UB - WATER	DRAINAGE OPS	OTP- UB REFUNDS	UB 9923620 418 ROTAN CREDIT REFUND	\$ 2.60
28972	03/15/2021	FINANCE	PAYROLL TRUST	CA DEPARTMENT OF CHILD SUPPORT	CHILD SUPPORT DEDUCTIONS	\$ 1,989.19
28973	03/15/2021	GRANTS	TRANS - FIXED	GLENCASS SIGNS, INC.	GRAPHICS FOR NEW BUSES	\$ 7,136.00
28974	03/15/2021	FLEET	FLEET MAINT	HERITAGE-CRYSTAL CLEAN, INC.	PARTS WASHER SERVICE	\$ 565.67
28975	03/15/2021	GRANTS	TRANS - FIXED	MV TRANSPORTATION, INC.	JANUARY 2021 TRANSIT OPERATOR INVOICES	\$ 73,614.58
28975	03/15/2021	GRANTS	TRANS - DAR	MV TRANSPORTATION, INC.	JANUARY 2021 TRANSIT OPERATOR INVOICES	\$ 42,840.59
28976	03/15/2021	FINANCE	CENTRAL ADMIN	THE PUN GROUP	PROFESSIONAL AUDITING SERVICES	\$ 20,000.00
28977	03/15/2021	CITY CLERK	CITY CLERK	GENERAL LOGISTICS SYSTEMS US INC	OVERNIGHT SHIPPING	\$ 6.87
28977	03/15/2021	ENGINEERING	MEAS T - RTP	GENERAL LOGISTICS SYSTEMS US INC	OVERNIGHT SHIPPING	\$ 6.77
28978	03/15/2021	CITY ADMIN	CITY ATTORNEY	ABBOTT AND KINDERMANN, INC.	CONTRACTED LEGAL SERVICE	\$ 7,936.55
28979	03/17/2021	WATER	WATER QUALITY	DELLAVALLE LABORATORY, INC.	WEEKLY WATER SAMPLING	\$ 1,064.00
28979	03/17/2021	WATER	WATER QUALITY	DELLAVALLE LABORATORY, INC.	MONTHLY WATER SAMPLING	\$ 198.00
28980	03/17/2021	FINANCE	BUILDING	AT&T	02/21 CALNET 3 SERVICE 9391026407	\$ 23.49
28980	03/17/2021	FINANCE	FIRE	AT&T	02/21 CALNET 3 SERVICE 9391026402	\$ 23.49
28981	03/17/2021	FINANCE	AIRPORT OPS	ARAMARK UNIFORM SERVICES	02/21 UNIFORM SERVICES	\$ 16.84
28981	03/17/2021	FINANCE	CENTRAL ADMIN	ARAMARK UNIFORM SERVICES	02/21 UNIFORM SERVICES	\$ 94.56
28981	03/17/2021	FINANCE	ENGINEERING	ARAMARK UNIFORM SERVICES	02/21 UNIFORM SERVICES	\$ 22.08
28981	03/17/2021	FINANCE	FACILITIES MAINT	ARAMARK UNIFORM SERVICES	02/21 UNIFORM SERVICES	\$ 804.53
28981	03/17/2021	FINANCE	FLEET MAINT	ARAMARK UNIFORM SERVICES	02/21 UNIFORM SERVICES	\$ 146.80
28981	03/17/2021	FINANCE	PARKS	ARAMARK UNIFORM SERVICES	02/21 UNIFORM SERVICES	\$ 393.33
28981	03/17/2021	FINANCE	STREETS	ARAMARK UNIFORM SERVICES	02/21 UNIFORM SERVICES	\$ 1,990.37
28981	03/17/2021	FINANCE	SEWER OPS	ARAMARK UNIFORM SERVICES	02/21 UNIFORM SERVICES	\$ 206.00
28981	03/17/2021	FINANCE	UB - WATER	ARAMARK UNIFORM SERVICES	02/21 UNIFORM SERVICES	\$ 20.88
28981	03/17/2021	FINANCE	WATER OPS	ARAMARK UNIFORM SERVICES	02/21 UNIFORM SERVICES	\$ 248.36

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28981	03/17/2021	FINANCE	WATER QUALITY	ARAMARK UNIFORM SERVICES	02/21 UNIFORM SERVICES	\$ 118.04
28981	03/17/2021	FINANCE	WWTP	ARAMARK UNIFORM SERVICES	02/21 UNIFORM SERVICES	\$ 492.65
28982	03/17/2021	ENGINEERING	MEAS T - RTP	BUSH ENGINEERING, INC.	TS-17 TRAFFIC SIGNAL INTERSECTION OF HOWARD	\$ 5,834.64
28982	03/17/2021	ENGINEERING	TRAFFIC SIGNAL	BUSH ENGINEERING, INC.	TS-17 TRAFFIC SIGNAL INTERSECTION OF HOWARD	\$ 12,986.78
28983	03/17/2021	IS	COMPUTER MAINT	CDW GOVERNMENT, INC	MICROSOFT ANNUAL LICENSING	\$ 75,179.80
28983	03/17/2021	IS	COMPUTER MAINT	CDW GOVERNMENT, INC	ADOBE ANNUAL LICENSING RENEWAL	\$ 5,522.26
28984	03/17/2021	FACILITIES	CENTRAL ADMIN	CALIFORNIA CLIMATE CONTROL, INC.	HVAC SERVICE	\$ 145.00
28984	03/17/2021	FACILITIES	PD OPS	CALIFORNIA CLIMATE CONTROL, INC.	HVAC SERVICE	\$ 693.50
28985	03/17/2021	FINANCE	PAYROLL TRUST	COLONIAL LIFE & ACCIDENT INSURANCE CO	EE LIFE INSURANCE	\$ 889.44
28986	03/17/2021	HR	HR/RISK MGT	CONCENTRA MEDICAL CENTERS	PRE-EMPLOYMENT PHYSICAL	\$ 241.00
28986	03/17/2021	HR	HR/RISK MGT	CONCENTRA MEDICAL CENTERS	DRUG SCREENING	\$ 49.00
28987	03/17/2021	UB - WATER	UB - GARBAGE	CORELOGIC INFORMATION SOLUTIONS INC	METRO SCAN FEBRUARY 2021	\$ 37.50
28987	03/17/2021	UB - WATER	UB - SEWER	CORELOGIC INFORMATION SOLUTIONS INC	METRO SCAN FEBRUARY 2021	\$ 37.50
28987	03/17/2021	UB - WATER	UB - WATER	CORELOGIC INFORMATION SOLUTIONS INC	METRO SCAN FEBRUARY 2021	\$ 75.00
28988	03/17/2021	UB - WATER	UB - GARBAGE	DATAPROSE, LLC	MARCH 2021 NEWSLETTER	\$ 295.79
28988	03/17/2021	UB - WATER	UB - SEWER	DATAPROSE, LLC	MARCH 2021 NEWSLETTER	\$ 295.79
28988	03/17/2021	UB - WATER	UB - WATER	DATAPROSE, LLC	MARCH 2021 NEWSLETTER	\$ 591.59
28989	03/17/2021	PARKS	COMM & REC	DIAMOND COMMUNICATIONS	REPLACEMENT OF COMMAND CENTER	\$ 345.00
28990	03/17/2021	FINANCE	PAYROLL TRUST	ADMINISTRATIVE SOLUTIONS	MEDICAL & CHILD CARE EXP	\$ 1,076.70
28991	03/17/2021	ENGINEERING	ENGINEERING	FRESNO BEE, THE	ASSISTANT ENGINEERING JOB RECRUITMENT AD	\$ 946.00
28991	03/17/2021	PD	PD OPS	FRESNO BEE, THE	SAFETY DISPATCHER JOB RECRUITMENT AD	\$ 825.00
28992	03/17/2021	FACILITIES	FACILITIES MAINT	JAM SERVICES INC	TRAFFIC SIGNAL PARTS	\$ 796.72
28993	03/17/2021	HR	PAYROLL TRUST	LINCOLN FINANCIAL	LIFE AND LTD INSURANCE MARCH 2021	\$ 8,128.31
28994	03/17/2021	FINANCE	WATER CONSERV	CITY OF MADERA	TOILET REPLACEMENT REBATE - APPLY TO UB ACCT	\$ 100.00
28994	03/17/2021	FINANCE	WATER CONSERV	CITY OF MADERA	TOILET REPLACEMENT REBATE - APPLY TO UB ACCT	\$ 200.00
28994	03/17/2021	FINANCE	WATER CONSERV	CITY OF MADERA	MULCH REBATE - APPLY TO UB ACCT	\$ 100.00
28994	03/17/2021	FINANCE	WATER CONSERV	CITY OF MADERA	CLOTHES WASHER REBATE- APPLY TO UB ACCT	\$ 200.00
28994	03/17/2021	FINANCE	WATER CONSERV	CITY OF MADERA	CLOTHES WASHER REBATE- APPLY TO UB ACCT	\$ 200.00
28994	03/17/2021	FINANCE	WATER CONSERV	CITY OF MADERA	CLOTHES WASHER REBATE- APPLY TO UB ACCT	\$ 200.00
28994	03/17/2021	FINANCE	WATER CONSERV	CITY OF MADERA	MULCH REBATE - APPLY TO UB ACCT	\$ 175.00
28994	03/17/2021	FINANCE	WATER CONSERV	CITY OF MADERA	TOILET REPLACEMENT REBATE- APPLY TO UB ACCT	\$ 100.00
28994	03/17/2021	FINANCE	WATER CONSERV	CITY OF MADERA	CLOTHES WASHER REBATE- APPLY TO UB ACCT	\$ 200.00
28995	03/17/2021	FINANCE	PD OPS	MADERA COUNTY TREASURER	COUNTY'S PORTION OF PARKING PENALTIES JAN 2021	\$ 1,197.00
28996	03/17/2021	BUILDING	BUILDING	MADERA TRIBUNE	RECRUITMENT AD - BUILDING INSPECTOR	\$ 57.00
28996	03/17/2021	ENGINEERING	ENGINEERING	MADERA TRIBUNE	JOB RECRUITMENT -SENIOR CIVIL ENGINEER	\$ 64.60
28996	03/17/2021	FINANCE	PURCHASING	MADERA TRIBUNE	REQUEST FOR BID ADVERTISEMENT	\$ 123.50
28997	03/17/2021	FLEET	CODE ENF	MADERA UNIFIED SCHOOL DISTRICT	FUEL USAGE - FEBRUARY 2021	\$ 10.64
28997	03/17/2021	FLEET	ENGINEERING	MADERA UNIFIED SCHOOL DISTRICT	FUEL USAGE - FEBRUARY 2021	\$ 103.75
28997	03/17/2021	FLEET	FLEET MOTOR POOL	MADERA UNIFIED SCHOOL DISTRICT	FUEL USAGE - FEBRUARY 2021	\$ 5.36

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28997	03/17/2021	FLEET	PARKS	MADERA UNIFIED SCHOOL DISTRICT	FUEL USAGE - FEBRUARY 2021	\$ 174.13
28997	03/17/2021	FLEET	STREETS	MADERA UNIFIED SCHOOL DISTRICT	FUEL USAGE - FEBRUARY 2021	\$ 24.16
28998	03/17/2021	UB - WATER	SOLID WASTE	MID VALLEY DISPOSAL INC.	DISPOSAL FEES DECEMBER 2020	\$ 351,188.03
28999	03/17/2021	FINANCE	PAYROLL TRUST	N.P.C.-ORCHARD TRUST COMPANY	EE DEFERRED COMP CONTRIBUTIONS	\$ 8,782.20
29000	03/17/2021	FINANCE	PAYROLL TRUST	N.P.C.-ORCHARD TRUST COMPANY	EE DEFERRED COMP CONTRIBUTIONS	\$ 995.66
29001	03/17/2021	FINANCE	AIRPORT OPS	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 1,464.03
29001	03/17/2021	FINANCE	CENTRAL ADMIN	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 2,706.75
29001	03/17/2021	FINANCE	COMM & REC	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 3,037.61
29001	03/17/2021	FINANCE	DRAINAGE	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 3,492.20
29001	03/17/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 2,395.87
29001	03/17/2021	FINANCE	FIRE	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 1,571.89
29001	03/17/2021	FINANCE	INTERMODAL BLDG	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 1,521.57
29001	03/17/2021	FINANCE	PARKING DIST OPS	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 219.63
29001	03/17/2021	FINANCE	PARKS	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 1,927.46
29001	03/17/2021	FINANCE	SEWER OPS	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 2,267.52
29001	03/17/2021	FINANCE	SOLID WASTE	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 535.39
29001	03/17/2021	FINANCE	SR CITIZEN COMM	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 51.27
29001	03/17/2021	FINANCE	WATER OPS	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 67,191.63
29001	03/17/2021	FINANCE	WWTP	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 118.53
29001	03/17/2021	FINANCE	ZONE 34B	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 10.83
29001	03/17/2021	FINANCE	ZONE 24	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 11.60
29001	03/17/2021	FINANCE	ZONE 31A	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 32.87
29001	03/17/2021	FINANCE	ZONE 20B	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 10.84
29001	03/17/2021	FINANCE	ZONE 27B	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 11.71
29001	03/17/2021	FINANCE	ZONE 2	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 57.32
29001	03/17/2021	FINANCE	ZONE 3	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 44.58
29001	03/17/2021	FINANCE	ZONE 31B	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 32.87
29001	03/17/2021	FINANCE	ZONE 4	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 11.76
29001	03/17/2021	FINANCE	ZONE 6A	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 65.04
29001	03/17/2021	FINANCE	ZONE 29C	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 11.82
29001	03/17/2021	FINANCE	ZONE 8	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 67.00
29001	03/17/2021	FINANCE	ZONE 16	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 24.19
29001	03/17/2021	FINANCE	ZONE 13	PACIFIC GAS & ELECTRIC	02/21 SERVICES 3533032414	\$ 97.66
29001	03/17/2021	FINANCE	PD OPS	PACIFIC GAS & ELECTRIC	02/21 SERVICE 1715785853-5	\$ 888.90
29002	03/17/2021	FINANCE	ENGINEERING	PETTY CASH - FINANCE DEPT.	PETTY CASH REIMBURSEMENT	\$ 50.00
29003	03/17/2021	FINANCE	FINANCE	PHOENIX GROUP INFO SYS	JANUARY 2021 CITATIONS	\$ 77.42
29003	03/17/2021	FINANCE	PARKING DIST OPS	PHOENIX GROUP INFO SYS	JANUARY 2021 CITATIONS	\$ 258.03
29004	03/17/2021	FINANCE	SOLID WASTE	PITNEY BOWES, INC.	POSTAGE MACHINE LEASE 12/30/2020-03/29/2021	\$ 50.87
29004	03/17/2021	FINANCE	WATER OPS	PITNEY BOWES, INC.	POSTAGE MACHINE LEASE 12/30/2020-03/29/2021	\$ 203.48

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29004	03/17/2021	FINANCE	WATER QUALITY	PITNEY BOWES, INC.	POSTAGE MACHINE LEASE 12/30/2020-03/29/2021	\$ 50.87
29004	03/17/2021	FINANCE	WWTP	PITNEY BOWES, INC.	POSTAGE MACHINE LEASE 12/30/2020-03/29/2021	\$ 101.73
29005	03/17/2021	IS	COMPUTER MAINT	SOUTHERN COMPUTER WAREHOUSE	MONITORS	\$ 50.00
29006	03/17/2021	PARKS	AIRPORT OPS	TECH. MASTER PEST MANAGEMENT	MARCH 2021 PEST CONTROL SERVICES	\$ 35.00
29006	03/17/2021	PARKS	CENTRAL ADMIN	TECH. MASTER PEST MANAGEMENT	MARCH 2021 PEST CONTROL SERVICES	\$ 45.00
29006	03/17/2021	PARKS	COMM & REC	TECH. MASTER PEST MANAGEMENT	MARCH 2021 PEST CONTROL SERVICES	\$ 435.00
29006	03/17/2021	PARKS	ENGINEERING	TECH. MASTER PEST MANAGEMENT	MARCH 2021 PEST CONTROL SERVICES	\$ 60.00
29006	03/17/2021	PARKS	FIRE	TECH. MASTER PEST MANAGEMENT	MARCH 2021 PEST CONTROL SERVICES	\$ 70.00
29006	03/17/2021	PARKS	INTERMODAL BLDG	TECH. MASTER PEST MANAGEMENT	MARCH 2021 PEST CONTROL SERVICES	\$ 75.00
29006	03/17/2021	PARKS	SEWER OPS	TECH. MASTER PEST MANAGEMENT	MARCH 2021 PEST CONTROL SERVICES	\$ 25.00
29006	03/17/2021	PARKS	SOLID WASTE	TECH. MASTER PEST MANAGEMENT	MARCH 2021 PEST CONTROL SERVICES	\$ 25.00
29006	03/17/2021	PARKS	WATER OPS	TECH. MASTER PEST MANAGEMENT	MARCH 2021 PEST CONTROL SERVICES	\$ 25.00
29006	03/17/2021	PARKS	WWTP	TECH. MASTER PEST MANAGEMENT	MARCH 2021 PEST CONTROL SERVICES	\$ 45.00
29006	03/17/2021	PARKS	PD OPS	TECH. MASTER PEST MANAGEMENT	MARCH 2021 PEST CONTROL SERVICES	\$ 40.00
29007	03/17/2021	FIRE	FIRE	TESEI PETROLEUM INC.	FUEL -FIRE DEPT 02/18/21-02/20/21	\$ 244.01
29007	03/17/2021	PW ADMIN	ANIMAL CONTROL	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/21/21-2/28/21	\$ 108.75
29007	03/17/2021	PW ADMIN	BUILDING	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/21/21-2/28/21	\$ 35.64
29007	03/17/2021	PW ADMIN	CODE ENF	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/21/21-2/28/21	\$ 36.14
29007	03/17/2021	PW ADMIN	FACILITIES MAINT	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/21/21-2/28/21	\$ 65.70
29007	03/17/2021	PW ADMIN	FLEET MAINT	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/21/21-2/28/21	\$ 89.54
29007	03/17/2021	PW ADMIN	GRAFFITI ABATE	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/21/21-2/28/21	\$ 194.75
29007	03/17/2021	PW ADMIN	PARKS	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/21/21-2/28/21	\$ 801.01
29007	03/17/2021	PW ADMIN	STREETS	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/21/21-2/28/21	\$ 79.29
29007	03/17/2021	PW ADMIN	SEWER OPS	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/21/21-2/28/21	\$ 252.83
29007	03/17/2021	PW ADMIN	STREET CLEANING	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/21/21-2/28/21	\$ 496.07
29007	03/17/2021	PW ADMIN	TRANS - FIXED	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/21/21-2/28/21	\$ 719.24
29007	03/17/2021	PW ADMIN	TRANS - DAR	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/21/21-2/28/21	\$ 654.40
29007	03/17/2021	PW ADMIN	WATER OPS	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/21/21-2/28/21	\$ 256.40
29007	03/17/2021	PW ADMIN	WATER QUALITY	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/21/21-2/28/21	\$ 28.88
29007	03/17/2021	PW ADMIN	PD OPS	TESEI PETROLEUM INC.	FUEL FOR CITY VEHICLES 02/21/21-2/28/21	\$ 2,268.42
29008	03/17/2021	FINANCE	PAYROLL TRUST	VANTAGEPOINT TRANSFER AGENTS-457	EE DEFERRED COMP CONTRIBUTIONS	\$ 26,260.12
29009	03/17/2021	WATER	WATER CONSERV	OTP- REBATES	TURF REPLACEMENT REBATE	\$ 3,000.00
29010	03/17/2021	WATER	WATER CONSERV	OTP- REBATES	TURF REPLACEMENT REBATE	\$ 2,640.00
29011	03/17/2021	WATER	WATER CONSERV	OTP- REBATES	TURF REPLACEMENT REBATE	\$ 1,575.00
29012	03/17/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9922650 995 ARTHUR	\$ 256.67
29013	03/22/2021	ENGINEERING	MEAS T - RTP	CENTRAL VALLEY ENVIRONMENTAL	OLIVE AVE WIDENING AND RECONS - GATEWAY	\$ 3,675.00
29014	03/22/2021	PD	PD OPS	KER'S GAS & LUBE, INC.	FEBRUARY 2021 PD CAR WASHES	\$ 266.50
29015	03/22/2021	PW ADMIN	AIRPORT OPS	SERVICEMASTER BY J&C BROWN	FEBRUARY 2021 JANITORIAL SERVICE	\$ 255.70
29015	03/22/2021	PW ADMIN	AIRPORT OPS	SERVICEMASTER BY J&C BROWN	MARCH 2021 JANITORIAL SERVICE	\$ 255.70

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29015	03/22/2021	PW ADMIN	AIRPORT OPS	SERVICEMASTER BY J&C BROWN	JANUARY 2021 JANITORIAL SERVICE	\$ 255.70
29015	03/22/2021	PW ADMIN	CENTRAL ADMIN	SERVICEMASTER BY J&C BROWN	FEBRUARY 2021 JANITORIAL SERVICE	\$ 2,985.48
29015	03/22/2021	PW ADMIN	CENTRAL ADMIN	SERVICEMASTER BY J&C BROWN	MARCH 2021 JANITORIAL SERVICE	\$ 2,985.48
29015	03/22/2021	PW ADMIN	CENTRAL ADMIN	SERVICEMASTER BY J&C BROWN	JANUARY 2021 JANITORIAL SERVICE	\$ 2,985.48
29015	03/22/2021	PW ADMIN	COMM & REC	SERVICEMASTER BY J&C BROWN	FEBRUARY 2021 JANITORIAL SERVICE	\$ 4,378.47
29015	03/22/2021	PW ADMIN	COMM & REC	SERVICEMASTER BY J&C BROWN	MARCH 2021 JANITORIAL SERVICE	\$ 4,378.47
29015	03/22/2021	PW ADMIN	COMM & REC	SERVICEMASTER BY J&C BROWN	JANUARY 2021 JANITORIAL SERVICE	\$ 4,378.47
29015	03/22/2021	PW ADMIN	ENGINEERING	SERVICEMASTER BY J&C BROWN	FEBRUARY 2021 JANITORIAL SERVICE	\$ 2,246.00
29015	03/22/2021	PW ADMIN	ENGINEERING	SERVICEMASTER BY J&C BROWN	MARCH 2021 JANITORIAL SERVICE	\$ 2,190.20
29015	03/22/2021	PW ADMIN	ENGINEERING	SERVICEMASTER BY J&C BROWN	JANUARY 2021 JANITORIAL SERVICE	\$ 2,190.20
29015	03/22/2021	PW ADMIN	FINANCE	SERVICEMASTER BY J&C BROWN	FEBRUARY 2021 JANITORIAL SERVICE	\$ 201.15
29015	03/22/2021	PW ADMIN	FINANCE	SERVICEMASTER BY J&C BROWN	MARCH 2021 JANITORIAL SERVICE	\$ 201.15
29015	03/22/2021	PW ADMIN	FINANCE	SERVICEMASTER BY J&C BROWN	JANUARY 2021 JANITORIAL SERVICE	\$ 201.15
29015	03/22/2021	PW ADMIN	INTERMODAL BLDG	SERVICEMASTER BY J&C BROWN	FEBRUARY 2021 JANITORIAL SERVICE	\$ 475.11
29015	03/22/2021	PW ADMIN	INTERMODAL BLDG	SERVICEMASTER BY J&C BROWN	MARCH 2021 JANITORIAL SERVICE	\$ 475.11
29015	03/22/2021	PW ADMIN	INTERMODAL BLDG	SERVICEMASTER BY J&C BROWN	JANUARY 2021 JANITORIAL SERVICE	\$ 475.11
29015	03/22/2021	PW ADMIN	SEWER OPS	SERVICEMASTER BY J&C BROWN	FEBRUARY 2021 JANITORIAL SERVICE	\$ 622.97
29015	03/22/2021	PW ADMIN	SEWER OPS	SERVICEMASTER BY J&C BROWN	MARCH 2021 JANITORIAL SERVICE	\$ 622.97
29015	03/22/2021	PW ADMIN	SEWER OPS	SERVICEMASTER BY J&C BROWN	JANUARY 2021 JANITORIAL SERVICE	\$ 622.97
29015	03/22/2021	PW ADMIN	SOLID WASTE	SERVICEMASTER BY J&C BROWN	FEBRUARY 2021 JANITORIAL SERVICE	\$ 1,506.60
29015	03/22/2021	PW ADMIN	SOLID WASTE	SERVICEMASTER BY J&C BROWN	MARCH 2021 JANITORIAL SERVICE	\$ 1,506.60
29015	03/22/2021	PW ADMIN	SOLID WASTE	SERVICEMASTER BY J&C BROWN	JANUARY 2021 JANITORIAL SERVICE	\$ 1,506.60
29015	03/22/2021	PW ADMIN	UB - GARBAGE	SERVICEMASTER BY J&C BROWN	FEBRUARY 2021 JANITORIAL SERVICE	\$ 201.17
29015	03/22/2021	PW ADMIN	UB - GARBAGE	SERVICEMASTER BY J&C BROWN	MARCH 2021 JANITORIAL SERVICE	\$ 201.17
29015	03/22/2021	PW ADMIN	UB - GARBAGE	SERVICEMASTER BY J&C BROWN	JANUARY 2021 JANITORIAL SERVICE	\$ 201.17
29015	03/22/2021	PW ADMIN	UB - SEWER	SERVICEMASTER BY J&C BROWN	FEBRUARY 2021 JANITORIAL SERVICE	\$ 201.17
29015	03/22/2021	PW ADMIN	UB - SEWER	SERVICEMASTER BY J&C BROWN	MARCH 2021 JANITORIAL SERVICE	\$ 201.17
29015	03/22/2021	PW ADMIN	UB - SEWER	SERVICEMASTER BY J&C BROWN	JANUARY 2021 JANITORIAL SERVICE	\$ 201.17
29015	03/22/2021	PW ADMIN	UB - WATER	SERVICEMASTER BY J&C BROWN	FEBRUARY 2021 JANITORIAL SERVICE	\$ 402.32
29015	03/22/2021	PW ADMIN	UB - WATER	SERVICEMASTER BY J&C BROWN	MARCH 2021 JANITORIAL SERVICE	\$ 402.31
29015	03/22/2021	PW ADMIN	UB - WATER	SERVICEMASTER BY J&C BROWN	JANUARY 2021 JANITORIAL SERVICE	\$ 402.32
29015	03/22/2021	PW ADMIN	WATER QUALITY	SERVICEMASTER BY J&C BROWN	FEBRUARY 2021 JANITORIAL SERVICE	\$ 191.42
29015	03/22/2021	PW ADMIN	WATER QUALITY	SERVICEMASTER BY J&C BROWN	MARCH 2021 JANITORIAL SERVICE	\$ 191.42
29015	03/22/2021	PW ADMIN	WATER QUALITY	SERVICEMASTER BY J&C BROWN	JANUARY 2021 JANITORIAL SERVICE	\$ 191.42
29015	03/22/2021	PW ADMIN	WWTP	SERVICEMASTER BY J&C BROWN	FEBRUARY 2021 JANITORIAL SERVICE	\$ 745.42
29015	03/22/2021	PW ADMIN	WWTP	SERVICEMASTER BY J&C BROWN	MARCH 2021 JANITORIAL SERVICE	\$ 745.42
29015	03/22/2021	PW ADMIN	WWTP	SERVICEMASTER BY J&C BROWN	JANUARY 2021 JANITORIAL SERVICE	\$ 745.41
29015	03/22/2021	PW ADMIN	SOLID WASTE	SERVICEMASTER BY J&C BROWN	FEBRUARY 2021 JANITORIAL SERVICE	\$ 622.97
29015	03/22/2021	PW ADMIN	SOLID WASTE	SERVICEMASTER BY J&C BROWN	MARCH 2021 JANITORIAL SERVICE	\$ 622.98

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
29015	03/22/2021	PW ADMIN	SOLID WASTE	SERVICEMASTER BY J&C BROWN	JANUARY 2021 JANITORIAL SERVICE	\$ 622.99
29015	03/22/2021	PW ADMIN	PD OPS	SERVICEMASTER BY J&C BROWN	FEBRUARY 2021 JANITORIAL SERVICE	\$ 3,949.61
29015	03/22/2021	PW ADMIN	PD OPS	SERVICEMASTER BY J&C BROWN	MARCH 2021 JANITORIAL SERVICE	\$ 3,949.61
29015	03/22/2021	PW ADMIN	PD OPS	SERVICEMASTER BY J&C BROWN	JANUARY 2021 JANITORIAL SERVICE	\$ 3,900.86
29016	03/22/2021	WATER	WATER QUALITY	HARRINGTON INDUSTRIAL PLASTICS LLC	MISC CHLORONATOR PARTS	\$ 19.35
29017	03/22/2021	PD	PD OPS	TRILOGY MEDWASTE WEST LLC	REUSABLE TUB	\$ 50.00
29018	03/22/2021	ENGINEERING	GENERAL CAPITAL	ENGIE SERVICES U.S. INC.	ENGIE SERVICES CONTRACT PROJECT CN-000497	\$ 553,814.59
29019	03/22/2021	ENGINEERING	WATER CAPITAL	DAVIDS ENGINEERING, INC.	PROFESSIONAL SERVICES	\$ 200.00
29020	03/22/2021	PARKS	PARKING DIST OPS	ELITE MAINTENANCE AND TREE SERVICE	MONTHLY LANDSCAPE MAINT DOWNTOWN DISTRICT	\$ 455.00
29020	03/22/2021	PARKS	PARKS	ELITE MAINTENANCE AND TREE SERVICE	LANDSCAPE MAINTENANCE FEBRUARY 2021	\$ 5,070.00
29020	03/22/2021	PARKS	MEDIAN LANDS	ELITE MAINTENANCE AND TREE SERVICE	MONTHLY LANDSCAPE MAINTENANCE FEBRUARY 2021	\$ 11,215.00
29021	03/22/2021	FACILITIES	INTERMODAL BLDG	LEEDWAY PLUMBING INC	CLEARED SEWER LINE	\$ 210.00
29022	03/22/2021	FINANCE	CITY MANAGER	HINDERLITER, DE LLAMAS AND ASSOCIATES	CANNABIS CONSULTING SERVICES- NOVEMBER 2020	\$ 500.00
29023	03/22/2021	AIRPORT	AIRPORT OPS	AVIATION MANAGEMENT CONSULTING GROUP	CAT-I CO-PILOT PROGRAM SEPTEMBER 2020	\$ 250.00
29023	03/22/2021	AIRPORT	AIRPORT OPS	AVIATION MANAGEMENT CONSULTING GROUP	CAT II CO-PILOT PROGRAM OCTOBER 2020	\$ 490.00
29023	03/22/2021	AIRPORT	AIRPORT OPS	AVIATION MANAGEMENT CONSULTING GROUP	CAT-II CO-PILOT PROGRAM NOVEMBER 2020	\$ 490.00
29023	03/22/2021	AIRPORT	AIRPORT OPS	AVIATION MANAGEMENT CONSULTING GROUP	CAT II CO-PILOT PROGRAM FEBRUARY 2021	\$ 490.00
29024	03/22/2021	HR	PAYROLL TRUST	HALCYON BEHAVIORAL, LLC	EAP/WEELLNESS MARCH 2021	\$ 783.18
29025	03/22/2021	FINANCE	DRAINAGE	NBS GOVERNMENT FINANCE GROUP	RATE STUDY/ANALYSIS	\$ 4,146.04
29025	03/22/2021	FINANCE	SOLID WASTE	NBS GOVERNMENT FINANCE GROUP	RATE STUDY/ANALYSIS	\$ 3,785.51
29025	03/22/2021	FINANCE	UB - SEWER	NBS GOVERNMENT FINANCE GROUP	RATE STUDY/ANALYSIS	\$ 3,523.31
29025	03/22/2021	FINANCE	UB - WATER	NBS GOVERNMENT FINANCE GROUP	RATE STUDY/ANALYSIS	\$ 4,932.64
29026	03/22/2021	FINANCE	AIRPORT OPS	AT&T	02/21 SERVICE 831-000-6408 576	\$ 589.42
29026	03/22/2021	FINANCE	BUILDING	AT&T	02/21 SERVICE 831-000-6408 576	\$ 119.94
29026	03/22/2021	FINANCE	CITY ATTORNEY	AT&T	02/21 SERVICE 831-000-6408 576	\$ 39.07
29026	03/22/2021	FINANCE	CITY CLERK	AT&T	02/21 SERVICE 831-000-6408 576	\$ 32.90
29026	03/22/2021	FINANCE	CODE ENF	AT&T	02/21 SERVICE 831-000-6408 576	\$ 657.28
29026	03/22/2021	FINANCE	COMM & REC	AT&T	02/21 SERVICE 831-000-6408 576	\$ 1,836.12
29026	03/22/2021	FINANCE	COMPUTER MAINT	AT&T	02/21 SERVICE 831-000-6408 576	\$ 124.05
29026	03/22/2021	FINANCE	ENGINEERING	AT&T	02/21 SERVICE 831-000-6408 576	\$ 275.52
29026	03/22/2021	FINANCE	FINANCE	AT&T	02/21 SERVICE 831-000-6408 576	\$ 93.90
29026	03/22/2021	FINANCE	FIRE	AT&T	02/21 SERVICE 831-000-6408 576	\$ 1,179.53
29026	03/22/2021	FINANCE	GRANT OVERSIGHT	AT&T	02/21 SERVICE 831-000-6408 576	\$ 115.14
29026	03/22/2021	FINANCE	HR/RISK MGT	AT&T	02/21 SERVICE 831-000-6408 576	\$ 78.13
29026	03/22/2021	FINANCE	PLANNING	AT&T	02/21 SERVICE 831-000-6408 576	\$ 100.75
29026	03/22/2021	FINANCE	UB - GARBAGE	AT&T	02/21 SERVICE 831-000-6408 576	\$ 228.91
29026	03/22/2021	FINANCE	UB - SEWER	AT&T	02/21 SERVICE 831-000-6408 576	\$ 228.92
29026	03/22/2021	FINANCE	UB - WATER	AT&T	02/21 SERVICE 831-000-6408 576	\$ 457.83
29026	03/22/2021	FINANCE	CITY MANAGER	AT&T	02/21 SERVICE 831-000-6408 576	\$ 39.07

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29026	03/22/2021	FINANCE	PD OPS	AT&T	02/21 SERVICE 831-000-6408 576	\$ 657.28
29027	03/22/2021	FINANCE	COMM & REC	AT&T	03/17/21 CALNET 3 SERVICE 9391026396	\$ 138.83
29027	03/22/2021	FINANCE	SR CITIZEN COMM	AT&T	02/21 CALNET 3 SERVICE 9391026403	\$ 26.36
29027	03/22/2021	FINANCE	SR CITIZEN COMM	AT&T	02/21 CALNET 3 SERVICE 9391026398	\$ 23.49
29027	03/22/2021	FINANCE	MEAS K - PD	AT&T	02/21 CALNET 3 SERVICE 9391026401	\$ 23.49
29027	03/22/2021	FINANCE	MEAS K - PD	AT&T	02/21 CALNET 3 SERVICE 93910591433	\$ 1,096.86
29027	03/22/2021	PD	PD OPS	AT&T	02/21 CALNET 3 SERVICE 9391031566	\$ 166.16
29027	03/22/2021	PD	PD OPS	AT&T	02/21 CALNET 3 SERVICE 9391031578	\$ 174.18
29028	03/22/2021	FINANCE	CITY CLERK	AT&T	01/21 FIRSTNET SERVICE 287302656036	\$ 412.28
29028	03/22/2021	FINANCE	CITY COUNCIL	AT&T	01/21 FIRSTNET SERVICE 287302656036	\$ 1,415.33
29028	03/22/2021	FINANCE	COMPUTER MAINT	AT&T	01/21 FIRSTNET SERVICE 287302656036	\$ 2,807.07
29028	03/22/2021	FINANCE	ENGINEERING	AT&T	01/21 FIRSTNET SERVICE 287302656036	\$ 824.56
29028	03/22/2021	FINANCE	FACILITIES MAINT	AT&T	01/21 FIRSTNET SERVICE 287302656036	\$ 2,110.61
29028	03/22/2021	FINANCE	FINANCE	AT&T	01/21 FIRSTNET SERVICE 287302656036	\$ 206.14
29028	03/22/2021	FINANCE	PD OPS	AT&T	10/20 FIRSTNET SVS 287300735068	\$ 616.19
29028	03/22/2021	FINANCE	PD OPS	AT&T	01/21 FIRSTNET SERVICE 287302656036	\$ 358.14
29028	03/22/2021	FINANCE	PD OPS	AT&T	07/20 FIRSTNET SVS 287300735068	\$ 68.19
29028	03/22/2021	FINANCE	PD OPS	AT&T	11/20 FIRSTNET SVS 287300735068	\$ 735.00
29029	03/22/2021	ENGINEERING	ENGINEERING	AMERICAN BUSINESS MACHINES	PLOTTER COPIER SERVICE MARCH 2021	\$ 98.00
29030	03/22/2021	WWTP	WWTP	BSK ASSOCIATES	PERMIT COMPLIANCE LAB	\$ 864.00
29031	03/22/2021	HR	CITY MANAGER	BLUE SHIELD OF CALIFORNIA	CITY PAID RETIREE RX BILL APRIL 2021	\$ 130.40
29032	03/22/2021	HR	HR/RISK MGT	CA DEPARTMENT OF JUSTICE	FEBRUARY 2021 FINGERPRINTING	\$ 32.00
29032	03/22/2021	PD	PD OPS	CA DEPARTMENT OF JUSTICE	CLETS BILLING OCT 2020-DEC 2020	\$ 1,876.98
29032	03/22/2021	PD	PD OPS	CA DEPARTMENT OF JUSTICE	FINGERPRINTING - FEBRUARY 2021	\$ 474.00
29033	03/22/2021	ENGINEERING	ENGINEERING	CA SURVEYING AND DRAFTING SUPPLY	WIDE FORMAT PAPER	\$ 63.88
29034	03/22/2021	HR	AIRPORT OPS	CSJVRMA	4TH QUARTER DEPOSIT	\$ 12,892.46
29034	03/22/2021	HR	CENTRAL ADMIN	CSJVRMA	4TH QUARTER DEPOSIT	\$ 55,985.05
29034	03/22/2021	HR	FIRE	CSJVRMA	4TH QUARTER DEPOSIT	\$ 3,708.79
29034	03/22/2021	HR	FLEET MAINT	CSJVRMA	4TH QUARTER DEPOSIT	\$ 4,768.44
29034	03/22/2021	HR	INTERMODAL BLDG	CSJVRMA	4TH QUARTER DEPOSIT	\$ 353.22
29034	03/22/2021	HR	PARKS	CSJVRMA	4TH QUARTER DEPOSIT	\$ 176.61
29034	03/22/2021	HR	PAYROLL TRUST	CSJVRMA	4TH QUARTER DEPOSIT	\$ 351,095.00
29034	03/22/2021	HR	STREETS	CSJVRMA	4TH QUARTER DEPOSIT	\$ 1,059.65
29034	03/22/2021	HR	SEWER OPS	CSJVRMA	4TH QUARTER DEPOSIT	\$ 4,768.44
29034	03/22/2021	HR	SOLID WASTE	CSJVRMA	4TH QUARTER DEPOSIT	\$ 3,178.97
29034	03/22/2021	HR	STREET CLEANING	CSJVRMA	4TH QUARTER DEPOSIT	\$ 883.05
29034	03/22/2021	HR	WATER OPS	CSJVRMA	4TH QUARTER DEPOSIT	\$ 26,138.13
29034	03/22/2021	HR	WWTP	CSJVRMA	4TH QUARTER DEPOSIT	\$ 52,276.26
29034	03/22/2021	HR	PD OPS	CSJVRMA	4TH QUARTER DEPOSIT	\$ 10,419.93

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29035	03/22/2021	FINANCE	BUILDING	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 63.73
29035	03/22/2021	FINANCE	CITY ATTORNEY	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 18.92
29035	03/22/2021	FINANCE	CITY CLERK	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 18.92
29035	03/22/2021	FINANCE	CODE ENF	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 135.45
29035	03/22/2021	FINANCE	COMM & REC	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 90.62
29035	03/22/2021	FINANCE	COMPUTER MAINT	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 36.86
29035	03/22/2021	FINANCE	ENGINEERING	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 126.49
29035	03/22/2021	FINANCE	FACILITIES MAINT	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 27.87
29035	03/22/2021	FINANCE	FINANCE	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 99.59
29035	03/22/2021	FINANCE	FLEET MAINT	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 18.92
29035	03/22/2021	FINANCE	GRANT OVERSIGHT	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 36.86
29035	03/22/2021	FINANCE	HR/RISK MGT	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 36.86
29035	03/22/2021	FINANCE	PARKS	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 45.79
29035	03/22/2021	FINANCE	PARKS ADMIN	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 36.83
29035	03/22/2021	FINANCE	PLANNING	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 45.36
29035	03/22/2021	FINANCE	STREETS	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 45.80
29035	03/22/2021	FINANCE	RECREATION	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 54.77
29035	03/22/2021	FINANCE	SEWER OPS	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 32.34
29035	03/22/2021	FINANCE	SOLID WASTE	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 36.83
29035	03/22/2021	FINANCE	SR CITIZEN COMM	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 36.83
29035	03/22/2021	FINANCE	UB - GARBAGE	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 30.11
29035	03/22/2021	FINANCE	UB - SEWER	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 30.11
29035	03/22/2021	FINANCE	UB - WATER	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 59.25
29035	03/22/2021	FINANCE	WATER OPS	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 41.31
29035	03/22/2021	FINANCE	WATER QUALITY	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 18.92
29035	03/22/2021	FINANCE	WWTP	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 27.87
29035	03/22/2021	FINANCE	CITY MANAGER	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 18.92
29035	03/22/2021	FINANCE	PURCHASING	COMCAST	CITY INTERNET CONNECTION 02/01/2021-02/28/2021	\$ 27.87
29036	03/22/2021	STREETS	STREETS	CONCENTRA MEDICAL CENTERS	DOT MEDICAL RECERTIFICATION	\$ 64.50
29037	03/22/2021	CODE ENF	CODE ENF	CORELOGIC INFORMATION SOLUTIONS INC	REALQUEST FEBRUARY 2021	\$ 175.00
29038	03/22/2021	SOLID WASTE	BEV CONTNR RECY	DEPT OF RESOURCES RECYCLING & RECOVERY	UNSPENT FUNDS GRANT CPP-17-179	\$ 43.92
29039	03/22/2021	FIRE	FIRE	DEPARTMENT OF FORESTRY AND FIRE	2ND QTR ACTUAL BILLING FOR CITY CONTRACT	\$ 966,433.65
29040	03/22/2021	SEWER	SEWER OPS	DIAMOND COMMUNICATIONS	MARCH 2021 TELEPHONE ANSWERING SERVICE	\$ 115.00
29040	03/22/2021	PARKS	COMM & REC	DIAMOND COMMUNICATIONS	YC FIRE ALARM CERTIFICATION	\$ 275.00
29041	03/22/2021	FLEET	FLEET ACQU	DOWNTOWN FORD SALES	NEW 2021 FORD F150	\$ 25,507.80
29042	03/22/2021	HR	CITY CLERK	ADMINISTRATIVE SOLUTIONS	MONTHLY ADMINISTRATIVE FEE MARCH 2021	\$ 21.50
29042	03/22/2021	HR	INS/RISK MGT	ADMINISTRATIVE SOLUTIONS	MONTHLY ADMINISTRATIVE FEE MARCH 2021	\$ 193.50
29042	03/22/2021	HR	PAYROLL TRUST	ADMINISTRATIVE SOLUTIONS	MONTHLY ADMINISTRATIVE FEE MARCH 2021	\$ 3,848.50
29042	03/22/2021	HR	PD OPS	ADMINISTRATIVE SOLUTIONS	MONTHLY ADMINISTRATIVE FEE MARCH 2021	\$ 21.50

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29043	03/22/2021	BUILDING	BUILDING	FIRE SAFETY SOLUTIONS, LLC	FIRE PROTECTION ENG SVS 03/01/2021-03/15/2021	\$ 10,331.25
29044	03/22/2021	PW ADMIN	CENTRAL ADMIN	INDUSTRIAL ELECTRICAL CO.	GENERATOR MAINTENANCE	\$ 1,129.67
29044	03/22/2021	PW ADMIN	DRAINAGE	INDUSTRIAL ELECTRICAL CO.	GENERATOR MAINTENANCE	\$ 1,734.39
29044	03/22/2021	PW ADMIN	FACILITIES MAINT	INDUSTRIAL ELECTRICAL CO.	GENERATOR MAINTENANCE	\$ 1,524.81
29044	03/22/2021	PW ADMIN	FIRE	INDUSTRIAL ELECTRICAL CO.	GENERATOR MAINTENANCE	\$ 1,177.57
29044	03/22/2021	PW ADMIN	SEWER OPS	INDUSTRIAL ELECTRICAL CO.	GENERATOR MAINTENANCE	\$ 2,359.68
29044	03/22/2021	PW ADMIN	WATER OPS	INDUSTRIAL ELECTRICAL CO.	GENERATOR MAINTENANCE	\$ 3,335.12
29044	03/22/2021	PW ADMIN	WWTP	INDUSTRIAL ELECTRICAL CO.	GENERATOR MAINTENANCE	\$ 3,425.68
29044	03/22/2021	PW ADMIN	PD OPS	INDUSTRIAL ELECTRICAL CO.	GENERATOR MAINTENANCE	\$ 2,991.45
29044	03/22/2021	PD	PD OPS	INDUSTRIAL ELECTRICAL CO.	EQUIPMENT REPAIR	\$ 1,332.19
29045	03/22/2021	FACILITIES	FACILITIES MAINT	JAM SERVICES INC	TRAFFIC SIGNAL PARTS	\$ 2,056.75
29046	03/22/2021	PARKS	AQUATICS PRGM	CHARLES LUECKER, AUTHORIZED SIGNER	CHOLORINE FOR POOL	\$ 1,374.02
29047	03/22/2021	FINANCE	WATER CONSERV	CITY OF MADERA	DISHWASHER REBATE- APPLY TO UB ACCT	\$ 200.00
29047	03/22/2021	FINANCE	WATER CONSERV	CITY OF MADERA	MULCH REBATE - APPLY TO UB ACCT	\$ 40.00
29048	03/22/2021	GRANTS	CDBG PUBLIC SVC	MADERA COALITION FOR COMM JUSTICE	REIMB FOR 2ND QTR CDBG FUNDED PROGRAM	\$ 17,429.49
29049	03/22/2021	WATER	WATER OPS	MADERA PUMPS, INC.	CRANE LABOR -PULLED MOTOR WELL 23	\$ 185.00
29050	03/22/2021	FINANCE	PURCHASING	MADERA TRIBUNE	RETRACTION NOTICE	\$ 143.00
29051	03/22/2021	UB - WATER	SOLID WASTE	MID VALLEY DISPOSAL INC.	DISPOSAL FEES JANUARY 2021	\$ 378,756.75
29052	03/22/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	02/21 SERVICE 5207933925-6	\$ 65.88
29052	03/22/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	02/21 SERVICE 9787342989-4	\$ 108.71
29052	03/22/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	02/21 SERVICE 1598348280-1	\$ 59.83
29052	03/22/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	02/21 SERVICE 5225647713-5	\$ 14.78
29052	03/22/2021	FINANCE	PARKS	PACIFIC GAS & ELECTRIC	02/21 SERVICE 8675479583-8	\$ 41.26
29052	03/22/2021	FINANCE	ZONE 34B	PACIFIC GAS & ELECTRIC	02/21 SERVICE 0443905948-8	\$ 10.51
29052	03/22/2021	FINANCE	ZONE 43A	PACIFIC GAS & ELECTRIC	02/21 SERVICE 6948316261-1	\$ 45.68
29053	03/22/2021	ENGINEERING	FAU CMAQ	AVISON CONSTRUCTION INC	CONST TRAFFIC SIGNAL AT HOWARD/WESTBERRY	\$ 91,825.08
29053	03/22/2021	ENGINEERING	TRAFFIC SIGNAL	AVISON CONSTRUCTION INC	CONST TRAFFIC SIGNAL AT HOWARD/WESTBERRY	\$ 37,506.02
29054	03/22/2021	WWTP	WWTP	POLYDYNE INC.	WATER AND WASTEWATER TREATING CHEMICALS	\$ 6,722.33
29055	03/22/2021	WATER	AIRPORT OPS	PRAXAIR DISTRIBUTION, INC.	CYLINDER DEMURRAGE	\$ 56.99
29055	03/22/2021	WATER	DRAINAGE	PRAXAIR DISTRIBUTION, INC.	CYLINDER DEMURRAGE	\$ 170.97
29055	03/22/2021	WATER	FLEET MAINT	PRAXAIR DISTRIBUTION, INC.	CYLINDER DEMURRAGE	\$ 85.49
29055	03/22/2021	WATER	SEWER OPS	PRAXAIR DISTRIBUTION, INC.	CYLINDER DEMURRAGE	\$ 85.49
29055	03/22/2021	WATER	WATER OPS	PRAXAIR DISTRIBUTION, INC.	CYLINDER DEMURRAGE	\$ 170.97
29055	03/22/2021	WATER	WWTP	PRAXAIR DISTRIBUTION, INC.	CYLINDER DEMURRAGE	\$ 85.49
29056	03/22/2021	FIRE	FIRE	TESEI PETROLEUM INC.	FUEL -FIRE DEPT 02/27/21-2/28/21	\$ 228.96
29057	03/22/2021	PARKS	COMM & REC	THYSENKRUPP ELEVATOR CORPORATION	YC ELEVATOR SERVICE	\$ 285.48
29058	03/22/2021	ENGINEERING	LTF - STREETS	UNION PACIFIC RAILROAD CO.	PLAN REVIEW OLIVE ST / MILE POST 184.5-185.00	\$ 2,524.50
29058	03/22/2021	ENGINEERING	LTF - STREETS	UNION PACIFIC RAILROAD CO.	PLAN REVIEW MILE POST 183.0-184.0	\$ 445.00
29059	03/22/2021	WWTP	WWTP	USA BLUE BOOK	LABORATORY SUPPLIES	\$ 790.99

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29060	03/22/2021	FINANCE	AIRPORT OPS	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 700.39
29060	03/22/2021	FINANCE	AQUATICS PRGM	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 611.13
29060	03/22/2021	FINANCE	BUILDING	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 636.74
29060	03/22/2021	FINANCE	CENTRAL ADMIN	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 1,367.23
29060	03/22/2021	FINANCE	CITY CLERK	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 225.00
29060	03/22/2021	FINANCE	CITY COUNCIL	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 483.28
29060	03/22/2021	FINANCE	CODE ENF	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 93.72
29060	03/22/2021	FINANCE	COMPUTER MAINT	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 760.76
29060	03/22/2021	FINANCE	DRAINAGE	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 1,113.43
29060	03/22/2021	FINANCE	ENGINEERING	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 1,171.11
29060	03/22/2021	FINANCE	FACILITIES MAINT	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 1,753.41
29060	03/22/2021	FINANCE	FINANCE	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 872.98
29060	03/22/2021	FINANCE	FIRE	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 8,548.81
29060	03/22/2021	FINANCE	FLEET MAINT	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 16,140.13
29060	03/22/2021	FINANCE	GENERAL FUND	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 11,376.29
29060	03/22/2021	FINANCE	GENERAL TRUST	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 150.75
29060	03/22/2021	FINANCE	GRAFFITI ABATE	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 1,144.08
29060	03/22/2021	FINANCE	HR/RISK MGT	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 758.38
29060	03/22/2021	FINANCE	INS/RISK MGT	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 220.00
29060	03/22/2021	FINANCE	INTERMODAL BLDG	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 36.12
29060	03/22/2021	FINANCE	LMD SERVICES	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 119.27
29060	03/22/2021	FINANCE	MEAS K - FIRE	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 3,307.13
29060	03/22/2021	FINANCE	PARKS	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 8,591.40
29060	03/22/2021	FINANCE	PARKS ADMIN	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 40.95
29060	03/22/2021	FINANCE	PLANNING	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 211.66
29060	03/22/2021	FINANCE	STREETS	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 10,975.24
29060	03/22/2021	FINANCE	RECREATION	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 724.00
29060	03/22/2021	FINANCE	SEWER OPS	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 1,204.82
29060	03/22/2021	FINANCE	SR CITIZEN COMM	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 614.91
29060	03/22/2021	FINANCE	SUPP LAW ENF	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 842.04
29060	03/22/2021	FINANCE	TRANS - FIXED	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 5,151.55
29060	03/22/2021	FINANCE	TRANS - DAR	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 1,034.78
29060	03/22/2021	FINANCE	UB - GARBAGE	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 101.39
29060	03/22/2021	FINANCE	UB - SEWER	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 101.39
29060	03/22/2021	FINANCE	UB - WATER	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 202.76
29060	03/22/2021	FINANCE	WATER OPS	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 11,355.56
29060	03/22/2021	FINANCE	WATER QUALITY	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 483.11
29060	03/22/2021	FINANCE	WWTP	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 8,984.79
29060	03/22/2021	FINANCE	PD OPS	US BANK CORPORATE PAYMENT SYSTEMS	02/21 CAL-CARD CHARGES	\$ 6,933.47

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29061	03/22/2021	PARKS	PARKS	VILLA GARDENING SERVICE INC	FEBRUARY 2021 LAWN SERVICE - ACCORNERO PARK	\$ 330.00
29062	03/22/2021	PD	MEAS K - PD	WATCHGUARD VIDEO	VISTA HD WEARABLE CAMERA	\$ 32.48
29063	03/22/2021	PD	PD OPS	ZEE MEDICAL SERVICE CO.	MEDICAL SUPPLIES	\$ 83.21
29064	03/22/2021	BUILDING	BUILDING	BLDING/PLAN REFND	REIMBURSEMENT OF FEES PAID, JOB CANCELLED	\$ 61.59
29064	03/22/2021	BUILDING	GENERAL FUND	BLDING/PLAN REFND	REIMBURSEMENT OF FEES PAID, JOB CANCELLED	\$ 1.50
29065	03/29/2021	FINANCE	PAYROLL TRUST	CA DEPARTMENT OF CHILD SUPPORT	CHILD SUPPORT DEDUCTIONS	\$ 1,989.19
29066	03/29/2021	FINANCE	PAYROLL TRUST	MID-MGMT EMPLOYEE GROUP	MARCH 2021 MONTHLY DUES	\$ 620.00
29067	03/29/2021	HR	INS/RISK MGT	AMERITAS LIFE INSURANCE CORP.	APRIL 2021 DENTAL INSURANCE	\$ 442.96
29067	03/29/2021	HR	PAYROLL TRUST	AMERITAS LIFE INSURANCE CORP.	APRIL 2021 DENTAL INSURANCE	\$ 13,399.64
29068	03/29/2021	ENGINEERING	RSTP - FED EX	GHD INC.	PROFESSIONAL CONTRACTED SERVICES	\$ 18,151.51
29069	03/29/2021	PD	PD OPS	RAUL R. HERRERA JR.	POLYGRAPHS	\$ 800.00
29070	03/29/2021	PD	PD OPS	DIEBERTS CREATIVE COPY INC	BUSINESS CARDS	\$ 37.89
29070	03/29/2021	PD	PD OPS	DIEBERTS CREATIVE COPY INC	THANK YOU CARDS WITH ENVELOPES	\$ 108.25
29071	03/29/2021	CITY ATTORNEY	CITY ATTORNEY	MONTOY LAW CORPORATION	CITY ATTORNEY CONTRACTED LEGAL SERVICES	\$ 47,272.25
29072	03/29/2021	PD	PD OPS	CRISCOM PUBLIC RELATIONS, INC.	RENEW CONTRACT GOVT'L AFFAIRS CONSULTING	\$ 4,000.00
29073	03/29/2021	PD	PD OPS	PACIFIC STORAGE COMPANY	SERVICE 36 INCH EXECUTIVE COSOLE	\$ 280.00
29074	03/29/2021	FINANCE	PAYROLL TRUST	MADERA CO SHERIFF-CIVIL DIVISION	SHERIFF GARNISHMENT ORDER	\$ 174.00
29075	03/29/2021	CITY CLERK	CITY CLERK	GENERAL LOGISTICS SYSTEMS US INC	OVERNIGHT SHIPPING	\$ 6.88
29075	03/29/2021	ENGINEERING	ENGINEERING	GENERAL LOGISTICS SYSTEMS US INC	OVERNIGHT SHIPPING	\$ 6.77
29075	03/29/2021	ENGINEERING	LTF - STREETS	GENERAL LOGISTICS SYSTEMS US INC	OVERNIGHT SHIPPING	\$ 16.02
29076	03/29/2021	CITY ATTORNEY	CITY ATTORNEY	COLANTUONO, HIGHSMITH & WHATLEY, PC	SPECIALIZED LEGAL SERVICES	\$ 2,099.18
29077	03/29/2021	FINANCE	CITY MANAGER	HINDERLITER, DE LLAMAS AND ASSOCIATES	CANNABIS CONSULTING SERVICES- FEBRUARY 2021	\$ 1,000.00
29078	03/29/2021	AIRPORT	AIRPORT OPS	AVIATION MANAGEMENT CONSULTING GROUP	CAT II CO-PILOT PROGRAM JANUARY 2021	\$ 490.00
29079	03/29/2021	HR	HR/RISK MGT	MYWORKPLACE, INC	MYWORKPLACE.NET -SYSTEM ACCESS	\$ 726.00
29080	03/29/2021	WATER	WATER QUALITY	DELLAVALLE LABORATORY, INC.	WEEKLY SAMPLING	\$ 1,036.00
29080	03/29/2021	WATER	WATER QUALITY	DELLAVALLE LABORATORY, INC.	REPEAT SAMPLING	\$ 224.00
29081	03/29/2021	FINANCE	SEWER OPS	AT&T	03/21 CALNET 3 SERVICE 9391031570	\$ 210.49
29081	03/29/2021	FINANCE	PD OPS	AT&T	03/21 CALNET 3 SERVICE 9391020514	\$ 166.16
29081	03/29/2021	FIRE	MEAS K - FIRE	AT&T	08/20 CALNET SERVICE 9391068734	\$ 312.13
29081	03/29/2021	FIRE	MEAS K - FIRE	AT&T	09/20 CALNET SERVICE 9391068734	\$ 45.23
29081	03/29/2021	FIRE	MEAS K - FIRE	AT&T	10/20 CALNET SERVICE 9391068734	\$ 48.60
29081	03/29/2021	FIRE	MEAS K - FIRE	AT&T	11/20 CALNET SERVICE 9391068734	\$ 46.84
29081	03/29/2021	FIRE	MEAS K - FIRE	AT&T	12/20 CALNET SERVICE 9391068734	\$ 48.02
29081	03/29/2021	FIRE	MEAS K - FIRE	AT&T	01/21 CALNET SERVICE 9391068734	\$ 48.15
29082	03/29/2021	ENGINEERING	WATER CAPITAL	AKEL ENGINEERING GROUP, INC.	PROFESSIONAL ENGINEERING SERVICE	\$ 10,825.25
29082	03/29/2021	ENGINEERING	SEWER CAPITAL	AKEL ENGINEERING GROUP, INC.	PROFESSIONAL ENGINEERING SERVICE	\$ 11,507.75
29083	03/29/2021	HR	CITY CLERK	BLUE SHIELD OF CALIFORNIA	CITY PAID EE HEALTHCARE APRIL 2021	\$ 536.52
29083	03/29/2021	HR	INS/RISK MGT	BLUE SHIELD OF CALIFORNIA	CITY PAID EE HEALTHCARE APRIL 2021	\$ 5,098.05
29083	03/29/2021	HR	PAYROLL TRUST	BLUE SHIELD OF CALIFORNIA	CITY PAID EE HEALTHCARE APRIL 2021	\$ 202,489.62

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29083	03/29/2021	HR	PD OPS	BLUE SHIELD OF CALIFORNIA	CITY PAID EE HEALTHCARE APRIL 2021	\$ 536.52
29084	03/29/2021	HR	CITY MANAGER	BLUE SHIELD OF CALIFORNIA	CITY PAID RETIREE MED BILL APRIL 2021	\$ 207.00
29085	03/29/2021	PD	PD OPS	CA DEPARTMENT OF JUSTICE	FEBRUARY 2021 BLOOD ALCOHOL ANALYSIS	\$ 1,540.00
29086	03/29/2021	FINANCE	AIRPORT OPS	CANON FINANCIAL SERVICES	COPIER LEASE FEBRUARY 2021	\$ 26.35
29086	03/29/2021	FINANCE	BUILDING	CANON FINANCIAL SERVICES	COPIER LEASE FEBRUARY 2021	\$ 4.34
29086	03/29/2021	FINANCE	CITY ATTORNEY	CANON FINANCIAL SERVICES	COPIER LEASE FEBRUARY 2021	\$ 0.49
29086	03/29/2021	FINANCE	CITY CLERK	CANON FINANCIAL SERVICES	COPIER LEASE FEBRUARY 2021	\$ 82.93
29086	03/29/2021	FINANCE	CODE ENF	CANON FINANCIAL SERVICES	COPIER LEASE FEBRUARY 2021	\$ 331.30
29086	03/29/2021	FINANCE	COMPUTER MAINT	CANON FINANCIAL SERVICES	COPIER LEASE FEBRUARY 2021	\$ 8.01
29086	03/29/2021	FINANCE	ENGINEERING	CANON FINANCIAL SERVICES	COPIER LEASE FEBRUARY 2021	\$ 460.84
29086	03/29/2021	FINANCE	FINANCE	CANON FINANCIAL SERVICES	COPIER LEASE FEBRUARY 2021	\$ 220.19
29086	03/29/2021	FINANCE	GRANT OVERSIGHT	CANON FINANCIAL SERVICES	COPIER LEASE FEBRUARY 2021	\$ 20.53
29086	03/29/2021	FINANCE	HR/RISK MGT	CANON FINANCIAL SERVICES	COPIER LEASE FEBRUARY 2021	\$ 95.97
29086	03/29/2021	FINANCE	PARKS ADMIN	CANON FINANCIAL SERVICES	COPIER LEASE FEBRUARY 2021	\$ 381.99
29086	03/29/2021	FINANCE	PLANNING	CANON FINANCIAL SERVICES	COPIER LEASE FEBRUARY 2021	\$ 152.16
29086	03/29/2021	FINANCE	SEWER OPS	CANON FINANCIAL SERVICES	COPIER LEASE FEBRUARY 2021	\$ 37.89
29086	03/29/2021	FINANCE	SOLID WASTE	CANON FINANCIAL SERVICES	COPIER LEASE FEBRUARY 2021	\$ 37.89
29086	03/29/2021	FINANCE	TRANS - FIXED	CANON FINANCIAL SERVICES	COPIER LEASE FEBRUARY 2021	\$ 61.16
29086	03/29/2021	FINANCE	TRANS - DAR	CANON FINANCIAL SERVICES	COPIER LEASE FEBRUARY 2021	\$ 61.16
29086	03/29/2021	FINANCE	UB - WATER	CANON FINANCIAL SERVICES	COPIER LEASE FEBRUARY 2021	\$ 190.05
29086	03/29/2021	FINANCE	WATER OPS	CANON FINANCIAL SERVICES	COPIER LEASE FEBRUARY 2021	\$ 113.68
29086	03/29/2021	FINANCE	WATER QUALITY	CANON FINANCIAL SERVICES	COPIER LEASE FEBRUARY 2021	\$ 122.32
29086	03/29/2021	FINANCE	WWTP	CANON FINANCIAL SERVICES	COPIER LEASE FEBRUARY 2021	\$ 143.91
29086	03/29/2021	FINANCE	PURCHASING	CANON FINANCIAL SERVICES	COPIER LEASE FEBRUARY 2021	\$ 128.58
29086	03/29/2021	FINANCE	PD OPS	CANON FINANCIAL SERVICES	COPIER LEASE FEBRUARY 2021	\$ 554.29
29087	03/29/2021	FINANCE	PAYROLL TRUST	COLONIAL LIFE & ACCIDENT INSURANCE CO	EE LIFE INSURANCE	\$ 889.44
29088	03/29/2021	PD	PD OPS	COMCAST	03/21 SERVICE 815550032009296	\$ 155.47
29089	03/29/2021	FIRE	MEAS K - FIRE	DIAMOND COMMUNICATIONS	FEBRUARY 2021 FIRE ALARM MONITORING	\$ 35.00
29089	03/29/2021	FIRE	MEAS K - FIRE	DIAMOND COMMUNICATIONS	MARCH 2021 FIRE ALARM MONITORING	\$ 35.00
29089	03/29/2021	FIRE	MEAS K - FIRE	DIAMOND COMMUNICATIONS	APRIL 2021 FIRE ALARM MONITORING / FIRE RECERT	\$ 310.00
29090	03/29/2021	FINANCE	PAYROLL TRUST	ADMINISTRATIVE SOLUTIONS	ADMIN FEES FOR MARCH 2021	\$ 106.00
29091	03/29/2021	FINANCE	PAYROLL TRUST	ADMINISTRATIVE SOLUTIONS	MEDICAL & CHILD CARE EXP	\$ 1,055.87
29092	03/29/2021	FINANCE	PAYROLL TRUST	ADMINISTRATIVE SOLUTIONS	ASI MEDICAL PART A FOR CLAIMS MARCH PAYROLL	\$ 27,804.42
29093	03/29/2021	HR	INS/RISK MGT	EBIX, INC.	IMPLEMENTATION SERVICES FOR RISK ENVISION	\$ 1,200.00
29094	03/29/2021	FACILITIES	FACILITIES MAINT	JAM SERVICES INC	TRAFFIC SIGNAL PARTS	\$ 1,244.88
29094	03/29/2021	FACILITIES	PD OPS	JAM SERVICES INC	RENO BXC-4 DETECTOR FOR GATE ACCESS	\$ 408.20
29095	03/29/2021	PD	PD OPS	LEGACY K9 INC.	POLICE SERVICE DOG; BASIC HANDLERS COURSE	\$ 19,707.50
29096	03/29/2021	HR	INS/RISK MGT	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 111.00
29097	03/29/2021	PD	PD OPS	LOU'S GLOVES, INC.	MEDICAL GLOVES	\$ 240.00

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29098	03/29/2021	FINANCE	PAYROLL TRUST	M A C E A	MARCH 2021 MONTHLY DUES	\$ 1,887.50
29099	03/29/2021	PD	SUPP LAW ENF	MADERA ANIMAL HOSPITAL	VETERINARY SERVICES	\$ 610.95
29100	03/29/2021	FINANCE	WATER CONSERV	CITY OF MADERA	CLOTHES WASHER REBATE- APPLY TO UB ACCT	\$ 200.00
29100	03/29/2021	FINANCE	WATER CONSERV	CITY OF MADERA	CLOTHES WASHER REBATE- APPLY TO UB ACCT	\$ 200.00
29101	03/29/2021	FINANCE	PAYROLL TRUST	M.C.E.A.	MARCH 2021 MONTHLY DUES	\$ 345.00
29102	03/29/2021	CITY CLERK	CITY CLERK	MADERA COUNTY CLERK-RECORDER	GENERAL ELECTION 2020	\$ 127,670.15
29103	03/29/2021	FINANCE	PAYROLL TRUST	M P O A	MARCH 2021 MONTHLY DUES	\$ 7,535.44
29104	03/29/2021	FINANCE	PURCHASING	MADERA TRIBUNE	REQUEST FOR BID ADVERTISEMENT	\$ 123.50
29104	03/29/2021	STREETS	STREETS	MADERA TRIBUNE	ZONE 3 CLEANUP ADVERTISEMENT	\$ 600.00
29105	03/29/2021	FINANCE	PAYROLL TRUST	N.P.C.-ORCHARD TRUST COMPANY	EE DEFERRED COMP CONTRIBUTIONS	\$ 8,580.67
29106	03/29/2021	FINANCE	PAYROLL TRUST	N.P.C.-ORCHARD TRUST COMPANY	EE DEFERRED COMP CONTRIBUTIONS	\$ 1,012.40
29107	03/29/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	03/21 SERVICE 1619119913-8	\$ 82.12
29107	03/29/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	03/21 SERVICE 6690755760-8	\$ 67.36
29107	03/29/2021	FINANCE	INTERMODAL BLDG	PACIFIC GAS & ELECTRIC	03/21 SERVICE 1950349675-4	\$ 919.15
29108	03/29/2021	PLANNING	PLANNING	PROVOST & PRITCHARD CONSULTING	CONSULTING SERVICES FOR PLANNING PROJECTS	\$ 5,622.10
29109	03/29/2021	HR	SEWER OPS	REGENCE BLUECROSS BLUESHIELD OF UT	CITY PAID RETIREE PRESCRIPTION BILL APRIL 2021	\$ 177.75
29109	03/29/2021	HR	WATER OPS	REGENCE BLUECROSS BLUESHIELD OF UT	CITY PAID RETIREE PRESCRIPTION BILL APRIL 2021	\$ 177.75
29110	03/29/2021	FIRE	MEAS K - FIRE	SJVAPCD	20/21 ANNUAL PERMITS TO OPERATE	\$ 290.00
29111	03/29/2021	WWTP	WWTP	STANTEC CONSULTING SERVICES INC.	PERMIT RENEWAL PROJECT	\$ 1,489.00
29112	03/29/2021	WATER	WATER OPS	STATE WATER RESOURCES CONTROL BOARD	EXAMINATION FEE	\$ 65.00
29113	03/29/2021	HR	INS/RISK MGT	SUPERIOR VISION INC.	APRIL 2021 VISION INSURANCE	\$ 81.87
29113	03/29/2021	HR	PAYROLL TRUST	SUPERIOR VISION INC.	APRIL 2021 VISION INSURANCE	\$ 2,092.20
29114	03/29/2021	FINANCE	FINANCE	THALES CONSULTING, INC.	SCO REPORT- SPECIAL DISTRICT	\$ 3,300.00
29115	03/29/2021	ENGINEERING	LTF - STREETS	UNION PACIFIC RAILROAD CO.	PLAN REVIEW- OLIVE ST / MILE POST 184.5-185.0	\$ 445.00
29115	03/29/2021	ENGINEERING	LTF - STREETS	UNION PACIFIC RAILROAD CO.	PLAN REVIEW- OLIVE ST / MILE POST 184.5-185.0	\$ 2,303.00
29116	03/29/2021	FINANCE	PAYROLL TRUST	VANTAGEPOINT TRANSFER AGENTS-457	EE DEFERRED COMP CONTRIBUTIONS	\$ 25,952.18
29117	03/29/2021	FINANCE	AIRPORT OPS	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ 66.11
29117	03/29/2021	FINANCE	BUILDING	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ 155.25
29117	03/29/2021	FINANCE	CITY COUNCIL	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ 304.08
29117	03/29/2021	FINANCE	CODE ENF	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ (112.53)
29117	03/29/2021	FINANCE	COMPUTER MAINT	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ 127.77
29117	03/29/2021	FINANCE	ENGINEERING	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ 89.76
29117	03/29/2021	FINANCE	FACILITIES MAINT	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ 68.64
29117	03/29/2021	FINANCE	FINANCE	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ 89.27
29117	03/29/2021	FINANCE	FIRE	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ 114.03
29117	03/29/2021	FINANCE	FLEET MAINT	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ 3.65
29117	03/29/2021	FINANCE	GRANT OVERSIGHT	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ 51.75
29117	03/29/2021	FINANCE	HR/RISK MGT	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ 114.16
29117	03/29/2021	FINANCE	PARKS	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ 104.56

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29117	03/29/2021	FINANCE	PLANNING	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ 103.50
29117	03/29/2021	FINANCE	STREETS	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ 39.09
29117	03/29/2021	FINANCE	RECREATION	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ 0.53
29117	03/29/2021	FINANCE	SEWER OPS	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ 43.73
29117	03/29/2021	FINANCE	STREET CLEANING	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ 0.53
29117	03/29/2021	FINANCE	UB - WATER	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ 3.15
29117	03/29/2021	FINANCE	WATER OPS	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ 184.47
29117	03/29/2021	FINANCE	WATER QUALITY	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ 66.59
29117	03/29/2021	FINANCE	WWTP	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ 102.87
29117	03/29/2021	FINANCE	MEAS K - PD	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ 81.84
29117	03/29/2021	FINANCE	CITY MANAGER	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ 85.61
29117	03/29/2021	FINANCE	PD OPS	VERIZON WIRELESS	CITY CELL PHONE CHARGES 02/11/21-03/10/21	\$ 1,294.32
29118	03/29/2021	WATER	WATER CONSERV	OTP- REBATES	TURF REPLACEMENT REBATE	\$ 3,000.00
29119	03/29/2021	WATER	WATER CONSERV	OTP- REBATES	TURF REPLACEMENT REBATE	\$ 2,000.00
29120	03/29/2021	WATER	WATER CONSERV	OTP- REBATES	TURF REPLACEMENT REBATE	\$ 2,379.00
29121	03/29/2021	BUILDING	BUILDING	BLDING/PLAN REFND	JOB CANCELLED, REIMBURSE FEES	\$ 153.50
29121	03/29/2021	BUILDING	GENERAL FUND	BLDING/PLAN REFND	JOB CANCELLED, REIMBURSE FEES	\$ 2.97
29122	04/05/2021	AIRPORT	AIRPORT OPS	ANDERSON STRIPING & CONSTRUCTION, INC.	RUNAWAY CLOSURE MARKINGS	\$ 15,325.00
29123	04/05/2021	ENGINEERING	DRAINAGE	2NDNATURE SOFTWARE INC	STORM WATER MGT LICENSE FEES & SUPPORT SERV	\$ 4,435.00
29124	04/05/2021	FINANCE	CENTRAL ADMIN	THE PUN GROUP	PROFESSIONAL AUDITING SERVICES	\$ 20,000.00
29125	04/05/2021	FINANCE	PURCHASING	MV CHENG & ASSOCIATES, INC.	TEMP SERVICES -PURCHASING MGR	\$ 9,800.00
29126	04/05/2021	ENGINEERING	MEAS T - RTP	MID CAL PIPELINE & UTILITIES, INC.	R-10 PHASE 2 OLIVE AVE WIDENING & RECONS	\$ 151,512.65
29127	04/05/2021	IS	COMPUTER MAINT	INFINITE EKELECTRONICS INTERNATIONAL INC	SHIPPING PD VIDEO BOXES	\$ 141.60
29128	04/05/2021	WATER	WATER QUALITY	DELLAVALLE LABORATORY, INC.	WEEKLY SAMPLING	\$ 1,064.00
29128	04/05/2021	WATER	WATER QUALITY	DELLAVALLE LABORATORY, INC.	REPEAT SAMPLING	\$ 33.00
29129	04/05/2021	FINANCE	AIRPORT OPS	AT&T	03/21 CALNET 3 SERVICE 9391026409	\$ 23.92
29129	04/05/2021	FINANCE	CENTRAL ADMIN	AT&T	03/21 CALNET 3 SERVICE 9391026406	\$ 22.03
29129	04/05/2021	FINANCE	FINANCE	AT&T	03/21 CALNET 3 SERVICE 9391026406	\$ 22.04
29129	04/05/2021	FINANCE	HR/RISK MGT	AT&T	03/21 CALNET 3 SERVICE 9391026406	\$ 23.49
29129	04/05/2021	FINANCE	PARKS	AT&T	03/21 CALNET 3 SVS 9391026412	\$ 163.79
29129	04/05/2021	FINANCE	PARKS ADMIN	AT&T	03/21 CALNET 3 SERVICE 9391031580	\$ 194.11
29129	04/05/2021	FINANCE	SEWER OPS	AT&T	03/21 CALNET 3 SVS 9391026410	\$ 45.29
29129	04/05/2021	FINANCE	SR CITIZEN COMM	AT&T	0321 CALNET 3 SVS 9391026415	\$ 61.61
29129	04/05/2021	FINANCE	WWTP	AT&T	03/21 CALNET 3 SVS 9391026417	\$ 32.90
29129	04/05/2021	FINANCE	WWTP	AT&T	03/21 CALNET 3 SVS 9391026405	\$ 22.78
29129	04/05/2021	FINANCE	PD OPS	AT&T	03/21 CALNET 3 SVS 9391026414	\$ 226.20
29130	04/05/2021	WWTP	WWTP	BSK ASSOCIATES	PERMIT COMPLIANCE LAB	\$ 155.50
29130	04/05/2021	WWTP	WWTP	BSK ASSOCIATES	GROUNDWATER MONITORING	\$ 156.00
29131	04/05/2021	FACILITIES	CENTRAL ADMIN	BAKER CUSTOM CABINETS	HALLWAY CABINETS	\$ 2,330.01

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
29132	04/05/2021	FACILITIES	FIRE	CALIFORNIA CLIMATE CONTROL, INC.	SERVICE HVAC	\$ 834.50
29132	04/05/2021	FACILITIES	WWTP	CALIFORNIA CLIMATE CONTROL, INC.	HVAC SERVICE	\$ 276.33
29133	04/05/2021	WATER	WATER OPS	CWEA	CWEA ASSOCIATION MEMBERSHIP	\$ 192.00
29134	04/05/2021	FINANCE	PD OPS	CANON FINANCIAL SERVICES	COPIER LEASE- CHIEF'S OFFICE	\$ 180.25
29135	04/05/2021	FINANCE	COMPUTER MAINT	COMCAST	03/21 SERVICE 8155500320322006	\$ 86.13
29136	04/05/2021	PW ADMIN	FLEET MAINT	CONCENTRA MEDICAL CENTERS	DOT RANDOM DRUG TEST	\$ 64.50
29136	04/05/2021	PW ADMIN	STREETS	CONCENTRA MEDICAL CENTERS	DOT RANDOM DRUG TEST	\$ 34.50
29136	04/05/2021	PW ADMIN	SEWER OPS	CONCENTRA MEDICAL CENTERS	DOT RANDOM DRUG TEST	\$ 34.50
29136	04/05/2021	PW ADMIN	WATER QUALITY	CONCENTRA MEDICAL CENTERS	DOT RANDOM DRUG TEST	\$ 64.50
29137	04/05/2021	FIRE	FIRE	CUMMINS PACIFIC LLC	REPAIRS ON ENGINE 57	\$ 8,348.20
29138	04/05/2021	ENGINEERING	GENERAL TRUST	DMP DEVELOPMENT CORP.	REIMB OF WARRANTY BND VARBELLA SUBDIVISION	\$ 109,338.24
29139	04/05/2021	ENGINEERING	MEAS K - FIRE	KRAZAN & ASSOCIATES, INC.	LAB & MATERIAL TESTING	\$ 660.00
29139	04/05/2021	ENGINEERING	WATER CAPITAL	KRAZAN & ASSOCIATES, INC.	LAB & MATERIAL TESTING	\$ 960.00
29140	04/05/2021	HR	PAYROLL TRUST	LINCOLN FINANCIAL	LIFE AND LTD INSURANCE APRIL 2021	\$ 8,983.89
29141	04/05/2021	FINANCE	WATER CONSERV	CITY OF MADERA	MULCH REBATE - APPLY TO UB ACCT	\$ 98.80
29141	04/05/2021	FINANCE	WATER CONSERV	CITY OF MADERA	TOILET REPLACEMENT REBATE- APPLY TO UB ACCT	\$ 100.00
29141	04/05/2021	FINANCE	WATER CONSERV	CITY OF MADERA	DISHWASHER REBATE- APPLY TO UB ACCT	\$ 200.00
29141	04/05/2021	FINANCE	WATER CONSERV	CITY OF MADERA	TOILET REPLACEMENT REBATE- APPLY TO UB ACCT	\$ 100.00
29141	04/05/2021	FINANCE	WATER CONSERV	CITY OF MADERA	TOILET REPLACEMENT REBATE- APPLY TO UB ACCT	\$ 199.00
29142	04/05/2021	FINANCE	PAYROLL TRUST	N.P.C.-ORCHARD TRUST COMPANY	EE DEFERRED COMP CONTRIBUTIONS	\$ 8,739.68
29143	04/05/2021	FINANCE	AIRPORT OPS	PACIFIC GAS & ELECTRIC	03/21 SERVICE 3819620697-3	\$ 198.95
29143	04/05/2021	FINANCE	COMM & REC	PACIFIC GAS & ELECTRIC	03/21 SERVICE 8307681856-2	\$ 663.64
29143	04/05/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	03/21 SERVICE 7949615676-5	\$ 16.12
29143	04/05/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	02/21 SERVICE 3642526071-2	\$ 55.92
29143	04/05/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	03/21 SERVICE 3642526071-2	\$ 49.45
29143	04/05/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	03/21 SERVICE 8178280304-3	\$ 70.45
29143	04/05/2021	FINANCE	WATER OPS	PACIFIC GAS & ELECTRIC	03/21 SERVICE 9651992016-7	\$ 121.54
29143	04/05/2021	FINANCE	WATER OPS	PACIFIC GAS & ELECTRIC	03/21 SERVICE 9172110863-6	\$ 11,011.96
29144	04/05/2021	ENGINEERING	FAU CMAQ	AVISON CONSTRUCTION INC	CONST- TRAFFIC SIGNAL HOWARD/WESTBERRY BLVD	\$ 82,120.38
29144	04/05/2021	ENGINEERING	TRAFFIC SIGNAL	AVISON CONSTRUCTION INC	CONST- TRAFFIC SIGNAL HOWARD/WESTBERRY BLVD	\$ 33,542.12
29145	04/05/2021	PLANNING	PLANNING	PROVOST & PRITCHARD CONSULTING	CONSULTING SERVICES FOR PLANNING PROJECTS	\$ 10,030.70
29146	04/05/2021	PD	PD OPS	ROSEL, JOHN	SWAT TEAM LEADER COURSE	\$ 330.00
29147	04/05/2021	ENGINEERING	MEAS T - RTP	TECHNICON ENGINEERING SVCS., INC.	MATERIALS TESTING SERVICES HOWARD/WESTBERRY	\$ 931.50
29148	04/05/2021	WWTP	WWTP	TESEI PETROLEUM INC.	DIGESTER/FACILITIES HEATING	\$ 982.68
29149	04/05/2021	ENGINEERING	LTF - PARKS	UNION PACIFIC RAILROAD CO.	PLAN REVIEW- FRESNO RIVER BRIDGE/MILE POST 183	\$ 178.00
29150	04/05/2021	WATER	WATER CONSERV	OTP- REBATES	TURF REPLACEMENT REBATE	\$ 1,946.00
29151	04/05/2021	FINANCE	WATER UTILITY	AR REFUNDS	REFUND OVERPAYMENT DUE TO TERMINATION	\$ 1,251.24
29152	04/05/2021	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	FACILITY CANCELLATION DUE TO COVID 19	\$ 50.00
29152	04/05/2021	PARKS	PARKS	OTP- PARKS REFUNDS	FACILITY CANCELLATION DUE TO COVID 19	\$ 115.00

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29152	04/05/2021	PARKS	PARKS ADMIN	OTP- PARKS REFUNDS	FACILITY CANCELLATION DUE TO COVID 19	\$ 25.00
29153	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9925635 402 WAWONA CREDIT REFUND	\$ 306.86
29154	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9922948 514 WILLIAMS CREDIT REFUND	\$ 203.21
29155	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9910410 72 ROSEWOOD CREDIT REFUND	\$ 326.15
29156	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9922518 713 OAKRIDGE CREDIT REFUND	\$ 239.37
29157	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9920036 2436 TREVOR CREDIT REFUND	\$ 309.20
29158	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9919332 1434 TAYLOR CREDIT REFUND	\$ 329.63
29159	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9917041 106 PRINCE CREDIT REFUND	\$ 48.91
29160	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9923454 735 VIA CERIONI CREDIT REFUND	\$ 93.41
29161	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9922954 3245 FAIRWAY CREDIT REFUND	\$ 43.40
29162	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9924619 149 RANCHO SANTA FE CREDIT REFUND	\$ 432.82
29163	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9924301 204 S GATEWAY CREDIT REFUND	\$ 239.26
29164	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9918761 438 SANTA CLARA CREDIT REFUND	\$ 230.45
29165	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9918704 2708 NATIONAL CREDIT REFUND	\$ 22.90
29166	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9910422 3490 KIMMEL CREDIT REFUND	\$ 314.15
29167	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9915646 2287 PACIFIC CREDIT REFUND	\$ 122.70
29168	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 10000007 2511 BEECHWOOD CREDIT REFUND	\$ 277.57
29169	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9908388 127 W LEWIS CREDIT REFUND	\$ 595.66
29170	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9896067 1408 W 5TH CREDIT REFUND	\$ 362.41
29171	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 4918151 2854 CHIANTI CREDIT REFUND	\$ 264.66
29172	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9923744 145 COUNTESS CREDIT REFUND	\$ 166.93
29173	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9896954 122 RIVER POINTE CREDIT REFUND	\$ 100.63
29174	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9924934 163 CROWN CREDIT REFUND	\$ 60.44
29175	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9911647 424 WILLIAMS CREDIT REFUND	\$ 287.69
29176	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9910663 1259 SENECA CREDIT REFUND	\$ 71.91
29177	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9919833 275 ELM CREDIT REFUND	\$ 95.63
29178	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9923797 621 E 7TH CREDIT REFUND	\$ 50.29
29179	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9891251 1954 VARBELLA PARK CREDIT REFUND	\$ 105.37
29180	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9911947 1119 HAZELNUT CREDIT REFUND	\$ 191.97
29181	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9925563 2123 SEAHORSE CREDIT REFUND	\$ 79.72
29182	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9921887 1117 GARFIELD CREDIT REFUND	\$ 133.64
29183	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9921779 365 JOYA CREDIT REFUND	\$ 243.47
29184	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9918314 220 RIVER POINTE CREDIT REFUND	\$ 215.96
29185	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9920627 418 CLOUD REST CREDIT REFUND	\$ 86.39
29186	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9922587 1511 LA JOLLA CREDIT REFUND	\$ 136.71
29187	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9922324 1015 W OLIVE CREDIT REFUND	\$ 61.76
29188	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9919280 1388 PASEO DEL MAR CREDIT REFUND	\$ 208.36
29189	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9924728 1652 GLADE CREDIT REFUND	\$ 180.82
29190	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9923766 425 ROTAN CREDIT REFUND	\$ 97.30

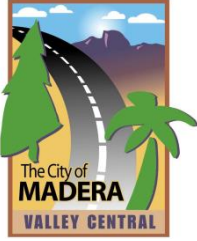
CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
29191	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9892931 256 KENT CREDIT REFUND	\$ 374.43
29192	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9926353 1009 E LINCOLN CREDIT REFUND	\$ 268.25
29193	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9923447 915 E 5TH CREDIT REFUND	\$ 111.11
29194	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9899337 800 GREEN CREDIT REFUND	\$ 143.98
29195	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9916606 414 N G CREDIT REFUND	\$ 280.49
29196	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9920503 3017 DESERT RANCH CREDIT REFUND	\$ 208.19
29197	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9926142 1428 SHORESIDE CREDIT REFUND	\$ 227.52
29198	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9906776 1219 LACRETA CREDIT REFUND	\$ 42.45
29199	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9905016 824 PEAR CREDIT REFUND	\$ 177.55
29200	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9915538 1116 KATHRYN CREDIT REFUND	\$ 278.36
29201	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9924047 3050 GAMAY CREDIT REFUND	\$ 174.30
29202	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9911991 3250 WINDSOX CREDIT REFUND	\$ 332.72
29203	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9924971 72 MONARCH CREDIT REFUND	\$ 96.03
29204	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9920032 1427 LINDA MESA CREDIT REFUND	\$ 208.55
29205	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9917521 1483 LA QUINTA CREDIT REFUND	\$ 156.43
29206	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9923960 110 S J CREDIT REFUND	\$ 231.61
29207	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9905100 732 BLUEBERRY CREDIT REFUND	\$ 324.82
29208	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9910684 434 TIMBERLINE CREDIT REFUND	\$ 149.61
29209	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9908671 248 S DOUBLE TREE CREDIT REFUND	\$ 244.58
29210	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9913828 905 AUSTIN CREDIT REFUND	\$ 240.35
29211	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9899893 1585 JOSEPHINE CREDIT REFUND	\$ 421.26
29212	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9921374 3357 WESTGATE CREDIT REFUND	\$ 67.45
29213	04/05/2021	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB 9926499 804 WILLIAMS CREDIT REFUND	\$ 376.23
29214	04/07/2021	WATER	WATER OPS	THIRKETTLE CORPORATION	ANNUAL TGM SUPPORT FEES	\$ 10,000.00
29215	04/07/2021	FINANCE	PAYROLL TRUST	CA DEPARTMENT OF CHILD SUPPORT	CHILD SUPPORT DEDUCTIONS	\$ 1,989.19
29216	04/07/2021	PD	PD OPS	DIEBERTS CREATIVE COPY INC	BUSINESS CARDS	\$ 37.89
29216	04/07/2021	PD	PD OPS	DIEBERTS CREATIVE COPY INC	ANIMAL CONTROL DOOR HANGERS	\$ 115.36
29217	04/07/2021	PD	PD OPS	TIM J LAW	EMPLOYMENT BACKGROUND	\$ 1,400.00
29218	04/07/2021	STREETS	STREETS	CEN-CAL PAVING, INC	PATCH PAVING - ROADWAYS	\$ -
29218	04/07/2021	STREETS	SEWER OPS	CEN-CAL PAVING, INC	PATCH PAVING - ROADWAYS	\$ -
29218	04/07/2021	STREETS	WATER OPS	CEN-CAL PAVING, INC	PATCH PAVING - ROADWAYS	\$ 7,450.20
29219	04/07/2021	PW ADMIN	STREETS	HAUL-R-US JUNK REMOVAL, LLC	RIVER CLEAN UP HAULER	\$ 9,744.00
29220	04/07/2021	WATER	WATER QUALITY	DELLAVALLE LABORATORY, INC.	WEEKLY SAMPLING	\$ 627.00
29220	04/07/2021	WATER	WATER QUALITY	DELLAVALLE LABORATORY, INC.	MONTHLY SAMPLING	\$ 330.00
29221	04/07/2021	FINANCE	GENERAL FUND	DIVISION OF THE STATE ARCHITECT	SB 1186 FEES QTR 3 FY 20/21	\$ 70.40
29222	04/07/2021	FINANCE	AIRPORT OPS	CANON FINANCIAL SERVICES	COPIER LEASE MARCH 2021	\$ 26.60
29222	04/07/2021	FINANCE	BUILDING	CANON FINANCIAL SERVICES	COPIER LEASE MARCH 2021	\$ 7.36
29222	04/07/2021	FINANCE	CITY ATTORNEY	CANON FINANCIAL SERVICES	COPIER LEASE MARCH 2021	\$ 0.82
29222	04/07/2021	FINANCE	CITY CLERK	CANON FINANCIAL SERVICES	COPIER LEASE MARCH 2021	\$ 98.06

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29222	04/07/2021	FINANCE	CODE ENF	CANON FINANCIAL SERVICES	COPIER LEASE MARCH 2021	\$ 100.68
29222	04/07/2021	FINANCE	COMPUTER MAINT	CANON FINANCIAL SERVICES	COPIER LEASE MARCH 2021	\$ 13.57
29222	04/07/2021	FINANCE	ENGINEERING	CANON FINANCIAL SERVICES	COPIER LEASE MARCH 2021	\$ 484.37
29222	04/07/2021	FINANCE	FINANCE	CANON FINANCIAL SERVICES	COPIER LEASE MARCH 2021	\$ 234.78
29222	04/07/2021	FINANCE	GRANT OVERSIGHT	CANON FINANCIAL SERVICES	COPIER LEASE MARCH 2021	\$ 34.81
29222	04/07/2021	FINANCE	HR/RISK MGT	CANON FINANCIAL SERVICES	COPIER LEASE MARCH 2021	\$ 120.17
29222	04/07/2021	FINANCE	PARKS ADMIN	CANON FINANCIAL SERVICES	COPIER LEASE MARCH 2021	\$ 450.37
29222	04/07/2021	FINANCE	PLANNING	CANON FINANCIAL SERVICES	COPIER LEASE MARCH 2021	\$ 159.75
29222	04/07/2021	FINANCE	SEWER OPS	CANON FINANCIAL SERVICES	COPIER LEASE MARCH 2021	\$ 37.89
29222	04/07/2021	FINANCE	SOLID WASTE	CANON FINANCIAL SERVICES	COPIER LEASE MARCH 2021	\$ 37.89
29222	04/07/2021	FINANCE	TRANS - FIXED	CANON FINANCIAL SERVICES	COPIER LEASE MARCH 2021	\$ 61.16
29222	04/07/2021	FINANCE	TRANS - DAR	CANON FINANCIAL SERVICES	COPIER LEASE MARCH 2021	\$ 61.16
29222	04/07/2021	FINANCE	UB - WATER	CANON FINANCIAL SERVICES	COPIER LEASE MARCH 2021	\$ 218.32
29222	04/07/2021	FINANCE	WATER OPS	CANON FINANCIAL SERVICES	COPIER LEASE MARCH 2021	\$ 166.36
29222	04/07/2021	FINANCE	WATER QUALITY	CANON FINANCIAL SERVICES	COPIER LEASE MARCH 2021	\$ 122.32
29222	04/07/2021	FINANCE	WWTP	CANON FINANCIAL SERVICES	COPIER LEASE MARCH 2021	\$ 167.19
29222	04/07/2021	FINANCE	PURCHASING	CANON FINANCIAL SERVICES	COPIER LEASE MARCH 2021	\$ 132.94
29222	04/07/2021	FINANCE	PD OPS	CANON FINANCIAL SERVICES	COPIER LEASE MARCH 2021	\$ 728.04
29223	04/07/2021	FINANCE	PAYROLL TRUST	COLONIAL LIFE & ACCIDENT INSURANCE CO	EE LIFE INSURANCE	\$ 889.44
29224	04/07/2021	FINANCE	UB - GARBAGE	DATAPROSE, LLC	MARCH 2021 BILLING	\$ 2,075.16
29224	04/07/2021	FINANCE	UB - SEWER	DATAPROSE, LLC	MARCH 2021 BILLING	\$ 2,075.17
29224	04/07/2021	FINANCE	UB - WATER	DATAPROSE, LLC	MARCH 2021 BILLING	\$ 4,150.33
29225	04/07/2021	PW ADMIN	FACILITIES MAINT	DIAMOND COMMUNICATIONS	QUATERLY ALARM MONITORING -WAREHOUSES	\$ 63.75
29225	04/07/2021	PW ADMIN	STREETS	DIAMOND COMMUNICATIONS	QUATERLY ALARM MONITORING -WAREHOUSES	\$ 63.75
29225	04/07/2021	PW ADMIN	SEWER OPS	DIAMOND COMMUNICATIONS	QUATERLY ALARM MONITORING -WAREHOUSES	\$ 63.75
29225	04/07/2021	PW ADMIN	WATER OPS	DIAMOND COMMUNICATIONS	QUATERLY ALARM MONITORING -WAREHOUSES	\$ 63.75
29225	04/07/2021	WWTP	WWTP	DIAMOND COMMUNICATIONS	ALARM SYSTEM UPDATES	\$ 30.00
29226	04/07/2021	FINANCE	PAYROLL TRUST	ADMINISTRATIVE SOLUTIONS	MEDICAL & CHILD CARE EXP	\$ 1,055.87
29227	04/07/2021	BUILDING	BUILDING	FIRE SAFETY SOLUTIONS, LLC	FIRE PROTECTION ENG SVS 03/16/2021-03/31/2021	\$ 12,150.00
29228	04/07/2021	PD	PD OPS	FRESNO MADERA COUNTIES POLICE CHIEF ASSO	YEARLY MEMBERSHIP DUES	\$ 150.00
29229	04/07/2021	FINANCE	WATER CONSERV	CITY OF MADERA	SMART IRR CONTROLLER REBATE APPLY TO UB ACCT	\$ 99.00
29229	04/07/2021	FINANCE	WATER CONSERV	CITY OF MADERA	CLOTHES WASHER REBATE- APPLY TO UB ACCT	\$ 200.00
29229	04/07/2021	FINANCE	WATER CONSERV	CITY OF MADERA	DISHWASHER REBATE- APPLY TO UB ACCT	\$ 200.00
29230	04/07/2021	PARKS	SR CITIZEN COMM	MADERA CO. ENVIRONMENTAL HEALTH DEPT	PAN AMERICAN COMM CENTER HEALTH CERTIFICATE	\$ 126.00
29230	04/07/2021	PARKS	SR CITIZEN COMM	MADERA CO. ENVIRONMENTAL HEALTH DEPT	FRANK BERGON HEALTH CERTIFICATE	\$ 126.00
29231	04/07/2021	FINANCE	CFD 2005-1	WILLDAN FINANCIAL SERVICES	CFD 2005-1 & 2006-1 ADMIN FEE - APRIL 2021	\$ 1,426.46
29231	04/07/2021	FINANCE	CFD 2006-1	WILLDAN FINANCIAL SERVICES	CFD 2005-1 & 2006-1 ADMIN FEE - APRIL 2021	\$ 1,012.21
29232	04/07/2021	FINANCE	PAYROLL TRUST	N.P.C.-ORCHARD TRUST COMPANY	EE DEFERRED COMP CONTRIBUTIONS	\$ 9,447.73
29233	04/07/2021	FINANCE	PAYROLL TRUST	N.P.C.-ORCHARD TRUST COMPANY	EE DEFERRED COMP CONTRIBUTIONS	\$ 999.90

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
29234	04/07/2021	FINANCE	UB - GARBAGE	OFFICE DEPOT	PRINTER INK	\$ 45.47
29234	04/07/2021	FINANCE	UB - SEWER	OFFICE DEPOT	PRINTER INK	\$ 45.47
29234	04/07/2021	FINANCE	UB - WATER	OFFICE DEPOT	PRINTER INK	\$ 90.92
29235	04/07/2021	FLEET	FLEET MAINT	QUINN COMPANY	MOTOR GRADER REPAIRS	\$ 1,319.71
29236	04/07/2021	PD	PD OPS	SPEAKWRITE LLC	TRANSLATION SERVICES	\$ 381.15
29237	04/07/2021	PARKS	COMM & REC	THYSSENKRUPP ELEVATOR CORPORATION	YC ELEVATOR MAINTENANCE	\$ 856.44
29238	04/07/2021	FINANCE	PAYROLL TRUST	VANTAGEPOINT TRANSFER AGENTS-457	EE DEFERRED COMP CONTRIBUTIONS	\$ 29,168.79
29239	04/07/2021	FINANCE	WATER FUND	AR REFUNDS	METER 10 DEPOSIT REFUND	\$ 1,700.00
29240	04/07/2021	FINANCE	WATER FUND	AR REFUNDS	METER 22 DEPOSIT REFUND	\$ 1,700.00
29241	04/07/2021	BUILDING	BUILDING	BLDING/PLAN REFNDS	REIMBURSEMENT, PERMIT CANCELLED	\$ 212.10
29241	04/07/2021	BUILDING	GENERAL FUND	BLDING/PLAN REFNDS	REIMBURSEMENT, PERMIT CANCELLED	\$ 1.50

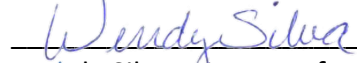
BANK #1 - UNION BANK GENERAL ACCOUNT TOTAL

\$ 5,470,648.26



REPORT TO CITY COUNCIL

Approved by:


Wendy Silva, Director of Human Resources

Arnoldo Rodriguez, City Manager

Council Meeting of: April 21, 2021

Agenda Number: B-3

SUBJECT:

Informational Report on Personnel Activity

RECOMMENDATION:

This report is submitted for informational purposes only and there is no action requested from the City Council (Council).

SUMMARY:

The purpose of this report is to provide the Council a monthly informational update on employment matters, including new hires, transfers, and terminations.

DISCUSSION:

The Civil Service Commission met April 6, 2021, and approved eligibility lists for the following classifications:

- Public Safety Dispatcher
- Assistant Engineer
- Neighborhood Preservation Specialist I
- Police Officer Trainee

The following employees began employment with the City since our last report.

Table 1: New Hires and Re-hires				
Name	Position	Department	Status*	Effective Date
Nicole Say	Administrative Analyst I	Engineering	FT	4/12/21
Michael Fisher	Park Aide	Parks & Community Services	PT	4/12/21

*Status: PT = Part Time, FT = Full Time

The following promotions, transfers, or assignment changes occurred since our last report.

Table 2: Promotions, Transfers, or Assignment Changes			
<i>Name</i>	<i>Old Position</i>	<i>New Position</i>	<i>Effective Date</i>
Steven Cook	Accounting Technician III	Utility Billing Supervisor, Out-of-Class Assignment	4/8/21
Jennifer Stickman	Administrative Assistant	Procurement Services Manager	4/12/21

The following employees separated from employment since our last report.

Table 3: Separations				
<i>Name</i>	<i>Position</i>	<i>Department</i>	<i>Status*</i>	<i>Effective Date</i>
Jordan Johnson	Public Works Maintenance Worker II	Public Works, Streets	FT	3/12/21
John Scarborough	Director of Parks & Community Services	Parks & Community Services	FT	3/31/21
David Dybas	Program Manager – Grants	Grants	FT	4/2/21

*Status: PT = Part Time, FT = Full Time

FINANCIAL IMPACT:

Funding for positions and employees to fill those positions is contemplated annually by the Council in the budget process. During the course of any given fiscal year, individual employees filling specific positions may change due to a number of various circumstances. All hiring and termination decisions are subject to the approval of the City Manager.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

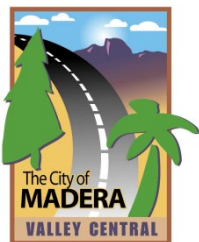
The information contained herein is not addressed by the Vision Madera 2025 plan, nor is the information in conflict with that plan.

ALTERNATIVES:

This report is for informational purposes only.

ATTACHMENTS:

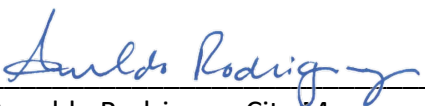
None



REPORT TO CITY COUNCIL

Approved by:

Council Meeting of: April 21, 2021


 Arnoldo Rodriguez, City Manager

Agenda Number: B-4

SUBJECT:

Informational Report on Contract City Attorney Services and Litigation Expenditures

RECOMMENDATION:

This report is submitted for informational purposes only and there is no action requested from the City Council (Council).

SUMMARY:

The purpose of this report is to provide the Council an informational monthly update on expenditures for contract City Attorney services, as well as specialized legal representation in various matters of litigation.

DISCUSSION:

The following information summarizes billings paid for services formerly performed by the City's in-house City Attorney. This report captures January 2021 and February 2021 invoices received, as well as the Fiscal Year (FY) 2020/21 tracking of invoices received, through a FY 2020/21 Year-to-Date (YTD) column.

If there is additional information Council desires to see in future iterations of this report, please advise and staff will make the requested changes.

Firm: Madera County District Attorney's Office (Litigation)

Billing Period: January 2021 and February 2021

Matter	Charges		
	January 2021	February 2021	FY 2020/21 (YTD)
Prosecution Services for City per Agreement	\$0.00	\$0.00	\$0.00
Total	\$0.00	\$0.00	\$0.00

Firm: Colantuono, Highsmith & Whatley, PC (Litigation)

Billing Period: January 2021 and February 2021

Matter	Charges		
	January 2021	February 2021	FY 2020/21 (YTD)
Pending Litigation	\$1,085.49	\$2,099.18	\$6,989.87
Total	\$1,085.49	\$2,099.18	\$6,989.87

Firm: Montoy Law Corporation (City Attorney Services and Litigation)

Billing Period: January 2021 and February 2021

Matter	Charges		
	January 2021	February 2021	FY 2020/21 (YTD)
City Attorney Services			
General Legal Review/Advice	\$0.00	\$869.50	\$13,747.50
City Clerk	\$352.50	\$0.00	\$2,679.00
Attendance at Council Meetings & Advice on Same	\$3,431.00	\$1,504.00	\$20,656.50
City Council Requests for Information/Research	\$0.00	\$893.00	\$1,010.50
City Manager	\$258.50	\$587.50	\$3,031.50
Review and Advice on Agreements	\$1,997.50	\$1,856.50	\$29,093.00
Public Records Act Matters	\$211.50	\$846.00	\$2,585.00
Real Estate Transactions	\$0.00	\$0.00	\$0.00
Planning	\$3,478.00	\$2,796.50	\$33,910.50
Finance	\$376.00	\$164.50	\$3,454.50
Successor Agency	\$23.50	\$0.00	\$1,057.50
Public Works/Engineering	\$822.50	\$4,018.50	\$16,356.00
Grand Jury	\$0.00	\$0.00	\$0.00
Personnel/Payroll	\$94.00	\$117.50	\$634.50
Municipal Code Enforcement	\$0.00	\$0.00	\$1,198.50
Police Department - General	\$0.00	\$0.00	\$0.00
Ordinances	\$446.50	\$1,645.00	\$6,697.50
Discounted Hours	-\$ (23.50)	-\$ (94.00)	-\$ (1,245.50)
Total City Attorney Services	\$11,468.00	\$15,204.50	\$134,866.50
Litigation Services			
Total Litigation Services	\$3,078.00	\$2,975.75	\$62,400.05
Total City Attorney and Litigation Services	\$14,546.00	\$18,180.25	\$197,266.55

Firm: Law Office of Gregory L. Myers (Litigation)

Billing Period: January 2021 and February 2021

<i>Matter</i>	<i>Charges</i>		
	January 2021	February 2021	FY 2020/21 (YTD)
Pending Litigation	\$0.00	\$0.00	\$0.00
Total	\$0.00	\$0.00	\$0.00

Firm: Abbott & Kindermann, Inc.

Billing Period: January 2021 and February 2021

<i>Matter</i>	<i>Charges</i>		
	January 2021	February 2021	FY 2020/21 (YTD)
Legal Services	\$4,335.76	\$3,586.20	\$15,858.51
Total	\$4,335.76	\$3,586.20	\$15,858.51

FINANCIAL IMPACT:

For FY 2020/21, expenditures for invoices total \$220,114.93. This represents expenditures for specific City Attorney services, as well as specialized legal representation in various matters of litigation. A summary of invoices received to date are summarized per the following table.

<i>Legal Invoices FY 2020/21 YTD</i>	
City Attorney Services	
Montoy Law Corporation	\$134,866.50
Litigation Services	
Madera County District Attorney's Office	\$0.00
Colantuono, Highsmith & Whatley, PC	\$6,989.87
Montoy Law Corporation	\$62,400.05
Law Office of Gregory L. Myers	\$0.00
Abbott & Kindermann, Inc.	\$15,858.51
<i>Litigation Services Total</i>	<i>\$85,248.43</i>
Total City Attorney and Litigation Services YTD	\$220,114.93

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

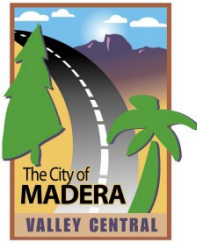
The information contained herein is not addressed by the Vision Madera 2025 plan, nor is the information in conflict with that plan.

ALTERNATIVES:

This report is for informational purposes only.

ATTACHMENTS:

None



REPORT TO CITY COUNCIL

Approved by:



Keith Helmuth, Department Director



Arnaldo Rodriguez, City Manager

Council Meeting of: April 21, 2021

Agenda Number: B-5

SUBJECT:

Amendments to Applications for Transportation Development Act (TDA) – Local Transportation Funds (LTF) and State Transit Assistance (STA) Funds for Fiscal Year (FY) 2020/21

RECOMMENDATION:

Adopt a Resolution Approving Amendments to the Applications for TDA-LTF and STA Funds for FY 2020/21 and Authorizing the City Engineer to Execute and Submit the Amendments to Madera County Transportation Commission (MCTC)

SUMMARY:

Annually, the local agencies are required to submit applications for LTF and STA funds for approval by the MCTC. The applications outline the intended use of available funds. On August 19, 2020, the Council approved LTF and STA applications for the projected available funds for FY 2020/21.

The STA application must be amended to reflect a reduction in apportionment of funds to the as reported by the State Controller's Office following the adoption of the State budget. The LTF application must be amended to reflect carryover balances from FY 2019/20.

DISCUSSION:

LTF and STA applications are prepared for funds apportioned to the City of Madera, Madera County and City of Chowchilla by the MCTC based on population pursuant to the TDA. Changes to this application by the local agency can be made through an amended application at any time. The original LTF application was prepared to reflect the proposed expenditures for the FY 2020/21 using only the allocation of funds provided by MCTC in May of 2020, and as required by

statute. The amended LTF application includes the new revenue in FY 2020/21 plus the prior year balance rolled over from FY 2019/20.

- STA Amendment

The State Controller's Office has revised the amount of STA allocations available for FY 2020- 21. The amount allocated to Madera County is \$849,924, a decrease of \$565,597 from the original estimate in May, 2020. The large decrease is due to lower diesel sales taxes collected because of the COVID-19 pandemic. MCTC has requested that the local agencies amend their applications. The City of Madera's allocation was reduced from \$585,523 to \$346,284.

- LTF Amendment

The amendment to the LTF application is prepared and submitted to MCTC annually after the prior year's final expenses and claims have been processed, and the excess prior year funds and carryover balances have been confirmed by MCTC. The original approved allocation for FY 2020/2021 was \$1,814,746. With the carryover balances from FY 2019/2020 of \$3,655,908.08, the new proposed allocation is \$5,480,654.08. The amended LTF allocation for each activity is summarized in Exhibit A attached to this report. This amended LTF application includes funding for programs and projects approved by Council in the FY 2020/21 Budget Capital Improvement Program (CIP).

FINANCIAL IMPACT:

There is no fiscal impact to the City's General Fund. Carryover LTF funds were anticipated in the preparation of the FY 2020/21 Budget and CIP. The reduction in STA revenues will not impact the Transit budget this Fiscal Year.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

Strategy 121: Develop a city-wide multi-modal transportation plan to ensure safe, affordable and convenient transportation modes for residents and businesses within Madera.

ALTERNATIVES:

Council may provide staff direction on how to amend the TDA application or may refer the item back to staff for additional information.

ATTACHMENTS:

1. Resolution
 - a. Exhibit A - Applications

Attachment 1

Resolution

RESOLUTION NO. 20-_____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA
APPROVING AMENDMENTS TO THE APPLICATIONS FOR TRANSPORTATION
DEVELOPMENT ACT (TDA) – LOCAL TRANSPORTATION FUNDS (LTF) AND
STATE TRANSIT ASSISTANCE (STA) FUNDS FOR FISCAL YEAR (FY) 2020/21 AND
AUTHORIZING THE CITY ENGINEER TO EXECUTE AND SUBMIT THE
APPLICATIONS TO MADERA COUNTY TRANSPORTATION COMMISSION (MCTC)**

WHEREAS, Transportation Development Act (TDA), Local Transportation Funds (LTF) and State Transit Assistance Funds (STA) are annually allocated by the Madera County Transportation Commission (MCTC) pursuant to the TDA; and

WHEREAS, the City of Madera prepares applications outlining the intended uses for the LTF and STA funds each year and the applications may be amended as needed; and

WHEREAS, the unexpended balance of LTF funds in FY 2019/2020 must be added to the FY 2020/21 amended application for proper accounting purposes; and

WHEREAS, the California State Controller revised the allocation of STA funds in FY 2020/21 as reported by MCTC; and

WHEREAS, the TDA - LTF and STA amended applications For FY 2020/2021 are submitted to the City Council for its review and consideration.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA hereby resolves, finds, determines and orders as follows:

1. The above recitals are true and correct.
2. The City Council of the City of Madera approves the Amended Applications for FY 2020/21, copies of which are attached hereto as Exhibit A and incorporated by reference.
3. The City Engineer is authorized to execute the amended TDA – LTF and STA applications and submit it to the Madera County Transportation Commission.
4. This resolution is effective immediately upon adoption.

Exhibit A
Applications

Madera County Transportation Commission

TDA Amendment Request

Agency: _____ City of Madera _____

Date: _____ 4/21/2021 _____

Fiscal Year: **2020/2021** _____

Amending: ☐ LTF ☒ STA

Type of Amendment: ☐ Carryover of PY Funds ☐ Reassign funds ☒ Other

Project	Approved Allocation	New Proposed Allocation	Difference
1 Madera Metro, Dial-A-Ride, Intermodal	\$585,523.00	\$346,284.00	-\$239,239.00
2			\$0.00
3			\$0.00
4			\$0.00
5			\$0.00
6			\$0.00
7			\$0.00
8			\$0.00
9			\$0.00
10			\$0.00
Total	\$585,523.00	\$346,284.00	-\$239,239.00

Notes

New Allocation is per MCTC Resolution 20-05 Amendment No. 1

Agency Authorizing Signature _____ Date _____

MCTC Authorizing Signature _____ Date _____

MCTC Use: _____

Month _____

Amendment No. _____

Madera County Transportation Commission

TDA Amendment Request

Agency: _____ City of Madera

Date: _____ 4/21/2021

Fiscal Year: **2020/2021**

Amending: ☒ LTF ☐ STA

Type of Amendment: ☐ Carryover of PY Funds ☐ Reassign funds ☒ Other

Project	Approved Allocation	New Proposed Allocation	Difference
1 Madera Metro, Intermodal	\$783,856.00	\$783,856.00	\$0.00
2 Pedestrian & Bicycle Projects	\$36,295.00	\$142,862.59	\$106,567.59
3 MCTC Planning Services	\$54,442.00	\$54,442.00	\$0.00
4 Local Agency Planning (match to STP Grant, Transit)	\$12,956.00	\$12,956.00	\$0.00
5 Street & Road Projects	\$927,197.00	\$4,486,537.49	\$3,559,340.49
6			\$0.00
7			\$0.00
8			\$0.00
9			\$0.00
10			\$0.00
Total	\$1,814,746.00	\$5,480,654.08	\$3,665,908.08

Notes

Amendment reallocates funds carried over from FY 2019-20. This is consisted with FY 20/21 Budget and Capital Improvement Program

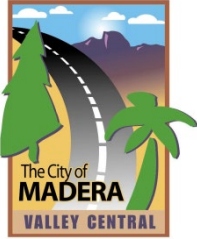
Agency Authorizing Signature _____ Date _____

MCTC Authorizing Signature _____ Date _____

MCTC Use: _____

Month _____

Amendment No. _____

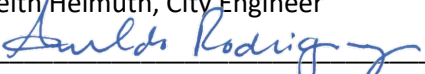


REPORT TO CITY COUNCIL

Approved by:



Keith Helmuth, City Engineer



Arnaldo Rodriguez, City Manager

Council Meeting of: April 21, 2021

Agenda Number: B-6

SUBJECT:

First Amendment to Agreement with Carollo Engineers for Professional Engineering Design Services for a Water Storage Tank, Pump Station, and Transmission Main

RECOMMENDATION:

Adopt a Resolution Approving Amendment No. 1 to the Agreement with Carollo Engineers for Professional Engineering Design Services for a Water Storage Tank, Pump Station, and Transmission Main.

SUMMARY:

On September 5, 2018, Council approved an agreement with Carollo Engineers, Inc. (Carollo) for professional engineering design services for a new water storage tank, pump station and transmission main. The agreement expired on June 30, 2020; the terms of the agreement allow for extension of the contract. Approval of Amendment 1 will extend the agreement to December 30, 2022.

DISCUSSION:

The scope of work for the original agreement with Carollo covers the initial preliminary design phase and environmental review. Detailed design and bidding support services will be included in a future contract amendment, after the preliminary design has been completed and approved by City staff and City Council.

Early in the process, Carollo coordinated with Akel Engineering, the City's Water Master Plan and Modeling Consultant, for projected system demands and modeling analyses. Council was presented with tank sizing, configuration, and phasing options. Most recent efforts have focused on tank location and evaluation of potential sites. Approximately 54 percent of the contract has been expended to date. Due to the number of projects in Engineering with critical timeframes or addressing higher risk issues, work under this agreement was delayed. There is a need to complete the work considered under the agreement to move the project into the next phase of implementation.

Anticipated activities under the agreement include tank site selection, preparation of the environmental document, preliminary pipeline routing designs, project phasing, delivery and funding options, and

budgetary cost estimate. Carollo agrees to extend the contract to December 30, 2022 for completion of this work under the original terms.

FINANCIAL IMPACT:

There is no financial impact to the project budget with this Amendment.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

Action 101.6 – This entire effort supports this strategy to ensure infrastructure can sustain population growth in the development of the General Plan.

ALTERNATIVES:

Should Council not approve the Amendment, further direction would be needed to Staff as to how to proceed with the Project.

ATTACHMENTS:

1. Resolution
2. Amendment No. 1 to Agreement with Carollo Engineers, Inc. for Professional Engineering Design Services for a Water Storage Tank, Pump Station, and Transmission Main

Attachment 1

Resolution

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA APPROVING
AMENDMENT NO. 1 TO AGREEMENT WITH CAROLLO ENGINEERS, INC. FOR
PROFESSIONAL ENGINEERING DESIGN SERVICES FOR A WATER STORAGE TANK, PUMP
STATION, AND TRANSMISSION MAIN FOR THE CITY OF MADERA**

WHEREAS, the City of Madera has identified in the 2014 Water System Master Plan a new ground-level storage tank, pump station and associated transmission mains in northeast Madera (Project); and

WHEREAS, the Project is included in the FY 2020/21 Budget for Capital Projects; and

WHEREAS, the City of Madera entered into an agreement on September 5, 2018 with Carollo Engineers, Inc. for professional engineering design services for the Project (Agreement); and

WHEREAS, it is necessary to extend the term of the Agreement to complete the scope of work as defined in the Agreement.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA hereby finds, orders and resolves as follows:

1. The recitals listed above are true and correct.
2. The City approves Amendment No. 1 to the Agreement with Carollo Engineers, Inc. for Professional Engineering Design Services Agreement, a copy of which is attached hereto and incorporated by reference.
3. The Resolution is effective immediately upon adoption.

* * * * *

Attachment 2

Amendment No. 1

AMENDMENT NO. 1

AGREEMENT WITH CAROLLO ENGINEERS, INC., FOR PROFESSIONAL ENGINEERING DESIGN SERVICES FOR A WATER STORAGE TANK, PUMP STATION, AND TRANSMISSION MAIN FOR THE CITY OF MADERA

This Amendment No. 1 to the Professional Engineering Services Agreement ("Amendment No. 1") is entered between the City of Madera, a Municipal Corporation ("City"), and Carollo Engineers, Inc., located in Fresno CA, ("Consultant").

RECITALS

WHEREAS, on September 5, 2018, City and the Consultant entered into an Agreement for professional engineering services for a water storage tank, pump station, and transmission main ("Agreement"); and

WHEREAS, the Agreement expired on June 30, 2020; and

WHEREAS, City and Consultant wish to amend the term of the Agreement to allow for completion of the professional engineering services as described in the Agreement.

AGREEMENT

Based on the foregoing recitals, the Parties hereto mutually agree as follows:

- A. SECTION 1. TIME OF COMPLETION Subsection D is amended as follows: "The expiration date of the Agreement is extended to December 30, 2022."
- B. Any work provided and payments made during the expired period are hereby ratified by the City.
- C. Except as amended by this Amendment No. 1, all other terms and conditions of the Agreement remain in full force and effect.
- D. This Amendment No. 1 to the Agreement shall be effective upon full execution by both parties.

(SIGNATURES ON NEXT PAGE)

CITY OF MADERA

A municipal corporation of
the State of California

By: _____

Santos Garcia, Mayor

Date: _____

CAROLLO ENGINEERS, INC.

By: _____

SCOTT PARKER
SENIOR VP

By: _____

PAUL AMICO
ASSOCIATE VP

Date: 8-APR-2021

ATTEST:

By: _____

Alicia Gonzales, City Clerk

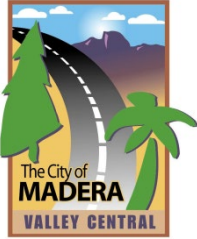
Date: _____

APPROVED AS TO FORM:

By: _____

Hilda Cantu Montoy, City Attorney

Date: _____



REPORT TO CITY COUNCIL

Approved by:

Dino Lawson, Chief of Police

Arnoldo Rodriguez, City Manager

Council Meeting of: April 21, 2021

Agenda Number: B-7

SUBJECT:

Agreement for the use of the firing range at Central California Women's Facility (CCWF) by the Madera Police Department

RECOMMENDATION:

Adopt a minute order:

1. Approving a Temporary Right of Entry and License Agreement for Firing Range Use at Central California Women's Facility effective for five years retroactive to November 1, 2020; and
2. Authorizing the Chief of Police to execute the agreement on behalf of the City.

SUMMARY:

The CCWF range is one of two range facilities used by the Madera Police Department (MPD) for range training. The agreement is required to continue the use of the range facility. This new agreement will be effective retroactive to November 1, 2020 and expire October 31, 2025.

DISCUSSION:

By policy, and consistent with best practices within the public safety profession, all Madera Police Officers are required to attend quarterly range training and meet minimum firearms training qualification requirements. The department has utilized the CCWF Range for over a decade as part of its training program. A new Temporary Right of Entry and License Agreement for Firing Range Use is required for the Madera Police Department to continue to conduct training events at the CCWF Range. Having access to a nearby range facility is imperative to accomplishing MPD's mission of fielding professional, highly-trained officers. MPD does not have its own range facility and relies on partnerships such as this with other law enforcement agencies and programs to meet its range facility needs.

FINANCIAL IMPACT:

There is no fiscal impact for continuing to use the CCWF Range given that the California Department of Corrections allows MPD to train at no cost. Other range facilities in the area typically charge for use.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

Accepting a minute order authorizing the Chief of Police to sign a temporary right of entry and license agreement for the CCWF Range does not conflict with our Vision Madera 2025 plan.

ALTERNATIVES:

As an alternative, Council may request that the Madera Police Department explore alternative range options.

ATTACHMENTS:

1. Temporary Right of Entry and License Agreement for Firing Range Use at Central California Women's Facility

Attachment 1

Use Agreement

**TEMPORARY RIGHT OF ENTRY AND LICENSE AGREEMENT FOR
FIRING RANGE USE AT
CENTRAL CALIFORNIA WOMEN'S FACILITY**

This Temporary Right of Entry and License Agreement (License) is made and entered into on November 1, 2020 by and between the State of California acting by and through the Director of the Department of General Services (DGS) with the consent of the Department of Corrections and Rehabilitation (CDCR), Central California Women's Facility (CCWF) collectively "State", as (Licensor), and the Madera Police Department (MPD) as (Licensee). The Licensor and Licensee are sometimes individually referred to as "Party" and collectively as "Parties".

RECITALS

WHEREAS, pursuant to Government Code (GC) §14670 (a)(1), the Director of the Department of General Services, with the consent of the California Department of Corrections and Rehabilitation, is authorized to let State real property for a period not to exceed five (5) years if the Director deems such letting is in the best interest of the State; and

WHEREAS, Licensee's officers or employees require continuing firearms education, which includes classroom education and training at an authorized Range facility, to comply with California Penal Code Section 830; and

WHEREAS, Licensee is requesting temporary, scheduled access, ingress and egress to the Firing Range (Range) which is located at 23370 Road 22, Chowchilla, CA 93610. State real property identified as CCWF, located within assessor's parcel number 030-260-001-000 currently under the CDCR control and possession; and

WHEREAS, CDCR operates the CCWF Range; and

WHEREAS, the State engages law enforcement entities for range use in exchange for certain services and equipment which allows the range operation to run efficiently while meeting necessary training needs; and

WHEREAS, Licensee desires to secure dates and times for law enforcement weapons training for its officers at the CCWF range; and

WHEREAS, public safety is an essential mission for the State and Licensee, the parties agree that this training is in the best interest of the State and the State has identified existing capacity to enter into this License with Licensee; and

WHEREAS, Licensee's activities will be conducted in accordance with standard industry practices and in a prudent and careful manner.

WITNESSETH

NOW THEREFORE, IN CONSIDERATION of the mutual agreements by the Parties set forth herein and other good and valuable consideration contributing to public safety in the State, the

Parties agree to the following terms and conditions:

1. Grant of License: The State hereby grants permission to Licensee, its qualified officers, employees, and representatives, to enter upon those lands within the CCWF firing range, located at 23370 Road 22, Chowchilla, CA 93610, more specifically described in Exhibit "A" (Premises), attached herein and by this reference made a part hereof, for the purpose of ingress, egress and scheduled Range use intended for training and continuing education of law enforcement personnel and for no other purposes whatsoever. Licensee's access onto said Premises shall be allowed by CDCR only upon State's execution of this License.
2. License Term: This License shall commence on November 1, 2020 and expire without written notification on October 31, 2025, with such rights of renewal or termination as are hereinafter expressly set forth. Licensee shall have the option to renew the License upon expiration. Should Licensee desire to renew, the request for such renewal will be for an additional five (5) year term and should be made within one hundred twenty 120 days of the expiration date hereof by written notification to the Range Master. Nothing precludes the Licensee from making their renewal request earlier than one hundred twenty 120 days.
3. Holding Over: Any holding over by Licensee after expiration or termination shall not be considered a renewal or extension of this License. The use of the Premises after the expiration or termination of this License shall constitute a week-to-week use, and all other terms and conditions of this License shall continue in full force and effect; provided however, that said hold over tenancy shall be subject to and at the State's sole discretion.
4. Termination: The Parties hereto agree that either Party may terminate this License at any time during the term hereof by giving notice to the other in writing at least thirty (30) days prior to the date when such termination shall become effective. Any willful violation of the License terms or the CCWF Firing Range Rules and Regulations shall be grounds for termination of this License and removal of Licensee. With exception that the Licensee may have the right to receive notice of such violation and granted a period of ten (10) calendar days to cure prior to any such termination, if such violation is curable. If Licensee fails to cure the specified violation, termination and removal shall be permitted pursuant to this section.
5. Use: Licensee's use is permitted for the express purpose of conducting classroom and hands-on weapons training which is more particularly described in Exhibit "B"(Training Curriculum) attached herein and by this reference made a part hereof. Training coordination and scheduling is more particularly described in Exhibit "C" (Scheduling) attached herein and by reference made a part hereof. Weapons training requires the use of special equipment, including firearms, ammunition, and protective gear which is more particularly described in Exhibit "D" (Equipment), attached herein and by this reference made a part hereof. Licensee and its qualified officers shall use only that equipment identified in Exhibit "D" unless the Equipment list is amended in writing and agreed to by both Parties.
6. Conduct During Use: The Licensee agrees to follow the Central California Women's Facility Firing Range General Rules and Regulations, identified as Exhibit "E" (Rules and Regulations), attached herein and by reference made a part hereof.
7. Medical: Licensee shall take all necessary and reasonable safety precautions and shall comply with all applicable laws pertaining to the safety of person and real and personal

property at or on the Premises. Licensee shall immediately report to the onsite Range Master any death, loss time injury, or property damage that occurs within CCWF. Any emergency medical or surgical care of Licensee's officers or employees required, as a result of range use, will be the sole responsibility of Licensee. As used herein, this section is intended to mean that Licensee shall be liable for any and all medical and/or surgical care costs for Licensee's employees, its qualified officers and representatives served by this License.

8. Subordination: This License is subject to existing contracts, leases, licenses, encumbrances and claims, which may affect said property. This License is subordinate to all existing prior and/or future rights and obligations of the State, except that the State shall grant no rights inconsistent with the reasonable exercise by Licensee of its rights under this License unless warranted by the direction of the State's Governor, CDCR Secretary, Director of DGS, or the State's Public Works Board.
9. Licensee Responsibility: This License is granted to Licensee and its qualified officers, employees, and representatives, to enter upon the Premises at their sole cost and expense. Licensee is solely responsible for the safety and conduct of persons entering upon the Premises to exercise the rights under this License. Licensee is solely responsible for the protection of all persons, property, materials, tools, equipment, and supplies brought on to the Premises. Licensee agrees to keep and maintain the Premises in a clean and orderly condition at all times during their use. Licensee further agrees to remove all of its personal property and return the Premises to its pre-use condition upon completion of training exercises and conclusion of Licensee's activities on the Premises. Licensee agrees to comply with, and ensure all persons/participants under their jurisdiction comply with, any and all direction and policy implemented by the Range Master for use of the range.
10. Waiver: Licensee waives all claims, judgements, penalties, awards, fines, settlements, losses against the State, their officers, agents, contractors and employees for loss or damage caused by, arising out of, or in any way connected with the exercise of this License. Licensee shall protect, indemnify, hold harmless and defend the State, its officers, agents, consultants and employees from and against any lawsuits, actions, judgments, legal or administrative proceedings, arbitrations, claims, demands, causes of actions, damages, liabilities, interests, attorney fees, fines, penalties, losses, costs and expenses whatsoever arising out of, in connection with, or incidental to entry upon and use of the Premises.
11. Compliance with Laws: Licensee shall conduct all activities in compliance with all Federal, State, and Municipal statutes and ordinances, and will comply with all regulations and orders as such exist during the term of this License. Licensee agrees to require in its contract(s) with its subcontractor(s) that the subcontractor(s) be obligated to Licensee in the same manner and extent, as Licensee owes to the State, and State under this License.
12. Prohibited Items: Exhibit "F" (State Prison & Detention Facility Regulations for On-site Conduct) attached herein and by reference made a part hereof; no article or material, which the CDCR considers contraband, shall be brought onto the premises with the exception of those items listed in Exhibit "D", which include weapons, munitions and protective gear. CDCR prohibited contraband includes, but is not limited to cell phones, alcoholic beverages, narcotics, firearms, explosives, edged weapons, restricted and/or controlled substances, or wagering and gambling paraphernalia. Smoking, tobacco use, including vaping, is strictly prohibited at CCWF. Any willful violation of regulations and conduct or the terms of this License shall be grounds for immediate termination of the License and removal of the

Licensee and its representatives. Nothing in this paragraph is intended to limit law enforcement personnel, who are authorized by law, to carry a firearm or communication devices such as cell phones in the scope of their duties, from possessing a firearm on the Premises. Nothing in this section is intended to prohibit possession of a cell phone for Licensees purposes by law enforcement personnel while on the Premises.

13. Property Rights: Licensee understands this License does not convey any interest in real property. There are no expressed or implied terms that would induce the Licensee into thinking that this temporary approval to enter the Premises for training conveys any real property interest whatsoever.
14. Assignment, Subletting and Change in Use: Licensee shall not transfer or assign this License, and shall not sublet, license, permit or suffer any use of the premises or any part thereof, and will not permit the use of the Premises by anyone other than the Licensee.
15. Spectator Waiver: To the extent that Licensee provides access to a non-participating officer or employee, Licensee guarantee's said Spectator shall indemnify State and complete Exhibit "G", (Spectator Waiver and Release of Liability, Assumption of Risk, Covenant Not to Sue and Indemnity Agreement) attached herein and by reference made a part hereof.
16. Insurance: Prior to or at License execution Licensee shall furnish to the State a Certificate of Insurance, along with all License endorsements, identifying the State as Certificate Holder on the face of said certificate or endorsements with evidence of insurance as follows:
 - a) Commercial General Liability: Licensee shall maintain general liability coverage with limits of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate annually for bodily injury and property damage liability combined and fire legal liability of at least \$500,000. The License shall include coverage for liabilities arising out of Premises, operations, independent contractors, products, completed operations, personal and advertising injury, and liability assumed under an insured contract. The License must include State of California, and their officers, agents and employees as additional insureds, but only to the extent as the operations under the License are concerned. The additional insured endorsement must be provided with the certificate of insurance.
 - b) Automobile Liability: Licensee shall maintain motor vehicle liability with limits of not less than \$1,000,000 per accident for bodily injury and property damage. The State of California and DGS are to be additional insured with respect to liability arising out of all vehicles owned, hired and non-owned. The additional insured endorsement must be provided with the certificate of insurance.
 - c) Workers Compensation: Licensee shall maintain statutory workers' compensation and employer's liability coverage for all its employees who will be engaged in the performance of the License, including special coverage extensions where applicable. Employer's liability limits of \$1,000,000 shall be required, and the coverage shall include a waiver of subrogation in favor of the State of California. The waiver of subrogation endorsement must be provided with the Certificate of Insurance.
17. General Requirements: Licensee shall ensure that the following general requirements are met:

- i) Insurance companies must be acceptable to DGS, and the Office of Risk and Insurance Management (ORIM).
- ii) Coverage needs to be current for complete term of this License. If insurance expires during the term of the License, a new certificate must be received by the State within thirty (30) days of the expiration date of the existing License. This new insurance must still meet the terms of the original contract.
- iii) Licensee shall notify the State within five (5) business days of Licensee's receipt of any notice of cancellation or non-renewal of any insurance required by this License.
- iv) Licensee is responsible for any deductible or self-insured retention contained within the insurance program.
- v) In the event Licensee fails to keep in effect at all times the specified insurance coverage, the State may, in addition to any other remedies it may have, terminate this License upon the occurrence of such event, subject to the provisions of this License.
- vi) Any insurance required to be carried shall be primary, and not excess, to any other insurance carried by the State.
- vii) It is agreed that the State shall not be liable for the payment of any premiums or assessments on the required insurance coverage.

18. Self-Insured: As indicated in Exhibit "H" (Certificate of Self-Insurance Coverage), attached herein and by reference made a part hereof, Licensee is self-insured. If Licensee is self-insured in whole, or in part as to any of the above described types and levels of coverage, Licensee shall provide the State with written acknowledgment of this fact upon execution of this License. The State may require financial information to justify Licensee's self-insured status. If, at any time after the execution of this License, Licensee abandons its self-insured status Licensee shall immediately notify the State of this fact and shall comply with all of the terms and conditions of the Insurance Clause pertaining to policies of insurance in regard to those types and levels of insurance.

19. Licensee Continuing Liability: The obligations of Licensee to indemnify the State shall survive the termination of this License. No termination of this License shall release Licensee from any liability or obligations hereunder resulting from any acts, omissions, or events happening prior to the termination of this License and restoration of the Premises to its prior condition.

20. Attorney's Fees: In the event of a dispute between the Parties with respect to the terms of condition of this License, the prevailing Party shall be entitled to collect from the other Party its reasonable attorneys' fees and costs as established by the judge or arbitrator presiding over such dispute.

21. Governing Law: This contract shall be governed by and interpreted in accordance with the laws of the State of California, excluding such State's conflict of law principles. Venue for any action to enforce this license shall be in Sacramento, California.

22. Notices: All notices or other communications required or permitted hereunder shall be in writing, and shall be personally delivered (including by means of professional messenger service), or sent by overnight courier, or sent by registered or certified mail, postage prepaid, return receipt requested to the addresses set forth below. All such notices or other communications shall be deemed received upon the earlier of (1) if personally delivered or sent by overnight courier, the date of delivery to the address of the person to receive such notice, (2) if mailed as provided above, on the date of receipt or rejection, or (3) if given by electronic mail (email), when received by the other Party if received Monday through Friday between 6:00 AM and 5:00 PM Pacific Standard Time, so long as such day is not a State or Federal holiday and otherwise on the next day provided that if the next day is Saturday, Sunday or a State or Federal holiday, such notice shall be effective on the following business day:

TO: Department of Corrections & Rehabilitation (CDCR)
Facilities Asset Management Branch
9838 Old Placerville Road, Suite B Sacramento, CA 95827
ATTN: Real Estate and Land-Use Management Section

TO: Central California Women's Facility (CCWF)
23370 Road 22,
Chowchilla, CA 93610
ATTN: Range Master

TO: Madera Police Department
330 S C St,
Madera, CA 93638
ATTN: Hector Garibay

23. Indemnification: Licensee acknowledges that entry onto the Premises under this License shall be at Licensee's own risk and expense. Licensee, its qualified employees, representatives, agents, officers, contractors, consultants' et al., who enter the Premises, acknowledge potential known and unknown dangers may exist and enter at their own risk, taking full responsibility to conduct themselves in the safest manner possible. The State does not warrant the safety of any persons accessing the Premises. Licensee agrees to indemnify, defend and hold harmless the State, its officers, employees, consultants, representatives, and contractors from any and all claims and losses accruing or resulting to any and all contractors, subcontractors, suppliers, laborers, and any other person, firm or corporation furnishing or supplying work services, materials, equipment or supplies in connection with the performance of this License. In addition to any and all claims and losses accruing or resulting to any persons, including neighbors, firms or corporations who may be injured or damaged by Licensee or its qualified officers, employees, consultants, representatives and contractors in the course of its activities on the Premises under this License.
24. Partnership Disclaimer: Licensee, its agents and employees shall act in an independent capacity and not as officers or employees of State. Nothing herein contained will be construed as constituting the parties herein as partners.
25. Entire License: This License contains the entire agreement of the Parties regarding the License upon the Premises and supersedes any prior License, agreement, or negotiations. The Parties acknowledge that there have been no representations by the State or understandings made between

the Licenser and Licensee regarding License other than those set forth in this License. Licenser makes no additional disclosures or promises other than those expressly made in this License. This License may not be modified except by a written instrument duly executed by the Parties hereto.

26. Section Headings: All section headings contained herein are for convenience of reference only, and are not intended to define or limit the scope of any provision of this license.
27. Counterparts: This license may be executed in one or more counterparts, each of which shall be deemed as original but all of which together shall constitute one and the same instrument.
28. Signatories: The signatories to this License herein represent they have the requisite legal authority to bind the Parties to the terms of this license.

[Remainder of Page Left Intentionally Blank]

IN WITNESS WHEREOF, the Parties have executed this License by their duly authorized representatives.

DEPARTMENT OF CORRECTIONS AND REHABILITATION

By: _____
TAMER AHMED, PE, PMP
Associate Director
Facilities Asset Management Branch
Facility Planning, Construction and Management
Department of Corrections and Rehabilitation

Date Executed

MADERA POLICE DEPARTMENT

By: _____
DINO LAWSON
Chief of Police
Madera Police Department

Date Executed

APPROVED:
STATE OF CALIFORNIA
DIRECTOR OF DEPARTMENT OF GENERAL SERVICES

By: _____
TONY PSIHOPAIDAS, Manager
State Owned Leasing & Development
Department of General Services

Date Executed

EXHIBIT A
PREMISES

Central California Women's Facility
APN 030-260-001-000
November 2020
CCWF-MPD-01



Central California Women's Facility
APN 030-260-001-000
November 2020
CCWF-MCPD-01



EXHIBIT B
TRAINING CURRICULUM

Central California Women's Facility
APN 030-260-001-000
November 2020
CCWF-MPD-01

To be provided to the Range Sergeant or designee upon approval of schedule; prior to entry.

EXHIBIT C
SCHEDULING

CCWF In-Service Training (IST) Lieutenant is responsible for coordinating all firing range scheduling; the current IST Lieutenant or designee can be reached at (559) 665-5531 x5018. The CCWF range times are as follows:

- Daylight savings time: 0700 to 1200 and 1300 to 1700 hours.
- Summer time: 0600 to 1100 and 1200 to 1600 hours.
- Night qualification (conducted in January): 1700 to 2100 hours.
- Range is available for training outside of the hours with advanced notification made to the IST Lieutenant.

LICENSEE shall receive range dates and availability from Lieutenant or designee two weeks in advance of training dates.

EXHIBIT D
EQUIPMENT

Central California Women's Facility

APN 030-260-001-000

November 2020

CCWF-MPD-01

To be provided to the Range Sergeant or designee upon approval of schedule; prior to entry.

EXHIBIT E
CENTRAL CALIFORNIA WOMENS FACILITY FIRING RANGE GENERAL
RULES AND REGULATIONS

Range

1. Central California Women's Facility (hereby referred to as CCWF) agrees that the Licensee shall have use of all on-site facilities located on the range for training purposes.
 2. The Licensee agrees to appoint a person to act as a liaison to communicate with the CCWF Armory/Range Sergeant, and further agrees that upon any change in the Licensee liaison, CCWF will be notified immediately.
 3. The use of said range by the Licensee shall be limited to those members of the Licensee. Anyone under the age of 18 years must have his or her agencies waiver and medical insurance forms signed by a parent or legal guardian.
 4. CCWF and the Licensee agree that said shooting range shall be open and useable by members of the Licensee at such times that are mutually agreeable to all parties hereto, but that exclusive use of the facilities for any time or times is with the mutual agreement of all parties and based on availability.
 5. Both parties hereto agree that all empty cartridges resulting from the Licensee utilizing the CCWF Range will remain the property of Licensee and will be removed from the firing range after each use.
 6. The Licensee agrees that all members of the Licensee will be subject to the range safety rules established by California Department of Corrections and Rehabilitation.
 7. The Licensee agrees to avoid shooting the wooden target frames, as much as possible.
 8. The Licensee agrees **not** to change or alter the target frame system. There will be no target changes without permission from the CCWF Armory/Range Sergeant.
 9. All Licensee staff that enter CCWF grounds for the purpose of utilizing the range facility, must drive directly to the range and not stop anywhere on prison grounds.
 10. All participants must adhere to the clothing restrictions of CCWF. The wearing of blue denim pants, blue denim/chambray-type shirts and grey colored sweat clothing are prohibited. If tactical clothing such as camouflage is the uniform of the day while at the range facility, the CCWF Armory/Range Sergeant will be advised at the time of request.
 11. Prior to commencing any live fire training, range pennants must be raised. Once training is completed, Pennant flags will be lowered.
 12. All live fire will be restricted to 0600-1800 hours.
 13. Reserved night- shoots shall be conducted 1700-2100 hours.
 14. Upon completion of training Range-Master in charge will contact CCWF Range- Master to conduct a joint Range inspection. *The Licensee will remove all expended shell casings and place all used targets and trash into the dumpster provided. The range will be inspected for all shell casings, litter and a full inventory of weapons, equipment and live ammunition will be completed before leaving the range. If the Range Classroom is utilized, the trash from the classroom will also be emptied.*
-

Safety

1. All incidents or unusual occurrences must be reported to the CCWF Watch Commander and the CCWF Armory/Range Sergeant at (559)665-5531ext.7515. All medical CCWF emergencies can be reported by utilizing the telephone system in the classroom by dialing 4911, CCWF's Fire Department (**No inmates will respond to any medical emergency at the range**). Emergencies may also be called directly to the Licensee Dispatch, via the radio system utilized by the Licensee. All range related incidents/accidents must also be reported to the Armory/Range Sergeant. Per Departmental policy, Licensee will be required to complete a CDCR 837 Crime/Incident Report, Part C documenting the incident/accident.
2. No weapons or ammunition of any sort will be permitted on the range when inmates are present.
3. Weapons or ammunition shall never be left unattended.
4. The Range master/Firearms Instructor for the Licensee will ensure that all firearm safety procedures are followed at all times.
5. All Agencies must create an emergency medical plan annually; the plan must be reviewed and approved by CCWF Range-Master.
6. Chemical agents are not authorized unless prior approval has been received by the IST Manager via the CCWF Range-Master. No Hazardous materials shall be stored at the range, unless they meet the standards of CCWF OSHA/ACA STANDARDS and there is the MSDS on site, perpetual inventory utilized and stored in a flammable locker.

Accountability and Cleanliness

1. All live rounds will be collected and accounted for.
2. All expended brass will be policed, collected and placed in containers.
3. All participants shall vigorously pursue the cleanliness of the range and surrounding areas. All shattered wood, used cardboard, paper targets will be placed in an available dumpsters.
4. All agencies are responsible for cleanliness and stocking toilet supplies of all restrooms utilized by their staff.

EXHIBIT F**STATE PRISON & DETENTION FACILITY REGULATIONS FOR ON-SITE CONDUCT**

Lessees, Licensees, Promoters, Contractors and their employee(s), volunteer(s), invitee(s), and subcontractor(s), non-department employees and their agent(s), employee(s), volunteer(s) and invitee(s) who are not employed by the California Department of Corrections and Rehabilitation (CDCR), hereinafter collectively referred to as “NON CDCR PARTIES”, but are working, accessing, or parking within proximity to inmates and wards housed at CDCR’s properties, Institutions, facilities, or camps, also referred to as “premises,” are to be apprised of the laws, rules, and regulations governing behaviors and conduct while on or within CDCR properties, Institutions, facilities, and camps.

NON CDCR PARTIES agree that if the provisions of the agreement require NON CDCR PARTIES to enter State property under the jurisdiction of CDCR where inmates are housed or working either at a prison facility, camp, or surrounding property, the NON CDCR PARTIES shall be made aware of and shall abide by the following laws, rules, and regulations governing conduct at CDCR’s properties, Institutions, facilities, and camps.

- a. Persons who are not employed by CDCR, but working, accessing, or parking at CDCR properties, Institutions, facilities, and camps must observe and abide by all laws, rules and regulations governing their conduct and behavior. Failure to comply with these guidelines may lead to expulsion from STATE properties, Institutions, facilities, and camps.

SOURCE: California Penal Code (PC) sections 5054 and 5058; California Code of Regulations (CCR), Title 15, sections 3285 and 3415, and California Welfare and Institutions Code (WIC) section 1712.

- b. STATE does not recognize hostages for bargaining purposes. STATE has a “NO HOSTAGE” policy and all prison inmates, wards, visitors, NON CDCR PARTIES and employees shall be made aware of this.

SOURCE: PC sections 5054 and 5058; CCR, Title 15, section 3304 and 4603; WIC section 1712.

- c. All persons entering onto CDCR’s properties, Institutions, facilities, and camps consent to search of their person, property, or vehicle at any time. Refusal by individuals to submit to a search of their person, property, or vehicle, may be cause for denial of access to the premises.

SOURCE: PC sections 2601, 5054, and 5058; CCR, Title 15, sections 3173, 3177, 3288, 4696, and 4697; WIC section 1712.

- d. Persons normally permitted to enter properties, Institutions, facilities, and camps may be barred, for cause, by the CDCR Secretary, Warden, and Parole Administrator.

SOURCE: PC sections 5054 and 5058; CCR, Title 15, section 3176(a) and 4696; WIC section 1712.

- e. It is illegal for an individual who has been previously convicted of a felony offense to enter into CDCR adult properties, Institutions, facilities, and camps, or youth Institutions, facilities, or camps during evening hours, without the prior approval of the Warden or officer in charge. It is also illegal for an individual to enter onto these premises for unauthorized purposes or to refuse to

leave said premises when requested to do so. Failure to comply with this provision could lead to prosecution.

SOURCE: PC section 602, 4570.5 and 4571; CCR, Title 15, sections 3173 and 3289; WIC section 1001.7.

- f. Encouraging or assisting prison inmates to escape is a crime. It is illegal to bring firearms, deadly weapons, explosives, tear gas, drugs, or drug paraphernalia onto CDCR properties, Institutions, facilities, and camps. It is illegal to give prison inmates or wards firearms, explosives, alcoholic beverages, narcotics, or any drug or drug paraphernalia, including cocaine or marijuana. It is illegal to give wards sex oriented objects or devices and written materials and pictures whose sale is prohibited to minors.

SOURCE: PC sections 2772, 2790, 4533, 4535, 4550, 4573, 4573.5, 4573.6 and 4574; CCR Title 15, sections 4681 and 4710; WIC sections 1001.5 and 1152.

- g. It is illegal to give or take letters from inmates or wards without the authorization of the Warden or officer in charge. It is also illegal to give or receive any type of gift or gratuities from prison inmates or wards.

SOURCE: PC sections 2540, 2541 ad 4570; CCR, Title 15, sections 3010, 3399, 3401, 3424, 3425 and 4045' WIC section 1712.

- h. In an emergency situation, the visiting program and other program activities may be suspended.

SOURCE: PC section 2601; CCR Title, 15, sections 3383, 4002.5 and 4696.

- i. Interviews with SPECIFIC INMATES are not permitted. Conspiring with an inmate to circumvent policy or regulations constitutes a rule violation that may result in appropriate legal action. Interviews with individual wards are permitted with written consent of each ward if he or she is 18 years of age or older, or with written consent of a parent, legal guardian, or committing court, if 17 years of age or younger.

SOURCE: CCR, Title 15, sections 3261.5, 3315(a)(3)(X), 3177 and 4700(a)(1).

Security Regulations

- a. NON CDCR PARTIES are required to complete a Request for Gate Clearance to enter the facility a minimum of ten (10) business days prior to commencement of service. All NON CDCR PARTIES must be cleared prior to providing services. The Request for Gate Clearance must include the person's full legal name, social security number, valid state driver's license number or state identification card number, and date of birth. Information shall be submitted to the Business Services Office contact or his or her designee. CDCR uses the Request for Gate Clearance to run a California Law Enforcement Telecommunication System (CLETS) check. The check will include Department of Motor Vehicles check, Wants and Warrants check, and Criminal History check. Gate clearance may be denied for the following reasons: individual's presence in the Institution presents a serious threat to security; individual has been charged with a serious crime committed on Institution property; inadequate information is available to establish positive identity of prospective individual; or individual has deliberately falsified his or her identity.

All persons (CDCR Employees and NON CDCR PARTIES) entering the facility must have a valid state driver's license or photo identification card on their person.

- b. Excepting situations where alternate access has been granted by written agreement with CDCR, and unless otherwise directed by the entrance gate officer or Business Services Manager, NON CDCR PARTIES shall enter and exit through the ingress and egress points identified in the "Site Plan Exhibits" of this agreement. In all instances NON CDCR PARTIES shall remove keys from the vehicle ignition when not seated in the vehicle. Unattended vehicles shall be locked and secured at all times while on Institution grounds.
- c. If any state-owned and non-state-owned equipment is used by NON CDCR PARTIES for the provision of contract services, the equipment shall be rendered temporarily inoperative when not in use, by locking or other means unless specified otherwise.
- d. In the event that the services required under this Agreement, License, Lease or Contract will be performed within a CDCR Institution, parole office, community-based program, NON CDCR PARTIES who are assigned to work with, near or around inmates/parolees shall be required to be examined and tested or medically evaluated by a licensed healthcare provider for Tuberculosis (TB) in an infectious or contagious stage prior to the performance of contracted duties, and at least once a year thereafter (within 12-months of their initial or previous TB test under this Agreement, License or Lease), or more often as directed by CDCR. NON CDCR PARTIES who have any contact (physical or nonphysical) with inmates/parolees, shall be required to furnish to the CDCR Program/Institution Contract Manager, at no cost to CDCR, a documented TB evaluation or test for TB infection via Tuberculin Skin Test (TST) or a blood test Interferon Gamma Release Assay (IGRA) completed within (30) thirty-days of the start date of the services and certified to be free of TB in an infectious or contagious stage by a licensed healthcare provider prior to assuming their contracted duties and annually thereafter.
- e. Those persons rendering services under a Lease, Right of Entry, License, Permit, Contract, or other state-controlled land-use and access arrangements, within a CDCR institution, parole office, community based program, or similar facility, who are assigned to work with, near, or around CDCR employees, contractors, inmates, or parolees are required to be examined, tested and medically evaluated when on State property for Novel Coronavirus (COVID) viruses, and other infectious diseases as directed by governmental, departmental, or medical policy direction. In addition, persons gaining access to, conducting activities on, or rendering services at the state-controlled property. May be directed to comply with medical guidelines set in place by the Center for Disease Control (CDC). The World Health Organization (WHO), or Executive Orders (EO) issued by the State's Governor. CDCR has established rules, policies, and procedures currently enforced or that may be enforced in the future. Persons rendering services will comply with any and all policy, rules, and regulations implemented by the CDCR while engaged in business activities on the State's property. Any violation of these rules, policies, and procedures may be cause for denial of access to the premises and potentially the immediate cancellation of the agreement.
- f. Neither the State nor any State employee will be liable to NON CDCR PARTIES or their staff for any injuries caused by exposure to any blood borne pathogens, aerosol transmissible diseases, or communicable diseases. NON CDCR PARTIES agree that they shall comply fully with all applicable Cal/OSHA regulations concerning protection of NON CDCR PARTIES employees from diseases; including Title 8, California Code of Regulations section 5193 (Blood Borne Pathogens), and Title 8, section 5199 (Aerosol Transmissible Diseases). NON CDCR PARTIES agree to indemnify, defend, and save harmless the State, its officers, agents and employees from any and all claims and losses accruing or resulting to any of the NON CDCR PARTIES employees arising out of exposure to any

blood borne pathogen, aerosol transmissible disease, or communicable disease during the NON CDCR PARTIES performance of the agreement.

- g. In order to maintain Institution safety and security periodic fire prevention inspections and site searches may become necessary and NON CDCR PARTIES must allow access to any and all locked areas at the Premises, if any. The State shall in no way be responsible for NON CDCR PARTIES loss due to fire.
- h. NON CDCR PARTIES shall observe all security rules and regulations and comply with all instructions given by Institutional authorities.
- i. Electronic and communicative devices, including but not limited to the following, are not permitted on Institution grounds: pagers, mobile (cell) phones; wearable technology with stand-alone cellular phone or internet capability, photographic capability, and audio/video replay and transmission capabilities, and or cameras/micro cameras. If NON CDCR PARTIES are not entering prison property this section is for informational purposes only.
- j. NON CDCR PARTIES shall not cause undue interference with the operations of the Institution.
- k. Picketing/protesting is prohibited on State property.
- l. Due to security procedures, NON CDCR PARTIES may be delayed at any time at the Institution vehicle or pedestrian gates and sally ports. Any loss of time checking in and out of the Institution gates and sally ports shall be borne by NON CDCR PARTIES.
- m. When driving onto or off of prison grounds, NON CDCR PARTIES are required to stop at the front entrance gate for staff to conduct a visual inspection of the interior of the NON CDCR PARTIES' vehicle, vehicle's trunk, and may also use Narcotic Detection K-9s to assist in the inspection.

Intoxicants and Drugs

CDCR and NON CDCR PARTIES must not come upon the grounds of an Institution or community correctional facility or otherwise report for duty or conduct their job under the influence of intoxicants or drugs. Use of alcohol or drugs to the extent that it interferes with job performance is grounds for dismissal from service and or termination of a contract lease agreement.

CDCR and NON CDCR PARTIES must not bring any kind of alcoholic beverage or any kind of drugs upon the grounds of an Institution, community correctional center, or camp unless specifically authorized to do so by the warden, superintendent, or regional parole administrator.

Any CDCR or NON CDCR PARTIES obtaining for, or delivering to, an inmate or parolee any alcoholic preparations of any kind, or a drug of any type, except as specifically authorized by the warden, superintendent or regional parole administrator, will be subject to dismissal from service and or termination of a contract lease agreement and subject to prosecution by the district attorney.

All CDCR employees and NON CDCR PARTIES are subject to a search of their person, private property, and vehicles for contraband and illegal drugs before entering, or while inside, any department facility or department grounds via the use of contraband or metal detection equipment or electronic drug detectors including, but not limited to, ION scanners and other available contraband or metal detection device(s) technology, and passive alert canines may be used for this purpose.

Tobacco-Free Environment

Pursuant to Penal Code Section 5030.1, the use of tobacco products by any person on the grounds of any Institution or facility under the jurisdiction of the CDCR is prohibited.

Clothing Restrictions

While on Institution grounds, representatives of the CDCR and NON CDCR PARTIES shall be professionally and appropriately dressed in clothing distinct from that worn by inmates at the Institution. Specifically, the following clothing, which is similar to Inmate attire, may not be worn onto Institution grounds: blue denim pants; blue denim or chambray shirts; Orange, red, yellow, white, or chartreuse jumpsuits; or yellow rainwear. NON CDCR PARTIES should contact the Institution regarding clothing restrictions prior to requiring access to the Institution to assure all NON CDCR PARTIES are in compliance.

SOURCE: CCR, Title 15, sections 3174(b)(1) and 4696.

Prison Rape Elimination Policy

This policy applies to all offenders and persons employed by the CDCR, including NON CDCR PARTIES assigned to an Institution, community correctional facility, conservation camp, or parole as described in Department Operations Manual (DOM), Chapter 5, Article 44.

CDCR maintains a zero tolerance for sexual violence, staff sexual misconduct and sexual harassment in its Institutions, community correctional facilities, conservation camps, and for all offenders under its jurisdiction. All sexual violence, staff sexual misconduct, and sexual harassment is strictly prohibited.

CDCR is committed to providing a safe, humane, secure environment, free from offender on offender sexual violence, staff sexual misconduct (as defined in California Code of Regulation, title 15, section 3401.5), and sexual harassment. This will be accomplished by maintaining a program to address education, prevention, detection, response, investigation, and tracking of these behaviors and to address successful community re-entry of the offender.

All staff, including CDCR employees and NON CDCR PARTIES, shall receive instruction related to the prevention, detection, response, and investigation of offender sexual violence, staff sexual misconduct, and sexual harassment. This training will be conducted during new employee orientation, annual training, and will be included in the curriculum of the Correctional Training Academy. The training will be gender specific based on the offender population at the assigned Institution and will include how to communicate professionally with inmates, including inmates who identify themselves as Lesbian, Gay, Bi-Sexual, Transgender, Intersex, and Gender Non – Conforming in accordance with Inmate/Staff Relations Training, on file with the Peace Officer Selection and Employee Development (POSED). Participation in the training will be documented on a CDCR 844, Training Participation Sign-in Sheet.

Prohibited discriminatory, harassing, or retaliatory behavior which may be found to constitute a violation of CDCR's PREA policy includes, but is not limited to: 1) bullying or abusive conduct, including repeated infliction of verbal abuse and use of derogatory remarks, insults, and epithets; and 2) repeatedly calling a transgender inmate by the wrong pronouns or name, after the transgender inmate has provided notice of his or her gender identity to staff.

NON CDCR PARTIES contracted with CDCR shall not assign an employee to a CDCR facility or assign an employee to duties in which that employee will have contact with CDCR inmates if that employee has:

1) engaged in sexual abuse in a prison, jail, lockup, community confinement facility, juvenile facility, or other Institution (as defined in 42 U.S.C.1997); 2) been convicted of engaging or attempting to engage in sexual activity in the community facilitated by force, overt or implied threats of force, or coercion, or if the victim did not consent or was unable to consent or refuse; or 3) has been civilly or administratively adjudicated to have engaged in the activity described in this section.

NON CDCR PARTIES shall conduct a criminal background records check for each contracted employee who will have contact with CDCR inmates and retain the results for audit purposes. By signing this Lease, License, Agreement, or Contract, the NON CDCR PARTIES agree to ensure that all of the mandates of this Prison Rape Elimination Policy Section are complied with. Material omissions by the contract employee regarding such misconduct or the provision of materially false information shall be grounds for removal from Institution grounds.

NON CDCR PARTIES who appear to have engaged in staff sexual misconduct shall be prohibited from contact with inmates and shall be reported to relevant licensing bodies by the hiring authority or designee. Offender's allegation of sexual misconduct is subject to administrative and criminal investigation. Referral shall be made to the District Attorney unless the activity was clearly not criminal.

Retaliatory measures against employees or offenders who report incidents of sexual violence, staff sexual misconduct, or sexual harassment as well as retaliatory measures against those who cooperate with investigations will not be tolerated and will result in disciplinary action or criminal prosecution. Retaliatory measures include, but are not limited to, coercion, threats of punishment, or any other

activities intended to discourage or prevent staff or offenders from reporting the incident(s) or cooperating with investigation of an incident(s).

SOURCE: CCR, Title 15, sections 3316, 3335, 3337, 3377.1(c), 3401.5; DOM sections 54040.1, 54040.4, 54040.4.1, 54040.12.4, and 54040.15.

STATE OF CALIFORNIA
DEPARTMENT OF CORRECTIONS AND REHABILITATION



SPECTATOR WAIVER AND RELEASE OF LIABILITY, ASSUMPTION OF RISK, COVENANT NOT TO SUE AND INDEMNITY AGREEMENT

In consideration of being allowed to participate, this Spectator Waiver and Release of Liability, Assumption of Risk, and Indemnity Agreement ("Spectator Waiver Agreement") is required for voluntary participation of spectator activities on State of California Prison Property under the jurisdiction of the California, Department of Corrections and Rehabilitation ("CDCR").

As used in this Spectator Waiver Agreement, any references to the "State" and/or the "CDCR" refers to the State of California, the California Department of Corrections and Rehabilitation and all related entities that may control or are controlled by CDCR or together its personnel, employees, agents, invitees, contractors, and subcontractors.

I, _____ [Insert Name] represent that I am at least eighteen years of age and enter into this Spectator Waiver Agreement for permission to access and view training at the premises located on the State's property generally known as _____ [insert Institution Name and Address] (hereinafter "Premises") for the purposes of observing training methods used by the CDCR. I understand the Premises is a non-commissioned state detention facility with hazardous conditions both known and unknown. I further understand that these conditions may be unsafe and may pose an element of risk, including serious injury or death, associated with my access and presence.

I knowingly and freely hereby assume the inherent and extraordinary risks involved in the observation of training activities and any risks inherent in any other activities connected with the training, even if arising from the negligence of CDCR or others, and assume full responsibility for my participation and observation. I fully understand that there is a risk of injury or death from this training due to my presence at or near the training and training location. If, however, I observe any unusual and/or significant hazard during my presence I will remove myself from the area that I perceive as a hazard and shall bring such hazard to the attention of the nearest official.

I, for myself and on behalf of my heirs, assigns, personal representatives and/or next of kin, hereby release and hold harmless CDCR as well as its officers, directors, representatives, agents and/or employees, contractors, subcontractors or volunteers WITH RESPECT TO ANY AND ALL INJURY, COSTS, LIABILITY, DISABILITY, DEATH and/or loss or damage to person or property incurred by me in connection with my participation as a training spectator whether arising from the negligence of the CDCR or otherwise, to the fullest extent permitted by law. I further agree to indemnify, defend and hold harmless CDCR from any loss, liability, cost, claim or damages arising from my association with and presence at the training activities, including reasonable attorney fees.

My participation is entirely voluntary.

I consent to administration of first aid and other medical treatment in the event of injury or illness and hereby release and indemnify CDCR from any and all liability or claims arising out of such treatment.

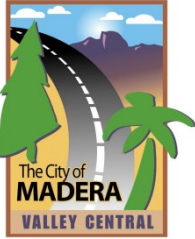
I HAVE READ THIS AGREEMENT AND FULLY UNDERSTAND THAT I AM GIVING UP SUBSTANTIAL RIGHTS BY SIGNING IT, INCLUDING THE RIGHT TO DEMAND ANY COMPENSATION FOR INJURY OR DAMAGE THAT MAY OCCUR AS A RESULT OF MY PARTICIPATION AND PRESENCE. I am signing this Agreement and agreeing to its terms freely and without any inducement of any nature. I agree that if any portion of this Agreement is held to be invalid, all other terms shall continue in full force and effect.

Printed Name

Date

Signature

EXHIBIT H
CERTIFICATE OF SELF-INSURANCE COVERAGE



REPORT TO CITY COUNCIL

Approved by:


Keith Helmuth, P.E., Department Director


Arnaldo Rodriguez, City Manager

Council Meeting of: April 21, 2021

Agenda Number: B-8

SUBJECT:

Ellis & D Street Subdivision (Tract No. 19-S-07)

RECOMMENDATION:

Adopt a Resolution:

- 1) Approving the Final Map for the Ellis & D Street Subdivision.
- 2) Approving Improvement Agreement (Agreement) for the Construction of Improvements for the Ellis & D Street Subdivision (Tract No. 19-S-07).
- 3) Authorizing staff to record the Final Map and Agreement for the Construction of Improvements for the Ellis & D Street Subdivision (Tract No. 19-S-07).
- 4) Accepting the Dedication of Land for Public Use.

SUMMARY:

On February 12, 2019, the City's Planning Commission approved Tentative Subdivision Map No. TSM 2018-07 and Rezone REZ 2018-08 for the Ellis & D Street Subdivision ("Project"). The Subdivider, Hengli 2, LLC, A California Limited Liability Company is now ready to proceed with development of the Project.

DISCUSSION:

The Final Map for Ellis & D Street Subdivision has been checked and approved by the City Engineer. The Final Map substantially complies with the approved tentative map. All taxes will be paid prior to recordation of the Final Map. Bonds and insurance requirements will be provided prior to recordation of the Final Map or as part of an application to construct off-site improvements in advance of the approval of the Agreement.

The Subdivider, Hengli 2, LLC, A California Limited Liability Company, has signed a Landowner's Consent for annexation into Zone of Benefit 51 of Citywide Landscape Maintenance District (LMD). Pursuant to the California Environmental Quality Act (CEQA) Guidelines Section 15268(b)(3), approval of final subdivision maps is a ministerial action and is exempt from the requirements of CEQA.

The Subdivider and Century Communities of California, LLC, a Delaware limited liability company ("Century"), are parties to an escrow for the purpose of effecting the transfer of all rights, title and interest in the land described by Final Map by the Subdivider to Century with an Assignment and Assumption Agreement vesting in Century all rights and obligations under the Agreement. The Subdivider and Century intend for the escrow to close soon after the City's approval of the Final Map and the Agreement. After close of escrow, Century would submit to the City any and all documents required by the Agreement, including but not limited to security instruments and evidence of insurance, pay all fees, and satisfy all other conditions precedent to recording of the Final Map.

The Agreement also includes a requirement to relocate traffic signal equipment that was installed without notice to City sometime after approval of the tentative map at the intersection of Ellis Street and D Street. Had notice been received, it is anticipated that through standard encroachment permit application and associated plan review that portions of the equipment could have been installed in their permanent locations.

While not included in the Agreement beyond the requirement to excavate, it should be noted that this Project drains to a storm drainage basin owned and maintained by the County. Use of this basin was assumed in the conditions of approval with a requirement to secure an encroachment permit. The assumed use of this basin was however premature in that the County had not previously approved of such use. It was later determined to represent a concern to County staff primarily because the basin is now also used for recharge purposes. City and County staff discussed this basin at length and determined that use of the basin for this Project only can be granted subject to entering into a Memorandum of Understanding (MOU) that addresses the conditions under which the basin may be used for this project and potentially other locations. This MOU will be brought to Council at a future date following completion of MOU and determination of terms and conditions that will be included therein.

FINANCIAL IMPACT:

The Subdivision is included in the City's Community Facilities District (CFD) to offset any impacts to the City's General Fund. The Subdivider has also paid the required fees for the plan checking and inspection of the installation of required improvements for the subdivision.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

Subdivisions are not specifically addressed in the vision or action plans. However, some components are consistent.

Action 134.1: Consider establishment of design/landscape standards for neighborhoods and business construction - Current landscape design standards have been enforced which aid in the establishment of Well-Planned Neighborhoods and Housing.

ALTERNATIVES:

Not approve one or more items associated with this Staff Report. If Council does not approve the Final Map and the execution of the Agreement, it would result in the inability to record the Final Map and for the Subdivider to complete the project. Disapproval will require the Council to make certain findings that specific conditions have not been met.

ATTACHMENTS:

1. Resolution – Approving Final Map and Agreement
 - Exhibit A – Improvement Agreement
 - Exhibit A – Legal Description
 - Exhibit B – Development Impact Fees
2. Resolution - Confirmation of the Diagram and Assessments for Zone of Benefit 51
 - Exhibit A – Legal Description
 - Exhibit B – Assessment Diagram
 - Exhibit C – Assessment Amounts
3. LMD Covenant
 - Exhibit A – Legal Description
4. LMD Zone Map
5. Project Location Map

Attachment 1

Resolution
Final Map and Agreement

RESOLUTION NO. 21-____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA,
CALIFORNIA, APPROVING THE FINAL MAP FOR THE ELLIS & D
STREET SUBDIVISION (TRACT NO. 19-S-07) AND IMPROVEMENT
AGREEMENT**

WHEREAS, Hengli 2, LLC, A California Limited Liability Company, has offered for approval a Final Map designated as Tract No. 19-S-07; and

WHEREAS, the Planning Commission on February 12, 2019 adopted a negative declaration consistent with Section 15070(a) of the California Environmental Quality Act for the Ellis & D Street Subdivision as part of Tentative Subdivision TSM 2018-07 and Rezone REZ 2018-08; and

WHEREAS, the Final Map for the Ellis & D Street Subdivision, prepared by Precision Civil Engineering, Inc., for Hengli 2, LLC, A California Limited Liability Company has been certified by the City Engineer that all provisions of the law and of Chapter 2 of Title 10 of the Madera Municipal Code have been complied with and that said subdivision as shown is substantially the same as it appears on the tentative map thereof heretofore approved by the Planning Commission of the City of Madera on February 12, 2019; and

WHEREAS, prior to the delivery of said map and prior to its recordation, the Owner and Subdivider of said subdivision shall enter into and execute an agreement between the City and said Owner and Subdivider for said subdivision which is on file in the office of the City Clerk entitled, "Improvement Agreement Ellis & D Street Subdivision (Tract No. 19-S-07)," (hereafter "Improvement Agreement") wherein the Subdivider, in consideration of the approval of said map by the City and the acceptance by the City of the dedication of lands for public use therein contained, shall agree to construct and complete within the time specified in said Improvement Agreement all street and other improvements required of Subdivider under the provisions of Chapter 2 of Title 10 of the Madera Municipal Code relating to regulations and standards for the subdivision of lands in the City and the preparation of maps thereof, and such street or other improvements designated or mentioned in the Improvement Agreement and/or set forth in the plans and specifications for the improvements for the Ellis & D Street Subdivision is on file in the office of the City Engineer; and

WHEREAS, Subdivider shall, and as a condition precedent to the recordation of said Final Map, furnish to the City and file with the City Clerk a good and sufficient improvement security in a form to be approved by the City Attorney, securing the faithful performance by said Subdivider of all work and the construction of all improvements designated as required in the Improvement Agreement, and also security in form to be approved by the City Attorney securing the payment by said Subdivider of all bills for labor and materials incurred in the construction of any and all said improvements, and the doing of all other work therein agreed to be done by said Subdivider, within the time therein specified, the amount of said improvement securities to be not less than Five Million Two Hundred Seventy-Six Thousand Nine Hundred Forty-Eight Dollars and Ninety-Three Cents (\$5,276,948.93); and

WHEREAS, Subdivider and Century Communities of California, LLC, a Delaware limited liability company ("Century"), are parties to a purchase and sale agreement pursuant to which Century intends to acquire, and Subdivider intends to transfer to Century, all rights, title and interest in the land described by said Final Map, and the parties desire to obtain the City's approval of the assignment of said Final Map and the Improvement Agreement to Century; and

WHEREAS, Subdivider shall, and as a condition precedent to the recordation of said Final Map, furnish to the City and file with the City Clerk certificates or policies of public liability and property damage insurance as required in the Improvement Agreement.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA hereby finds, orders and resolves as follows:

1. The above recitals are true and correct.
2. The Final Map for the Ellis & D Street Subdivision (Tract No. 19-S-07) is approved.
3. The Improvement Agreement entitled "Improvement Agreement Ellis & D Street Subdivision (Tract No. 19-S-07)" for the construction of improvements for the Ellis & D Street Subdivision is approved and attached as Exhibit "A." A copy of the Improvement Agreement shall be kept on file in the office of the City Clerk.
4. The Staff is authorized to record the Final Map and Improvement Agreement for the construction of improvements for the Ellis & D Street Subdivision (Tract No. 19-S-07) subject to receipt of the bonds and insurance required by the Improvement Agreement.
5. The assignment of said Final Map and the Improvement Agreement, including all rights and obligations related thereto, to Century Communities of California, LLC is hereby approved effective upon Century's acquisition of fee title interest in the land described by said Final Map.
6. The dedication of lands for public use is accepted.
7. This resolution is effective immediately upon adoption.

* * * * *

Exhibit A

Improvement Agreement

RECORDING REQUESTED BY:

City of Madera

AFTER RECORDING RETURN TO:

City Clerk

City of Madera

205 W. 4th Street

Madera, CA 93637

Fee Waived Per Section 27383 & 27388.1(a)(2)(D) of the Government Code

**IMPROVEMENT AGREEMENT
ELLIS & D STREET SUBDIVISION
(TRACT NO. 19-S-07)**

THIS IMPROVEMENT AGREEMENT ("Agreement") is entered into this ____ day of _____, 2021, (the "Effective Date") by and between the City of Madera, a municipal corporation of the State of California, hereinafter called "City"; and Hengli 2 LLC, A California Limited Liability Company, hereinafter called "Subdivider" or "Owner" (individually a "Party" and collectively the "Parties").

RECITALS

- A. Owner has filed with City a certain subdivision map of a proposed division of land known as FINAL MAP OF TRACT NO. 19-S-07 Ellis & D Street Subdivision, recorded _____, in Book ___, Pages ___ through ___, recorded as document no. _____ Madera County records, situated in the City of Madera, County of Madera, State of California (the "Subject Property") owned by Owner, located within the corporate limits of the City, and more particularly described as set forth in Exhibit "A." A copy of said Tentative Tract Map No. 2018-07 ("Tentative Map") is on file with the City Clerk.
- B. The City has conducted the appropriate environmental review of the proposed subdivision; the Planning Commission has determined the proposed subdivision is consistent with the City's general plan in that the land use is compatible with the objectives, policies, general land uses, and programs specified in such a plan; and the Planning Commission has recommended approval of the proposed Tentative Map as conditioned.
- C. City requires as a condition precedent to the acceptance and approval of the Final Tract Map the dedications or deeds of such streets, highways, and public places for all areas delineated on said map for street and other public purposes as required under the Madera Municipal Code, this Agreement, and the Tentative Map.

- D. Owner is required to construct certain street, utility, and public improvements within the boundaries of said Final Tract Map. Owner shall, at the Owner's own cost and expense, construct all of the improvements, mentioned, all in accordance with and to the extent and as provided in those certain plans entitled, "Plans for Construction of: Ellis & D Street Subdivision Tract 19-S-07 Improvement Plans in the City of Madera," as approved by the City Engineer and on file with the City Engineer of the City of Madera and the City of Madera Standard Drawings and Specifications, as amended. Said work shall include but shall not necessarily be limited to, all of the following: asphalt concrete paving, aggregate base, concrete curb and gutters, sidewalks, water and sewer mains, water and sewer services, storm drainage facilities, street lights, fire hydrants, gas, electric and communication lines, landscape district improvements, implementation of any and all Best Management Practices (BMP's) as outlined in the City's Storm Water Quality Management Program and Storm Water Pollution Prevention Plan on file in the office of the City Engineer, implementation of any and all BMP's to prevent the infiltration of storm water into the City's sanitary sewer collection system, and all other work, improvements or construction required by or mentioned in the above referenced plans and specifications and all appurtenances reasonably necessary to complete the aforementioned improvements. Except for streets not having direct residential access, installation of sidewalks may be deferred and constructed with residential development subsequent to the acceptance of the subdivision improvements so long as each and every house has an ADA accessible route to a collector or arterial adjacent to the subdivision prior to occupancy of any house.
- E. Owner is required, at Owners sole cost, to relocate and/or construct certain traffic signal improvements at the intersection of Ellis Street and D Street not originally included in the Conditions of Approval for which the City was not notified of intent to construct through an encroachment permit. Such notification would have allowed for a plan review that might have resulted in such equipment being installed in the proper future locations. City will not as evidenced through the approval of this Agreement require that design drawings be completed prior to approval of the remainder of the off-site improvement plans entitled "Plans for Construction of: Ellis & D Street Subdivision Tract 19-S-07 Improvement Plans in the City of Madera.," Said drawings, will however, be completed and traffic signal improvements be completed prior to acceptance of public improvements. Said work shall include but shall not necessarily be limited to, all materials, equipment, and labor to complete a modified traffic signal system.
- F. Reference is made hereby to (a) that certain subdivision map entitled, "Final Map of Tract No. 19-S-07 Ellis & D Street Subdivision," (b) improvement construction plans, (c) those certain specifications on file in the office of the City Engineer entitled, "City of Madera Standard Plans and Specifications," and (d) "Madera Irrigation District Standards," as may be applicable this project, for a more particular description of the work and improvements generally outlined in this Agreement. Said subdivision map,

plans and specifications referred to in this paragraph are hereby incorporated herein and made a part of this Agreement by reference thereto.

- G. Owner desires and agrees to complete the improvements and subdivide the Subject Property through the Subdivision Map Act process.
- H. City Council approval of said Final Tract Map to divide the property and acceptance of the dedications therein offered are subject to and on the condition precedent that Owner first enter into and execute this Agreement with the City and provide the City with all other things as required herein and/or as required by the City.
- I. Recordation of said Final Tract Map to divide the property therein offered are subject to and on the condition precedent that Owner first provide the City with such bonds, improvement securities, monies, insurance and Homeowners Association as required herein and/or as required by the City.

AGREEMENT

In consideration of the approval of the foregoing recitals which are made a substantive part of this Agreement and in consideration of the approval of the above-mentioned Final Tract Map by City for filing and recording as provided and required by law, Owner and City do hereby mutually agree as follows:

ARTICLE I. GENERAL PROVISIONS

A. AGREEMENT

This Agreement is entered into pursuant to California Government Code Section 66410 *et seq.* ("the Subdivision Map Act"), and Section 10-2.701 *et seq.* of Chapter 2 of Title X of the Madera Municipal Code. The provisions of this Agreement and the improvements to be constructed as required by the Subdivision Map Act and this Agreement are necessary and proper to safeguard and serve the public health, safety and welfare.

B. DEFINITIONS

Wherever used in the Agreement, the following words and phrases shall have the meaning herein given, unless the context requires a different meaning:

1. "Engineer" shall mean the City Engineer of the City of Madera, or duly authorized representative.
2. "Inspector" shall mean the City Engineer of the City of Madera, or his duly authorized representative.
3. "Standard Specifications" shall mean the City of Madera Standard Drawings and Specifications, including attached details and amendments thereto.
4. "Division" shall mean and include the real property shown and described on the subdivision map as being divided into parcels, including street areas of adjacent existing public streets to the center lines thereof.
5. "Improvements" shall mean all work and improvements, including those depicted or required on the plans for the Final Map, which may include plans relating to sewer, water, streets, storm drainage, street lighting, concrete, paving, fencing, landscaping, irrigation, grading, and traffic signals.

C. DEVELOPMENT FEES

1. Development Impact Fees: Owner is obligated to pay all applicable Development Impact Fees for sewer, wastewater treatment plant, water, storm drainage, parks, administrative, fire, general government, police, public works, streets, transportation and traffic signals in the amounts shown in the City's Master Fee Schedule, section "Development Impact Fees" on Exhibit "B" attached hereto and incorporated by reference. The impact fees shall be paid at time of application for each individual building permit in accordance with

the fees in place at the time of application.

2. Other Fees: In addition, Owner is obligated to pay plan check, improvement inspection, grading permit, building permit, encroachment permit, and similar miscellaneous fees as well as drainage and other utility fees required under the Madera Municipal Code and any resolution establishing fees and charges.
3. Fee Adjustments:
 - a) Development Impact Fees - In the event impact fees are updated as a result of recommendation included within any future Development Impact fee Study Report, Owner shall pay those adjusted fees with each building permit secured following adoption of said fees by the City Council.
 - b) Other Fees - In the event the improvements are not completed as set forth in Article II, Section D of this Agreement and an extension is secured by Owner, the City reserves the right to adjust the fees to those prevailing at the time of construction.

D. INDEMNIFICATION

Indemnity for Professional Liability: When the law establishes a professional standard of care for Owner's activities to the fullest extent permitted by law, Owner shall indemnify, protect, defend, and hold harmless City and any and all of its officials, employees and agents from and against any and all losses, liabilities, damages, costs, and expenses, including legal counsel's fees and costs but only to the extent the Owner (and its Subcontractors), are responsible for such damages, liabilities and costs on a comparative basis of fault between the Owner (and its Subcontractors) and the City in the performance of professional activities under this agreement.

Indemnity for Other Than Professional Liability: Other than in the performance of professional services and to the full extent permitted by law, Owner shall indemnify, defend, and hold harmless City, and any and all of its employees, officials and agents from and against any liability (including liability for claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs of any kind, whether actual, alleged or threatened, including legal counsel's fees and costs, court costs, defense costs, and expert witness fees), where the same arise out of, are a consequence of, or are in any way attributable to, in whole or in part, the performance of this Agreement by Owner or by any individual or City for which Owner is legally liable, including, but not limited to officers, agents, employees, or subcontractors of Owner, except when caused by the active negligence, sole negligence, or willful misconduct of City.

E. INSURANCE

Prior to the recordation of the Final Map, Owner or Owner's contractors shall furnish to City satisfactory evidence of an insurance policy written upon a form and by a company which meets with the approval of City insuring City and the City Engineer, their officers, agents and employees against loss or liability which may arise during the work or which may result from any of the work herein required to be done, including all costs of defending any claim arising as a result thereof. The minimum limits of such policy shall be in the amount of Five Million Dollars (\$5,000,000.00) per occurrence for bodily injury, personal injury, and property damage, including without limitation, blanket contractual liability. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit. The general liability policies shall be primary and shall not seek contribution from the City's coverage and be endorsed using Insurance Services Office form CG 20 10 (or equivalent) to provide that Owner or its contractors and City and the City Engineer, their officers, agents and employees shall be additional insureds under such policies. An endorsement providing completed operations coverage for the additional insured, ISO form CG 20 37 (or equivalent), is also required. Any policy required by the Encroachment Permit shall include coverage for underground explosion and collapse. Said policy shall state by its terms and by an endorsement that said policy shall not be canceled until City shall have had at least thirty (30) days' notice in writing of such cancellation.

All insurance policies shall be issued by an insurance company currently authorized by the Insurance commissioner to transact business of insurance in the State of California, with an assigned policyholders' Rating of A- (or higher) and a Financial Size Category Class VII (or larger), in accordance with the latest edition of Best's Key Rating Guide.

F. NOTICE OF COMPLETION

The offers of dedication made on the Subdivision Map shall remain open but will not be accepted by the City until the City Council accepts the Improvements and authorizes the recording of a Notice of Completion. The City may accept such offers in its sole discretion at any later date without further notice to Owner. Until such time as City formally accepts the Improvements and any lands, rights of way or easements, Owner shall be responsible to maintain such lands, rights of way, easements and improvements in a safe condition and good repair.

Owner agrees that the use of any or all streets and improvements specified in this Agreement shall be at all times, prior to the final acceptance of the subdivision by City, at the sole and exclusive risk of Owner, and the issuance of any occupancy permits by City for dwellings located within the subdivision shall not be construed in any manner to be an acceptance or approval of any or all of the streets and improvements in the subdivision, or that stage of development of the streets and improvements represented by their condition at the time of issuance of any occupancy permits, or any stage of their development

reached during the period commencing with the issuance of any occupancy permit and terminating upon the final acceptance of the tract.

G. BONDS AND OTHER SECURITY

Prior to recording the Final Map, or unless otherwise indicated, Owner shall furnish to the City performance guarantees as provided herein. Bonds or other security instruments shall be maintained in full force and effect during the term of this Agreement and may be released, in whole or in part, only upon the written approval of the City Engineer whose actions shall be reasonable and consistent with the provisions of this Agreement. Owner shall provide the following as security:

1. Performance Security. Owner shall provide to City performance security in an amount no less than Three Million Two Hundred Twenty Thousand Seven Hundred Seventy-Two Dollars and Eighteen Cents (\$3,220,772.18) which amount is equal to one hundred percent (100%) of the total estimated cost of all required work to be completed as required in this Agreement. Said performance security shall be in the form of (i) a letter of credit, from a bank insured by FDIC, (ii) a performance bond issued by a surety authorized to conduct business in the State of California, (iii) or cash. All required securities must be in a form approved by City's attorney.
2. Payment Security. Owner shall provide to City payment security in an amount no less than One Million Six Hundred Ten Thousand Three Hundred Eighty-Six Dollars and Nine Cents (\$1,610,386.09) which amount is equal to fifty percent (50%) of the estimated cost of all required work to secure payment to the contractor, his or her subcontractors, and persons renting equipment or furnishing labor or materials for such improvements. Said amount shall be determined by the City Engineer at the time such payment security is due when a successor in interest acquires fee simple interest in any portion of the property. Said payment security shall be in the form of (i) a letter of credit, from a bank insured by FDIC, (ii) a performance bond issued by a surety authorized to conduct business in the State of California, (iii) or cash. All required securities must be in a form approved by City's attorney. Payment security shall be released in accordance with Madera Municipal Code section 10-2.708.7.2. Security given to secure payment to the contractor, subcontractors, and to persons furnishing labor, materials, or equipment may, six (6) months after the completion and acceptance of the Improvements required under this Agreement, be reduced to an amount equal to the amount of all claims therefor filed and of which notice has been given to the City Council. The balance of the security shall be released upon the settlement of all such claims and obligations for which the security was given.
3. Warranty Security. Owner shall remedy any defective work, labor or

materials related to the Improvements, and shall pay City for any damage to the Improvements resulting therefrom, which occur within a period of one (1) year from the date of acceptance of the Improvements by the City. To ensure Owner complies with these obligations, on acceptance of the required work by the City Engineer, warranty security in the amount of the ten percent (10%) of the estimated cost of all required work shall be furnished to City in an amount no less than Three Hundred Twenty-Two Thousand Seventy-Seven Dollars and Twenty-Two Cents (\$322,077.22). The warranty security shall serve as a guarantee and warranty of the work for a period of one (1) year following acceptance against any defective work, labor or materials. The warranty security shall be released, less any amount required to be used for fulfillment of the warranty, one (1) year after final acceptance of the Improvements required under this Agreement.

H. MATERIALS AND LABOR

Owner and its contractors and subcontractors shall pay for any materials, provisions and other supplies or items used in, upon, for or about the performance of the work contracted to be done, and for any work or labor thereon of any kind and for amounts due under the Unemployment Insurance Act of the State of California, with respect to such work or labor, and shall file with the City pursuant to section 3800 of the Labor Code a Certificate of Worker's Compensation and shall maintain a valid policy of Worker's Compensation Insurance for the duration of the period of construction or provide under penalty of perjury a satisfactory demonstration of exemption from coverage.

I. LIGHTING AND LANDSCAPING DISTRICT

The Owner agrees to, if not already done so, complete annexation to or establishment of a Lighting and Landscaping District Zone of Benefit 51 pursuant to California Streets and Highway Code section 22500, *et. seq.*, and to maintain lighting and publicly landscaped areas until the City formally accepts the Improvements which are the subject of this Agreement. Prior to release and recordation of the Final Map, Owner shall, at Owner's sole cost and expense, submit to City all engineering reports, assessment data, and updated maps necessary to cause the Subject Property, to be annexed into Zone of Benefit 51 of the City-Wide Landscape and Lighting Assessment District. The annexation of the property into Zone of Benefit 51 shall be considered for recording concurrently with the City Council's consideration and approval of the Final Map. If annexation into Zone of Benefit 51 is not possible for any reason, the Owner shall cooperate with the City in forming a new Zone of Benefit or identification of another existing zone into which this subdivision can be annexed.

J. EASEMENTS

Owner shall grant City an easement for maintenance, repair or reconstruction of any water main or sewer main or other City-operated improvement which is constructed outside a dedicated public street.

K. FAILURE OF PERFORMANCE; ATTORNEY'S FEES

In addition to any other remedies provided in this Agreement or by law, in the event Owner fails to perform one or more of the covenants or conditions of this Agreement, City shall have recourse to the security given to guarantee the performance of such acts. City may do, or cause to be done, those acts required of Owner, and shall have recourse against so much of the security as is necessary to discharge the responsibility of Owner. In the event City seeks recourse against a security, City shall also have recourse against Owner for any and all amounts necessary to complete the obligations of Owner in the event the security is insufficient to pay such amounts. All administrative costs, including reasonable attorney's fees pursuant to Gov. Code, § 66499.4 incurred by the City, in addition to the costs of the Improvements, shall be a proper charge against the security and Owner.

In the event it becomes necessary for either party to bring an action with respect to enforcement of the provisions of this Agreement, or the security therefor, the prevailing party in such action shall be awarded reasonable costs and attorney's fees as may be determined by the Court.

L. TIME OF THE ESSENCE

Time is of the essence of this Agreement, and the same shall bind and inure to the benefit of the parties hereto, their successors and assigns.

M. SUCCESSORS AND ASSIGNS; COVENANT RUNNING WITH LAND

This Agreement shall inure to the benefit of, and be binding upon, the successors and assigns of the respective parties. It shall be recorded in the Official Records of the County of Madera concurrently with final map of the Subdivision and shall constitute a covenant running with the land and an equitable servitude upon the real property in the Subdivision.

N. INTEGRATION; INCORPORATION OF EXHIBITS

This Agreement is an integrated agreement, and includes the documents referenced herein and its Exhibits, which are included herewith and made a part of this Agreement. The Final Map has been recorded separately, and a copy is on file with the City Clerk. This Agreement supersedes all prior negotiations, representation, or agreements, whether written or oral.

O. CONDITIONS OF APPROVAL

Owner shall comply with all conditions of approval set forth in TSM 2018-07 approving the Tract Map and REZ 2018-08 as adopted on February 12, 2019 by the Planning Commission, including the requirements and conditions of the City Engineer, and all specifications or requirements set forth on the Final Map, all of which are on file with the City Clerk.

P. COMPLIANCE WITH LAW

In performing obligations set forth in this Agreement, Owner shall comply with all applicable laws, regulations, and rules of all local, state and federal governmental agencies having jurisdiction including, without limitation, applicable federal and state labor standards and environmental laws and regulations. Owner shall comply with the codes or ordinances of the City including the Madera Municipal Code and Building Codes.

Q. PREVAILING WAGES

Owner shall be required to comply with California Labor Code prevailing wage requirements for work required under this Agreement. Owner shall: (i) be required to pay, and shall cause its contractor and subcontractors to pay, prevailing wages for the construction of those specific Improvements for which Owner receives credits or reimbursements, if any, and those Improvements, if any, that are “public works” under Chapter 1, Part 7, Division 2 of the California Labor Code, including Section 1720(a); and (ii) comply with any applicable provisions of California Labor Code Sections 1720 *et seq.* and implementing regulations of the Department of Industrial Relations. Owner shall or shall cause its contractor and subcontractors to keep and retain such records as are necessary to determine that prevailing wages have been paid as may be required by law. During the construction of the Improvements, if any, Owner shall, or shall cause its contractor to, post at the Subject Property the applicable prevailing rates of per diem wages. As required by Section D of this Agreement, Owner shall indemnify, hold harmless and defend (with counsel reasonably acceptable to the City) City against any claim for damages, compensation, fines, penalties or other amounts arising out of the failure or alleged failure of any person or entity (including Owner, its contractors and subcontractors) to pay prevailing wages as required by law or to comply with the other applicable provisions of California Labor Code Sections 1720 *et seq.* and the implementing regulations of the Department of Industrial Relations in connection with construction of any Improvements, if any, that are public improvements.

R. ENFORCEMENT OF OBLIGATIONS

City may enforce this Agreement in any manner available at law or in equity, including, but not limited to, reversion to acreage.

S. LIMITATIONS OF LEGAL ACTS

Except as provided by the following subsection entitled "Attorney's Fees and Legal Expenses," in no event shall the City, or its officers, agents or employees, be liable in damages for any breach or violation of this Agreement, it being expressly understood and agreed Owner's sole legal remedy for breach or violation of this Agreement by City shall be a legal action in mandamus, specific performance or other injunctive or declaratory relief to enforce the provisions of this Agreement.

T. ATTORNEY'S FEES AND LEGAL EXPENSES

If either party is required to commence any proceeding or legal action to enforce or interpret any term or condition of this Agreement, the prevailing party in such proceeding or action shall be entitled to recover from the other party its reasonable attorney's fees and legal expenses. For the purposes of this Agreement, "attorneys' fees" and "legal expenses" include, without limitation, paralegals' fees and expenses, attorneys, consultants fees and expenses, expert witness fees and expenses, and all other expenses incurred by the prevailing party's attorneys in the course of the representation of the prevailing party in anticipation of and/or during the course of litigation, whether or not otherwise recoverable as "attorneys' fees" or as "costs" under California law, and the same may be sought and awarded in accordance with California procedure as pertaining to an award of contractual attorneys' fees.

U. OBLIGATION RUNNING WITH LAND

This Agreement shall burden the Subject Property described and constitute a covenant running with the land in favor of and for the benefit of City which shall be binding upon the successors, transferees, and heirs of Owner. Owner consents to the recordation of this Agreement with the Madera County Recorder.

V. WAIVER

The waiver by either party of a breach by the other of any provision of this Agreement shall not constitute a continuing waiver or a waiver of any subsequent breach of either the same or a different provision of this Agreement. No provisions of this Agreement may be waived unless in writing and signed by all parties to this Agreement. Waiver of any one provision herein shall not be deemed to be a waiver of any other provision herein.

W. SUBORDINATION

Owner hereby warrants that any and all parties having record title interest in the Final Map which may ripen into a fee have subordinated to this Agreement and all such

instruments of subordination, if any, are attached hereto and made a part of this Agreement.

X. NO ASSIGNMENT

No assignment of this Agreement or of any duty or obligation of performance hereunder shall be made in whole or in part by Owner without the written consent of City.

Y. CAPTIONS

Section, paragraph and other captions or headings contained in this Agreement are inserted as a matter of convenience and for reference, and in no way define, limit, extend or otherwise describe the scope or intent of the Agreement or any provision hereof and shall not affect in any way the meaning or interpretation of this Agreement.

Z. AMBIGUITIES OR UNCERTAINTIES

Any ambiguities or uncertainties herein shall be equally and fairly interpreted and construed without reference to the identity of the Party or Parties preparing this Agreement, on the express understanding and agreement the Parties participated equally in the negotiation and preparation of the Agreement or have had equal opportunity to do so. Accordingly, the Parties hereby waive the benefit of California Civil Code §1654 and any successor or amended statute, providing that in cases of uncertainty, language of a contract should be interpreted most strongly against the Party who caused the uncertainty to exist.

AA. SEVERABLE PROVISIONS

The provisions of this Agreement are severable. The invalidity or unenforceability of any one provision in this Agreement shall not affect the validity or enforceability of the other provisions, which shall remain in full force and effect.

BB. RELEASE OF CONDITIONS

The conditions and obligations of this Agreement shall remain in full force and effect until such time as City Engineer issues a written release finding the conditions and obligations of this Agreement have been fully satisfied and are no longer required for public health and safety reasons and thereafter records such release with the Madera County Recorder.

CC. PIPES AND MONUMENTS

All pipes and monuments shown on the final subdivision map hereinafter referred to which are destroyed or displaced during construction operations shall be replaced by Subdivider at the time of the final inspection of the Improvements hereunder by City.

DD. OWNERSHIP OF IMPROVEMENTS

It is agreed that title and ownership of any public improvements constructed hereunder by Subdivider shall vest absolutely in City upon completion and acceptance of such Improvements by City.

EE. RELEASE OF BONDS AND SECURITIES

The release of bonds and securities called for herein shall not occur until: (1) the work provided for in this agreement and more specifically described in the plans and specifications herein referred to, is approved and accepted by the City Engineer; and (2), work not in conformance with said plans and specifications is removed from the project site to the satisfaction of the City Engineer.

FF. SUBDIVIDER NOT A CITY AGENT OR EMPLOYEE

It is mutually understood and agreed that neither Owner nor any of Owner's agents, contractors, or subcontractors are or shall be considered to be agents or employees of the City of Madera in connection with the performance of Owner's obligations under this Agreement.

GG. DEPOSIT FOR CORRECTION OF DEFICIENCIES

In addition to the improvement security hereinabove referred to, Subdivider shall concurrently deposit with the City not less than 1% of engineer's estimate in an amount no less than Thirty-Two Thousand Two Hundred Seven Dollars and Seventy-Two Cents (\$32,207.72), which may be used at the discretion of the City to correct deficiencies and conditions caused by Subdivider or Subdivider's contractors during or after construction of the subdivision. Any unexpended amount thereof will be returned to Subdivider when all other bonds or improvement securities are released.

HH. REIMBURSEMENTS/FAIR SHARE CONTRIBUTIONS DUE FROM SUBDIVIDER

There are no reimbursements/fair share contributions due from Subdivider.

II. REIMBURSEMENTS TO BE PROVIDED TO SUBDIVIDER

In consideration of public improvements constructed through plans prepared by Precision Civil Engineering, Inc., for Ellis & D Street Subdivision (Tract No. 19-S-07), the City agrees to reimburse the Owner reasonable costs for construction of the following public improvements:

1. North D Street

- (i) Street Construction – Approximately 507 feet less overlaps with Ellis Street improvements of the center three lanes (includes 12-foot wide painted median) of this street construction (36 feet) are eligible for reimbursement through the City's Impact Fee Program, subject to the availability of funds.
- (ii) Those portions of improvements that are not constructed to ultimate standard are not eligible for reimbursement.
- (iii) Storm Drain Main Construction – Approximately 564 linear feet of 24-inch pipeline and 56 linear feet of 18-inch is eligible for reimbursement through the City's Impact Fee Program, subject to the availability of funds.

2. Ellis Street

- (i) Street Construction – Approximately 1,053 feet less overlaps with D Street improvements of the center three lanes (16-foot wide median) of this street construction (40 feet) are eligible for reimbursement through the City's Impact Fee Program, subject to the availability of funds.
- (ii) Those portions of improvements that are not constructed to ultimate standard are not eligible for reimbursement.
- (iii) Water Main Construction – The oversize component of approximately 1,009 linear feet of 24-inch pipeline (difference in cost between 24-inch and 8-inch pipe) of the construction of this line is considered reimbursable through the City's Development Impact Fee Program, subject to availability of funds. Half of the 8-inch component is reimbursable from adjacent properties as they develop and connect.
- (iv) Sewer Main Construction – The oversize component of approximately 3,231 linear feet of 21-inch pipeline, (difference in cost between 21-inch and 8-inch pipe) of the construction of this line is considered reimbursable through the City's Development Impact Fee Program, subject to availability of funds. Half of the 8-inch component is reimbursable from adjacent properties as they develop and connect.

3. Ellis Street and North D Street Intersection

- (i) Traffic Signal Modification – Modify existing traffic signal to account for roadway improvements.

Construction of these improvements are considered reimbursable through the City's Development Impact Fee Program, subject to availability of funds.

JJ. TERMS OF REIMBURSEMENTS TO BE PROVIDED TO OWNER

The following terms shall apply to any and all reimbursements to be provided to Owner.

- i. City agrees to reimburse Owner the City's proportionate share of the cost of improvements as determined by the City Engineer at his sole discretion and whose decision shall be final and as set forth below. At the discretion of the City Engineer any reimbursements shall be in the form of credits toward storm drainage, water main, water well, and street impact fees or from the collection of storm drainage, water main, water well and street impact fees or connection fees as applicable from other developments using said facilities as said fees are collected or a combination thereof. City shall not reimburse any expenses beyond the actual and reasonable cost of installing the improvements. All reimbursements are subject to the conditions precedent that the Owner shall have submitted a financial statement within ninety (90) days of the City's acceptance of the improvements, showing evidence of the actual cost of the improvements described in this agreement. Evidence shall be provided in the form of receipted bills, canceled checks and/or construction contracts. Failure to timely submit evidence shall void the reimbursement agreement as to any items not timely submitted or not supported by such evidence. Any cost to be reimbursed for administration or overhead shall not exceed the usual and customary cost for such expenses in the industry, and in no event shall they exceed fifteen percent (15%). Such cost shall be determined in the sole discretion of the City Engineer. City agrees to reimburse Owner for the cost of interest in accordance with Government Code Section 66485. The interest begins to accrue at the time of City's acceptance of the improvements. The interest rate to be paid is the interest rate that the City pays at the time of the City's acceptance of the improvements when the City borrows money in accordance with Madera Municipal Code section 10-8.12(C).
- ii. City does not guarantee reimbursement, where reimbursements are made from impact fees or connection fees as those fees are collected. The City shall have no responsibility

for the delivery of the funds collected hereunder to Owner and only agrees to hold said funds collected and to make payment as directed by Owner upon contact by City. City will contact Owner within ninety (90) days of collection of funds at the address as specified in this agreement or as may thereafter be provided in writing to the City Clerk of the City. City shall have no obligation to locate or determine the true address of Owner other than the addresses provided under this Agreement. If no contact has been made at the address provided under this Agreement, City shall hold such funds collected hereunder for a period of one (1) year. Undistributed funds shall then be paid into the appropriate Impact or Connection Fee fund and all responsibilities and liabilities of City shall terminate. City cannot and does not pledge itself in advance that such charges will be collected or that they are valid or that there will be proceeds for reimbursement, but only that pursuant to this agreement City will, as a condition precedent to the issuance of permits for the development of such properties, levy such charges. Owner acknowledges that impact fees may be used to reimburse other developers based on a first in time payment process and additionally, may be pledged for the payment or repayment of other improvements to be constructed by or for City in advance of reimbursement to Owner. In no event shall reimbursement exceed the Subdivider's cost of construction as adjusted by the Engineering News Record Construction Cost Index (CCI) as determined by the City Engineer based upon duly verified records submitted to the city within 90 days from the completion of such facilities and approved by the City Engineer. For the purpose of determining the adjustment in the CCI, the time begins upon acceptance of improvements by City Council after execution of the Agreement.

KK. ASSIGNABILITY OF AGREEMENT

This Agreement shall not be assignable by Owner without the express written consent of City, which consent shall not be unreasonably withheld. Subject to the limitations on assignment, this Agreement shall inure to the interest of the Parties hereto. Notwithstanding the foregoing, Owner and Century Communities of California, LLC, a Delaware limited liability company ("Century"), are parties to a purchase and sale agreement pursuant to which Century (i) intends to acquire, and Owner intends to transfer to Century, all rights, title and interest in the Subject Property; and (ii) effective upon transfer of the Subject Property to Century, Owner's rights and obligations under this Agreement shall be assigned to Century. City hereby approves such assignment, which

shall automatically occur upon Century's acquisition of fee title interest in the Subject Property.

LL. VENUE

This Agreement shall be governed by, and construed and enforced in accordance with, the laws of the State of California, excluding, however, any conflict of laws rule which would apply the law of another jurisdiction. Venue for purposes of the filing of any action regarding the enforcement or interpretation of this Agreement and any rights and duties hereunder shall be Madera County, California.

MM. ACKNOWLEDGEMENT OF CONTENT

Each Party acknowledges that they have read and fully understand the contents of this Agreement. This Agreement represents the entire and integrated agreement between the parties with respect to the subject matter hereof and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be modified only by written instrument duly authorized and executed by both City and Owner.

ARTICLE II. CONSTRUCTION REQUIREMENTS

A. STANDARD SPECIFICATIONS

All of the work and improvements and materials shall be performed, installed and provided in strict accordance with the City of Madera Standard Specifications incorporated herein by this reference, as though set forth in full. All of said work and improvements shall also comply with the requirements of the Madera Municipal Code. In case there are not any Standard specifications of the City for any said work, it is agreed that the same shall be done and performed in accordance with the standards and specifications of the State of California, Department of Transportation. All of said work and improvements and materials shall be done, performed and installed under the supervision of the City Engineer, under whose direction the work shall be inspected as it progresses.

Any work required under this Agreement shall also be performed, installed and provided in accordance with the standards of the State Water Resources Control Board, State Regional Water Quality Control Board, San Joaquin Unified Air Pollution Control District and those of other agencies identified in the Tentative Map Conditions of Approval insofar as they apply.

Until final acceptance of the Improvements, Owner shall give prominent and adequate warning to the public of each and every dangerous condition that may exist in the Subdivision and shall take all reasonable actions to protect the public from any such dangerous condition.

B. SCOPE OF IMPROVEMENTS

The work and Improvements, including those depicted or required on the plans for the Final Map, which may include plans relating to sewer, water, streets, storm drainage, street lighting, landscape and irrigation, grading, traffic signals, etc., as well as those required by Conditions of Approval (herein collectively referred to as "Improvements") are incorporated by reference and made a part of this Agreement.

C. APPROVED PLANS

Notwithstanding the fact that Owner's plans and specifications have been approved by the City, and that completion of the work and other acts are subject to approval of the City, it is understood and agreed that any approval by the City hereof shall in no way relieve Owner of satisfactorily performing said work or its obligations hereunder.

Owner agrees to perform and construct all work and improvements shown on the approved plans on file in the office of the City Engineer as well as any new design drawings necessary to relocate and/or install new traffic signal equipment as a result of existing equipment being placed in locations that would conflict with proposed roadway improvements. Owner agrees it shall comply with Madera Municipal Code section 10-2.707(C), which gives the City the right to modify plans and specifications.

D. SCHEDULE

Owner shall perform the work and improvements hereinafter specified to the satisfaction of the City Engineer. Owner understands and agrees that the following schedule of work is intended to provide a guideline as to diligent prosecution of the work under this Agreement.

The Owner agrees to complete the improvements within 24 months from the recording of the Final Map as required by Madera Municipal Code Section 10-2.711.1 unless Owner requests an extension and is granted an extension by the City Council. Owner is responsible for following the extension request process under Madera Municipal Code Section 10-2.711.3.

If the construction of the Improvements shall be delayed without the fault of Owner, the time for completion thereof may be extended by the City in writing signed by the City Engineer for such period of time as City may deem reasonable. However, City reserves the right to not issue Certificates of Occupancies for any structures constructed within this tract until improvements are constructed to the satisfaction of the City Engineer. Without limitation of the foregoing sentence, it is agreed that City shall have right to determine whether to issue or withhold Certificates of Occupancy if there is then existing a breach or

failure to properly perform the obligations of this agreement, or if issuance would not serve the public health, safety or welfare.

Concrete curbs and gutters, the sanitary sewer system and house connections, storm drainage pipeline and structures, together with water mains, gas mains and their respective service connection and all other underground services or facilities, shall be completed before starting the street surfacing.

E. COMPACTION AND MATERIALS TESTING

Compaction and soil tests shall be paid for by Owner and Owner shall contract with the soils lab directly. Street and utility trench tests shall be taken in varying locations, depths, and frequencies as required and directed by the City Engineer. Compaction shall meet all City requirements.

F. CODES AND PERMITS

Owner shall comply with Street, Plumbing, Building, Electrical and Zoning Codes and any other Codes of the City and Owner shall secure an Encroachment Permit from City and the necessary insurance policies required under said permit before working on any City right-of-way or property.

Owner shall install all street improvements in accordance with City of Madera Standard Specifications, applicable sections of the State Standard Specifications, and the construction plans.

G. COORDINATION OF CONTRACTORS

It shall be the responsibility of Owner to coordinate all work done by its contractors and subcontractors, such as scheduling the sequence of operations and the determination of liability if one operation delays another. In no case shall representatives of City be placed in the position of making decisions that are the responsibility of Owner. It shall further be the responsibility of Owner to give the Engineer written notice not less than two (2) working days in advance of the actual date on which work is to be started. Failure on the part of Owner to notify the City Engineer may cause delay for which Owner shall be solely responsible.

H. INSPECTION

Whenever Owner varies the period during which work is carried on each day, Owner shall give due notice to the City Engineer so that proper inspection may be provided. Any work done in the absence of the City Engineer will be subject to rejection. The inspection of the work shall not relieve Owner of any of his obligations to fulfill the Agreement as prescribed. Defective work shall be made good and unsuitable materials will be rejected,

notwithstanding the fact that such defective work and unsuitable materials have been previously overlooked by the City Engineer or Inspector and accepted.

I. REPAIR OF DAMAGED IMPROVEMENTS

Any damage to the water or sewer systems, concrete work or street paving, or other facilities and improvements constructed in connection with the Agreement that occurs after installation and prior to Final Acceptance shall be repaired to the satisfaction of the City Engineer by Owner before release of bond or final acceptance of completed work. City may, at its sole option, perform such repair or replacement if Owner has failed to commence such repair within 20 days after City has mailed written notice of the need for repairs or replacement to Owner and to Owner's surety. In such event, Owner agrees to pay the cost of such repair and replacement by City, and City may at its option recover such cost as a lien against the Subdivision or the lands therein.

If City determines that public safety requires repairs or replacements to be made before Owner or surety can be notified, City may complete such repairs or replacements and recover the costs thereof as provided above.

J. DUST CONTROL

Adequate dust and mud control shall be maintained by Owner on all streets within and without the subdivision until the paving of the streets is completed. "Adequate dust control" as used herein shall mean the sprinkling of the streets with water with sufficient frequency to prevent the scattering of dust by wind or the activity of vehicles and equipment onto any street area or private property adjacent to the subdivision. Whenever in the opinion of the City Engineer adequate dust control is not being maintained on any street or streets as required by this paragraph, the City Engineer shall give notice to Owner to comply with the provision of the paragraph forthwith. Such notice may be personally served upon Owner or, if Owner is not an individual, upon any person who has signed this Agreement on behalf of Owner or a superintendent or foreman of Owner's or Owner's subcontractor at the subdivision or, at the election of the Engineer, such notice may be mailed to Owner at his address on file with the City Engineer. If within 24 hours after such personal service of such notice or within 48 hours after the mailing thereof as herein provided, Owner shall not have commenced to maintain adequate dust control or shall at any time thereafter fail to maintain adequate dust control, the City Engineer may, without further notice of any kind, cause any such street or streets to be sprinkled, as he may deem advisable to eliminate the scattering of dust, by equipment and personnel of City or by contract as the City Engineer shall determine, and City may deduct the cost thereof from any deposits which the Owner has placed with the City. When the surfacing on any existing street is disturbed, this surfacing shall be replaced with temporary or permanent surfacing within fourteen (14) calendar days, and the roadway shall be maintained in a safe and passable condition at all times between the commencement and final completion, and adequate dust control shall be maintained during these operations.

STREET SURFACING AND UNDERGROUNDING OF UTILITIES

Owner agrees all existing overhead utilities within the boundaries of this subdivision, and on adjacent streets and/or alleys to the centerlines thereof shall be relocated into underground installations except for transformers consistent with the Construction Plans for Ellis & D Street Subdivision (Tract No. 19-S-07). All new utilities shall be undergrounded, and all work shall be completed before installation of street surfacing, if any.

K. STREET SWEEPING

Owner shall pay for sweeping of streets within this tract following installation of paving and prior to acceptance of the Improvements by the City. City may provide such street sweeping services at its sole discretion and convenience. Owner shall keep streets and gutters free of any mud, debris or materials. If Owner fails to maintain streets in such condition which allows sweeping, City may remove any debris and deduct the cost thereof from any deposits which the Owner has placed with the City.

L. WARRANTY

Owner warrants that construction will not adversely affect any portion of adjacent properties.

M. PRECONSTRUCTION MEETING

Owner agrees to meet with the City at a preconstruction meeting upon request of the City. Subcontractors for public improvements shall be required to attend. Failure to do so may result in a stoppage of work until a preconstruction meeting is held.

N. BUILDING MATERIALS RECYCLING

Owner agrees to participate in any building materials recycling program as directed by the City. Participation shall also be required by all sub-contractors for both public improvements and home construction, to fullest extent possible.

ARTICLE III. SPECIAL PROVISIONS

A. SUCCESSORS IN INTEREST: Successors in interest to any portion of the Subject Property shall comply with all terms and conditions of this Agreement. In particular, they shall provide all required insurance, bonds, and security to the City for that portion of any remaining Improvements which may yet to be completed at the time of transfer. Said insurance, bonds, and security must be provided to the City within 30 days of obtaining a fee interest in a portion of the Subject Property.

IN WITNESS WHEREOF, the Parties hereto have duly executed this Agreement.

CITY OF MADERA:

By: _____
Santos Garcia, Mayor

APPROVED:

By: _____
Keith Helmuth, P.E., City Engineer

APPROVED AS TO FORM:

By: _____
Hilda Cantú Montoy, City Attorney

SUBDIVIDER/OWNER:

Hengli 2, LLC, A California Limited Liability
Company

By: _____

ATTEST:

By: _____
Alicia Gonzales, City Clerk

NOTARY ACKNOWLEDGEMENT REQUIRED

EXHIBIT "A"
Legal Description

THE LAND REFERED TO IS SITUATED IN THE COUNTY OF MADERA, CITY OF MADERA, STATE OF CALIFORNIA, AND IS DESCRIBE AS FOLLOWS:

LOTS 157 AND 158 IN SECTION 12, TOWNSHIP 11 SOUTH, RANGE 17 EAST, M.D.B. &M., ACCORIDING TO THE MAP ENTITLED: "MAP OF MILLER AND LUX'S SUBDIVISION OF LANDS AT MADERA, FRESNO COUNTY, CALIFORNIA", FILED FOR RECORD IN THE OFFICE OF THE COUNTY RECORDER OF MADERA COUNTY, CALIFORNIA, ON FEBRUARY 2, 1895, IN BOOK 1 OF MAPS, AT PAGE 11.

EXHIBIT "B"
Development Impact Fees

Impact Fee Category	SFD Fee	MFD Fee	Commercial Fee (sq.ft.)	Industrial Fee (sq.ft.)
Administrative impact fee	93.72	56.67	0.024	n/a
Fire department impact fees	336.75	247.38	0.036	0.0240
General government impact fees	231.04	168.92	0.012	n/a
Police department impact fee	541.63	398.87	0.072	0.0599
Parks department impact fee	2,652.57	1,945.29	n/a	n/a
Public Works impact fee	323.67	99.17	0.133	0.0970
Sewer additional obl. impact fee - northwest	185.27	134.05	0.048	[1]
Sewer additional obl. impact fee - northeast	992.81	724.72	0.169	[1]
Sewer additional obl. impact fee - southwest	569.97	381.43	0.193	[1]
Sewer additional obl. impact fee - southeast	1,495.21	1,093.07	0.278	[1]
Sewer additional obl. impact fee - SCCC	888.19	625.55	0.181	[1]
Sewer additional obl. impact fee - exist. area	135.14	93.72	0.024	[1]
Storm drain impact fee - northwest	2,028.12	1,044.03	1.330	0.5558
Storm drain impact fee - northeast	3,099.39	1,453.79	1.210	0.5558
Storm drain impact fee - southwest	1,250.00	559.07	1.188	0.5558
Storm drain impact fee - southeast	3,472.10	1,394.94	1.090	0.5558
Storm drain impact fee - existing service area	1,132.30	545.99	0.632	0.5558
Storm drain impact fee - SCCC	n/a	n/a	n/a	n/a
Sewer exist. obl. impact fee - northwest	272.45	272.45	0.036	\$272/unit [1]
Sewer exist. obl. impact fee - northeast	272.45	272.45	0.036	\$272/unit [1]
Sewer exist. obl. impact fee - southwest	272.45	272.45	0.036	\$272/unit [1]
Sewer exist. obl. impact fee - southeast	716.00	716.00	0.085	\$716/unit [1]
Sewer exist. obl. impact fee - SCCC	n/a	n/a	n/a	n/a
Streets 16 ft. arterial street median island	387.97	237.58	0.142	n/a
Streets 24 ft. collector street lane	697.47	428.29	0.251	n/a
Streets 12 ft. arterial street lane	697.47	428.29	0.251	n/a
Transportation facility impact fee - city wide	951.40	584.13	0.254	0.3869
Traffic signals	235.40	144.94	0.087	n/a
Water impact fees - pipes	283.33	151.48	0.133	n/a
Wastewater treatment plan impact fee	1,314.30	923.06	0.763	1.5148
Water impact fees - Wells	562.34	300.78	0.072	[2]
Industrial Fee Notes [1] Westberry Blvd/Ellis Street interceptor to be based on a dwelling unit equivalency at \$272 per unit. Road 28 interceptor to be based on a dwelling unit equivalency at \$716 per unit. [2] A minimum of \$413 or the amount determined by the City Engineer by multiplying \$413 for water supply by either (1) the proposed users estimated daily use in gallons per day divided by 1050, or (2) the estimated number of employees divided by 6, whichever is greater.				

Attachment 2

Resolution

Confirmation of the Diagram and Assessments for Zone of Benefit 51

RESOLUTION NO. 21-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, APPROVING ANNEXATION OF ELLIS & D STREET SUBDIVISION (TRACT NO. 19-S-07) INTO ZONE OF BENEFIT 51; CONFIRMING THE DIAGRAM AND ASSESSMENT FOR CITY WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT ZONE OF BENEFIT 51 FOR FISCAL YEAR (FY) 2021/2022; AUTHORIZING THE MAYOR TO EXECUTE THE COVENANT ON BEHALF OF THE CITY AND AUTHORIZING THE CITY CLERK TO FILE THE DIAGRAM AND ASSESSMENT WITH THE MADERA COUNTY AUDITOR

WHEREAS, the City of Madera Landscape Maintenance District (District) was formed by Resolution No. 91-67, approved June 17, 1991, pursuant to Part 2 of Division 15 of the Streets and Highways Code (Landscape and Lighting Act of 1972), herein the "Act"; and

WHEREAS, the recommended assessments for FY 2021/2022 reflect the cost of landscape maintenance provided by the City for said fiscal year; and

WHEREAS, all of the owners of property proposed to be annexed to the Zone of Benefit 51 of said District consisting of Ellis & D Street Subdivision, as described in Exhibit "A" attached hereto and incorporated herein by reference, have consented to said annexation and such annexation may be ordered without notice and hearing or filing of engineer's report, or both;

WHEREAS, the property owner has agreed that the annual assessment is proportional to, and no greater than, the special benefit conferred on the property by being annexed into the Landscape Maintenance District (LMD); and

WHEREAS, the property owner has consented to an annual change in the range of the assessment in the amount of the Engineering News Record Construction Cost (ENRCC) Index (Los Angeles), plus two percent (2%). The property owner agreed that if such change in the range of the assessment is implemented less frequently than an annual basis, the change may be based upon the ENRCC Index since the most recent change in the assessment plus two percent per year;

WHEREAS, the property owner further agrees that temporary decreases in assessment do not represent a waiver of other provisions of this covenant and that the assessment may later be reset to an amount consistent with the assessment prior to the reduction plus the total change in the ENRCC Index plus two percent per year but only to the degree necessary to cover actual and reasonable costs, provided such assessment is consistent with the terms of this covenant.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA HEREBY, finds, orders and resolves as follows:

1. The above recitals are true and correct.

2. That the public interest and convenience require that certain property described in Exhibit "A" and as diagramed in Exhibit "B," both of which are attached hereto and by reference incorporated herein, be annexed to City Landscape Maintenance District as Zone of Benefit 51 for the maintenance and servicing of landscaping facilities.
3. The Mayor is authorized to execute the Covenant Landscape Maintenance District Zone of Benefit 51 on behalf of the City.
4. The City Council hereby confirms the diagram and annual assessments and levies the assessments for FY 2021/2022 for the same, as identified in Exhibits "A," "B" and "C," and as set forth in the agreement "Covenant Landscape Maintenance District Zone of Benefit 51."
5. Pursuant to Section 22641 of the Streets and Highways Code, the City Clerk is authorized and directed to forthwith file the diagram and assessments with Auditor of Madera County.
6. This resolution is effective immediately upon adoption.

* * * * *

Exhibit A

Legal Description

THE LAND REFERED TO IS SITUATED IN THE COUNTY OF MADERA, CITY OF MADERA, STATE OF CALIFORNIA, AND IS DESCRIBE AS FOLLOWS:

LOTS 157 AND 158 IN SECTION 12, TOWNSHIP 11 SOUTH, RANGE 17 EAST, M.D.B. &M., ACCORIDING TO THE MAP ENTITLED: "MAP OF MILLER AND LUX'S SUBDIVISION OF LANDS AT MADERA, FRESNO COUNTY, CALIFORNIA", FILED FOR RECORD IN THE OFFICE OF THE COUNTY RECORDER OF MADERA COUNTY, CALIFORNIA, ON FEBRUARY 2, 1895, IN BOOK 1 OF MAPS, AT PAGE 11.

Exhibit B

Assessment Diagram

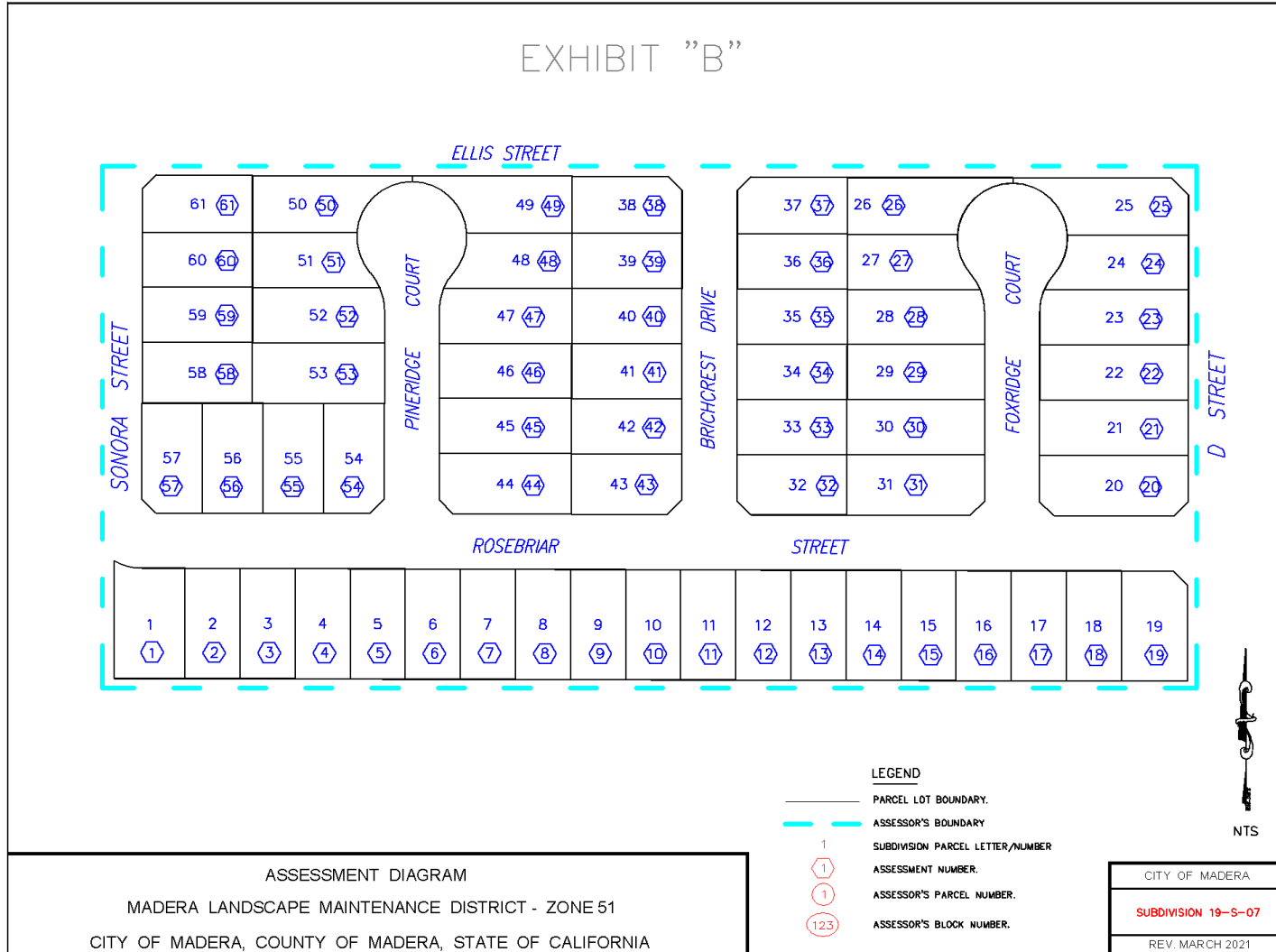


Exhibit C

Assessment Amounts (Sheet 1 of 4)

Lot	Owner	Assessment Amount (FY 2020/2021)
1	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
2	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
3	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
4	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
5	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
6	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
7	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
8	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
9	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
10	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
11	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
12	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
13	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
14	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
15	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
16	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
17	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
18	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
19	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
20	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00

Exhibit C

Assessment Amounts (Sheet 2 of 4)

21	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
22	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
23	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
24	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
25	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
26	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
27	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
28	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
29	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
30	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
31	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
32	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
33	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
34	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
35	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
36	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
37	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
38	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
39	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
40	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00

Exhibit C

Assessment Amounts (Sheet 3 of 4)

41	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
42	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
43	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
44	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
45	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
46	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
47	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
48	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
49	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
50	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
51	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
52	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
53	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
54	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
55	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
56	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
57	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
58	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
59	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00
60	Hengli 2, LLC, A California Limited Liability Company	\$ 15.00

Exhibit C

Assessment Amounts (Sheet 4 of 4)

61	Hengli 2, LLC, A California Limited Liability Company	\$	15.00

Attachment 3

LMD Covenant

RECORDING REQUESTED BY:
City of Madera
WHEN RECORDED RETURN TO:
City of Madera
205 W. 4th Street
Madera, CA 93637
Attention: City Clerk

Fee Waived per Section 27383 & 27388.1(a)(2)(D) of the Government Code

**COVENANT
LANDSCAPE MAINTENANCE DISTRICT
ZONE OF BENEFIT 51**

WHEREAS, Hengli 2, LLC, A California Limited Liability Company n hereinafter referred to as “Covenantor”, is the owner of the real property situated in the City of Madera, County of Madera, State of California, hereinafter referred to as “Subject Property” and more particularly described in attached Exhibit “A” which is incorporated by reference; and

WHEREAS, the Covenantor hereby warrants that any and all parties having record title interest in the Subject Property which may ripen into a fee have subordinated to this instrument; and

WHEREAS, all such instruments of Subordination, if any, are attached hereto and made a part of this instrument; and

WHEREAS, Covenantor is required by the City as a condition of Tentative Subdivision Map (TSM) 2018-07 Rezone REZ 2018-08 approval and the Improvement Agreement to annex to the City’s Landscape Maintenance District; and

WHEREAS, the Planning Commission on February 12, 2019 approved TSM 2018-07 REZ 2018-08 for the Ellis & D Street Subdivision which provided for the annexation of this

subdivision into the aforementioned Zone of Benefit; and

WHEREAS, maintenance of the landscaping associated with the Subject Property shall be the responsibility of the City's Landscape Maintenance District subject to acceptance of the subdivision and all improvements including said landscaping.

NOW, THEREFORE, it is agreed:

1. In consideration of the foregoing and the approval of the Rezoning, Precise Plan, and Tentative Subdivision Map for the residential parcels, by the City of Madera, the undersigned hereby covenants, promises and agrees with the City of Madera for the benefit of said City.

2. The Covenantor consents to annexation of said Subject Property to the City's Landscape Maintenance District, has petitioned the City to annex said Subject Property to said district pursuant to Streets and Highways Code Section 22605, and pursuant to California Constitution Article, XIII D, section 5(b), waives any right to protest or object to such annexation.

3. The Covenantor agrees that the Subject Property receives a special benefit, as the term is defined in California Constitution Article, XIII D, section 2(i), from being annexed to Landscape Maintenance District, and that special benefit includes, but is not limited to, the right and ability to develop the Subject Property.

4. The Covenantor consents to an annual assessment on the Subject Property currently in an amount not to exceed \$15.00 per each of the 61 lots. The Covenantor agrees that this assessment is proportional to, and no greater than, the special benefit conferred on the Subject Property by being annexed into the Landscape Maintenance District. The

Covenantor also consents to an annual change in the range of the assessment in the amount of the Engineering News Record Construction Cost Index (ENRCC), plus two percent (2%). The Covenantor agrees that if such change in the range of the assessment is implemented less frequently than an annual basis, the change may be based upon the total change in the ENRCC Index since the most recent change in the assessment plus two percent per year. The Covenantor further agrees that temporary decreases in assessment do not represent a waiver of other provisions of this covenant and that the assessment may later be reset to an amount consistent with the assessment prior to the reduction plus the total change in the ENRCC Index plus two percent per year but only to the degree necessary to cover actual and reasonable costs.

5. The Covenantor agrees that he/she has received the written notice required by California Constitution Article, XIII D, Section 4(c).

6. The Covenantor agrees that this shall constitute a ballot in support of the proposed assessment pursuant to California Constitution Article, XIII D, Section 4(d).

7. Furthermore, should City hold a hearing notwithstanding such waiver, Covenantor waives the requirement of 45 days' notice of such hearing in favor of a five-day notice of such hearing.

8. The Covenantor shall fully disclose this covenant to every potential purchaser of the Subject Property.

9. It is the intention of the parties hereof that this document shall constitute a covenant in favor of the City of Madera and shall run with the land and be binding upon the undersigned, its grantees, heirs, successors and assigns.

10. The Covenant shall be released and be of no further effect upon written determination by the undersigned and the City Engineer of the City of Madera that its continued existence and enforcement are no longer necessary.

11. The provisions of this Covenant shall be deemed independent and severable and the validity or partial invalidity or unenforceability of any other provision or portion thereof shall not affect the validity or enforceability of any one provision thereof. Whenever the context of the Covenant so requires, in interpreting this Covenant, any gender includes the other genders, the singular includes the plural, and the plural includes the singular.

12. This Covenant shall be effective on April 21, 2021.

IN WITNESS WHEREOF, the parties duly executed this Covenant.

CITY OF MADERA:

By: _____
Santos Garcia, Mayor

APPROVED:

By: _____
Keith B. Helmuth, P.E.,
City Engineer

APPROVED AS TO FORM:

By: _____
Hilda Cantú Montoy, City Attorney

COVENANTOR:

By: _____
Hengli 2, LLC, A California Limited Liability
Company

ATTEST:

By: _____
Alicia Gonzales, City Clerk

**NOTARY ACKNOWLEDGEMENT
REQUIRED**

EXHIBIT "A"
Legal Description

THE LAND REFERED TO IS SITUATED IN THE COUNTY OF MADERA, CITY OF MADERA, STATE OF CALIFORNIA, AND IS DESCRIBE AS FOLLOWS:

LOTS 157 AND 158 IN SECTION 12, TOWNSHIP 11 SOUTH, RANGE 17 EAST, M.D.B. &M., ACCORIDING TO THE MAP ENTITLED: "MAP OF MILLER AND LUX'S SUBDIVISION OF LANDS AT MADERA, FRESNO COUNTY, CALIFORNIA", FILED FOR RECORD IN THE OFFICE OF THE COUNTY RECORDER OF MADERA COUNTY, CALIFORNIA, ON FEBRUARY 2, 1895, IN BOOK 1 OF MAPS, AT PAGE 11.

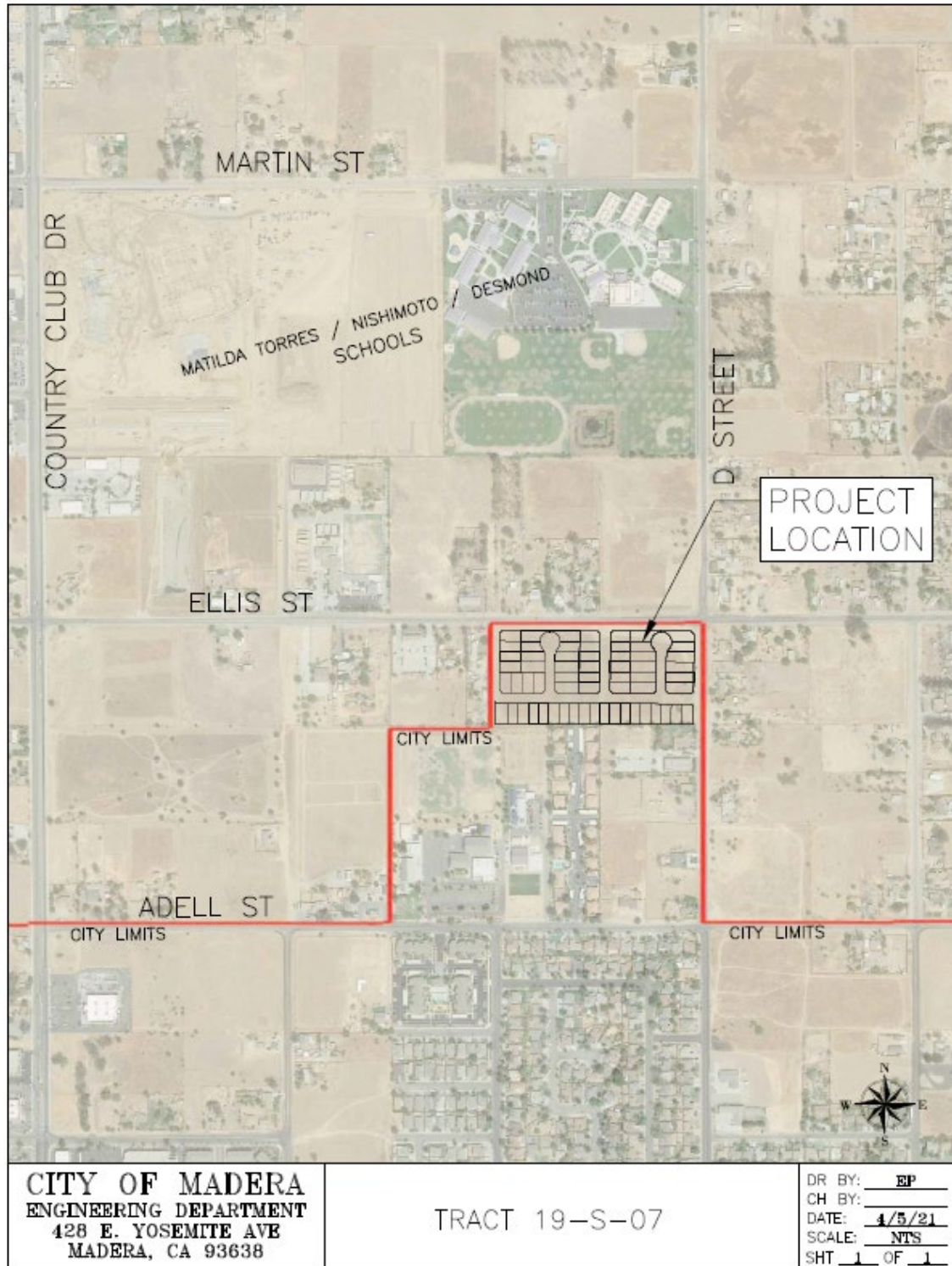
Attachment 4

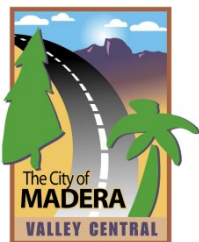
LMD Zone Map

Attachment 5

Project Location Map

LOCATION MAP





REPORT TO CITY COUNCIL

Approved by:

Daniel Foss, Interim Public Works Director

Arnoldo Rodriguez, City Manager

Council Meeting of: April 21, 2021

Agenda Number: B-9

SUBJECT:

Consideration of Fresno River Trash Removal Project

RECOMMENDATION:

Adopt a Resolution Approving Memorandum of Understanding (MOU) Between County of Madera and City of Madera Pertaining to a Fresno River Trash Removal Project

SUMMARY:

The City and County have experienced an increase in refuse in the Fresno River during the COVID-19 pandemic. To overcome this obstacle, the city and county have each agreed to provide \$25,000 to be used to combat the excessive refuse and to reduce blight. This collaboration is memorialized in the proposed MOU between the City and County.

DISCUSSION:

To combat the amount of refuse accumulating in the Fresno River, staff researched the issue and determined to pilot a river clean-up program. The city reached out to three disposal companies: Junk King, MidValley Disposal, and Haul-R-Us to determine their interest in providing river clean-up services. Haul-R-Us was the only company positioned to accept the job; therefore, they were awarded the contract. The city will provide \$25,000 and the county will provide the remaining \$25,000 for a total of \$50,000 through the current fiscal year. At the conclusion of the program, City staff will determine if the pilot program is worth continuing.

It should be noted that the proposed MOU does not have as one of its objectives the removal or disturbance of the homeless who may be located in the Fresno River bottom. Rather, the goal is to remove debris from the river channel, including the river bottom, banks and bridge areas, that have become littered with trash.

FINANCIAL IMPACT:

The City's \$25,000 contribution will be provided out of the Streets Department contracted services account.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

Approval of this resolution is not addressed in the Vision or Action Plans and is not in conflict with the actions or goals contained in that plan.

ALTERNATIVES:

If Council chooses not to adopt this Resolution, the funding agreement for the River Trash Removal Project will not be executed.

ATTACHMENTS:

1. Resolution
2. Exhibit 1: Memorandum of Understanding (MOU) Between County of Madera and City of Madera Pertaining to a Fresno River Trash Removal Project

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA,
CALIFORNIA APPROVING MEMORANDUM OF UNDERSTANDING (MOU)
BETWEEN COUNTY OF MADERA AND CITY OF MADERA PERTAINING TO A
FRESNO RIVER TRASH REMOVAL PROJECT**

WHEREAS, the City of Madera ('City') and County of Madera ('County') have experienced an increase in refuse in the Fresno River during the COVID-19 pandemic; and

WHEREAS, the City and County have each agreed to provide \$25,000 to be used to combat the excessive refuse; and

WHEREAS, this collaboration is to be memorialized in the proposed Memorandum of Understanding (MOU) between County and City; and

WHEREAS, the current MOU agreement requires a resolution to be entered into.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA HEREBY finds, orders, and resolves as follows:

1. The above recitals are true and correct.
2. The City Council approves the Memorandum of Understanding (MOU) between County of Madera and City of Madera pertaining to a Fresno River Trash Removal Project attached as Exhibit 1.
3. This resolution is effective immediately upon adoption.

* * * * *

MEMORANDUM OF UNDERSTANDING
Between
The County of Madera and The City of Madera
Pertaining to a Fresno River Trash Removal Project

THIS MEMORANDUM OF UNDERSTANDING ("MOU") is entered into this _____ day of _____, 2021, by and between the County of Madera ("County") and the City of Madera ("City"), subject to the terms and conditions set forth herein.

RECITALS

A. The City and County share a mutual desire to protect the beauty and cleanliness of the Fresno River that is a unique natural resource located in and near both jurisdictions and their citizens.

B. Portions of the Fresno River channel (including the river bottom, banks and bridge areas, collectively the "Fresno River bottom") have become littered with trash and the parties desire to work together in a cooperative way to undertake a project to clean-up trash in the Fresno River bottom. This MOU does not have as one of its objectives the removal or disturbance of the homeless who may be located in the Fresno River bottom.

C. The parties agree to work together pursuant to the terms of this MOU to facilitate clean-up efforts in the Fresno River bottom.

AGREEMENT

1. That portion of the Fresno River bottom identified on Exhibit "A" will be the focus of the clean-up project.

2. DUTIES OF THE CITY. The City will: (a) before May 30, 2021, contract with a qualified contractor to provide clean-up services in those areas of the Fresno River bottom shown on Exhibit "A"; (b) before executing the contract with the selected contractor, provide a copy of the proposed contract for review by the County; (c) provide

any necessary code enforcement surveys and/or notices prior to the commencement of the contractor's work; (d) manage the contractor's work to ensure all contractor responsibilities are faithfully fulfilled; (e) provide full payment to the contractor (not to exceed \$50,000), subject to reimbursement by the County as provided herein; and; (f) invoice the County for one-half of the contractor's cost.

3. DUTIES OF THE COUNTY. The County will: (a) review the proposed contract within 5 business days of receipt from the City and provide its approval and/or comments and suggestions about the contents of the contract; (b) provide the selected contractor with the discounted land-fill dumping fees as are set forth on Exhibit "B" with respect to tonnage collected from the Fresno River bottom pursuant to this MOU; and (c) pay the invoice (not to exceed \$25,000) submitted by the City within 30 days of receipt.

4. DUTIES OF BOTH PARTIES. The parties agree: (a) to defend, indemnify and hold the other party harmless from any claims that may arise from the negligent actions of a party under or arising from this MOU; (b) to appropriate such funds as may be needed to fulfill each parties' financial obligations arising under this MOU; and, (c) to seek other funding sources that can be used in the future for similar Fresno River bottom clean-up and maintenance projects.

5. Notices.

COUNTY OF MADERA

Stephanie Anagnoson, Director
Water and Natural
Resources Department
200 W. 4th Street
Madera, CA 93637

CITY OF MADERA

Dan Foss, Operations Director
Public Works Department
1030 S. Gateway Drive
Madera, CA 93637

//

//

* * * * *

IN WITNESS WHEREOF, the parties have executed this MOU as of the date and year set forth above-written.

COUNTY OF MADERA

Dated: _____, 2021

By: _____
(Signature)

(Print)

Title: _____

APPROVED AS TO LEGAL FORM:
COUNTY COUNSEL

Dated: March 26, 2021

By: _____
Dale E. Bacigalupi, Deputy

CITY OF MADERA

Dated: _____, 2021

By: _____
(Signature)

(Print)

Title: _____

APPROVED AS TO LEGAL FORM:
CITY ATTORNEY

Dated: _____, 2021

By: _____
(Signature)

(Print)

EXHIBIT “A”

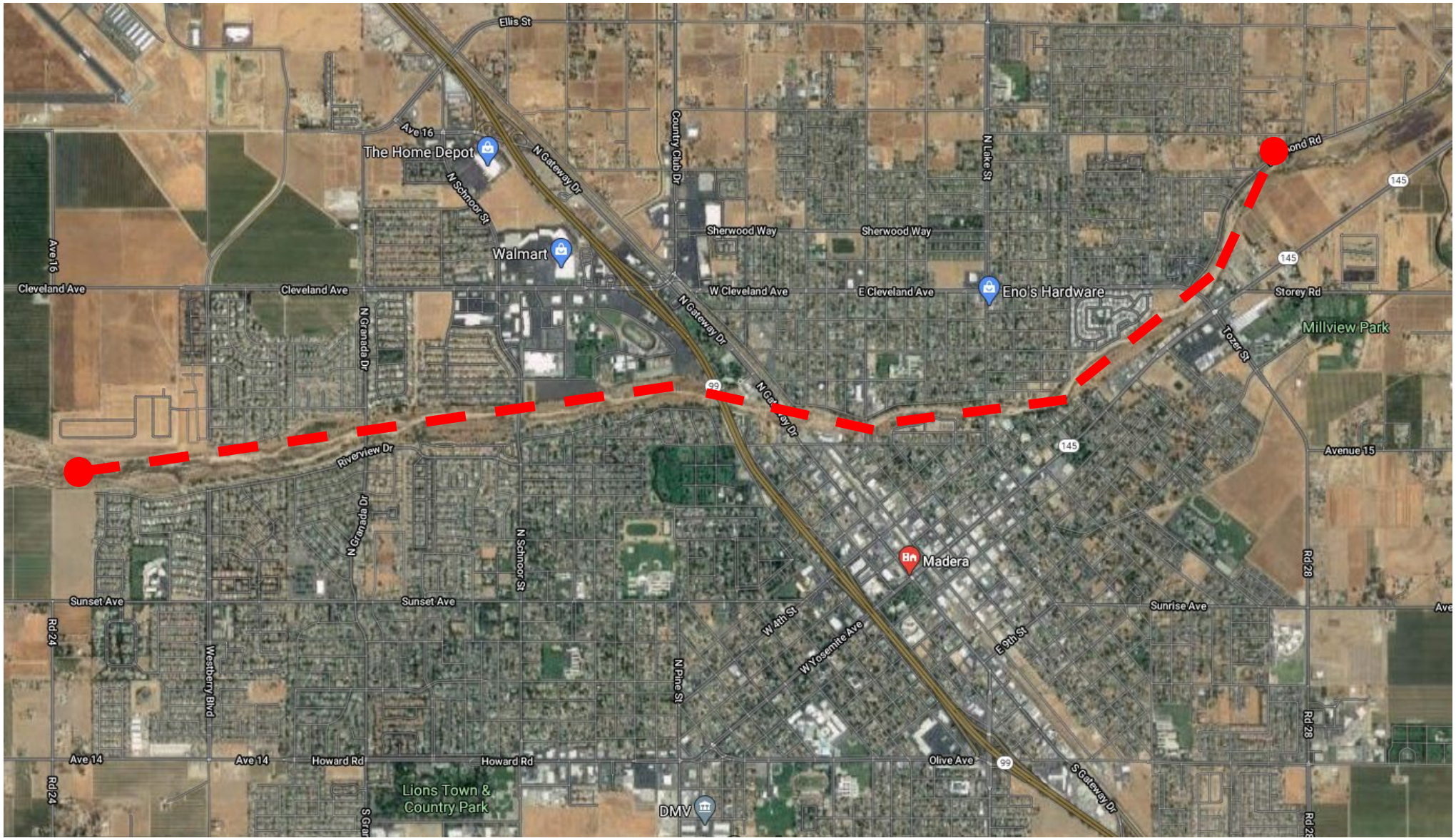
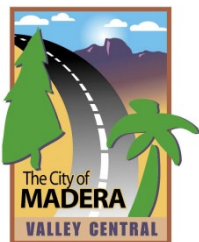


EXHIBIT “B”

**MEMORANDUM OF UNDERSTANDING
Between
The County of Madera and The City of Madera
Pertaining to a Fresno River Trash Removal Project**

NORMAL LANDFILL PUBLIC DUMPING RATE	=	\$61.86 (per ton)
DISCOUNTED LANDFILL DUMPING RATE	=	\$22.00 (per ton)



REPORT TO CITY COUNCIL

Approved by:



Parks & Community Services Director


Arnoldo Rodriguez, City Manager

Council Meeting of: April 21, 2021

Agenda Number: B-10

SUBJECT:

Purchasing Agent Agreement with County of Madera Relating to CalFresh Healthy Living Program

RECOMMENDATION:

Adopt a Resolution:

1. Approving a Purchasing Agent Agreement with County of Madera in the amount of \$24,999 relating to CalFresh Healthy Living Program; and
2. Amending the City's Fiscal Year 2020/21 Budget for the acceptance of revenue in the amount of \$22,000 and approving related expenditure line items.

SUMMARY:

In December 2020, the County of Madera (County) Department of Public Health approached the Parks and Community Services (PCS) Department proposing a partnership to organize and promote physical activity and nutrition outreach related to their CalFresh Healthy Living Program. The County will provide the City up to \$24,999 reimbursement for the purchase of supplies and staff time efforts for programming focusing on healthy eating and being physically active. PCS will partner with the County to organize a six-month social media campaign, including monthly activity calendars, monthly challenges with prizes, and activity kit dispersals for elementary, middle, and high school students and families.

DISCUSSION:

The CalFresh Healthy Living Program is the largest nutrition education program in the United States. It strives to improve the health of Californians through access to healthy food choices and safe places to be active. To assist the County with the implementation of their goals under the CalFresh Healthy Living Program, PCS developed a work plan for providing Madera residents with opportunities which focus on healthy eating and being physically active (Exhibit "B" to the

Agreement). These activities will take place throughout the next six months, with all activities completed by September 30, 2021. This programming includes:

- Monthly activity calendars posted via social media;
- 500 activity kits for elementary students (K - 6th grade);
- 500 activity kits for middle school students (7th & 8th grade);
- 100 activity kits for high school students (9th - 12th grade);
- 100 activity kits for families; and
- Monthly challenges with prizes from May through September posted via social media.

Activity kits will contain items that pertain to each age level, such as drawstring backpacks, water bottles, measuring cups and spoons, jump ropes/speed ropes, chalk, frisbees, and playing cards. In an effort to minimize exposure to COVID-19, activity kits will be dispersed using an online reservation system and drive-thru pickup event. All residents, regardless of whether they have received an activity kit, will be eligible to win prizes for their participation in the monthly challenges. These challenges will be geared towards specific age groups and require proof of completion through social media or email submittal.

Additionally, the County and PCS will engage in a joint social media campaign, highlighting physical activity opportunities available in the City and County of Madera, sharing nutritional information like healthy cooking recipes, and encouraging water consumption.

FINANCIAL IMPACT:

The total budget for the activities described in the work plan is \$24,999. This includes supplies for the activity kits; incentive prizes; and staff time for activity kit assembly, dispersal, and social media campaign oversight. The County will reimburse the City for up to \$24,999 of these expenses. This will provide relief to the General Fund of approximately \$5,000 for the full-time salaries and benefits adopted in the FY 2020/21 City Budget and anticipated in the FY 2021/22 City Budget.

Because this Agreement spans two fiscal years, some expenses will take place in the current year, while others are anticipated during FY 2021/22. Table 1 shows a breakdown of these estimated costs.

Table 1: Purchasing Agent Agreement Budget		
<i>Description</i>	<i>FY 2020/21</i>	<i>FY 2021/22</i>
County Reimbursement	(\$22,000)	(\$2,999)
Supplies	\$20,035	\$0
Salaries and Benefits	\$1,965	\$2,999
Total net cost	\$0	\$0

A budget amendment is being proposed to recognize the \$22,000 revenue for the current fiscal year and corresponding expenditures of \$20,035 for supplies within the Parks Recreation Budget. Salary and benefit costs have already been included in the adopted FY 2020/21 City Budget; the revenues received will reduce the General Fund contribution towards this expense. Revenues and expenditures for FY 2021/22 will be included in the proposed budget for next fiscal year.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

The recommended actions support the following Vision Madera 2025 strategies:

- 121.8: Promote and encourage walking within the City.
- 404: Community Wellness: Promote increased community wellness.
- 411: Recreational Opportunities: Enhance and expand recreational activities available to Maderans.

ALTERNATIVES:

1. Council may request staff bring additional information back to a subsequent meeting.
2. Council may direct staff to seek additional sources of funds to expand the program.

ATTACHMENTS:

1. Resolution – Approving Agreement
 - a. Exhibit 1 – Purchasing Agent Agreement
 - i. Exhibit A – Duties and Obligations
 - ii. Exhibit B – Subcontract Work Plan
2. Resolution – Budget Amendment
 - a. Exhibit A – Budget Amendment

RESOLUTION NO. 21 - _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA
APPROVING A PURCHASING AGENT AGREEMENT WITH COUNTY OF MADERA
IN THE AMOUNT OF \$24,999 RELATING TO CALFRESH HEALTHY LIVING
PROGRAM**

WHEREAS, the City of Madera (City) Parks & Community Services Department provides physical activities and nutrition support for City residents of all ages and outreach services within the community to promote healthier lifestyle choices; and

WHEREAS, the County of Madera (County) Department of Public Health wishes to collaborate to promote physical activity and nutrition support to the community by supporting the CalFresh Healthy Living Program; and

WHEREAS, the County wishes to partner with the City to provide these outreach services to residents; and

WHEREAS, the County has prepared a Purchasing Agent Agreement which will provide the City \$24,999 for the period of May 1, 2021, through September 30, 2021; and

WHEREAS, the Purchasing Agent Agreement is in the best interests of the City, the County, and the citizens of Madera.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA finds, orders and resolves as follows:

1. The above recitals are true and correct.
2. The City Council approves the Purchasing Agent Agreement with the County of Madera (Cal Fresh Healthy Living Program: City-County Agreement) for physical activity and nutrition outreach services which is attached hereto as Exhibit 1 and incorporated by reference.
3. The Mayor is authorized to execute the Agreement and any and all documents necessary to effectuate the Agreement on behalf of the City.
4. This Resolution is effective immediately upon adoption.

MADERA COUNTY PURCHASING AGENT AGREEMENT NO. _____
(CalFresh Healthy Living Program: City – County Agreement)

THIS AGREEMENT is made and entered into effective on this _____ day of _____, 2021 (“Effective Date”), by and between the COUNTY OF MADERA, a political subdivision of the State of California (“COUNTY”) by and through the Madera County Purchasing Agent, and the CITY OF MADERA, a municipal corporation (“CONTRACTOR”).

RECITALS

A. The CITY OF MADERA operates a PARKS AND COMMUNITY SERVICES DEPARTMENT that provides physical activity and nutrition support and services to the community.

B. The physical activity and nutrition support received through PARKS AND COMMUNITY SERVICES has a significant impact on the duration of being physically active and making smarter food choices.

C. Both parties wish to collaborate to provide culturally competent, bilingual, physical activity and nutrition support to the community by supporting the CalFresh Healthy Living Program (“CFHL”).

D. The COUNTY, through the Department of Public Health, wishes to partner with PARKS AND COMMUNITY SERVICES to provide these services to residents of the CITY OF MADERA in the manner set forth in Exhibits “A” and “B” attached hereto.

AGREEMENT

1. **TERM.** CONTRACTOR’s services shall commence on execution and terminate September 30, 2021, unless sooner terminated.

2. **SCOPE OF SERVICES.** The parties shall have those duties and obligations listed on Exhibit “A”. CONTRACTOR shall provide those services as set forth

in the scope of work attached Exhibit "B", which is incorporated herein.

3. **INCORPORATION OF MASTER AGREEMENT.** Madera County Master Contract No. 009 is incorporated herein by reference as if fully stated. CONTRACTOR shall adhere to all terms and conditions of Master Contract No. 9 with the following revisions:

- Section 3.01 shall be amended in its entirety to read as follows:
CONTRACTOR shall submit invoices to COUNTY at the address designated in the Notice provision. Payments by County shall be made within ten (10) business days after receipt, verification and approval of CONTRACTOR's invoices by COUNTY. Invoices shall be submitted as provided in Section 4 of the Agreement.

4. **COMPENSATION AND COSTS.** COUNTY shall pay CONTRACTOR an amount not to exceed Twenty-Four Thousand Nine Hundred Ninety-Nine Dollars (\$24,999) for services performed and supplies procured pursuant to Exhibit "B" of this Agreement.

5. **NOTICES.** Notices required by this Agreement shall be in writing and shall be effective upon personal service or deposit in the mail, postage prepaid and addressed as follows:

COUNTY

Alan Gilmore
Public Health Department
County of Madera
1604 Sunrise Avenue
Madera, CA 93638

CONTRACTOR

Mary Church, Administrative Analyst II
Parks & Community Services Department
City of Madera
701 East 5th Street
Madera, CA 93638

//

//

//

With Copy to

Darin McCandless
Purchasing Agent
200 W. 4TH Street
Madera, CA 93637

6. **INSURANCE.** CONTRACTOR shall not commence work under this Agreement until first obtaining general liability insurance in the amount of One Million Dollars (\$1,000,000.00) per occurrence and Two Million Dollars (\$2,000,000.00) aggregate; and workers' compensation insurance as required by California law.

7. **INDEMNIFICATION.** COUNTY shall indemnify and save harmless the CONTRACTOR, its officers, agents, employees, and servants from all claims, suits or actions of every name, kind, description, brought for, or on account of, injuries to or death of any person or damage to property resulting from the fault or negligence of COUNTY, its officers, agents, employees and/or servants in connection with the Agreement.

CONTRACTOR shall indemnify and save harmless COUNTY, its officers, agents, employees, and servants from all claims, suits, or actions of every name, kind, description, brought for, or on account of, injuries to or death of any person or damage to property resulting from the fault or negligence of the CONTRACTOR, its officers, agents, employees, and/or servants in connection with the Agreement.

8. **INDEPENDENT CONTRACTOR.**

A. **Independent Capacity.** CONTRACTOR possesses specialized knowledge, expertise and skills that are needed by the COUNTY. In the performance of services under this Agreement, CONTRACTOR and any subcontractor or employee of CONTRACTOR will, at all times, be acting and performing as an independent contractor and shall act in an independent capacity and not as an officer, servant, employee, joint

venture, partner, or associate of COUNTY. COUNTY shall have no right to control, supervise or direct the manner by which CONTRACTOR shall perform her services; however, COUNTY shall retain the right to administer this Agreement so as to verify that CONTRACTOR is performing her obligations in accordance with the terms and conditions hereof.

B. No Right to COUNTY Benefits. CONTRACTOR shall have absolutely no right to employment rights and benefits available to COUNTY employees. In addition, CONTRACTOR shall be solely responsible for and hold COUNTY harmless from all matters relating to compliance with Social Security regulations, withholding of taxes, workers compensation coverage and all other regulations governing such matters.

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* * * * *

IN WITNESS WHEREOF the foregoing Agreement is executed on the date and
year first above-written.

COUNTY OF MADERA

Approved as to Legal Form:
COUNTY COUNSEL

Darin McCandless, Purchasing Agent

By: _____

CITY OF MADERA

Approved as to Form:
COUNTY ADMINISTRATIVE OFFICER

By: _____
(Signature)

By: _____

(Print)

Title: _____

Approved as to Accounting Form:
COUNTY AUDITOR-CONTROLLER

By: _____

ACCOUNT NUMBER(S)

EXHIBIT “A”

DUTIES AND OBLIGATIONS

1. RESPONSIBILITIES

The County of Madera Department of Public Health will:

- a. Reimburse City Parks and Community Service for up to \$24,999 for staff time and expenses made per Exhibit "B".
- b. Market activity kits and challenges in coordination with City Park and Community Services.
- c. Inform CFHL staff about changes and updates in services.
- d. Inform CFHL about relevant changes in policies, procedures, and eligibility.
- e. Provide technical assistance and monitoring on Parks and Community Services activities related to this MOU as needed.

2. RESPONSIBILITIES

The City of Madera Parks and Community Services will:

- a. Complete the work described by Exhibit "B".
- b. Submit monthly reimbursement requests for money spent on staff hours, activity kits, equipment, etc.
- c. Include information about physical activity and nutrition services and benefits in activity kits.
- d. Complete all activities as listed in the Scope of Work.

3. RESPONSIBILITIES OF BOTH PARTIES

Each party will:

- a. Appoint a representative from each party to coordinate activities relating to the terms of this agreement and to facilitate the exchange of information. These representatives will regularly communicate with one another and meet at a minimum of once during the effective period of the MOU.
- b. Develop and implement a monitoring component to determine compliance and effectiveness.

EXHIBIT “B”



Subcontract Work Plan with Madera County Department of Public Health

Scope of Work:

To provide opportunities and resources for residents of Madera to participate in activities and programming focused on healthy eating and being physically active.

Deliverables:

- Monthly Active Calendars (May-September)
- Activity Kits for elementary students (K-6th grade)
- Activity Kits for middle school students (7th & 8th grade)
- Activity Kits for high school students (9th-12th grade)
- Activity Kits for families
- Monthly challenges beginning in May and ending in September, that will be posted via social media that focuses on healthy eating and physical activity.

Products:

- Activity Kits for elementary, middle school, high school, and families:
 - Drawstring Backpack
 - Water Bottles
 - Measuring Cups & Spoons
 - Jump Ropes
 - Speed Ropes
 - Chalk
 - Frisbees
 - Playing Cards
- Incentives (centered on physical activity and healthy eating) for participating in monthly challenges:
 - Prizes for elementary students (4)
 - Prizes for middle school students (4)
 - Prizes for high school students (4)
 - Prizes for families (4)



Service

City of Madera
Parks & Community Services

Integrity

701 E. 5th Street
Madera, CA 93638

Accountability

559.661.5495 T
559.675.3827 F

Teamwork

www.madera.gov

Results:

- Over 1,000 youth (elementary to high school) will receive Activity Kits that contain equipment and supplies to participate in a variety of challenges specific to healthy eating and physical activity. Activity Kits will be distributed by a reservation system and will be on a first come, first serve basis. Each Activity Kit will contain items that pertain to the age level.
- Approximately 100 families will receive Activity Kits that contain equipment and supplies to participate in a variety of challenges specific to healthy eating and physical activity. These kits will be distributed by a reservation system and will be on a first come, first serve basis.
- Residents who did not receive an Activity Kit but are interested in participating in the monthly challenges, will be encouraged to do so. Information regarding the challenges will be posted via social media.
- All residents, regardless if they have received an Activity Kit or not, will be eligible to win prizes for their participation in the healthy eating and physical activity monthly challenges.
- Both MCDPH and PCS will create a system where the community can submit proof of completion of challenges via social media (i.e., "Post a picture of your family taking a walk in one of our public parks" or "Create a new fruit smoothie and share your recipe"). Each challenge completed by a participant in their specific age group (elementary, middle school, high school, or family), will receive one entry per challenge and a chance to win a prize for each week. Each age group will have four weeks to complete a series of challenges related to physical activity and healthy eating.
- Engage in a joint social media campaign with MCDPH, highlighting physical activity opportunities available in the City of Madera and Madera County and sharing nutritional information like healthy cooking recipes and encouraging water consumption.

Timeline (Tentative Schedule):

- This is a tentative schedule. All activities will be completed by September 30, 2021.
- March: Work with MCDPH on May calendar for joint social media campaign.
- April: Contract to both governing boards/councils. Once contract is approved, supplies will be ordered. Work on joint social media campaign calendars.
- May: Order supplies for Activity Kits. Assemble Activity Kits (Elementary, Middle School, High School, & Family) once supplies are received. Set up registration system for dissemination of Activity Kits. Set up system where participants can post video or picture of completed tasks, so



Service	Integrity	Accountability	Teamwork
City of Madera Parks & Community Services	701 E. 5th Street Madera, CA 93638	559.661.5495 T 559.675.3827 F	www.madera.gov



City of Madera

Parks & Community Services Department

they are entered in weekly incentive drawing. Post May calendar via social media.

- June: Put Activity Kits together and disseminate to elementary students. Post June calendar via social media outlets.
- July: Put Activity Kits together and disseminate to middle school students. Post July calendar via social media outlets.
- August: Put Activity Kits together and disseminate to high school students. Post August calendar via social media outlets.
- September: Put Activity Kits together and disseminate to families. Post September calendar via social media outlets.

Budget:

Description	Unit Price	Amount	Subtotal
Activity Kits - Elementary	\$12.75	500	\$6,375
Activity Kits – Middle School	\$12.75	500	\$6,375
Activity Kits – High School	\$15	100	\$1,500
Activity Kits - Family	\$12.85	100	\$1,285
Incentive Prizes			\$4,500
Staff Time – Recreation Coordinator	\$36.50	136	\$4,964
2 days per month April			
3 days per month May-September			
			\$24,999



Service

City of Madera
Parks & Community Services

Integrity

701 E. 5th Street
Madera, CA 93638

Accountability

559.661.5495 T
559.675.3827 F

Teamwork

www.madera.gov

RESOLUTION NO. 21 - _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA
AMENDING THE FISCAL YEAR 2020/21 BUDGET FOR THE ACCEPTANCE OF
REVENUE IN THE AMOUNT OF \$22,000.00 AND APPROVING RELATED
EXPENDITURE ITEMS**

WHEREAS, the City Council previously adopted a City-wide Budget for the 2020/21 Fiscal Year; and

WHEREAS, the County of Madera has prepared a Purchasing Agent Agreement which will provide the City \$24,999 for the period of May 1, 2021, through September 30, 2021; and

WHEREAS, amendments to the City-wide Budget for the 2020/21 Fiscal Year, listed in Exhibit A, attached hereto, are necessary to account for receipt of the funds and related expenditures.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA finds, orders and resolves as follows:

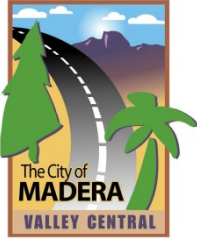
1. The above recitals are true and correct.
2. The appropriations for the items listed in Exhibit A, attached hereto, are approved.
3. A signed copy of this Resolution shall be placed on file in the office of the Director of Financial Services who shall prepare the entries necessary to reflect budget changes identified in the City's accounting system.
4. This Resolution is effective immediately upon adoption.

**EXHIBIT A
CITY OF MADERA**

Budget Appropriations: Res. 21- 4/21/2021

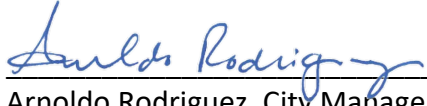
Budget Adjustments for Fiscal Year 2020/21

FUND	ORG CODE	OBJECT CODE	DESCRIPTION	(+)	(-)
General Fund / Recreation	10206200	4659	Refunds and Reimbursement	\$	22,000
	10206200	6532	Maintenance/Other Supplies	20,035	
				\$ 20,035	\$ 22,000



REPORT TO CITY COUNCIL

Approved by:


Arnoldo Rodriguez, City Manager

Council Meeting of: April 21, 2021

Agenda Number: B-11

SUBJECT:

Consideration of a Minute Order Acceptance of the submittal of a support letter expressing the Madera City Council's support for AB 559 San Joaquin River Conservancy: governing board

RECOMMENDATION:

Staff recommends the City Council approve Minute Order Approving:

1. Submittal of support letter addressed to Assembly member Dr. Joaquin Arambula, expressing the Madera City Council's support for AB 559 San Joaquin River Conservancy: governing board.

SUMMARY:

AB 559, as introduced by Assembly member Dr. Joaquin Arambula, at its core would revise and expand the San Joaquin River Conservancy (SJRC) Board from a 15-member board to a 17-member board. Mayor Santos Garcia represents the City on the SJRC Board.

The SJRC was established in 1992 in order to acquire lands from willing sellers between the Friant Dam to State Route 99 along the San Joaquin River. The goal of these acquisitions is to simultaneously conserve valuable riparian habitat and provide the benefits of public greenspace to residents of Madera County, Fresno County, and beyond. The SJRC board is tasked with making decisions on the Conservancy Master Plan, which details how acquired lands will be enhanced and made available for recreation and public use.

Existing law requires that the governing board of the conservancy consist of 15 voting members, as prescribed, including, among others, one resident of Fresno County, and one resident of Madera County appointed by the Governor from a list of candidates provided by the board of supervisors of these counties, respectively. Existing law requires the board of supervisors of these counties to develop their lists from a list submitted by environmental justice organizations and property owners of their counties pursuant to a rotating appointment qualification requirement, as specified.

Existing law subjects the meetings of the governing board of the conservancy to the Ralph M. Brown Act.

DISCUSSION:

As it currently stands, specifics of AB 559 include the following:

1. Increases the SJRC governing board from 15 to 17 voting members, as follows:
 - a. Adds one member of a local tribal organization, as defined, appointed by the Governor from a list submitted by local tribal organizations.
 - b. Adds one public member appointed by the Governor, who is not an elected official, to represent statewide interests.
2. Revises existing qualifications, as follows:
 - a. Replaces the “environmental organization” and “property owner” candidates that rotate between the Counties of Fresno and Madera for consideration by the Governor, to instead include candidates submitted by local nonprofit organizations that support outdoor recreation, conservation, environmental justice, or social justice issues.
 - b. Authorizes each county board of supervisors to establish additional criteria for these appointments.
3. Authorizes the Governor, in the event either of the two county-nominated seats are not filled within one year, to appoint a resident of Fresno or Madera County nominated by local nonprofit organizations that support outdoor recreation, conservation, environmental justice, or social justice issues.
4. Provides that SJRC governing board meetings are subject to the Bagley-Keene Open Meeting Act, which generally applies to state, rather than local, governing bodies.
5. Requires the voting members of the governing board to elect a chair and vice chair to a one-year term, limited to no more than two consecutive terms.

FINANCIAL IMPACT:

Submittal of the support letter provides no direct financial impact to the City.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

The information contained herein is not addressed by the Vision Madera 2025 plan, nor is the information in conflict with the plan.

ALTERNATIVES:

As an alternative, the Council may elect to reject submittal of support letter expressing the Madera City Council’s support for AB 559 San Joaquin River Conservancy: governing board.

ATTACHMENTS:

1. Support Letter Addressed to Assembly member Dr. Joaquin Arambula regarding AB 559
San Joaquin River Conservancy: governing board

Attachment 1:

Support Letter Addressed to Assembly Member Dr. Joaquin Arambula
regarding AB 559 San Joaquin River Conservancy: governing board



April 21, 2021

The Honorable Dr. Joaquin Arambula
Assembly District 31
State Capitol, Room 5155
P.O. Box 942849
Sacramento, CA 94249-0031

SUBJECT: Support for AB 559 San Joaquin River Conservancy: governing board

Dear Assembly member Dr. Joaquin Arambula:

On behalf of the Madera City Council, I write in support of AB 559 San Joaquin River Conservancy: governing board.

The City of Madera understands the San Joaquin River Conservancy (SJRC) was established in 1992 in order to acquire lands from willing sellers between the Friant Dam to Highway 99 along the San Joaquin River. The goal of these acquisitions is to simultaneously conserve valuable riparian habitat and provide the benefits of public greenspace to residents of Madera County, Fresno County, and beyond. The City also understands the SJRC board is tasked with making decisions on the Conservancy Master Plan, which details how acquired lands will be enhanced and made available for recreation and public use.

The City of Madera support the proposed revisions and changes of AB 559 San Joaquin River Conservancy: governing board to accomplish the following:

1. Increase the SJRC governing board from fifteen to seventeen voting members, as follows:
 - a. Adding one member of a local tribal organization, as defined, appointed by the Governor from a list submitted by local tribal organizations.
 - b. Adding one public member appointed by the Governor, who is not an elected official, to represent statewide interests.

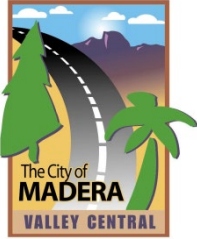
2. Revise existing qualifications, as follows:

- a. Replace the “environmental organization” and “property owner” candidates that rotate between the Counties of Fresno and Madera for consideration by the Governor, to instead include candidates submitted by local nonprofit organizations that support outdoor recreation, conservation, environmental justice, or social justice issues.
 - b. Authorize each county board of supervisors to establish additional criteria for these appointments.
3. Authorize the Governor, in the event either of the two county-nominated seats are not filled within one year, to appoint a resident of Fresno or Madera County nominated by local nonprofit organizations that support outdoor recreation, conservation, environmental justice, or social justice issues.
4. Provide that SJRC governing board meetings are subject to the Bagley-Keene Open Meeting Act, which generally applies to state, rather than local, governing bodies.
5. Require the voting members of the governing board to elect a chair and vice chair to a one-year term, limited to no more than two consecutive terms.

Madera City Council believes these changes will serve to create a more inclusive board to better serve the San Joaquin River surrounding areas, being a regional resource.

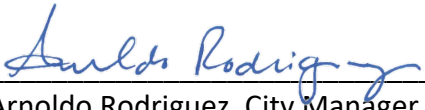
Sincerely,

Santos Garcia
Mayor
City of Madera



REPORT TO CITY COUNCIL

Approved by:


Arnoldo Rodriguez, City Manager

Council Meeting of: April 21, 2021

Agenda Number: B-12

SUBJECT:

Appointment of Councilmember Cece Gallegos to the City's Golf Course Ad-Hoc Committee

RECOMMENDATION:

Adopt a Minute Order appointing Councilmember Cece Gallegos to the Golf Course Ad-Hoc Committee

SUMMARY:

Staff recommends that the City Council (Council) appoint Councilmember Cece Gallegos to serve on the Golf Course Ad-Hoc Committee. Councilmember Jose Rodriguez currently serves as the lone committee member, thus if approved, Councilmember Gallegos will be the second.

DISCUSSION:

On April 17, 2019 the Council established a Council Ad-Hoc Committee to investigate the lease of the City's Municipal Golf Course to a third-party operator. The Council was undecided about specific renewal terms and formed an Ad-Hoc Committee to assist in the negotiation process.

Since then, the lease agreement with SGM Inc. dba Sierra Golf Management, Inc. has been extended. The last extension of the agreement consisted of a sixth amendment to the lease agreement, approved by Council on March 17, 2021. The existing lease with SGM Inc. is set to expire on April 30, 2023.

Any amendments to the existing contract would require a public hearing and action by a quorum of the Council.

FINANCIAL IMPACT:

No fiscal impact will result from the appointment of an ad-hoc committee.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

The information contained herein is not addressed by the Vision Madera 2025 plan, nor is the information in conflict with the plan.

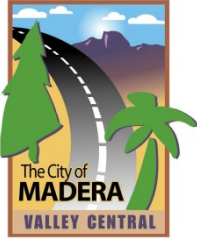
ALTERNATIVES:

The Council has the following options to consider relating to the matter:

- Do not appoint Councilmember Cece Gallegos to the Golf Course Ad-Hoc Committee
- Direct that the Ad-Hoc Committee be dissolved.

ATTACHMENTS:

No attachments.



REPORT TO CITY COUNCIL

Approved by:


Arnoldo Rodriguez, City Manager

Council Meeting of: April 21, 2021

Agenda Number: D-1

SUBJECT:

Update to the Code of Conduct for the Madera City Council, Boards, Commissions and Committees

RECOMMENDATION:

Adopt a Resolution Amending and Restating the Code of Conduct for the City Council, and Members of City Boards, Commissions, and Committees Adopted September 18, 2019

SUMMARY:

The Madera County Grand Jury (MCGJ) issued a report titled “The City of Madera Veiled Transparency” on June 25, 2019. Recommendation 1 of the report noted the following:

By September 30, 2019, the MCGJ recommends that the City of Madera create and follow a code of ethics for all senior officials and elected members and display the code of ethics in a public place.

Since then, a draft of a proposed Code of Conduct was presented to Council on September 18, 2019. The proposed Code of Conduct was adopted, with the recommendation to bring this item back annually for review.

DISCUSSION:

The recommendation to bring this item back annually for review allows the City to evaluate the Code of Conduct on a regular basis and make changes as needed, that are in line with current practices for the Madera City Council, Boards, and Commission Members.

Key proposed updates to the Code of Conduct include:

- Update to Preamble language to be a more appropriate introduction to the document.

- Addition of language ensuring the Code of Conduct applies to not only Madera City Council, but also Board, Commission and Committee members.
- Conflict of Interest recusal guidance.
- Closed session matters confidentially responsibility.
- Policy Role of Members of the City Council revised language.
- Language regarding social media conduct.

FINANCIAL IMPACT:

Revisions and updates to the adopted Code of Conduct provide no direct financial impact to the City.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

The information contained herein is not addressed by the Vision Madera 2025 plan, nor is the information in conflict with the plan.

ALTERNATIVES:

The Council has the following options to consider relating to the matter:

- Approve the recommended revisions and updates to the adopted Code of Conduct, as presented.
- Direct staff to add, remove, or revise language and bring back to Council at a later meeting date.
- As an alternative, Council may elect not to revise and update the Code of Conduct, leaving the adopted Code of Conduct as is, with no recommended changes at this time.

ATTACHMENTS:

1. Resolution amending and restating the Code of Conduct
2. Code of Conduct in Track Changes Format
3. Code of Conduct as Recommended Final Version

Attachment 1:

Resolution amending and restating the Code of Conduct

RESOLUTION NO. _____

**RESOLUTION OF THE CITY OF MADERA AMENDING AND RESTATING
THE CITY OF MADERA CODE OF CONDUCT FOR THE CITY COUNCIL AND
MEMBERS OF CITY BOARDS, COMMISSIONS, AND COMMITTEES**

WHEREAS, the citizens of the City of Madera are entitled to have fair, ethical, and accountable local government; and

WHEREAS, the citizens of the City of Madera are entitled to have complete confidence in the integrity of local government; and

WHEREAS, on September 18, 2019, the Madera City Council adopted the Code of Conduct by way of Resolution No. 19-157 which includes certain rules and regulations regarding conduct and a commitment to uphold a standard of integrity beyond that required by law; and

WHEREAS, the City of Madera is interested in establishing a framework for day to day actions and decision-making by the City's elected officials, officers, boards and commissions; and

WHEREAS, integrity of officials of local government is key to effective and fair operation of government; and

WHEREAS, the amending and restating of the Code of Conduct will demonstrate the City's commitment to ethics and commitment to continuous evaluation.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Madera, as follows:

1. That the City of Madera hereby amends and restates the Madera City Code of Conduct, first adopted September 18, 2019.
2. Resolution No. 19-157 is repealed and replaced in its entirety by this Resolution.
3. The recitals set forth above are true and correct and are incorporated herein by reference.
4. The Council hereby adopts the "City of Madera Conduct of Conduct For the City Council and Members of City Boards, Commissions, and Committees" as set forth in Exhibit A and incorporated herein by reference.
5. This resolution is effective upon adoption.

///

Attachment 2:

Code of Conduct in Track Changes Format

Note:

Strikethrough indicate proposed removal of wording.
Underlines indicate proposed updated or new wording.

City of Madera Code of Conduct

For the City Council and Members of City Boards and Commission of Madera Council, Boards, and Commission Members

I. Preamble

~~The proper operation of government requires that public officials be independent, impartial and responsible to the people; that government decisions and policy be made in the proper channels of the governmental structure; that public office not be used for personal gain; and that the public have confidence in the integrity of its government. In recognition of these goals, it is hereby established a Code of Conduct for the City of Madera (City is hereby established.~~

The residents and businesses of the City of Madera (City) are entitled to have fair, ethical, and accountable local government. Such a government requires the public officials:

- Comply with both the letter and the spirit of the laws and policies affecting operations of the government;
- Be independent, impartial, and fair in their judgment and actions;
- Use their public office for the public good, not for personal gain; and
- Conduct public deliberations and processes openly, unless legally confidential, in an atmosphere of respect and civility.

To this end, the City Council has adopted this Code of Conduct to encourage public confidence in the integrity of local government and its fair and effective operation.

II. Ethics

~~This Code of Conduct pertains to elected officials serving as members of the City Council (Council) and serving as members of other boards and commissions of the City, to assure public confidence in the integrity of local government and its effective and fair operation.~~

This Code of Conduct applies to members of the City Council and to members of City boards, commissions, and committees. The term "member" as used in this Code of Conduct shall mean any member of the City Council and any member of any Board, Commission, or Committee of the City. Additionally, Councilmembers are at times referred to as "elected officials" and members of boards, commissions, and committees are at times referred to as "appointed officials."

1. Acts in the Public Interest

Members will work for the common good of the people of Madera and not for any private or personal interest, and they will assure fair and equal treatment of all persons, claims and transactions coming before the Council, boards, and commissions.

2. Compliance with the Law

Members shall comply with ~~the laws of the nation, the~~Federal, State, and the City laws in the performance of their public duties. These laws include but are not limited to: ~~the US~~United States

and California constitutions; ~~the Political Reform Act including regulations adopted by the Fair Political Practices Commission laws~~ pertaining to conflicts of interest, election campaigns, financial disclosures; ~~employer responsibilities; the Brown Act; and related and open processes of government and adopted~~ City ordinances and policies.

3. Conduct of Members

The professional and personal conduct of members must be above reproach and avoid even the appearance of impropriety. Members shall refrain from abusive conduct, personal charges or verbal attacks upon the character or motives of other members of the ~~e~~Council, boards and commissions, the public and staff.

4. Respect for Process

Members shall perform their duties in accordance with the processes and rules of order established by the Council and/or boards and commissions governing the deliberation of ~~public policy issues~~ before them.

5. Conduct of Public Meetings

Members shall prepare themselves for public issues, listen courteously and attentively to all public discussions before the body and focus on the business at hand. They shall refrain from interrupting other speakers, making personal comments not germane to the business of the body or otherwise interfering with the orderly conduct of meetings.

6. Decisions Based on Merit

Members shall base their decisions on the merits and substance of the matter at hand, rather than on unrelated considerations.

7. Communication

Members shall publicly share substantive information that is relevant to a matter under consideration by the Council or boards and commissions, which they may have received from sources outside of the public decision-making process.

7.8. Conflict of Interest

In order to assure their independence and impartiality on behalf of the common good, members shall not use their official positions to influence government decisions in which they have a material financial interest. ~~Members should consider voluntary recusal or where they they have an organizational responsibility or personal relationship to the issue under consideration, which may give the appearance of a conflict of interest.~~

~~Members shall disclose financial interest as required by law and shall recuse themselves.~~

In accordance with the law, members shall disclose investments, interests in real property, sources of income, and gifts, and they shall recuse themselves from participating in deliberations and decision-making where conflicts may exist.

8.9. Gifts and Favors

~~Members shall disclose gifts and limit the acceptance of gifts as required by law.~~

Members shall refrain from accepting any gifts, favors or promises of future benefits which might compromise their independence of judgment or action or give the appearance of being compromised.

9.10. Confidential Information

Members shall respect the confidentiality of information concerning property, personnel or affairs of the City. Members shall respect the confidentiality regarding closed session matters. They shall neither disclose confidential information without proper legal authorization, nor use such information to advance their personal, financial or private interests.

10.11. Use of Public Resources

Members shall not use public resources unavailable to the public in general, such as City staff time, equipment, supplies or facilities, for private gain or personal purposes.

11.12. Representation of Public Interests

In keeping with their role as stewards of the public interest, members shall not appear on behalf of the private interests of third parties before the Council or any board, commission or proceeding of the City, nor shall members of boards and commissions appear before their own bodies or before the Council on behalf of the private interests of third parties on matters related to the areas of service of their bodies.

12.13. Advocacy

Members shall represent the official policies or positions of the Council, board or commission to the best of their ability when designated as delegates for this purpose. When presenting their individual opinions and positions, members shall explicitly state they do not represent their body or the City, nor will they allow an inference that they do.

13.14. Policy Role of Members of the City Council

Council Members shall respect and adhere to the Council-Manager structure form of Madera City government. In this structure, the Council determines the policies of the City, with the advice, information and analysis provided by the public, boards and commissions and City staff. The Council appoints a City Manager to implement policy, enforce its laws, to direct the daily operations of city government, and to prepare and monitor the municipal budget. Council Members work through the City Manager in dealing with City staff. The City Manager is responsible to the City Council as a body rather than to individual Councilmembers.

Except as provided by the ~~City~~ Municipal Code, members shall not interfere with the administrative functions of the City or the professional duties of City staff, nor shall they impair the ability of staff to implement Council policy decisions.

14.15. Independence of Boards and Commissions

Because of the value of the independent advice of boards, ~~and commissions, and committees~~ to the public decision-making process, members of Council shall refrain from using their position to unduly influence the deliberations or outcomes of board, ~~and commission, and committee~~ proceedings.

15.16. Positive Workplace Environment

Members shall support the maintenance of a positive and constructive workplace for the City employees, and for the citizens and businesses dealing with the City. Members shall recognize their special role in dealings with City employees to in no way create the perception of inappropriate direction to staff.

III. Conduct Guidelines

1. Elected and Appointed Officials' Conduct with one another in Public Meetings

a. Honor the role of the chairpresiding officer in maintaining order

It is the responsibility of the chair to keep the comments of members on track during public meetings. If there is disagreement about the agenda or the chair's actions, those objections should be voiced politely and with reason, following procedures outlined in parliamentary procedure.

b. Practice civility and decorum in discussions and debate

Difficult questions, tough challenges to a particular point of view, and criticism of ideas and information are legitimate elements of debate by a free democracy in action. Free debate does not require nor justify, however, public officials to making belligerent, personal, impertinent, slanderous, threatening, abusive, or disparaging comments.

c. Avoid personal comments that could offend other members

If a member is personally offended by the remarks of another member, the offended member should make notes of the actual words used and call for a "point of personal privilege" that challenges the other member to justify or apologize for the language used. The chairpresiding officer will maintain control of this discussion.

d. Demonstrate effective problem-solving approaches

Members have a public stage and have the responsibility to show how individuals with disparate points of view can find common ground and seek a compromise that benefits the community as a whole.

2. Elected and Appointed Officials' Conduct in with the Public in Public Meetings

a. Be welcoming to speakers and treat them with care and respect

While questions of clarification may be asked, the official's primary role during public testimony is to listen.

b. Be fair and equitable in allocating public hearing time to individual speakers

The presiding officer will determine and announce limits on speakers at the start of the public hearing process.

c. Practice active listening

It is disconcerting to speakers to have members not look at them when they are speaking. Members shall try to be conscious of facial expressions.

d. Maintain an open mind

Members of the public deserve an opportunity to influence the thinking of elected and

appointed officials.

- e. *Ask for clarification, but avoid debate and argument with the public*
Only the presiding officer may interrupt a speaker during a presentation. However, a member can ask the presiding officer for a point of order if the speaker is off the topic or exhibiting behavior or language the member finds disturbing.

3. Elected and Appointed Officials' Conduct with City Staff

- a. *Treat all staff as professionals*
Clear, honest communication that respects the abilities, experience, and dignity of everyone is expected. Professional courtesy should be extended towards staff.
- b. *Do not disrupt City staff from performing their jobs*
Elected and appointed officials should not disrupt City staff while they are in meetings, on the phone, or engrossed in performing their job functions in order to have their individual needs met. Attendance to staff meetings should be by invitation only. The presence of elected or appointed officials may imply support, show partiality, may intimidate staff, and could hamper staff's ability to do their job objectively.
- c. ~~*Comments about staff performance should only be made through the City Manager. Never publicly criticize an individual employee*~~
Elected and appointed officials should not express concerns about the performance of a City employee in public, to the employee directly, or to the employee's colleagues. Comments about staff performance should only be made to the City Manager through private correspondence or conversation.
- ~~e.d.~~ *Do not get involved in administrative functions*
Elected and appointed officials acting in their individual capacity should not attempt to influence City staff on the making of appointments, awarding of contracts, selecting of consultants, processing of development applications, or granting of City licenses and permits.
- ~~e.e.~~ *Do not solicit political support from staff*
Elected and appointed officials should not solicit any type of political support (financial contributions, display of posters or lawn signs, name on support list, etc.) from City staff. City staff may, as private citizens with constitutional rights, support political candidates but all such activities must be done away from the workplace.
- f. *No Attorney-Client Relationship*
Members shall not seek to establish an attorney-client relationship with the City Attorney, including his or her staff and attorneys contracted to work on behalf of the City. The City Attorney represents the City and not individual members.

4. Councilmember Conduct with Boards, and Commissions, and Committees

a. *If attending a Board or commission meeting, be careful to only express personal opinions*

Councilmembers may attend any Board or Commission meeting, which are always open to any member of the public. However, they should be sensitive to the way their participation - especially if it is on behalf of an individual, business developer - could be viewed as unfairly affecting the process. Public comments by a Councilmember at a Board or Commission meeting should be clearly made as individual opinion and not a representation of the feelings of the Council. Public comments by a Councilmember at a Board or Commission adjudicatory hearing should not be made and may prohibit the Councilmember from participating at City Council hearing on the same matter.

b. *Limit contact with Board and Commission members to questions of clarification*

It is inappropriate for a Councilmember to contact a Board or Commission member to lobby on behalf of an individual, business, or developer, and vice versa. It is acceptable for Councilmembers to contact Board, Commission, or Committee members in order to clarify a position taken by that body.

c. *Respect that Boards and Commissions serve the community, not individual Councilmembers*

The Council appoints individuals to serve on Boards, Commissions, and Committees and it is those bodies' responsibility to follow policy established by the Council. Appointment and re-appointment to a Board or Commission should be based on such criteria as expertise, ability to work with staff and the public, and commitment to fulfilling official duties. A Board, Commission, or Committee appointment should not be used as a political "reward."

d. *Be respectful of diverse opinions*

A primary role of Boards, Commissions, and Committees is to represent many points of view in the community and to provide the Council with advice based on a full spectrum of concerns and perspectives. Councilmembers may have a closer working relationship with some individuals serving on Boards, Commissions, and Committees but must be fair and respectful of all persons serving on Boards and Commissions.

e. *Keep political support away from public forums*

Board, Commission, and Committee members may offer political support to a Councilmember, but not in a public forum while conducting official duties. Conversely, Councilmembers may support Board and Commission members who are running for office, but not in an official forum in their capacity as a Councilmember.

5. *Elected and Appointed Officials' Conduct on Social Media*

Members shall honor the conduct guidelines in this Section III and the Ethical Considerations in Section II of this Code of Conduct when posting on Social Media. Council Members will be cognizant of the Brown Act which prohibits a member from responding directly to any communication on an internet-based social media platform regarding a matter that is within the subject matter jurisdiction of the City Council that is made, posted, or shared by any other member of the legislative body. Members of boards, commissions, and committees are also subject to this limitation on matters within the jurisdiction of their respective board, commission, and committee.

IV. IMPLEMENTATION

1. Enforcement

The Code of ~~Ethics and~~ Conduct is intended to be self-enforcing and is an expression of the standards of conduct for members expected by the City. It, therefore, becomes most effective when members are thoroughly familiar with it and embrace its provisions. For this reason, ethical standards shall be included in orientations for newly elected and appointed officials. Members entering office shall sign a statement affirming they have read and understand the City of Madera Code of Conduct. Any member who becomes aware of any breach of this Code should report that violation to the City Manager or City Attorney for review.

2. Distribution and Posting

This Code of Conduct shall be provided to all elected and appointed ~~officers~~officials ~~and posted on the City's website~~; distributed to all executive team members; posted and made available to members of the public by the City Clerk Department; and be available for review by employees.

3. Sanctions

The Council may impose sanctions on members whose conduct does not comply with the City's Code of Conduct. For elected officials, this may include ethical standards, such as reprimand, formal censure, and/or loss of seniority or committee assignment. For appointed officials, sanctions may include but are not limited to reprimand, formal censure, or removal from the Commission, Board, or Committee. A violation of this Code of Conduct shall not be considered as a basis for challenging the validity of a Council, board, or commission, or committee decision.

4. Review and Updates

The Code of Conduct shall be reviewed ~~as deemed necessary~~ annually by the Council which may consider updates as necessary.

Attachment 3:

Code of Conduct as Recommended Final Version

City of Madera Code of Conduct

For the City Council and Members of City Boards, Commissions, and Committees

I. Preamble

The residents and businesses of the City of Madera (City) are entitled to have fair, ethical, and accountable local government. Such a government requires the public officials:

- Comply with both the letter and the spirit of the laws and policies affecting operations of the government.
- Be independent, impartial, and fair in their judgment and actions.
- Use their public office for the public good, not for personal gain; and
- Conduct public deliberations and processes openly, unless legally confidential, in an atmosphere of respect and civility.

To this end, the City Council has adopted this Code of Conduct to encourage public confidence in the integrity of local government and its fair and effective operation.

II. Ethics

This Code of Conduct applies to members of the City Council and to members of City boards, commissions, and committees. The term “member” as used in this Code of Conduct shall mean any member of the City Council and any member of any Board, Commission, or Committee of the City. Additionally, Councilmembers are at times referred to as “elected officials” and members of boards, commissions, and committees are at times referred to as “appointed officials.”

1. Acts in the Public Interest

Members will work for the common good of the people of Madera and not for any private or personal interest, and they will assure fair and equal treatment of all persons, claims and transactions coming before the Council, boards, and commissions.

2. Compliance with the Law

Members shall comply with Federal, State, and the City laws in the performance of their public duties. These laws include but are not limited to: the United States and California constitutions; the Political Reform Act including regulations adopted by the Fair Political Practices Commission pertaining to conflicts of interest, election campaigns, financial disclosures; employer responsibilities; the Brown Act; and related City ordinances and policies.

3. Conduct of Members

The professional and personal conduct of members must be above reproach and avoid even the appearance of impropriety. Members shall refrain from abusive conduct, personal charges or verbal attacks upon the character or motives of other members of the Council, boards, and commissions, the public and staff.

4. Respect for Process

Members shall perform their duties in accordance with the processes and rules of order established by the Council and/or boards and commissions governing the deliberation of issues before them.

5. Conduct of Public Meetings

Members shall prepare themselves for public issues, listen courteously and attentively to all public discussions before the body and focus on the business at hand. They shall refrain from interrupting other speakers, making personal comments not germane to the business of the body or otherwise interfering with the orderly conduct of meetings.

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In accordance with the law, members shall disclose investments, interests in real property, sources of income, and gifts, and they shall recuse themselves from participating in deliberations and decision-making where conflicts may exist.

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12. Representation of Public Interests

In keeping with their role as stewards of the public interest, members shall not appear on behalf of the private interests of third parties before the Council or any board, commission or proceeding of the City, nor shall members of boards and commissions appear before their own bodies or before the Council on behalf of the private interests of third parties on matters related to the areas of service of their bodies.

13. Advocacy

Members shall represent the official policies or positions of the Council, board, or commission to the best of their ability when designated as delegates for this purpose. When presenting their individual opinions and positions, members shall explicitly state they do not represent their body or the City, nor will they allow an inference that they do.

14. Policy Role of Members of the City Council

Councilmembers shall respect and adhere to the Council-Manager form of government. The Council appoints a City Manager to implement policy, enforce its laws, to direct the daily operations of city government, and to prepare and monitor the municipal budget. Council Members work through the City Manager in dealing with City staff. The City Manager is responsible to the City Council as a body rather than to individual Councilmembers.

Except as provided by the Municipal Code, members shall not interfere with the administrative functions of the City or the professional duties of City staff, nor shall they impair the ability of staff to implement Council policy decisions.

15. Independence of Boards and Commissions

Because of the value of the independent advice of boards, commissions, and committees to the public decision-making process, members of Council shall refrain from using their position to unduly influence the deliberations or outcomes of board, commission, and committee proceedings.

16. Positive Workplace Environment

Members shall support the maintenance of a positive and constructive workplace for the City employees and for the citizens and businesses dealing with the City. Members shall recognize their special role in dealings with City employees to in no way create the perception of inappropriate direction to staff.

III. Conduct Guidelines

1. Elected and Appointed Officials' Conduct with one another in Public Meetings

a. Honor the role of the presiding officer in maintaining order

It is the responsibility of the chair to keep the comments of members on track during public meetings. If there is disagreement about the agenda or the chair's actions, those objections should be voiced politely and with reason, following procedures outlined in parliamentary procedure.

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Difficult questions, tough challenges to a particular point of view, and criticism of ideas and information are legitimate elements of debate by a free democracy in action. Free debate does not require nor justify public officials making belligerent, personal, impertinent, slanderous, threatening, abusive, or disparaging comments.
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If a member is personally offended by the remarks of another member, the offended member should make notes of the actual words used and call for a "point of personal privilege" that challenges the other member to justify or apologize for the language used. The presiding officer will maintain control of this discussion.
- d. *Demonstrate effective problem-solving approaches*
Members have a public stage and have the responsibility to show how individuals with disparate points of view can find common ground and seek a compromise that benefits the community as a whole.

2. Elected and Appointed Officials' Conduct with the Public in Public Meetings

- a. *Be welcoming to speakers and treat them with care and respect*
While questions of clarification may be asked, the official's primary role during public testimony is to listen.
- b. *Be fair and equitable in allocating public hearing time to individual speakers*
The presiding officer will determine and announce limits on speakers at the start of the public hearing process.
- c. *Practice active listening*
It is disconcerting to speakers to have members not look at them when they are speaking. Members shall try to be conscious of facial expressions.
- d. *Maintain an open mind*
Members of the public deserve an opportunity to influence the thinking of elected and appointed officials.
- e. *Ask for clarification, but avoid debate and argument with the public*
Only the presiding officer may interrupt a speaker during a presentation. However, a member can ask the presiding officer for a point of order if the speaker is off the topic or exhibiting behavior or language the member finds disturbing.

3. Elected and Appointed Officials' Conduct with City Staff

- a. *Treat all staff as professionals*
Clear, honest communication that respects the abilities, experience, and dignity of everyone is expected. Professional courtesy should be extended towards staff.
- b. *Do not disrupt City staff from their jobs*
Elected and appointed officials should not disrupt City staff while they are in meetings, on

the phone, or engrossed in performing their job functions in order to have their individual needs met. Attendance to staff meetings should be by invitation only. The presence of elected or appointed officials may imply support, show partiality, may intimidate staff, and could hamper staff's ability to do their job objectively.

c. Never publicly criticize an individual employee

Elected and appointed officials should not express concerns about the performance of a City employee in public, to the employee directly, or to the employee's colleagues. Comments about staff performance should only be made to the City Manager through private correspondence or conversation.

d. Do not get involved in administrative functions

Elected and appointed officials acting in their individual capacity should not attempt to influence City staff on the making of appointments, awarding of contracts, selecting of consultants, processing of development applications, or granting of City licenses and permits.

e. Do not solicit political support from staff

Elected and appointed officials should not solicit any type of political support (financial contributions, display of posters or lawn signs, name on support list, etc.) from City staff. City staff may, as private citizens with constitutional rights, support political candidates but all such activities must be done away from the workplace.

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b. Limit contact with Board and Commission members to questions of clarification

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c. Respect that Boards and Commissions serve the community, not individual Councilmembers

The Council appoints individuals to serve on Boards, Commissions, and Committees and it is

those bodies' responsibility to follow policy established by the Council. Appointment and re-appointment to a Board or Commission should be based on such criteria as expertise, ability to work with staff and the public, and commitment to fulfilling official duties. A Board, Commission, or Committee appointment should not be used as a political "reward."

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e. Keep political support away from public forums

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Members shall honor the conduct guidelines in this Section III and the Ethical Considerations in Section II of this Code of Conduct when posting on Social Media. Council Members will be cognizant of the Brown Act which prohibits a member from responding directly to any communication on an internet-based social media platform regarding a matter that is within the subject matter jurisdiction of the City Council that is made, posted, or shared by any other member of the legislative body. Members of boards, commissions, and committees are also subject to this limitation on matters within the jurisdiction of their respective board, commission, and committee.

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The Code of Conduct is intended to be self-enforcing and is an expression of the standards of conduct for members expected by the City. It, therefore, becomes most effective when members are thoroughly familiar with it and embrace its provisions. For this reason, ethical standards shall be included in orientations for newly elected and appointed officials. Members entering office shall sign a statement affirming they have read and understand the City of Madera Code of Conduct. Any member who becomes aware of any breach of this Code should report that violation to the City Manager or City Attorney for review.

2. Distribution and Posting

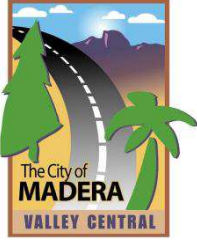
This Code of Conduct shall be provided to all elected and appointed officials; distributed to all executive team members; posted and made available to members of the public by the City Clerk Department; and be available for review by employees.

3. Sanctions

The Council may impose sanctions on members whose conduct does not comply with the City's Code of Conduct. For elected officials, this may include reprimand, formal censure, and/or loss of seniority or committee assignment. For appointed officials, sanctions may include but are not limited to reprimand, formal censure, or removal from the Commission, Board, or Committee. A violation of this Code of Conduct shall not be considered as a basis for challenging the validity of a Council, board, commission, or committee decision.

4. Review and Updates

The Code of Conduct shall be reviewed annually by the Council which may consider updates as necessary.



REPORT TO CITY COUNCIL

Approved by:

Department Director

Arnaldo Rodriguez, City Manager

Council Meeting of: April 21, 2021

Agenda Number: D-2

SUBJECT:

Agreement with WSP USA for the development of the Madera Transit Plan (Madera Metro) in the amount of \$100,000

RECOMMENDATION:

Adopt a resolution approving the agreement with WSP USA for the transit consulting services for the development of the Madera Transit Plan

SUMMARY:

The goal in producing the Madera Transit Plan is to evaluate the City's transit system and devise operational and policy changes that will improve Madera Metro transit services. Goals include improving connectivity with other modes of transportation and systems to advance multi-modal transportation within the region. Other goals are to evaluate the changes (routes and service) that should be implemented or enhanced, in order to improve the efficiencies and the connectivity with current and planned transportation systems. The Madera Transit Plan may include redesigning or structuring its three fixed routes, updating schedules, improving headways, reducing miles traveled, increasing ridership, and/or devise new service boundaries.

The Madera Transit Plan Services Assessment overall project objective will include:

- Facilitate community forums, Committee meetings, and Public Hearings.
- Develop and implement a survey to determine what transit issues/needs are of the most concern to the public.
- Compile survey results to inform Project Committee, City staff and other stakeholders as identified

- Catalog, map, and inspect all bus stops on the fixed route including bike path/lane accessibility and determine if stop is essential or deemed obsolete
- Confirm headways on all Routes in varying conditions, i.e., peak, non-peak and document unchangeable issues such as traffic due to school dismissal or speed limits
- Research (including Madera County Transportation Commission – Active Transportation Plan), compile and/or formulate policy recommendations on best practices for new/retiring stops, improving headways and schedules, developing efficient route, enhancing safety, and fueling timetables
- Draft the Madera Transit Service Design Standards. The design standards are to establish policies and procedures to follow when seeking transit improvements and/or route alterations.
- Evaluate current fixed routes efficiencies and propose new routes updates as deemed necessary
- Prepare final grant report to include results of studies commissioned, consultants research on proposed improved practices by November 2022

DISCUSSION:

According to the 2014 Transportation Plan and Sustainable Communities Strategy the forecast of traffic generated by the projected population, housing, and employment projects that total vehicle trips will increase by approximately 93 percent between 2010 and 2040 in the County. Furthermore, vehicle miles of travel in 2040 are forecasted to increase by approximately 44 percent from 2010, due to longer trips and commute trips to and from Fresno. The 2014 Regional Transportation Plan (RTP) also focuses on creating a more balanced, multi-modal transportation systems, and more accessible land use patterns to support social equity objectives, such as helping the poor access education and employment opportunities, and helping disabled people access medical services and social activities.

Therefore, working on the Madera Transit Plan will contribute to the implementation of the RTP's goals and objectives, including the regional 2017 Active Transportation Plan, which will serve as a guide in developing the proposed study and plan. In addition, with the proposal to move the Amtrak station to a new location within the County, it is imperative that connectivity with transit be addressed at the forefront. Without a current comprehensive study for transit, the City is unable to effectively plan and invest capital dollars in amenities at proper locations to support transit goals and meet the needs of the community.

Consultant Selection Process

A competitive Request for Proposals (RFP) for consultant services was released on February 17, 2021 and closed March 9, 2021. The Madera Transit Plan Services Assessment – RFP No. 202021-04 received three responses from transit consulting firms that expressed interest.

The anticipated consultant selection schedule was as follows:

- Proposal review and evaluation: March 8, 2021 – March 17, 2021
- Oral Interviews: March 22, 2021 – March 25, 2021
- Cost Negotiation with first ranked consultant: March 29, 2021 – April 9, 2021
- City Council approval of Proposal: April 21, 2021
- Contract Award and Notice to Proceed: April 26, 2021

A summary of the selection process are summarized in the following tables:

- Table 1 provides the names of the consulting firms that responded and the Cost Proposal of services to be offered
- Tables 2, 2.1, and 2.2 reflect how each firm was evaluated
- Table 3 provides the names of the proposal reviewers/interview panel

Table 1: Transit Consulting Firms	
<i>Consultant</i>	<i>Cost Proposal</i>
WSP USA	\$100,000
LSC Transportation Consultants, Inc.	\$98,350
Moore & Associates	\$100,000

Table 2: Proposal Evaluation Scores					
<i>Consultant</i>	<i>Qualification and Experience</i>	<i>Organization & Approach</i>	<i>Scope of Services</i>	<i>Local Presence</i>	<i>References</i>
WSP USA	280.00	195.00	75.00	75.00	142.50
LSC Transportation Consultants, Inc.	280.00	195.00	75.00	60.00	150.00
*Moore & Associates	240.00	165.00	30.00	60.00	138.75

*In accordance with the criteria established in the solicitation, Moore & Associates proposal was determined to be outside the competitive range.

Table 2.1: Oral Interview Scores		
<i>Consultant</i>	<i>Interview Presentation by Team</i>	<i>Q & A Response to Panel</i>
WSP USA	140.00	187.50
LSC Transportation Consultants, Inc.	115.00	202.50

Table 2.2: Proposers Final Rating	
<i>Consultant</i>	<i>Total Score and Ranking</i>
WSP USA	1,225.00 (1)
LSC Transportation Consultants, Inc.	1,207.50 (2)
Moore & Associates	753.75 (3)

Table 3: Proposal Reviewers	
<i>Name</i>	<i>Title</i>
Ivette Iraheta	Grants Administrator
David Huff	Program Manager
Michelle Avalos	Grants Specialist

Based on the combined scores between the Proposal and Oral Interview, WSP USA was determined to be the highest and most qualified Transit Consulting Firm to develop the City's Madera Transit Plan.

FINANCIAL IMPACT:

The CalTrans Sustainable Communities Grant was awarded in the amount of \$100,000 with a local cash match of \$12,956 which will be covered through the use of Local Transportation Funds to cover City staff time. Grants Department staff has reached an agreement with WSP USA to ensure that the services included in the proposal will not exceed the \$100,000. Therefore, this agreement has no impact to the City's General Fund and will not exceed the grant award amount.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

The Madera Transit Plan Services Assessment supports the Vision Madera 2025 Plan as follows:

- Strategy 121:
 - Multi-modal transportation: Develop a city-wide multi-modal transportation plan to ensure safe, affordable and convenient transportation modes for residents and businesses within Madera.
- Strategy 121.1
 - Provide a needs assessment including all forms of transportation.
- Strategy 407:
 - Promote and expand existing services, supportive services, case management, and self-sufficiency for Madera residents to maintain independent lifestyles.

ALTERNATIVES:

Potential Council alternatives include:

- Not to approve the Resolution for the Agreement.
- Make modifications to the Agreement, per the direction of Council and per continued negotiations with WSP USA

ATTACHMENTS:

1. Resolution
2. Exhibit 1 – WSP USA Agreement
3. Exhibit 1.a – Memorandum of Negotiation

4. Exhibit 2 – Scope of Work
5. Exhibit 3 – WSP USA Cost Proposal
6. Exhibit 4 – Request for Proposals No. 202021-04
7. Exhibit 4.a – RFP Addendum 1
8. Exhibit 4.b – RFP Addendum 2
9. Exhibit 5 – RFP No. 202021-04, Evaluation Criteria and Results

RESOLUTION NO. 20-_____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA,
CALIFORNIA, APPROVING AN AGREEMENT WITH WSP USA FOR THE
ASSESSMENT OF THE MADERA METRO TRANSIT SERVICES SYSTEM AND
AUTHORIZING THE MAYOR TO EXECUTE THE AGREEMENT ON BEHALF OF
THE CITY**

WHEREAS, the City of Madera (City) is in need of a qualified and experienced transit consulting firm for an assessment of the Madera Metro transit system; and

WHEREAS, the City has released a Request for Proposals (RFP) on February 17, 2021 for the completion of the Madera Transit Plan – Services Assessment; and

WHEREAS, after conducting the RFP process, the City received proposal from three Transit Services Consulting firms; and

WHEREAS, with careful review and consideration, the City desires to retain consulting services of WSP USA for the completion of the Madera Transit Plan; and

WHEREAS, the City has prepared an Agreement with WSP USA for the services needed; and

WHEREAS, the agreement between the City and WSP USA will not exceed the grant amount of \$100,000 and will expire on the 28th of February 2023.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA HEREBY finds orders and resolves as follows:

1. The above recitals are true and correct.
2. The City Council approves the Agreement with WSP USA which is attached hereto as Exhibit 1.
3. The Mayor of the City of Madera is authorized to execute the Agreement and any and all documents necessary to effectuate the Agreement on behalf of the City.
4. This resolution is effective immediately upon adoption.

AGREEMENT BETWEEN THE CITY OF MADERA AND WSP USA FOR PROFESSIONAL CONSULTING SERVICES FOR COMPLETION OF THE ASSESSMENT OF THE MADERA METRO TRANSIT SERVICES SYSTEM AND AUTHORIZING THE MAYOR TO EXECUTE THE AGREEMENT ON BEHALF OF THE CITY

PARTIES

The City of Madera hereafter referred to as "CITY", and WSP USA hereafter referred to as the "CONSULTANT."

This Agreement made and entered into this 21st day of April 2021, between City and CONSULTANT.

RECITALS

WHEREAS, the CITY has been awarded a Sustainable Communities Planning Grant in the amount of \$100,000 for the development and delivery of the Madera Transit Plan – Service Assessment (PROJECT); and

WHEREAS, the CITY is needing to complete an Assessment of the Madera Metro Transit System to improve connectivity and systems to advance multi-modal transportation within the region; and

WHEREAS, the CITY has determined that services of a qualified consulting firm are required to complete the PROJECT and has engaged in a competitive Request for Proposals process to secure such services; and

WHEREAS, the CONSULTANT has submitted a Project proposal and budget to provide in-depth expertise to carry out the PROJECT consistent with the intent and purpose of the Request for Proposals issued by CITY for the PROJECT; and

WHEREAS, the CONSULTANT is dedicated to establishing a partnership with the community and to assist the CITY in preparing and completing the PROJECT.

AGREEMENT

NOW THEREFORE, the parties incorporate the foregoing recitals and agree as follows:

ARTICLE I. STATEMENT OF WORK

(Insert Appropriate Statement of work including a Description of the Deliverables) *in the following sections. If a section does not apply to the AGREEMENT, state "Not Applicable to this AGREEMENT."*)

- A. Scope of Services
CONSULTANT shall provide the professional services as set forth in Exhibit 'A', Scope of Services, attached hereto and incorporated herein by reference as if fully set forth. CONSULTANT's Project Manager shall meet with CITY's Project Manager, as needed, to discuss progress on the project (s).
- E. CITY Obligations
The CITY shall provide CONSULTANT with the following:
- a. Project Manager to work and coordinate with CONSULTANT.
 - b. Timely review of all submittals.
 - c. Payment of fees for permits.
 - d. The data in its possession that is required for CONSULTANT'S performance.

ARTICLE II. COST PROPOSAL.

The work to be performed under this AGREEMENT is described in Article I Statement of Work and the approved CONSULTANT's Cost Proposal dated April 1, 2021. The approved CONSULTANT's Cost Proposal is attached hereto as Exhibit B and incorporated by reference as if fully set forth. If there is any conflict between the approved Cost Proposal and this AGREEMENT, this AGREEMENT shall take precedence. The consideration to be paid to CONSULTANT as provided herein, shall be in compensation for all of CONSULTANT's expenses incurred in the performance hereof, including travel and per diem, unless otherwise expressly so provided.

ARTICLE III. CONSULTANT'S REPORTS OR MEETINGS

- A. CONSULTANT shall submit progress reports at least once a month. The report should be sufficiently detailed for the CITY's Project Manager to determine, if CONSULTANT is performing to expectations, or is on schedule; to provide communication of interim findings, and to sufficiently address any difficulties or special problems encountered, so remedies can be developed.
- B. CONSULTANT's Project Manager shall meet with CITY's Project Manager, as needed, to discuss progress on the AGREEMENT.

ARTICLE IV. PERFORMANCE PERIOD

- A. The parties shall agree on a Notice to Proceed date. The time for performance of this Agreement shall commence on the Notice to Proceed date and shall end on February 28, 2023, unless extended by AGREEMENT amendment.
- B. CONSULTANT is advised that any recommendation for AGREEMENT award is not binding on CITY until the AGREEMENT is fully executed and approved by CITY.

- C. Time is of the essence in the completion of the services covered by this AGREEMENT. Failure of CONSULTANT to comply with the above time schedule by more than fourteen (14) calendar days, unless the delay is not attributable to CONSULTANT or is attributable to CITY, is sufficient cause to terminate this AGREEMENT, at the option of the CITY.

ARTICLE V. INDEPENDENT CONTRACTOR

- A. For the purposes of this Agreement, "CONSULTANT" shall be deemed to include not only CONSULTANT, but also any agent, employee, subcontractor or subconsultant of CONSULTANT. CONSULTANT acknowledges and agrees that at all times, CONSULTANT or any agent or employee of CONSULTANT shall be deemed at all times to be an independent CONSULTANT and is wholly responsible for the manner in which it performs the services and work requested by CITY under this Agreement.
- B. CONSULTANT, its agents, and employees will not represent or hold themselves out to be employees of the CITY at any time. CONSULTANT or any agent or employee of CONSULTANT shall not have employee status with CITY, not be entitled to participate in any plans, arrangements, or distributions by CITY pertaining to or in connection with any retirement, health or other benefits that CITY may offer its employees.
- C. CONSULTANT or any agent or employee of CONSULTANT is liable for the acts and omissions of itself, its employees, and its agents. CONSULTANT shall be responsible for all obligations and payments, whether imposed by federal, state, or local laws, including, but not limited to, FICA, income tax withholdings, unemployment compensation, insurance, and other similar responsibilities related to CONSULTANT's performing services and work, or any agent or employee of CONSULTANT providing same.
- D. Nothing in this Agreement shall be construed as creating an employment or agency relationship between CITY and CONSULTANT or any agent or employee of CONSULTANT. Any terms in this Agreement referring to direction from CITY shall be construed as providing for direction as to policy and the result of CONSULTANT's work only, and not as to the means by which such a result is obtained. CITY does not retain the right to control the means or the method by which CONSULTANT performs work under this Agreement.

ARTICLE VI. ALLOWABLE COSTS AND PAYMENTS

- A. The method of payment for this AGREEMENT will be based on lump sum. The total lump sum price paid to CONSULTANT will include compensation for all work and deliverables, including travel and equipment described in Article I Statement of Work. No additional

compensation will be paid to CONSULTANT, unless there is a change in the scope of the work or the scope of the project. In the instance of a change in the scope of work or scope of the project, adjustment to the total lump sum compensation will be negotiated between CONSULTANT and CITY. Adjustment in the total lump sum compensation will not be effective until authorized by AGREEMENT amendment and approved by CITY.

- B. Progress payments may be made monthly in arrears based on the percentage of work completed by CONSULTANT. If CONSULTANT fails to submit the required deliverable items according to the schedule set forth in Article III Statement of Work, CITY shall have the right to delay payment until the deliverable is received.
- C. CONSULTANT shall not commence performance of work or services until this AGREEMENT has been approved by CITY and notification to proceed has been issued by CITY'S Project Manager. No payment will be made prior to approval of any work, or for any work performed prior to approval of this AGREEMENT.
- D. CONSULTANT will be reimbursed within thirty (30) days upon receipt by CITY'S Project Manager of itemized invoices. Invoices shall be submitted no later than thirty (30) calendar days after the performance of work for which CONSULTANT is billing. Invoices shall detail the work performed on each milestone, on each project as applicable. Invoices shall follow the format stipulated for the approved Cost Proposal and shall reference this AGREEMENT number and project title. Final invoice must contain the final cost and all credits due. The final invoice must be submitted within sixty (60) calendar days after completion of CONSULTANT's work unless a later date is approved by the CITY. Invoices shall be mailed to CITY's Project Manager at the address in Article XXXIV, Notification.
- E. The total amount payable by CITY shall not exceed \$100,000.00.

ARTICLE VII. EXTRA SERVICES

CITY agrees to pay CONSULTANT for extra services not contemplated hereunder as set forth in the Scope of Services or for such services as may be specifically requested by CITY through the City Engineer in writing and agreed to by CONSULTANT for an agreed to fixed fee or hourly rate of compensation or for necessary expenses over that listed in the Budget, provided, however, the City Engineer's authority is limited to expenditures not to exceed the amount of _____ dollars (\$X,XXX).

ARTICLE VII. TERMINATION

- A. This AGREEMENT may be terminated by CITY, provided that CITY gives not less than thirty (30) calendar days' written notice (delivered by certified mail, return receipt requested) of intent to terminate. Upon termination, CITY shall be entitled to all work, including but not

limited to, reports, investigations, appraisals, inventories, studies, analyses, drawings and data estimates performed to that date, whether completed or not.

- B. CITY may temporarily suspend this AGREEMENT, at no additional cost to CITY, provided that CONSULTANT is given written notice (delivered by certified mail, return receipt requested) of temporary suspension. If CITY gives such notice of temporary suspension, CONSULTANT shall immediately suspend its activities under this AGREEMENT. A temporary suspension may be issued concurrent with the notice of termination provided for in subsection A of this section.
- C. Notwithstanding any provisions of this AGREEMENT, CONSULTANT shall not be relieved of liability to CITY for damages sustained by City by virtue of any breach of this AGREEMENT by CONSULTANT, and City may withhold any payments due to CONSULTANT when the amount of damages, due City from CONSULTANT is determined.
- D. In the event of termination, CONSULTANT shall be compensated as provided for in this AGREEMENT. Upon termination, CITY shall be entitled to all work, including but not limited to, reports, investigations, appraisals, inventories, studies, analyses, drawings and data estimates performed to that date, whether completed or not.

ARTICLE VIII. COST PRINCIPLES AND ADMINISTRATIVE REQUIREMENTS

- A. The CONSULTANT agrees that 48 CFR Part 31, Contract Cost Principles and Procedures, shall be used to determine the allowability of individual terms of cost.
- B. The CONSULTANT also agrees to comply with Federal procedures in accordance with 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
- C. Any costs for which payment has been made to the CONSULTANT that are determined by subsequent audit to be unallowable under 48 CFR Part 31 or 2 CFR Part 200 are subject to repayment by the CONSULTANT to CITY.
- D. When a CONSULTANT or Subconsultant is a Non-Profit Organization or an Institution of Higher Education, the Cost Principles for Title 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards shall apply.

ARTICLE IX. RETENTION OF RECORD/AUDITS

For the purpose of determining compliance with Government Code § 8546.7, the CONSULTANT, Subconsultants, and CITY shall maintain all books, documents, papers, accounting records, Independent CPA Audited Indirect Cost Rate workpapers, and other evidence pertaining to the performance of the AGREEMENT including, but not limited to, the costs of administering the AGREEMENT. All parties, including the CONSULTANT's Independent CPA, shall make such workpapers and materials available at their respective offices at all reasonable times during the

AGREEMENT period and for three (3) years from the date of final payment under the AGREEMENT. CITY, Caltrans Auditor, FHWA, or any duly authorized representative of the Federal government having jurisdiction under Federal laws or regulations (including the basis of Federal funding in whole or in part) shall have access to any books, records, and documents of the CONSULTANT, Subconsultants, and the CONSULTANT's Independent CPA, that are pertinent to the AGREEMENT for audits, examinations, workpaper review, excerpts, and transactions, and copies thereof shall be furnished if requested without limitation.

ARTICLE X. AUDIT REVIEW PROCEDURES

- A. Any dispute concerning a question of fact arising under an interim or post audit of this AGREEMENT that is not disposed of by AGREEMENT, shall be reviewed by CITY'S City Manager or designee.
- B. Not later than thirty (30) calendar days after issuance of the final audit report, CONSULTANT may request a review by CITY'S City Manager or designee of unresolved audit issues. The request for review will be submitted in writing.
- C. Neither the pendency of a dispute nor its consideration by CITY will excuse CONSULTANT from full and timely performance, in accordance with the terms of this AGREEMENT.
- D. CONSULTANT and subconsultant AGREEMENTs, including cost proposals and Indirect Cost Rates (ICR), may be subject to audits or reviews such as, but not limited to, an AGREEMENT audit, an incurred cost audit, an ICR Audit, or a CPA ICR audit work paper review. If selected for audit or review, the AGREEMENT, cost proposal and ICR and related work papers, if applicable, will be reviewed to verify compliance with 48 CFR Part 31 and other related laws and regulations. In the instances of a CPA ICR audit work paper review it is CONSULTANT's responsibility to ensure federal, CITY, or local government officials are allowed full access to the CPA's work papers including making copies as necessary. The AGREEMENT, cost proposal, and ICR shall be adjusted by CONSULTANT and approved by CITY Project Manager to conform to the audit or review recommendations. CONSULTANT agrees that individual terms of costs identified in the audit report shall be incorporated into the AGREEMENT by this reference if directed by CITY at its sole discretion. Refusal by CONSULTANT to incorporate audit or review recommendations, or to ensure that the federal, CITY or local governments have access to CPA work papers, will be considered a breach of AGREEMENT terms and cause for termination of the AGREEMENT and disallowance of prior reimbursed costs.
- E. CONSULTANT's Cost Proposal may be subject to a CPA ICR Audit Work Paper Review and/or audit by Caltrans Audits and Investigation (A&I). Caltrans A&I, at its sole discretion, may review and/or audit and approve the CPA ICR documentation. The Cost Proposal shall be adjusted by the CONSULTANT and approved by the CITY Project Manager to conform to the Work Paper Review recommendations included in the management letter or audit recommendations included in the audit report. Refusal by the CONSULTANT to incorporate the Work Paper Review recommendations included in the management letter or audit recommendations included in the audit report will be considered a breach of the

AGREEMENT terms and cause for termination of the AGREEMENT and disallowance of prior reimbursed costs.

1. During Caltrans A&I's review of the ICR audit work papers created by the CONSULTANT's independent CPA, Caltrans A&I will work with the CPA and/or CONSULTANT toward a resolution of issues that arise during the review. Each party agrees to use its best efforts to resolve any audit disputes in a timely manner. If Caltrans A&I identifies significant issues during the review and is unable to issue a cognizant approval letter, CITY will reimburse the CONSULTANT at an accepted ICR until a FAR (Federal Acquisition Regulation) compliant ICR {e.g. 48 CFR Part 31; GAGAS (Generally Accepted Auditing Standards); CAS (Cost Accounting Standards), if applicable; in accordance with procedures and guidelines of the American Association of State Highways and Transportation Officials (AASHTO) Audit Guide; and other applicable procedures and guidelines} is received and approved by A&I.

Accepted rates will be as follows:

- a. If the proposed rate is less than one hundred fifty percent (150%) - the accepted rate reimbursed will be ninety percent (90%) of the proposed rate.
 - b. If the proposed rate is between one hundred fifty percent (150%) and two hundred percent (200%) - the accepted rate will be eighty-five percent (85%) of the proposed rate.
 - c. If the proposed rate is greater than two hundred percent (200%) - the accepted rate will be seventy-five percent (75%) of the proposed rate.
2. If Caltrans A&I is unable to issue a cognizant letter per paragraph E.1. above, Caltrans A&I may require CONSULTANT to submit a revised independent CPA-audited ICR and audit report within three (3) months of the effective date of the management letter. Caltrans A&I will then have up to six (6) months to review the CONSULTANT's and/or the independent CPA's revisions.
 3. If the CONSULTANT fails to comply with the provisions of this paragraph E, or if Caltrans A&I is still unable to issue a cognizant approval letter after the revised independent CPA audited ICR is submitted, overhead cost reimbursement will be limited to the accepted ICR that was established upon initial rejection of the ICR and set forth in paragraph E.1. above for all rendered services. In this event, this accepted ICR will become the actual and final ICR for reimbursement purposes under this AGREEMENT.
 4. CONSULTANT may submit to CITY final invoice only when all of the following items have occurred: (1) Caltrans A&I accepts or adjusts the original or revised independent CPA audited ICR; (2) all work under this AGREEMENT has been completed to the satisfaction of CITY; and, (3) Caltrans A&I has issued its final ICR review letter. The CONSULTANT MUST SUBMIT ITS FINAL INVOICE TO CITY no later than sixty (60) calendar days after

occurrence of the last of these items. The accepted ICR will apply to this AGREEMENT and all other agreements executed between CITY and the CONSULTANT, either as a prime or subconsultant, with the same fiscal period ICR.

ARTICLE XI. SUBCONTRACTING

- A. Nothing contained in this AGREEMENT or otherwise, shall create any contractual relation between the CITY and any subconsultants, and no subcontract shall relieve the CONSULTANT of its responsibilities and obligations hereunder. The CONSULTANT agrees to be as fully responsible to the CITY for the acts and omissions of its subconsultants/subcontractors and of persons either directly or indirectly employed by any of them as it is for the acts and omissions of persons directly employed by the CONSULTANT. The CONSULTANT's obligation to pay its subconsultants/subcontractors is an independent obligation from the CITY's obligation to make payments to the CONSULTANT.
- B. The CONSULTANT shall perform the work contemplated with resources available within its own organization and no portion of the work shall be subcontracted without written authorization by the CITY Project Manager, except that which is expressly identified in the CONSULTANT's approved Cost Proposal.
- C. Any sub agreement entered into as a result of this AGREEMENT, shall contain all the provisions stipulated in this entire AGREEMENT to be applicable to Subconsultants unless otherwise noted.
- D. CONSULTANT shall pay its Subconsultants within Fifteen (15) calendar days from receipt of each payment made to the CONSULTANT by the CITY.
- E. Any substitution of Subconsultants must be approved in writing by the CITY Project Manager in advance of assigning work to a substitute Subconsultant.

ARTICLE XII. ASSIGNMENT.

It is understood that neither party shall assign, sublet, subcontract or transfer its rights or obligations under this Agreement except with the prior written consent of the other party.

ARTICLE XIII. STATE PREVAILING WAGE RATES

- A. No CONSULTANT or Subconsultant may be awarded an AGREEMENT containing public work elements unless registered with the Department of Industrial Relations (DIR) pursuant to Labor Code §1725.5. Registration with DIR must be maintained throughout the entire term of this AGREEMENT, including any subsequent amendments.
- B. The CONSULTANT shall comply with all of the applicable provisions of the California Labor Code requiring the payment of prevailing wages. The General Prevailing Wage Rate Determinations applicable to work under this AGREEMENT are available and on file with the Department of Transportation's Regional/District Labor Compliance Officer

(http://www.dot.ca.gov/hq/construc/LaborCompliance/documents/District-Region_Map_Construction_7-8-15.pdf). These wage rates are made a specific part of this

AGREEMENT by reference pursuant to Labor Code §1773.2 and will be applicable to work performed at a construction project site. Prevailing wages will be applicable to all inspection work performed at CITY construction sites, at CITY facilities and at off-site locations that are set up by the construction contractor or one of its subcontractors solely and specifically to serve CITY projects. Prevailing wage requirements do not apply to inspection work performed at the facilities of vendors and commercial materials suppliers that provide goods and services to the general public.

C. General Prevailing Wage Rate Determinations applicable to this project may also be obtained from the Department of Industrial Relations Internet site at <http://www.dir.ca.gov>.

D. Payroll Records

1. Each CONSULTANT and Subconsultant shall keep accurate certified payroll records and supporting documents as mandated by Labor Code §1776 and as defined in 8 CCR §16000 showing the name, address, social security number, work classification, straight time and overtime hours worked each day and week, and the actual per diem wages paid to each journeyman, apprentice, worker, or other employee employed by the CONSULTANT or Subconsultant in connection with the public work. Each payroll record shall contain or be verified by a written declaration that it is made under penalty of perjury, stating both of the following:

a. The information contained in the payroll record is true and correct.

b. The employer has complied with the requirements of Labor Code §1771, §1811, and §1815 for any work performed by his or her employees on the public works project.

2. The payroll records enumerated under paragraph (1) above shall be certified as correct by the CONSULTANT under penalty of perjury. The payroll records and all supporting documents shall be made available for inspection and copying by CITY representatives at all reasonable hours at the principal office of the CONSULTANT. The CONSULTANT shall provide copies of certified payrolls or permit inspection of its records as follows:

a. A certified copy of an employee's payroll record shall be made available for inspection or furnished to the employee or the employee's authorized representative on request.

b. A certified copy of all payroll records enumerated in paragraph (1) above, shall be made available for inspection or furnished upon request to a representative of CITY, the Division of Labor Standards Enforcement and the Division of Apprenticeship Standards of the Department of Industrial Relations. Certified payrolls submitted to CITY, the Division of Labor Standards Enforcement and the Division of Apprenticeship Standards shall not be altered or obliterated by the CONSULTANT.

- c. The public shall not be given access to certified payroll records by the CONSULTANT. The CONSULTANT is required to forward any requests for certified payrolls to the CITY Project Manager by both email and regular mail on the business day following receipt of the request.
- 3. Each CONSULTANT shall submit a certified copy of the records enumerated in paragraph (1) above, to the entity that requested the records within ten (10) calendar days after receipt of a written request.
- 4. Any copy of records made available for inspection as copies and furnished upon request to the public or any public agency by CITY shall be marked or obliterated in such a manner as to prevent disclosure of each individual's name, address, and social security number. The name and address of the CONSULTANT or Subconsultant performing the work shall not be marked or obliterated.
- 5. The CONSULTANT shall inform CITY of the location of the records enumerated under paragraph (1) above, including the street address, city and county, and shall, within five (5) working days, provide a notice of a change of location and address.
- 6. The CONSULTANT or Subconsultant shall have ten (10) calendar days in which to comply subsequent to receipt of written notice requesting the records enumerated in paragraph (1) above. In the event the CONSULTANT or Subconsultant fails to comply within the ten (10) day period, he or she shall, as a penalty to CITY, forfeit one hundred dollars (\$100) for each calendar day, or portion thereof, for each worker, until strict compliance is effectuated. Such penalties shall be withheld by CITY from payments then due. CONSULTANT is not subject to a penalty assessment pursuant to this section due to the failure of a Subconsultant to comply with this section.
- E. When prevailing wage rates apply, the CONSULTANT is responsible for verifying compliance with certified payroll requirements. Invoice payment will not be made until the invoice is approved by the CITY Project Manager.
- F. Penalty
 - 1. The CONSULTANT and any of its Subconsultants shall comply with Labor Code §1774 and §1775. Pursuant to Labor Code §1775, the CONSULTANT and any Subconsultant shall forfeit to the CITY a penalty of not more than two hundred dollars (\$200) for each calendar day, or portion thereof, for each worker paid less than the prevailing rates as determined by the Director of DIR for the work or craft in which the worker is employed for any public work done under the AGREEMENT by the CONSULTANT or by its Subconsultant in violation of the requirements of the Labor Code and in particular, Labor Code §§1770 to 1780, inclusive.

2. The amount of this forfeiture shall be determined by the Labor Commissioner and shall be based on consideration of mistake, inadvertence, or neglect of the CONSULTANT or Subconsultant in failing to pay the correct rate of prevailing wages, or the previous record of the CONSULTANT or Subconsultant in meeting their respective prevailing wage obligations, or the willful failure by the CONSULTANT or Subconsultant to pay the correct rates of prevailing wages. A mistake, inadvertence, or neglect in failing to pay the correct rates of prevailing wages is not excusable if the CONSULTANT or Subconsultant had knowledge of the obligations under the Labor Code. The CONSULTANT is responsible for paying the appropriate rate, including any escalations that take place during the term of the AGREEMENT.
3. In addition to the penalty and pursuant to Labor Code §1775, the difference between the prevailing wage rates and the amount paid to each worker for each calendar day or portion thereof for which each worker was paid less than the prevailing wage rate shall be paid to each worker by the CONSULTANT or Subconsultant.
4. If a worker employed by a Subconsultant on a public works project is not paid the general prevailing per diem wages by the Subconsultant, the prime CONSULTANT of the project is not liable for the penalties described above unless the prime CONSULTANT had knowledge of that failure of the Subconsultant to pay the specified prevailing rate of wages to those workers or unless the prime CONSULTANT fails to comply with all of the following requirements:
 - a. The AGREEMENT executed between the CONSULTANT and the Subconsultant for the performance of work on public works projects shall include a copy of the requirements in Labor Code §§ 1771, 1775, 1776, 1777.5, 1813, and 1815.
 - b. The CONSULTANT shall monitor the payment of the specified general prevailing rate of per diem wages by the Subconsultant to the employees by periodic review of the certified payroll records of the Subconsultant.
 - c. Upon becoming aware of the Subconsultant's failure to pay the specified prevailing rate of wages to the Subconsultant's workers, the CONSULTANT shall diligently take corrective action to halt or rectify the failure, including but not limited to, retaining sufficient funds due the Subconsultant for work performed on the public works project.
 - d. Prior to making final payment to the Subconsultant for work performed on the public works project, the CONSULTANT shall obtain an affidavit signed under penalty of perjury from the Subconsultant that the Subconsultant had paid the specified general prevailing rate of per diem wages to the Subconsultant's employees on the public works project and any amounts due pursuant to Labor Code §1813.
 - e. Pursuant to Labor Code §1775, CITY shall notify the CONSULTANT on a public works project within fifteen (15) calendar days of receipt of a complaint that a Subconsultant has failed to pay workers the general prevailing rate of per diem wages.

- f. If CITY determines that employees of a Subconsultant were not paid the general prevailing rate of per diem wages and if CITY did not retain sufficient money under the AGREEMENT to pay those employees the balance of wages owed under the general prevailing rate of per diem wages, the CONSULTANT shall withhold an amount of moneys due the Subconsultant sufficient to pay those employees the general prevailing rate of per diem wages if requested by CITY.
- G. **Hours of Labor**
Eight (8) hours labor constitutes a legal day's work. The CONSULTANT shall forfeit, as a penalty to the CITY, twenty-five dollars (\$25) for each worker employed in the execution of the AGREEMENT by the CONSULTANT or any of its Subconsultants for each calendar day during which such worker is required or permitted to work more than eight (8) hours in any one calendar day and forty (40) hours in any one calendar week in violation of the provisions of the Labor Code, and in particular §§1810 to 1815 thereof, inclusive, except that work performed by employees in excess of eight (8) hours per day, and forty (40) hours during any one week, shall be permitted upon compensation for all hours worked in excess of eight (8) hours per day and forty (40) hours in any week, at not less than one and one-half (1.5) times the basic rate of pay, as provided in §1815.

ARTICLE XIV. CONFLICT OF INTEREST

- A. During the term of this AGREEMENT, the CONSULTANT shall disclose any financial, business, or other relationship with CITY that may have an impact upon the outcome of this AGREEMENT or any ensuing CITY construction project. The CONSULTANT shall also list current clients who may have a financial interest in the outcome of this AGREEMENT or any ensuing CITY construction project which will follow.
- B. CONSULTANT certifies that it has disclosed to CITY any actual, apparent, or potential conflicts of interest that may exist relative to the services to be provided pursuant to this AGREEMENT. CONSULTANT agrees to advise CITY of any actual, apparent or potential conflicts of interest that may develop subsequent to the date of execution of this AGREEMENT. CONSULTANT further agrees to complete any statements of economic interest if required by either CITY ordinance or State law.
- C. The CONSULTANT hereby certifies that it does not now have nor shall it acquire any financial or business interest that would conflict with the performance of services under this AGREEMENT.
- D. The CONSULTANT hereby certifies that the CONSULTANT or subconsultant and any firm affiliated with the CONSULTANT or subconsultant that bids on any construction contract or on any Agreement to provide construction inspection for any construction project resulting from this AGREEMENT, has established necessary controls to ensure a conflict of interest

does not exist. An affiliated firm is one, which is subject to the control of the same persons, through joint ownership or otherwise.

ARTICLE XV. REBATES, KICKBACKS OR OTHER UNLAWFUL CONSIDERATION

The CONSULTANT warrants that this AGREEMENT was not obtained or secured through rebates, kickbacks or other unlawful consideration either promised or paid to any CITY employee. For breach or violation of this warranty, CITY shall have the right, in its discretion, to terminate this AGREEMENT without liability, to pay only for the value of the work actually performed, or to deduct from this AGREEMENT price or otherwise recover the full amount of such rebate, kickback or other unlawful consideration.

ARTICLE XVI. NON-DISCRIMINATION CLAUSE AND STATEMENT OF COMPLIANCE

- A. The CONSULTANT's signature affixed herein and dated shall constitute a certification under penalty of perjury under the laws of the State of California that the CONSULTANT has, unless exempt, complied with the nondiscrimination program requirements of Gov. Code §12990 and 2 CCR § 8103.
- B. During the performance of this AGREEMENT, CONSULTANT and its subconsultants shall not deny the AGREEMENT's benefits to any person on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status, nor shall they unlawfully discriminate, harass, or allow harassment against any employee or applicant for employment because of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status. CONSULTANT and subconsultants shall insure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment.
- C. CONSULTANT and subconsultants shall comply with the provisions of the Fair Employment and Housing Act (Gov. Code §12990 et seq.), the applicable regulations promulgated there under (2 CCR §11000 et seq.), the provisions of Gov. Code §§11135-11139.5, and the regulations or standards adopted by CITY to implement such article. The applicable regulations of the Fair Employment and Housing Commission implementing Gov. Code §12990 (a-f), set forth 2 CCR §§8100-8504, are incorporated into this AGREEMENT by reference and made a part hereof as if set forth in full.
- D. CONSULTANT shall permit access by representatives of the Department of Fair Employment and Housing and the CITY upon reasonable notice at any time during the normal business hours, but in no case less than twenty-four (24) hours' notice, to such of its books, records, accounts, and all other sources of information and its facilities as said Department or CITY shall require to ascertain compliance with this clause.

- E. CONSULTANT and its subconsultants shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other Agreement.
- F. CONSULTANT shall include the nondiscrimination and compliance provisions of this clause in all subcontracts to perform work under this AGREEMENT.
- G. The CONSULTANT, with regard to the work performed under this AGREEMENT, shall act in accordance with Title VI of the Civil Rights Act of 1964 (42 U.S.C. §2000d et seq.). Title VI provides that the recipients of federal assistance will implement and maintain a policy of nondiscrimination in which no person in the United States shall, on the basis of race, color, national origin, religion, sex, age, disability, be excluded from participation in, denied the benefits of or subject to discrimination under any program or activity by the recipients of federal assistance or their assignees and successors in interest.
- H. The CONSULTANT shall comply with regulations relative to non-discrimination in federally assisted programs of the U.S. Department of Transportation (49 CFR Part 21 - Effectuation of Title VI of the Civil Rights Act of 1964). Specifically, the CONSULTANT shall not participate either directly or indirectly in the discrimination prohibited by 49 CFR §21.5, including employment practices and the selection and retention of Subconsultants.

ARTICLE XVII. DEBARMENT AND SUSPENSION CERTIFICATION

- A. The CONSULTANT's signature affixed herein shall constitute a certification under penalty of perjury under the laws of the State of California, that the CONSULTANT or any person associated therewith in the capacity of owner, partner, director, officer or manager:
 - 1. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any federal agency;
 - 2. Has not been suspended, debarred, voluntarily excluded, or determined ineligible by any federal agency within the past three (3) years;
 - 3. Does not have a proposed debarment pending; and
 - 4. Has not been indicted, convicted, or had a civil judgment rendered against it by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.
- B. Any exceptions to this certification must be disclosed to CITY. Exceptions will not necessarily result in denial of recommendation for award, but will be considered in determining responsibility. Disclosures must indicate the party to whom the exceptions apply, the initiating agency, and the dates of agency action.
- C. Exceptions to the Federal Government Excluded Parties List System maintained by the U.S. General Services Administration are to be determined by FHWA.

ARTICLE XVIII. DISADVANTAGED BUSINESS ENTERPRISES (DBE) PARTICIPATION

- A. This AGREEMENT is subject to 49 CFR Part 26 entitled “Participation by Disadvantaged Business Enterprises in Department of Transportation Financial Assistance Programs”. CONSULTANTS who enter into a federally funded agreement will assist the CITY in a good faith effort to achieve California's statewide overall DBE goal.
- B. The goal for DBE participation for this AGREEMENT is 0%. Participation by DBE CONSULTANT or subconsultants shall be in accordance with information contained in [Exhibit 10-O1: Consultant Proposal DBE Commitment](#) , or in [Exhibit 10-O2: Consultant Contract DBE Commitment](#) attached hereto and incorporated as part of the AGREEMENT. If a DBE subconsultant is unable to perform, CONSULTANT must make a good faith effort to replace him/her with another DBE subconsultant, if the goal is not otherwise met.
- C. CONSULTANT can meet the DBE participation goal by either documenting commitments to DBEs to meet the AGREEMENT goal, or by documenting adequate good faith efforts to meet the AGREEMENT goal. An adequate good faith effort means that the CONSULTANT must show that it took all necessary and reasonable steps to achieve a DBE goal that, by their scope, intensity, and appropriateness to the objective, could reasonably be expected to meet the DBE goal. If CONSULTANT has not met the DBE goal, complete and submit Exhibit 15-H: *DBE Information – Good Faith Efforts* to document efforts to meet the goal. Refer to 49 CFR Part 26 for guidance regarding evaluation of good faith efforts to meet the DBE goal.
- D. DBEs and other small businesses, as defined in 49 CFR Part 26 are encouraged to participate in the performance of AGREEMENTS financed in whole or in part with federal funds. The CITY, CONSULTANT or subconsultant shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The CONSULTANT shall carry out applicable requirements of 49 CFR part 26 in the award and administration of DOT-assisted contracts. Failure by the CONSULTANT to carry out these requirements is a material breach of this AGREEMENT, which may result in the termination of this AGREEMENT or such other remedy as the CITY deems appropriate, which may include, but is not limited to:
- (1) Withholding quarterly progress payments;
 - (2) Assessing sanctions;
 - (3) Liquidated damages; and/or
 - (4) Disqualifying the contractor from future bidding as non-responsible
- E. A DBE firm may be terminated only with prior written approval from CITY and only for the reasons specified in 49 CFR §26.53(f). Prior to requesting CITY consent for the termination, CONSULTANT must meet the procedural requirements specified in 49 CFR §26.53(f). If a DBE subconsultant is unable to perform, CONSULTANT must make a good faith effort to replace him/her with another DBE subconsultant, if the goal is not otherwise met.

- F. Consultant shall not be entitled to any payment for such work or material unless it is performed or supplied by the listed DBE or by other forces (including those of Consultant) pursuant to prior written authorization of the CITY's Project Manager.
- G. A DBE is only eligible to be counted toward the AGREEMENT goal if it performs a commercially useful function (CUF) on the AGREEMENT. CUF must be evaluated on an agreement by agreement basis. A DBE performs a Commercially Useful Function (CUF) when it is responsible for execution of the work of the AGREEMENT and is carrying out its responsibilities by actually performing, managing, and supervising the work involved. To perform a CUF, the DBE must also be responsible, with respect to materials and supplies used on the AGREEMENT, for negotiating price, determining quality and quantity, ordering the material and installing (where applicable), and paying for the material itself. To determine whether a DBE is performing a CUF, evaluate the amount of work subcontracted, industry practices, whether the amount the firm is to be paid under the AGREEMENT is commensurate with the work it is actually performing, and other relevant factors.
- H. A DBE does not perform a CUF if its role is limited to that of an extra participant in a transaction, AGREEMENT, or project through which funds are passed in order to obtain the appearance of DBE participation. In determining whether a DBE is such an extra participant, examine similar transactions, particularly those in which DBEs do not participate.
- I. If a DBE does not perform or exercise responsibility for at least thirty percent (30%) of the total cost of its AGREEMENT with its own work force, or the DBE subcontracts a greater portion of the work of the AGREEMENT than would be expected on the basis of normal industry practice for the type of work involved, it will be presumed that it is not performing a CUF.
- J. CONSULTANT shall maintain records of materials purchased or supplied from all subcontracts entered into with certified DBEs. The records shall show the name and business address of each DBE or vendor and the total dollar amount actually paid each DBE or vendor, regardless of tier. The records shall show the date of payment and the total dollar figure paid to all firms. DBE prime CONSULTANT's shall also show the date of work performed by their own forces along with the corresponding dollar value of the work.
- K. Upon completion of the AGREEMENT, a summary of these records shall be prepared and submitted on the form entitled, [Exhibit 17-F: Final Report-Utilization of Disadvantaged Business Enterprise \(DBE\) First-Tier Subconsultants](#), certified correct by CONSULTANT or CONSULTANT's authorized representative and shall be furnished to the Project Manager with the final invoice. Failure to provide the summary of DBE payments with the final invoice will result in twenty-five percent (25%) of the dollar value of the invoice being withheld from payment until the form is submitted. The amount will be returned to CONSULTANT when a satisfactory "Final Report-Utilization of Disadvantaged Business Enterprises (DBE), First-Tier Subconsultants" is submitted to the Project Manager.

- L. If a DBE subconsultant is decertified during the life of the AGREEMENT, the decertified subconsultant shall notify CONSULTANT in writing with the date of decertification. If a subconsultant becomes a certified DBE during the life of the AGREEMENT, the subconsultant shall notify CONSULTANT in writing with the date of certification. Any changes should be reported to CITY's Project Manager within thirty (30) calendar days.
- M. Any subcontract entered into as a result of this AGREEMENT shall contain all of the provisions of this section.

ARTICLE XIX. INSURANCE

Without limiting Consultant's indemnification of City, and prior to commencement of Work, Consultant shall obtain, provide, and continuously maintain at its own expense during the term of the Agreement, and shall require any and all Subcontractors and Subconsultants of every Tier to obtain and maintain, policies of insurance of the type and amounts described below and in form satisfactory to the City.

Minimum Scope and Limits of Insurance

Consultant shall maintain limits no less than:

- \$2,000,000 General Liability (including operations, products and completed operations) per occurrence, \$4,000,000 general aggregate, for bodily injury, personal injury and property damage, including without limitation, blanket contractual liability. Coverage shall be at least as broad as Insurance Services Office (ISO) Commercial General Liability coverage form CG 00 01. General liability policies shall be endorsed using ISO form CG 20 10 that the City and its officers, officials, employees and agents shall be additional insureds under such policies.
- \$2,000,000 Automobile Liability combined single limit per accident for bodily injury or property damage at least as broad as ISO Form CA 00 01 for all activities of Consultant arising out of or in connection with Work to be performed under this Agreement, including coverage for any owned, hired, non-owned or rented vehicles. Automobile Liability policies shall be endorsed to provide that the City and its officers, officials, employees and agents shall be additional insureds under such policies.
- Worker's Compensation as required by the State of California and \$1,000,000 Employer's Liability per accident for bodily injury or disease. Consultant shall submit to the City, along with the certificate of insurance, a Waiver of Subrogation endorsement in favor of the City, its officers, agents, employees, and volunteers.
- \$1,000,000 Professional Liability (Errors & Omissions) per claim and in the aggregate. Consultant shall maintain professional liability insurance that insures against professional errors and omission that may be made in performing the Services to be rendered in connection with this Agreement. Any policy inception date, continuity date, or retroactive date must be before the effective date of this Agreement, and Consultant agrees to maintain continuous coverage through a period no less than three years after completion of the services required by this Agreement. The cost of such insurance shall be included in Consultant's bid.

Maintenance of Coverage

Consultant shall procure and maintain, for the duration of the contract, insurance against claims for injuries to persons or damages to property, which may arise from or in connection with the performance of the Work hereunder by Consultant, its agents, representatives, employees, subcontractors or subconsultants as specified in this Agreement.

Proof of Insurance

Consultant shall provide to the City certificates of insurance and endorsements, as required, as evidence of the insurance coverage required herein, along with a waiver of subrogation endorsement for workers' compensation. Insurance certificates and endorsements must be approved by the City prior to commencement of performance. Current evidence of insurance shall be kept on file with the City at all times during the term of this Agreement. Agency reserves the right to review complete, certified copies of all required insurance policies, at any time.

Acceptable Insurers

All insurance policies shall be issued by an insurance company currently authorized by the Insurance commissioner to transact business of insurance in the State of California, with an assigned policyholders' Rating of A- (or higher) and a Financial Size Category Class VII (or larger), in accordance with the latest edition of Best's Key Rating Guide.

Waiver of Subrogation

All insurance coverage maintained or procured pursuant to this agreement shall be endorsed to waive subrogation against the City, its elected or appointed officers, agents, officials, employees, and volunteers, or shall specifically allow Consultant, or others providing insurance evidence in compliance with these specifications, to waive their right of recovery prior to a loss. Consultant hereby waives its own right of recovery against the City and shall require similar written express waivers and insurance clauses from each of its subconsultants or subcontractors.

Enforcement of Contract Provisions (non estoppel)

Consultant acknowledges and agrees that any actual or alleged failure on the part of the Agency to inform Consultant of non-compliance with any requirement imposes no additional obligations on the City, nor does it waive any rights hereunder.

Specifications not Limiting

Requirements of specific coverage features or limits contained in this Section are not intended as a limitation on coverage, limits or other requirements, or a waiver of any coverage normally provided by any insurance. Specific reference to a given coverage feature is for purposes of clarification only as it pertains to a given issue and is not intended by any party or insured to be all inclusive, or to the exclusion of other coverage, or a waiver of any type. If Consultant maintains higher limits than the minimums required above, the entity shall be entitled to coverage at the higher limits maintained by Consultant.

Notice of Cancellation

Consultant agrees to oblige its insurance agent or broker and insurers to provide to the City with thirty (30) calendar days notice of cancellation (except for nonpayment for which ten (10) calendar days notice is required) or nonrenewal of coverage for each required coverage.

Self-insured Retentions

Any self-insured retentions must be declared to and approved by the City. The City reserves the right to require that self-insured retentions be eliminated, lowered or replaced by a deductible. Self-insurance will not be considered to comply with these specifications unless approved by the City's Risk Manager.

Timely Notice of Claims

Consultant shall give the City prompt and timely notice of claims made or suits instituted that arise out of or result from Consultant's performance under this Agreement, and that involve or may involve coverage under any of the required liability policies.

Additional Insurance

Consultant shall also procure and maintain, at its own cost and expense, any additional kinds of insurance, which in its own judgement may be necessary for its proper protection and prosecution of the Work.

ARTICLE XX. INDEMNIFICATION

Indemnity for Professional Liability: When the law establishes a professional standard of care for Consultant's Services, to the fullest extent permitted by law, Consultant shall indemnify, protect, defend, and hold harmless City and any and all of its officials, employees and agents from and against any and all losses, liabilities, damages, costs, and expenses, including legal counsel's fees and costs but only to the extent the Consultant (and its Subconsultants), are responsible for such damages, liabilities and costs on a comparative basis of fault between the Consultant (and its Subconsultants) and the City in the performance of professional services under this agreement.

Indemnity for Other Than Professional Liability: Other than in the performance of professional services and to the full extent permitted by law, Consultant shall indemnify, defend, and hold harmless City, and any and all of its employees, officials and agents from and against any liability (including liability for claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs of any kind, whether actual, alleged or threatened, including legal counsel's fees and costs, court costs, defense costs, and expert witness fees), where the same arise out of, are a consequence of, or are in any way attributable to, in whole or in part, the negligent performance of this Agreement by Consultant or by any individual or City for which Consultant is legally liable, including, but not limited to officers, agents, employees, or subcontractors of Consultant, except when caused by the active negligence or willful misconduct of the City.

ARTICLE XXI. FUNDING REQUIREMENTS

- A. It is mutually understood between the parties that this AGREEMENT may have been written before ascertaining the availability of funds or appropriation of funds, for the mutual benefit of both parties, in order to avoid program and fiscal delays that would occur if the AGREEMENT were executed after that determination was made.

- B. This AGREEMENT is valid and enforceable only, if sufficient funds are made available to CITY for the purpose of this AGREEMENT. In addition, this AGREEMENT is subject to any additional restrictions, limitations, conditions, or any statute enacted by the Congress, State Legislature, or CITY governing board that may affect the provisions, terms, or funding of this AGREEMENT in any manner.
- C. It is mutually agreed that if sufficient funds are not appropriated, this AGREEMENT may be amended to reflect any reduction in funds.
- D. CITY has the option to terminate the AGREEMENT pursuant to Article VI Termination, or by mutual agreement to amend the AGREEMENT to reflect any reduction of funds.

ARTICLE XXII. CHANGE IN TERMS

- A. This AGREEMENT may be amended or modified only by mutual written agreement of the parties.
- B. CONSULTANT shall only commence work covered by an amendment after the amendment is executed and notification to proceed has been provided by CITY's Project Manager.
- C. There shall be no change in CONSULTANT's Project Manager or members of the project team, as listed in the approved Cost Proposal, which is a part of this AGREEMENT without prior written approval by CITY's Project Manager.

ARTICLE XXIII. CONTINGENT FEE

CONSULTANT warrants, by execution of this AGREEMENT that no person or selling agency has been employed, or retained, to solicit or secure this AGREEMENT upon an agreement or understanding, for a commission, percentage, brokerage, or contingent fee, excepting bona fide employees, or bona fide established commercial or selling agencies maintained by CONSULTANT for the purpose of securing business. For breach or violation of this warranty, CITY has the right to annul this AGREEMENT without liability; pay only for the value of the work actually performed, or in its discretion to deduct from the AGREEMENT price or consideration, or otherwise recover the full amount of such commission, percentage, brokerage, or contingent fee.

ARTICLE XXIV. DISPUTES

Prior to either party commencing any legal action under this AGREEMENT, the parties agree to try in good faith, to settle any dispute amicably between them. If a dispute has not been settled after forty-five (45) days of good-faith negotiations and as may be otherwise provided herein, then either party may commence legal action against the other.

- A. Any dispute, other than audit, concerning a question of fact arising under this AGREEMENT that is not disposed of by agreement shall be decided by a committee consisting of CITY's Project Manager and City Engineer, who may consider written or verbal information submitted by CONSULTANT.

- B. Not later than thirty (30) calendar days after completion of all deliverables necessary to complete the plans, specifications and estimate, CONSULTANT may request review by CITY Governing Board of unresolved claims or disputes, other than audit. The request for review will be submitted in writing.
- C. Neither the pendency of a dispute, nor its consideration by the committee will excuse CONSULTANT from full and timely performance in accordance with the terms of this AGREEMENT.

ARTICLE XXV. INSPECTION OF WORK

CONSULTANT and any subconsultant shall permit CITY, the State, and the FHWA if federal participating funds are used in this AGREEMENT; to review and inspect the project activities and files at all reasonable times during the performance period of this AGREEMENT.

ARTICLE XXVI. SAFETY

- A. CONSULTANT shall comply with OSHA regulations applicable to CONSULTANT regarding necessary safety equipment or procedures. CONSULTANT shall comply with safety instructions issued by CITY Safety Officer and other CITY representatives. CONSULTANT personnel shall wear hard hats and safety vests at all times while working on the construction project site.
- B. Pursuant to the authority contained in Vehicle Code §591, CITY has determined that such areas are within the limits of the project and are open to public traffic. CONSULTANT shall comply with all of the requirements set forth in Divisions 11, 12, 13, 14, and 15 of the Vehicle Code. CONSULTANT shall take all reasonably necessary precautions for safe operation of its vehicles and the protection of the traveling public from injury and damage from such vehicles.

ARTICLE XXVII. OWNERSHIP OF DATA

- A. It is mutually agreed that all materials prepared by CONSULTANT under this AGREEMENT shall become the property of City, and CONSULTANT shall have no property right therein whatsoever. Immediately upon termination, City shall be entitled to, and CONSULTANT shall deliver to City, reports, investigations, appraisals, inventories, studies, analyses, drawings and data estimates performed to that date, whether completed or not, and other such materials as may have been prepared or accumulated to date by CONSULTANT in performing this AGREEMENT which is not CONSULTANT's privileged information, as defined by law, or CONSULTANT's personnel information, along with all other property belonging exclusively to City which is in CONSULTANT's possession. Publication of the information derived from work performed or data obtained in connection with services rendered under this AGREEMENT must be approved in writing by City.

- B. Additionally, it is agreed that the Parties intend this to be an AGREEMENT for services and each considers the products and results of the services to be rendered by CONSULTANT hereunder to be work made for hire. CONSULTANT acknowledges and agrees that the work (and all rights therein, including, without limitation, copyright) belongs to and shall be the sole and exclusive property of City without restriction or limitation upon its use or dissemination by City.
- C. Nothing herein shall constitute or be construed to be any representation by CONSULTANT that the work product is suitable in any way for any other project except the one detailed in this Contract. Any reuse by City for another project or project location shall be at City's sole risk.
- D. Applicable patent rights provisions regarding rights to inventions shall be included in the contracts as appropriate (48 CFR 27 Subpart 27.3 - Patent Rights under Government Contracts for federal-aid contracts).
- E. CITY may permit copyrighting reports or other agreement products. If copyrights are permitted; the AGREEMENT shall provide that the FHWA shall have the royalty-free nonexclusive and irrevocable right to reproduce, publish, or otherwise use; and to authorize others to use, the work for government purposes.

ARTICLE XXVIII. CLAIMS FILED BY CITY'S CONSTRUCTION CONTRACTOR

- A. If claims are filed by CITY's construction contractor relating to work performed by CONSULTANT's personnel, and additional information or assistance from CONSULTANT's personnel is required in order to evaluate or defend against such claims; CONSULTANT agrees to make its personnel available for consultation with CITY's construction contract administration and legal staff and for testimony, if necessary, at depositions and at trial or arbitration proceedings.
- B. CONSULTANT's personnel that CITY considers essential to assist in defending against construction contractor claims will be made available on reasonable notice from CITY. Consultation or testimony will be reimbursed at the same rates, including travel costs that are being paid for CONSULTANT's personnel services under this AGREEMENT.
- C. Services of CONSULTANT's personnel in connection with CITY's construction contractor claims will be performed pursuant to a written contract amendment, if necessary, extending the termination date of this AGREEMENT in order to resolve the construction claims.

ARTICLE XXIX. CONFIDENTIALITY OF DATA

- A. All financial, statistical, personal, technical, or other data and information relative to CITY's operations, which are designated confidential by CITY and made available to CONSULTANT in order to carry out this AGREEMENT, shall be protected by CONSULTANT from unauthorized use and disclosure.

- B. Permission to disclose information on one occasion, or public hearing held by CITY relating to the AGREEMENT, shall not authorize CONSULTANT to further disclose such information, or disseminate the same on any other occasion.
- C. CONSULTANT shall not comment publicly to the press or any other media regarding the AGREEMENT or CITY's actions on the same, except to CITY's staff, CONSULTANT's own personnel involved in the performance of this AGREEMENT, at public hearings, or in response to questions from a Legislative committee.
- D. CONSULTANT shall not issue any news release or public relations item of any nature, whatsoever, regarding work performed or to be performed under this AGREEMENT without prior review of the contents thereof by CITY, and receipt of CITY'S written permission.
- E. All information related to the construction estimate is confidential, and shall not be disclosed by CONSULTANT to any entity, other than CITY, Caltrans, and/or FHWA. All of the materials prepared or assembled by CONSULTANT pursuant to performance of this Contract are confidential and CONSULTANT agrees that they shall not be made available to any individual or organization without the prior written approval of City or except by court order. If CONSULTANT or any of its officers, employees, or subcontractors does voluntarily provide information in violation of this Contract, City has the right to reimbursement and indemnity from CONSULTANT for any damages caused by CONSULTANT releasing the information, including, but not limited to, City's attorney's fees and disbursements, including without limitation experts' fees and disbursements.

ARTICLE XXX. NATIONAL LABOR RELATIONS BOARD CERTIFICATION

In accordance with Public Contract Code §10296, CONSULTANT hereby states under penalty of perjury that no more than one final unappealable finding of contempt of court by a federal court has been issued against CONSULTANT within the immediately preceding two-year period, because of CONSULTANT's failure to comply with an order of a federal court that orders CONSULTANT to comply with an order of the National Labor Relations Board.

ARTICLE XXXI. EVALUATION OF CONSULTANT

CONSULTANT's performance will be evaluated by CITY. A copy of the evaluation will be sent to CONSULTANT for comments. The evaluation together with the comments shall be retained as part of the AGREEMENT record.

ARTICLE XXXII. RETENTION OF FUNDS

No retainage will be withheld by CITY from progress payments due the CONSULTANT. Retainage by the CONSULTANT or subconsultants is prohibited, and no retainage will be held by the CONSULTANT from progress due subconsultants. Any violation of this provision shall subject the violating CONSULTANT or subconsultants to the penalties, sanctions, and other remedies specified in Business and Professions Code §7108.5. This requirement shall not be construed to limit or impair any contractual, administrative, or judicial remedies, otherwise available to the

CONSULTANT or subconsultant in the event of a dispute involving late payment or nonpayment by the CONSULTANT or deficient subconsultant performance, or noncompliance by a subconsultant. This provision applies to both DBE and non-DBE CONSULTANT and subconsultants.

ARTICLE XXXIII. NOTIFICATION

All notices hereunder and communications regarding interpretation of the terms of this AGREEMENT and changes thereto, shall be effected by the mailing thereof by registered or certified mail, return receipt requested, postage prepaid, and addressed as follows:

CITY OF MADERA

David Huff, Project Manager
Grants Department
205 W. 4th Street
Madera, CA 93638

CONSULTANT

_____, Project Manager

ARTICLE XXXIV CONTRACT

The two parties to this AGREEMENT, who are the before named CONSULTANT and the before named CITY, hereby agree that this AGREEMENT constitutes the entire AGREEMENT which is made and concluded in duplicate between the two parties. Both of these parties for and in consideration of the payments to be made, conditions mentioned, and work to be performed; each agree to diligently perform in accordance with the terms and conditions of this AGREEMENT as evidenced by the signatures below.

ARTICLE XXXV SIGNATURES

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the day and year first above written.

* * * * *

CITY OF MADERA

By: _____
Santos Garcia, Mayor

CONSULTANT

By: _____
(Name of Signer)

Title: _____

By: _____
(Name of Signer)

Title: _____

Taxpayer ID Number

APPROVED AS TO FORM:

By: _____
Hilda Cantú Montoy, City Attorney

ATTEST:

By: _____
Alicia Gonzales, City Clerk

Memorandum of Negotiation

RFP No. 202021-04RFP Title: Madera Transit Plan Services AssessmentConsultant: WSP USA, Inc.Project Manager: David Huff

RFP or Agreement Section Number	Exception Taken in WSP USA's Proposal	City of Madera's Response	Vendor's Response	Final Resolution
Article VI. Allowable Costs and Payments	B. Progress payments may be made monthly in arrears based on the percentage of work completed by CONSULTANT. If CONSULTANT fails to submit the required deliverable items according to the schedule set forth in Article III Statement of Work, CITY shall have the right to delay payment until the deliverable is received. ~~or terminate this AGREEMENT in accordance with the provisions of Article VI Termination.~~	4/5/21 B. Progress payments may be made quarterly in arrears based on the percentage of work completed by CONSULTANT. If CONSULTANT fails to submit the required deliverable items according to the schedule set forth in Article III Statement of Work, CITY shall have the right to delay payment until the deliverable is received.	B. Progress payments may be made monthly in arrears based on the percentage of work completed by CONSULTANT. If CONSULTANT fails to submit the required deliverable items according to the schedule set forth in Article III Statement of Work, CITY shall have the right to delay payment until the deliverable is received.	Accepted.
Article VII. Termination	C. Notwithstanding any provisions of this AGREEMENT, CONSULTANT shall not be relieved of liability to CITY for damages sustained by City by virtue of any breach of this AGREEMENT by CONSULTANT, and City may withhold any payments due to CONSULTANT ~~until such time as~~ when the exact amount of damages, if any, due City from CONSULTANT is determined.	Accepted.		
Article XIII. State prevailing Wage Rates	~~H. Employment of Apprentices~~ (Delete; this is for construction contractors and not professional service.)	Deletion accepted.		

Article XIX. Insurance	Proof of Insurance Consultant shall provide to the City certificates of insurance and endorsements, as required, as evidence of the insurance coverage required herein, along with the waiver of subrogation endorsement for workers' compensation. Insurance certificates and endorsements must be approved by the City prior to commencement of performance. Current evidence of insurance shall be kept on file with the City at all times during the term of this Agreement. Agency reserves the right to ~~require~~ review complete certified copies of all required insurance policies, at any time.	Accepted.		
Article XX. INDEMNIFICATION	Indemnity for Other Than Professional Liability: Other than in the performance of professional services and to the full extent permitted by law, Consultant shall indemnify, defend, and hold harmless City, and any and all of its employees, officials and agents from and against any liability (including liability for claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs of any kind, whether actual, alleged or threatened, including legal counsel's fees and costs, court costs, defense costs, and expert witness fees), where the same arise out of, are a consequence of, or are in any way attributable to, in whole or in part, the negligent performance of this Agreement by Consultant or by any individual or City for which Consultant is legally liable, including, but not limited to officers, agents, employees, or subcontractors of Consultant, except when caused by the active negligence or willful misconduct of the City.	Accepted.		

Signatures

Project Manager/ Dept Director David Huff

Consultant R. Srensk

Scope of Work Checklist

The Scope of Work is the official description of the work that is to be completed during the contract. **The Scope of Work must be consistent with the Project Timeline. Applications with missing components will be at a competitive disadvantage.** Please use this checklist to make sure your Scope of Work is complete.

The Scope of Work must:

- ☐ Use the Fiscal Year 2019-20 template provided and in Microsoft Word format
- ☐ List all tasks and sub-tasks using the same title as stated in the project timeline
- ☐ Include the activities discussed in the grant application
- ☐ Include task and sub-task numbers in accurate and proper sequencing; consistent with the project timeline
- ☐ List the responsible party for each task and subtask and ensure that it is consistent with the project timeline (i.e. applicant, sub-applicant, or consultant)
- ☐ Include a thorough Introduction to describe relevant background, related planning efforts, the project and project area demographics, including a description of the disadvantaged community involved with the project, if applicable
- ☐ Include a thorough and accurate narrative description of each task and sub-task
- ☐ Include a task for a kick-off meeting with Caltrans at the start of the grant
- ☐ Include a task for procurement of consultants, if consultants are needed
- ☐ Include a task for invoicing
- ☐ Include a task for quarterly reporting to Caltrans
- ☐ Include detailed public participation and services to diverse communities
- ☐ Include project implementation/next steps
- ☐ List the project deliverable for each task in a table following each task and ensure that it is consistent with the project timeline
- ☐ EXCLUDE environmental, complex design, engineering work, and other ineligible activities

SCOPE OF WORK: Madera Transit Plan

INTRODUCTION:

Madera, California where State Route 145 transverses through the middle of the City, encompasses approximately 14 square miles. A small urbanized area, the City operates up to 9 twenty-passenger cutaway buses for the Madera Area Express (MAX), now known as Madera Metro, fixed-route system under contract with a third-party operator. Service operates primarily within the City limits, as shown in Figure 4-1 (attached) and transports over 110,000 riders annually. With the assistance of LCTOP funds, the City of Madera has made substantial improvements to its bus shelters and amenities along the fixed-routes in an attempt to improve ridership. Over a two-year period, a community stakeholder-driven process was utilized to formulate a new shelter prototype. The design incorporated feedback from the City of Madera Transit Advisory Board, City of Madera ADA Advisory Council, City of Madera Beautification Committee, Madera Redevelopment Agency, and Heartland Opportunity Center. As of February 2018, sixty-one (61) new shelters using this new design were installed. Part of the process in determining which stops to make an investment revealed the City lacked service design standards for new stop locations or policies on how new stops were determined, old stops were retired or even how routes determined. Despite growing to over an estimated 100 bus stops, the City has not developed an official headway sheet or "Driver's Paddle". The City's current practice for routes and stop locations has been based on passenger demand, calls to City Hall, and annual unmet transit needs hearing process. While this has enabled the City to be responsive to community desires, it has created a system of inefficiencies, and negatively impacting headways, passenger convenience (impacting ridership), and productivity.

The provision of cost efficient and effective bus transit service is the basic premise upon which transit service is developed and the goal that all public transportations agencies strive to achieve. To attain this goal, City of Madera must design services around clear and defined principles, as well as a process to monitor the results achieved and to respond accordingly. This requires service design standards, an effective performance measurement system, and a systematic and continuous service evaluation methodology. The City will utilize the appointed Transit Advisory Board as the catalyst to develop a Project Committee of residents focused on providing focused input and review of proposed transit system design standards and policy recommendations as presented by the selected qualified Consultant.

RESPONSIBLE PARTIES: The City of Madera, its citizens including the Transit Advisory Board, Caltrans, and a hired Consultants hired.

OVERALL PROJECT OBJECTIVES:

1. **Task Title:** Project Management

Task 1.1 *Kickoff meeting with Caltrans*

Task 1.2 *Prepare quarterly invoicing while grant reimbursable expenses are being incurred and prepare final invoice*

Task 1.3 *Prepare quarterly reports*

- **Responsible Party:** City of Madera

Task	Deliverable
1.1	<i>Meeting Notes</i>
1.2	<i>Invoicing</i>
1.3	<i>Quarterly Reports</i>

2. **Task Title** Transit Advisory Board (TAB) Project Committee Coordination

Task 2.1 *Advertise a community forum* to debate transit issues, the project objectives, and present an invitation to participate on a special Transit Advisory Board Project Committee.

Task 2.2 *The City will coordinate with the Consultant and TAB on outreach for Tasks 2 - 4.*

Task 2.3 *Consultant facilitate the community 'forums',* including a survey and interactive games (to kick-off) to determine what transit issues most concern the public, and invite volunteers to serve on the Project Committee.

Task 2.4 *Make the consultant-developed survey. Distribute the survey* online on the City's website and in paper form at multiple locations.

Task 2.5 *Appoint a representative group of citizens (up to seven) to the Project Committee,* with all meetings of the Committee advertised and open to the public as special meetings of the TAB, and with invitations extended to Caltrans, Madera County Transportation Committee and Madera County Connection and other interested stakeholders; like Madera Community College Center, Seniors, Central Valley Regional Center, and Americans with Disabilities Act (ADA) advocacy groups.

Task 2.6 *Consultant compile the results and use them to inform* the Project Committee, City staff and other interested parties as identified.

Task 2.7 *Hold meetings of the Project Committee on a regular schedule* determined by the Project Committee, which may coincide with quarterly TAB meetings, to review results of studies, proposed design standards, and the Madera Transit Plan draft.

Task 2.8 Meeting to discuss and devise outreach implementation strategies. TAB, Project Committee and City's transit staff.

Task 2.9 *Committee's Final Report/Recommendations Submitted and Dissolve the Committee upon adoption of the Plan.* Consideration may be given to reformulating the body as a permanent standing committee of the TAB with an amendment to the TAB Bylaws.

- **Responsible Party:** City of Madera, Consultant, Project Committee

Task	Deliverable
2.1	<i>Advertising materials, such as flyers/mailers and website screen shots</i>
2.2	<i>Meeting and Conference Call Notes</i>
2.3	<i>Forum sign-in sheets; completed surveys</i>
2.4	<i>Survey</i>
2.5	<i>List of appointees and who they represent</i>
2.6	<i>Survey Results Report</i>
2.7	<i>Meeting notes and written materials the committee may generate</i>
2.8	<i>Meeting notes and Timeline of Outreach Implementation including Strategies and Deliverables</i>
2.9	<i>Committee's final report and recommendations regarding Transit Service Plan</i>

3. Task Title Conduct Service Study & Develop Operational and Policy Recommendations

The City will advertise an RFP to support Task 2 through 4 and utilize one (1) consultant to assist with outreach/community engagement and with the development of the Madera Transit Plan which will provide recommendation(s) for systemwide policies that promotes the following goals:

- Improve system ridership and efficiencies, i.e., schedules, route, and passengers per vehicle hour, and efficiency;
- Improve farebox recovery;
- Improve Madera Transit's role as a viable alternative mode of transportation; and
- Use transit investments and resources more effectively.

Task 3.1 City Staff, Caltrans, and TAB approve Request for Proposal prior to release

Task 3.2 Advertise and conduct a procurement process

Task 3.3 Select a consultant and execute an agreement that meets Caltrans and City requirements

Task 3.4 Catalog, map, and inspect all bus stops on the fixed route including bike path/lane accessibility

Task 3.5 Confirm headways on all Routes in varying conditions, i.e., peak, non-peak and document unchangeable issues such as traffic due to school dismissal or speed limits.

Task 3.6 *Research (including MCTC ATP), compile and/or formulate policy recommendations on best practices for new/retiring stops, improving headways and schedules, developing efficient routes, enhancing safety, and fueling timetables.*

- **Responsible Party:** City of Madera, Consultant

Task	Deliverable
3.1	<i>Final RFP</i>
3.2	<i>Advertising for Proposals</i>
3.3	<i>Executed Consultant Agreement</i>
3.4	<i>Comprehensive Bus Stop Map and Inventory</i>
3.5	<i>Accurate Headway Sheet or 'Paddle'</i>
3.6	<i>Recommendations for transit route design and development, and improvements</i>

4. Task Title Preparation and Adoption of Madera Transit Plan (Plan)

Task 4.1 *Bring together the results of the studies commissioned as part of this project (transit services, design standards, policy recommendations), as well as staff and consultant's research on best practices and take to City Council for workshop/and feedback from Council*

Task 4.2 *Consultant drafts the Madera Transit Service Design Standards and Efficient Performance Plan*

Task 4.3 Circulate the revised draft Plan/Matrix among Committee members, City officials, stakeholders and members of the public. Make it available on the City website and in public places with hard copies available for inspection.

Task 4.4 Prepare final grant report to include results of studies commissioned (transit services, design standards, policy recommendations), consultants research on best practices, revisions made based on Council recommendations, and TAB/ Caltrans/ Community Feedback.

Task 4.5 Present the final Transit Plan/ Matrix to the Transit Advisory Board Project Committee and Caltrans for review and approval and include board agenda, presentation materials, and meeting notes.

Task 4.6 Public hearing and final Plan/Matrix adoption by the City Council; followed by printing, distribution, and posting on the City's website

- **Responsible Party:** City of Madera, Consultant

Task	Deliverable
4.1	<i>Study Report and Recommendations on City Council Agenda for Acceptance</i>
4.2	<i>Draft Plan</i>
4.3	<i>TAB Project Committee/Caltrans Feedback Notes, Compilation of Community Feedback</i>
4.4	<i>Revised Final Madera Transit Plan</i>
4.5	<i>Board Agenda, Presentation Materials, and Meeting Notes</i>
4.6	<i>City Council Resolution Adopting the Final Plan</i>



Cost Proposal

City of Madera

Transit Plan Services Assessment

March 2021

Cost Proposal

Task	Activity	Responsible Party	Grant Award Amount Per Task	Number or Hours
2.1	Advertise a community forum to debate transit issues, the project objectives, and present an invitation to participate on a special Transit Advisory Board Project Committee.	Madera/Consultant	\$1,500.00	13
2.2	The City will coordinate with the Consultant and TAB on outreach for Tasks 2 - 4.	Madera/Consultant	\$1,000.00	7
2.3	Consultant facilitate the community 'forums', including a survey and interactive games (to kick-off) to determine what transit issues most concern the public, and invite volunteers to serve on the Project Committee.	Madera/Consultant	\$3,125.00	20
2.4	Make the consultant-developed survey. Distribute the survey online on the City's website and in paper form at multiple locations.	Madera/Consultant	\$3,125.00	22
2.6	Consultant compile the results and use them to inform the Project Committee, City staff and other interested parties as identified.	Consultant	\$1,563.00	21
2.7	Hold meetings of the Project Committee on a regular schedule determined by the Project Committee, which may coincide with quarterly TAB meetings, to review results of studies, proposed design standards, and the Madera Transit Plan draft.	Madera/Consultant	\$1,563.00	21
3.4	Catalog, map, and inspect all bus stops on the fixed route including bike path/lane accessibility	Consultant	\$23,000.00	167
3.5	Confirm headways on all Routes in varying conditions, i.e., peak, non-peak and document unchangeable issues such as traffic due to school dismissal or speed limits.	Consultant	\$23,000.00	137
3.6	Research (including MCTC ATP), compile and/or formulate policy recommendations on best practices for new/retiring stops, improving headways and schedules, developing efficient routes, enhancing safety, and fueling timetables.	Consultant	\$23,000.00	264
4.1	Bring together the results of the studies commissioned as part of this project (transit services, design standards, policy recommendations), as well as staff and consultant's research on best practices and take to City Council for workshop/and feedback from Council	Madera/Consultant	\$3,125.00	44
4.2	Consultant drafts the Plan	Madera/Consultant	\$6,916.00	56
4.3	Circulate the revised draft Plan/Matrix among Committee members, City officials, stakeholders and members of the public. Make it available on the City website and in public places with hard copies available for inspection.	Madera/Consultant	\$3,458.00	22
4.4	Prepare final grant report to include results of studies commissioned (transit services, design standards, policy recommendations), consultants research on best practices, revisions made based on Council recommendations, and TAB/ Caltrans/ Community Feedback.	Madera/Consultant	\$3,125.00	17
4.6	Public hearing and final Plan/Matrix adoption by the City Council; followed by printing, distribution, and posting on the City's website	Madera/Consultant	\$2,500.00	18
Total Grant Award Amount			\$100,000.00	
Estimated Hours Spent				829

How Our Services Are Documented for Accounting Purposes

WSP is a firm of approximately 45,000 employees; as a result we use a state-of-the-art enterprise system. We use Oracle Enterprise Resource Planning (ERP) Version R12 to track time, labor, and budgets. Employees working on the City of Madera project will record their time daily and weekly a report is generated that shows the amount of time spent on each task of the project against the budget. The system also provides a timely accounting of expenses.

In addition to the Oracle system, WSP employs project accountants to assist project managers to track budgets and assist with invoicing.



The City of
MADERA



WSP USA

2150 River Plaza Drive #400
Sacramento, CA 95833
wsp.com





City of Madera

REQUEST FOR PROPOSALS No. 202021-04

**Development of the City of Madera
Madera Transit Plan Services Assessment**

Date Released: February 17, 2021

**City of Madera Grants Department
205 W. Fourth Street
Madera, Ca. 93637**

Proposals are due prior to 4:00 P.M., Friday, March 5, 2021

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Madera Transit Plan Services Assessment

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INTRODUCTION

The City of Madera is requesting proposals (RFP) for Transit Plan Services Assessment.

The Madera Transit Plan Services Assessment will be funded with State dollars requiring the Consultant to follow all pertinent local, State, and Federal laws and regulations. **The DBE goal for this project is 0%. DBE contract goals are not required for state-only funded contracts.**

Total amount payable to the Consultant shall not exceed \$100,000 and with a performance period of the contract from the date approved by Council to the 23rd of February 2023 whichever is the lesser.

The proposals submitted in response to this RFP No. 202021-04 will be used as a basis for selecting the Consultant for this project. The Consultant's proposal will be evaluated and ranked according to the criteria provided in Appendix B, "Evaluation Criteria," of this RFP.

Addenda to this RFP No. 202021-04, if issued, will be sent to all prospective Consultants the City of Madera has specifically e-mailed a copy of the RFP to and will be posted on the City of Madera website at:

www.madera.gov/home/departments/purchasing/ Bid Announcements and Results "Madera Transit Plan Services Assessment – RFP"

It shall be the Consultant's responsibility to check the City of Madera website to obtain any addenda that may be issued.

The Consultant's attention is directed to Appendix A, "Proposal Requirements."

Submit five (5) hard copies and one (1) electronic copy in PDF format on a CD/DVD or USB drive of the Consultant's proposal. The hard copies and CD/DVD or USB drive shall be delivered or submitted to the City of Madera prior to **4:00 P.M., Friday, March 5, 2021**. Proposals shall be submitted in a sealed package clearly marked "**Madera Transit Plan Services Assessment**" and addressed as follows:

Ivette Iraheta, Grant Administrator
Grants Department
City of Madera
205 W. 4th Street
Madera, Ca. 93638

Proposals received after the time and date specified above will be considered nonresponsive and will be returned to the Consultant. ***Due to Covid-19 safety precautions and to ensure the delivery of your proposal, it is important that you also email an electronic version to iiraheta@madera.gov by the date specified above.***

Any proposals received prior to the time and date specified above may be withdrawn or modified by written request of the Consultant. To be considered, however, the modified Proposal must be received prior to 4:00 P.M., Friday, March 5, 2021.

Unsigned proposals or proposals signed by an individual not authorized to bind the prospective Consultant will be considered nonresponsive and rejected.

This RFP does not commit the City of Madera to award a contract, to pay any costs incurred in the preparation of a proposal for this request, or to procure or contract for services. The City of Madera reserves the right to accept or reject any or all proposals received as a result of this request, to negotiate with any qualified Consultant, or to modify or cancel in part or in its entirety the RFP if it is in the best interests of the City of Madera to do so. Furthermore, a contract award may not be made based solely on price.

Prior to beginning any work or delivering any equipment or material to be furnished under this proposal, the proposer shall secure the appropriate Business License from the City of Madera. Business license information may be obtained by calling (559) 661-5408. Should the proposer already have their license, please indicate the license number and expiration date below:

City License No. _____ Expiration Date _____

The prospective Consultant is advised that should this RFP No. 202021-04 result in recommendation for award of a contract, the contract will not be in force until it is approved and fully executed by the City of Madera Council.

All products used or developed in the execution of any contract resulting from this RFP No. 202021-04 will remain in the public domain at the completion of the contract.

The anticipated consultant selection schedule is as follows:

Proposal review and evaluation: March 8, 2021 – March 17, 2021

Oral interviews: March 22, 2021 – March 25, 2021

Cost Negotiation with first ranked consultant: March 29, 2021 – April 9, 2021

City Council approval of Proposal: April 21, 2021

Contract Award and Notice to Proceed: April 26, 2021

Any questions related to this RFP No. 202021-04 shall be submitted in writing to the attention of Ivette Iraheta via email at iiraheta@madera.gov. Questions shall be submitted before 5:00 PM on Friday, February 26th.

No oral question or inquiry about this RFP/RFQ shall be accepted.

BACKGROUND

Madera, California where State Route 145 transverses through the middle of the City, encompasses approximately 14 square miles. A small urbanized area, the City operates up to 15 twenty-passenger cutaway buses for the Madera Metro, fixed-route system under contract with a third-party operator. Service operates primarily within the City limits and transports over 110,000 riders annually. With the assistance of local and State funds, the City of Madera has made substantial improvements to its bus shelters and enhanced amenities along the fixed routes to improve ridership. Over a two-year period, Madera Metro has made strong efforts in its rebranding with a new logo, additional fleet, the construction of a new 2200sf Transit Center, system improvements, and with a new bus stop sign design underway.

Part of the process in determining which stops to make an investment revealed the City lacked service design standards for new stop locations or policies on how new stops were determined, old stops were retired or even how routes determined. Despite growing to over an estimated 100 bus stops, the City has not developed an official headway sheet or “Driver’s Paddle”. The City’s current practice for routes and stop locations has been based on passenger demand, calls to City Hall, and the annual unmet transit needs hearing process. While this has enabled the City to be responsive to community desires, it has created a system of inefficiencies, and negatively impacting headways, passenger convenience (impacting ridership), and productivity.

The provision of cost efficient and effective bus transit service is the basic premise upon which transit service is developed and the goal that all public transportations agencies strive to achieve. To attain this goal, City of Madera must design services around clear and defined principles, as well as a process to monitor the results achieved and to respond accordingly. This requires service design standards, an effective performance measurement system, and a systematic and continuous service evaluation methodology. The City will utilize the appointed Transit Advisory Board as the catalyst to develop a Project Committee of residents focused on providing focused input and review of proposed transit system design standards and policy recommendations as presented by the selected qualified Consultant.

RESPONSIBLE PARTIES: The City of Madera, its citizens including the Transit Advisory Board, Caltrans, and a hired Consultants.

PROJECT DESCRIPTION

Project will generally consist of the assessment of Madera Metro transit system. The goal is to evaluate the City’s transit system and devise operational and policy changes to formulate a Madera Transit Plan that will improve the system. Goals include improving connectivity with other modes of transportation and systems to advance multi-modal transportation within the region, improve the efficiencies of the system’s operations, and lay out a plan for future policy or operational changes.

The Madera Transit Plan Services Assessment overall project objectives will include:

- Facilitate community forums, Committee meetings, and Public Hearings
- Develop and implement survey to determine what transit issues/needs are of most concern the public
- Compile survey results to inform Project Committee, City staff and other stakeholders as identified
- Catalog, map, and inspect all bus stops on the fixed route including bike path/lane accessibility and determine if stop is essential or deemed obsolete
- Confirm headways on all Route in varying conditions, i.e., peak, non-peak and document unchangeable issues such as traffic due to school dismissal or speed limits
- Research (including Madera County Transportation Commission – Active Transportation Plan), compile and/or formulate policy recommendations on best practices for new/retiring stops, improving headways and schedules, developing efficient route, enhancing safety, and fueling timetables
- Draft the Madera Transit Service Design Standards and Efficient Performance
- Evaluate current fixed routes efficiencies and propose new routes updates as deemed necessary
- Prepare final grant report to include results of studies commissioned, consultants research on proposed improved practices by November 2023.

The primary objective is that all components combined may result in redesigning or structuring of Madera Metro's fixed route system, updating route schedules, improving headways, reducing miles traveled, increasing ridership, and/or devise a new service boundary.

SCOPE OF WORK

General:

The City of Madera is interested in contracting with a Consultant that will conduct and coordinate specified tasks related to advancing the Madera Transit Plan to the Adoption by the City of Madera City Council phase.

The work shall comply with the requirements of all the following without limitation, and shall apply to this RFP No. 202121-04 and any subsequent contract as though incorporated herein by reference:

1. Federal laws
2. State laws
3. Local laws
4. Rules and regulations of governing utility districts
5. Rules and regulations of other authorities with jurisdiction over the procurement of products

The Consultant shall comply with all insurance requirements of the City of Madera, included in the sample contract in Attachment 2.

Services to be Provided:

The Consultant selected shall provide all services to complete Project Management; Project Committee Coordination; Conducting service studies and the Development of Operation and Policy recommendations; including the Preparation and Presentation of the Madera Transit Plan for the Madera Transit Plan. *All task to be completed by the Consultant and City are identified with an “*”. All task to be completed by the Consultant **only** are identified as “**”.*

1. Task Title: Project Management

Task 1.1 *Kickoff meeting with Caltrans*

Task 1.2 *Prepare quarterly invoicing while grant reimbursable expenses are being incurred and prepare final invoice*

Task 1.3 *Prepare quarterly reports*

- **Responsible Party:** City of Madera

Task	Deliverable
1.1	Meeting Notes
1.2	Invoicing
1.3	Quarterly Reports

2. **Task Title** Transit Advisory Board (TAB) Project Committee Coordination

Task 2.1 *Advertise a community forum* to debate transit issues, the project objectives, and present an invitation to participate on a special Transit Advisory Board Project Committee.

Task 2.2 *The City will coordinate with the Consultant and TAB on outreach for **Tasks 2 - 4**.*

Task 2.3 *Consultant facilitate the community ‘forums’, including a survey and interactive games (to kick-off) to determine what transit issues most concern the public, and invite volunteers to serve on the Project Committee.*

Task 2.4 *Make the consultant-developed survey. Distribute the survey online on the City’s website and in paper form at multiple locations.*

Task 2.5 *Appoint a representative group of citizens (up to seven) to the Project Committee, with all meetings of the Committee advertised and open to the public as special meetings of the TAB, and with invitations extended to Caltrans, Madera County Transportation Committee and Madera County Connection and other interested stakeholders; like Madera Community College Center, Seniors, Central Valley Regional Center, and Americans with Disabilities Act (ADA) advocacy groups.*

Task 2.6 *Consultant compile the results and use them to inform the Project Committee, City staff and other interested parties as identified.*

Task 2.7 *Hold meetings of the Project Committee on a regular schedule determined by the Project Committee, which may coincide with quarterly TAB meetings, to review results of studies, proposed design standards, and the Madera Transit Plan draft.*

Task 2.8 Meeting to discuss and devise outreach implementation strategies. TAB, Project Committee and City’s transit staff.

Task 2.9 *Committee’s Final Report/Recommendations Submitted and Dissolve the Committee upon adoption of the Plan.* Consideration may be given to reformulating the body as a permanent standing committee of the TAB with an amendment to the TAB Bylaws.

- **Responsible Party:** City of Madera, Consultant, Project Committee

Task	Deliverable
2.1*	<i>Advertising materials, such as flyers/mailers and website screen shots</i>
2.2*	<i>Meeting and Conference Call Notes</i>
2.3*	<i>Forum sign-in sheets; completed surveys</i>
2.4*	<i>Survey</i>
2.5	<i>List of appointees and who they represent</i>
2.6**	<i>Survey Results Report</i>

2.7*	Meeting notes and written materials the committee may generate
2.8	Meeting notes and Timeline of Outreach Implementation including Strategies and Deliverables
2.9	Committee's final report and recommendations regarding Transit Service Plan

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The City will advertise an RFP to support Task 2 through 4 and utilize one (1) consultant to assist with outreach/community engagement and with the development of the Madera Transit Plan which will provide recommendation(s) for systemwide policies that promotes the following goals:

- Improve system ridership and efficiencies, i.e., schedules, route, and passengers per vehicle hour, and efficiency;
- Improve farebox recovery;
- Improve Madera Transit's role as a viable alternative mode of transportation; and
- Use transit investments and resources more effectively.

Task 3.1 City Staff, Caltrans, and TAB approve Request for Proposal prior to release

Task 3.2 Advertise and conduct a procurement process

Task 3.3 Select a consultant and execute an agreement that meets Caltrans and City requirements

Task 3.4 Catalog, map, and inspect all bus stops on the fixed route including bike path/lane accessibility

Task 3.5 Confirm headways on all Routes in varying conditions, i.e., peak, non-peak and document unchangeable issues such as traffic due to school dismissal or speed limits.

Task 3.6 Research (including MCTC ATP), compile and/or formulate policy recommendations on best practices for new/retiring stops, improving headways and schedules, developing efficient routes, enhancing safety, and fueling timetables.

- **Responsible Party:** City of Madera, Consultant

Task	Deliverable
3.1	Final RFP
3.2	Advertising for Proposals
3.3	Executed Consultant Agreement
3.4**	Comprehensive Bus Stop Map and Inventory
3.5**	Accurate Headway Sheet or 'Paddle'

3.6**	<i>Recommendations for transit route design and development, and improvements</i>

4. **Task Title** Preparation and Adoption of Madera Transit Plan (Plan)

Task 4.1 *Bring together the results of the studies commissioned as part of this project (transit services, design standards, policy recommendations), as well as staff and consultant's research on best practices and take to City Council for workshop/and feedback from Council*

Task 4.2 *Consultant drafts the Madera Transit Service Design Standards and Efficient Performance Plan*

Task 4.3 *Circulate the revised draft Plan/Matrix among Committee members, City officials, stakeholders and members of the public. Make it available on the City website and in public places with hard copies available for inspection.*

Task 4.4 *Prepare final grant report to include results of studies commissioned (transit services, design standards, policy recommendations), consultants research on best practices, revisions made based on Council recommendations, and TAB/ Caltrans/ Community Feedback.*

Task 4.5 *Present the final Transit Plan/ Matrix to the Transit Advisory Board Project Committee and Caltrans for review and approval and include board agenda, presentation materials, and meeting notes.*

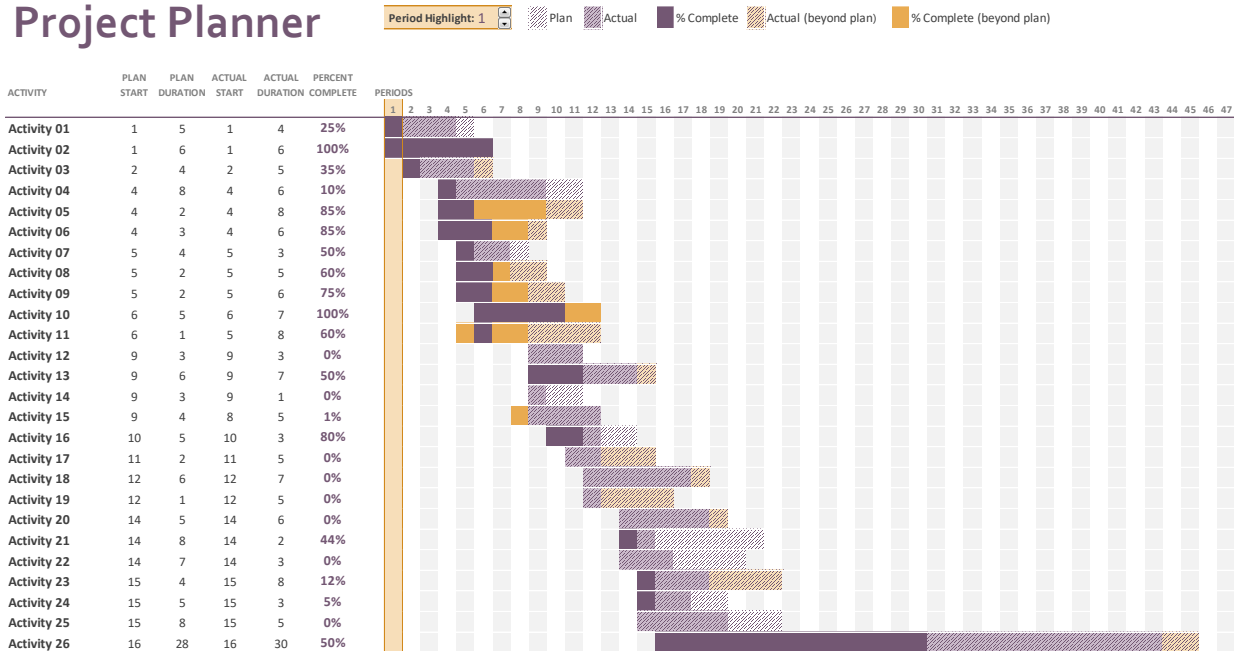
Task 4.6 *Public hearing and final Plan/Matrix adoption by the City Council; followed by printing, distribution, and posting on the City's website*

- **Responsible Party:** City of Madera, Consultant

Task	Deliverable
4.1*	<i>Study Report and Recommendations on City Council Agenda for Acceptance</i>
4.2*	<i>Draft Plan</i>
4.3*	<i>TAB Project Committee/Caltrans Feedback Notes, Compilation of Community Feedback</i>
4.4*	<i>Revised Final Madera Transit Plan</i>
4.5	<i>Board Agenda, Presentation Materials, and Meeting Notes</i>
4.6*	<i>City Council Resolution Adopting the Final Plan</i>

Project Schedule – In order to assess duration and resources, the project planning and scheduling of tasks should be done using a Gantt chart.

Project Planner



APPENDIX A – PROPOSAL REQUIREMENTS

These guidelines are provided for standardizing the preparation and submission of Proposal/Proposals by all Consultants. The intent of these guidelines is to assist Consultants in preparation of their proposals, to simplify the review process, and to help assure consistency in format and content.

Proposals shall contain the following information in the order listed:

1. Introductory Letter

The introductory (or transmittal) letter shall be addressed to:

Ivette Iraheta, Grants Administrator
City of Madera Grants Department
205 W. 4th Street
Madera, CA 93638

The letter shall be on Consultant letterhead and include the Consultant's contact name, mailing address, telephone number, facsimile number, and email address. The letter will address the Consultant's understanding of the services being requested and any other pertinent information the Consultant believes should be included. All addendums received must be acknowledged in the transmittal letter.

The letter shall be wet signed in blue ink by the individual authorized to bind the Consultant to the proposal.

2. Executive Summary

3. Consultant Information, Qualifications & Experience

The City of Madera will only consider submittals from Consultants that demonstrate they have successfully completed comparable projects. These projects must illustrate the quality, type, and past performance of the project team. Submittals shall include a detailed description of a minimum of three (3) projects within the past five (5) years which include the following information:

1. Contracting agency
2. Contracting agency Project Manager
3. Contracting agency contact information
4. Contract amount
5. Funding source

6. Date of contract
7. Date of completion
8. Consultant Project Manager and contact information
9. Project Objective
10. Project Description
11. Project Outcome

4. Organization and Approach

1. Describe the roles and organization of your proposed team for this project. Indicate the composition of subcontractors and number of project staff, facilities available and experience of your team as it relates to this project.
2. Describe your project and management approach. Provide a detailed description of how the team and scope of work will be managed.
3. Describe the roles of key individuals on the team. Provide resumes and references for all key team members. Resumes shall show relevant experience, for the Project's Scope of Work, as well as the length of employment with the proposing Consultant. Key members, especially the Project Manager, shall have significant demonstrated experience with this type of project, and should be committed to stay with the project for the duration of the project.

5. Scope of Work

1. Include a detailed Scope of Work Statement describing all services to be provided.
2. Describe project deliverables for each phase of your work.
3. Describe your cost control and budgeting methodology for this project.
4. Provide responses to the following:
 - a. Describe critical engineering design issues associated with the project and how you will address these.
 - b. Describe critical environmental issues and how you will address these.
 - c. How cost and schedule could be minimized.

6. Schedule of Work

Provide a detailed schedule for all phases of the project and the proposing Consultant's services including time for reviews and approvals. The schedule shall meet the Project Schedule shown in Appendix C, however, expedited schedules are preferred with justification for timeline feasibility.

7. Conflict of Interest Statement

The proposing Consultant shall disclose any financial, business or other relationship with the City of Madera that may have an impact upon the outcome of the contract or the construction project. The Consultant shall also list current clients who may have a financial

interest in the outcome of this contract or the construction project that will follow. The proposing Consultant shall disclose any financial interest or relationship with any construction company that might submit a bid on the construction project.

8. Litigation

Indicate if the proposing Consultant was involved with any litigation in connection with prior projects. If yes, briefly describe the nature of the litigation and the result.

9. Contract Agreement

Indicate if the proposing Consultant has any issues or needed changes to the proposed contract agreement included as Attachment 2.

The Consultant shall provide a brief statement affirming that the proposal terms shall remain in effect for ninety (90) days following the date proposal submittals are due.

A contract will not be awarded to a consultant without an adequate financial management and accounting system as required by 48 CFR Part 31 and 2 CFR Part 200.

10. Cost Proposal

The consultant performs the services stated in the contract for an agreed amount as compensation, including a net fee or profit.

In order to assure that the City of Madera is able to acquire professional services based on the criteria set forth in the Brooks Act and Government Code 4526, the proposal shall include a cost proposal for each service of the proposal. Proposing Consultants will be required to submit certified payroll records, as required. Cost proposal shall be submitted in a *separate sealed* envelope from the proposal. The cost proposal is confidential and will be unsealed after all proposals have been reviewed, and most qualified consultant has been selected.

Selected Consultant shall comply with Chapter 10.3 of the Local Assistance Procedures Manual regarding the A&E Consultant Contract Audit and Review process.

APPENDIX B – PROPOSAL EVALUATION

Evaluation Process

All proposals will be evaluated by a City of Madera Selection Committee (Committee). The Committee may be composed of City of Madera staff and other parties that may have expertise or experience in the services described herein. The Committee will review the submittals and will rank the proposers. The evaluation of the proposals shall be within the sole judgment and discretion of the Committee. All contacts during the evaluation phase shall be through the City of Madera Contract Administrator/Project Manager only. Proposers shall neither contact nor lobby evaluators during the evaluation process. Attempts by Proposer to contact members of the Committee may jeopardize the integrity of the evaluation and selection process and risk possible disqualification of Proposer.

The Committee will evaluate each proposal meeting the qualification requirements set forth in this RFP. Proposers should bear in mind that any proposal that is unrealistic in terms of the technical or schedule commitments may be deemed reflective of an inherent lack of technical competence or indicative of a failure to comprehend the complexity and risk of the City of Madera requirements as set forth in this RFP.

The selection process will include oral interviews scheduled during the week of **March 22nd – March 25, 2021**. The consultant will be notified of the time and place of oral interviews and if any additional information that may be required to be submitted.

Consultants invited to interviews will be required to submit final cost proposals in sealed envelopes during the interview. Upon completion of the evaluation and selection process, only the cost proposal from the most qualified consultant will be opened to begin cost negotiations. All unopened cost proposals will be returned at the conclusion of procurement process. Upon acceptance of a cost proposal and successful contract negotiations, staff will recommend a contract be awarded.

Evaluation Criteria

Proposals will be evaluated according to each Evaluation Criteria, and scored on a zero to five-point rating. The scores for all the Evaluation Criteria will then be multiplied according to their assigned weight to arrive at a weighted score for each proposal. A proposal with a high weighted total will be deemed of higher quality than a proposal with a lesser-weighted total. The final maximum score for any project is five hundred (500) points.

Rating Scale		
0	Not Acceptable	Non-responsive, fails to meet RFP specifications. The approach has no probability of success. For mandatory requirement this score will result in disqualification of proposal.

1	Poor	Below average, falls short of expectations, is substandard to that which is the average or expected norm, has a low probability of success in achieving project objectives per RFP.
2	Fair	Has a reasonable probability of success, however, some objectives may not be met.
3	Average	Acceptable, achieves all objectives in a reasonable fashion per RFP specification. This will be the baseline score for each item with adjustments based on interpretation of proposal by Evaluation Committee members.
4	Above Average/Good	Very good probability of success, better than that which is average or expected as the norm. Achieves all objectives per RFP requirements and expectations.
5	Excellent/Exceptional	Exceeds expectations, very innovative, clearly superior to that which is average or expected as the norm. Excellent probability of success and in achieving all objectives and meeting RFP specification.

The Evaluation Criteria Summary and their respective weights are as follows:

No.	Written Evaluation Criteria	Weight
1	Completeness of Response	Pass/Fail
2	Qualifications & Experience	20
3	Organization & Approach	15
4	Scope of Services to be Provided	15
5	Schedule of Work	10
6	Conflict of Interest Statement	Pass/Fail
7	Local Presence	5
8	References	10
Subtotal:		75

No.	Interview Evaluation Criteria	Weight
9	Presentation by team	10
10	Q&A Response to panel questions	15
Subtotal:		25
Total:		100

1. Completeness of Response (Pass/Fail)

- a. Responses to this RFP must be complete. Responses that do not include the proposal content requirements identified within this RFP and subsequent addenda and do not address each of the items listed below will be considered incomplete, be rated a Fail in the Evaluation Criteria and will receive no further consideration. Responses that are rated a Fail and are not considered may be picked up at the delivery location within 14 calendar days of contract award and/or the completion of the competitive process.

2. Qualifications & Experience (20 points)

- a. Relevant experience, specific qualifications, and technical expertise of the firm and sub-consultants to conduct traffic engineering services on both federal and nonfederal-aid projects.

3. Organization & Approach (15 points)

- a. Describes familiarity of project and demonstrates understanding of work completed to date and project objectives moving forward
- b. Roles and Organization of Proposed Team
 - i. Proposes adequate and appropriate disciplines of project team.
 - ii. Some or all of team members have previously worked together on similar project(s).
 - iii. Overall organization of the team is relevant to City of Madera needs.
- c. Project and Management Approach
 - i. Team is managed by an individual with appropriate experience in similar projects. This person's time is appropriately committed to the project.
 - ii. Team successfully addresses Site Planning and Programming efforts.
 - iii. Project team and management approach responds to project issues. Team structure provides adequate capability to perform both volume and quality of needed work within project schedule milestones.
- d. Roles of Key Individuals on the Team
 - i. Proposed team members, as demonstrated by enclosed resumes, have relevant experience for their role in the project.
 - ii. Key positions required to execute the project team's responsibilities are appropriately staffed.
- e. Working Relationship with City of Madera
 - i. Team and its leaders have experience working in the public sector and knowledge of public sector procurement process.
 - ii. Team leadership understands the nature of public sector work and its decision-making process.
 - iii. Proposal responds to need to assist City of Madera during the project.

4. Scope of Services to be Provided (15 points)

- a. Detailed Scope of Services to be Provided
 - i. Proposed scope of services is appropriate for all phases of the work.
 - ii. Scope addresses all known project needs and appears achievable in the timeframes set forth in the project schedule.
- b. Project Deliverables
 - i. Deliverables are appropriate to schedule and scope set forth in above requirements.
- c. Cost Control and Budgeting Methodology
 - i. Proposer has a system or process for managing cost and budget.
 - ii. Evidence of successful budget management for a similar project.

5. Schedule of Work (10 points)

- a. Schedule shows completion of the work within or preferably prior to the City of Madera overall time limits as specified in Appendix C.
- b. The schedule serves as a project timeline, stating all major milestones and required submittals for project management and Federal-Aid compliance.
- c. The schedule addresses all knowable phases of the project, in accordance with the general requirements of this RFP.

6. Conflict of Interest Statement (Pass/Fail)

- a. Discloses any financial, business or other relationship with the City of Madera that may have an impact upon the outcome of the contract or the construction project.
- b. Lists current clients who may have a financial interest in the outcome of this contract or the construction project that will follow.
- c. Discloses any financial interest or relationship with any construction company that might submit a bid on the construction project.

7. Local Presence (5 points)

- a. A statement addressing firm's ability to establish an office within the County or surrounding area.

8. References (10 points)

- a. Provide as reference the name of at least three (3) agencies you currently or have previously consulted for in the past three (3) years.

9. Presentation by Team (10 points)

- a. Team presentation conveying project understanding, communication skills, innovative ideas, critical issues and solutions.

10. Q&A Response to Panel Questions (15 points)

- a. Proposer provides responses to various interview panel questions.

Weighted scores for each Proposal will be assigned utilizing the table below:

No.	Evaluation Criteria	Rating (0-5)	Weight	Score (Rating * Weight)
1	Completeness of Response	N/A	Pass/Fail	Pass/Fail
2	Qualifications & Experience		20	
3	Organization & Approach		15	
4	Scope of Services to be Provided		15	
5	Schedule of Work		10	
6	Conflict of Interest Statement	N/A	Pass/Fail	Pass/Fail
7	Local Presence		5	
8	References		10	
9	Presentation by Team		10	
10	Q&A Response to Panel Questions		15	
Total:			100	

APPENDIX C – RFP & PROJECT SCHEDULE

Project Schedule – The graph below identifies key milestones throughout the duration of this project. This Restricted Grant Agreement (RGA) commenced on November 15, 2020 (Task 1.1 – City Kickoff meeting with Caltrans) and will expire on February 28, 2023. All task to be completed by the Consultant and/or the City of Madera are identified in the Scope of Work.

All task to be completed by the Consultant and City are identified with an “”. All task to be completed by the Consultant **only** are identified as “**”.*

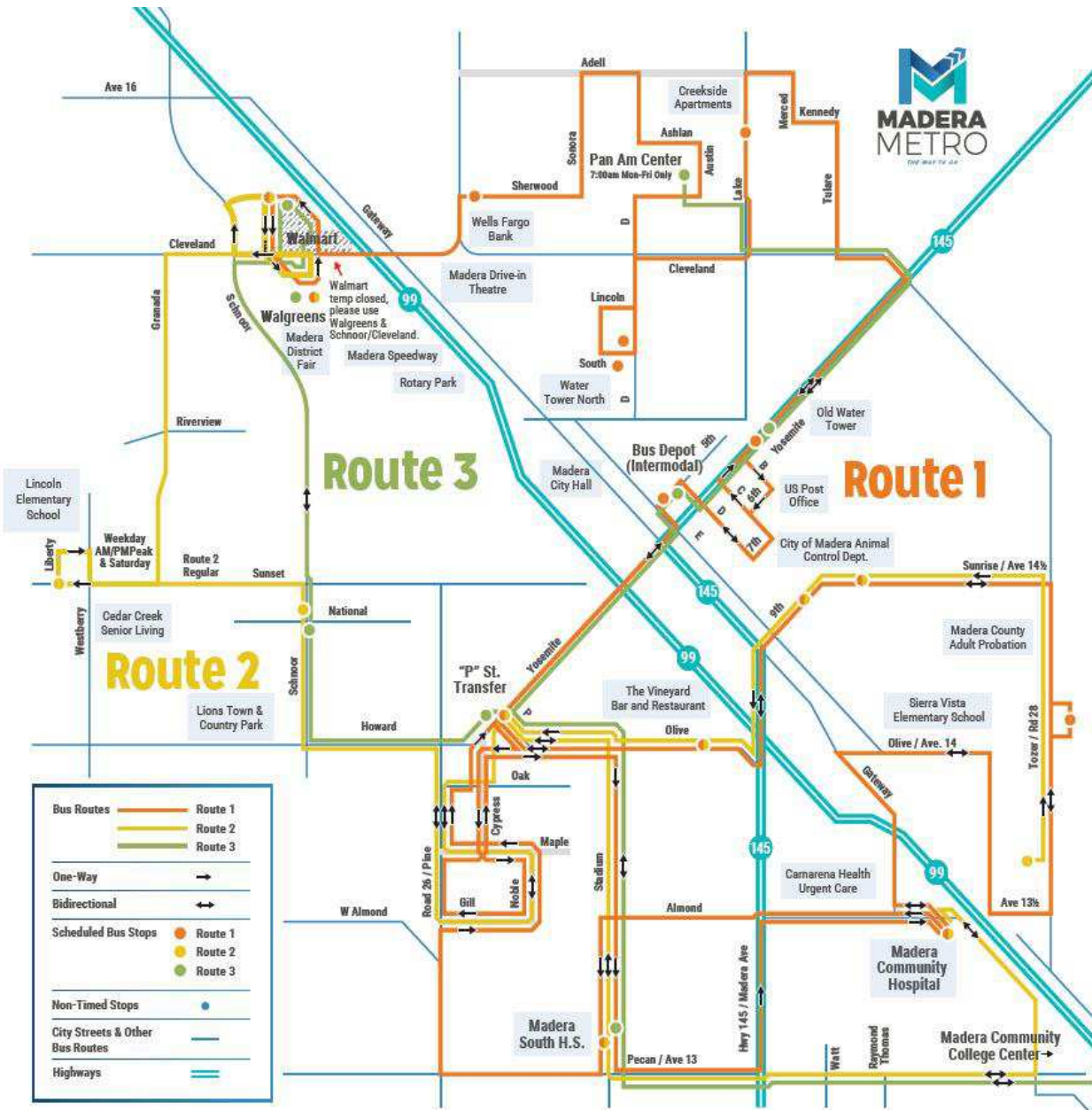
Project Schedule

City of Madera Transit Plan Services Assessment

Task	Service Proposal	FY 2020/21												FY 2021/22												FY 2022/23												
		J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	
1.1																																						
1.2																																						
1.3																																						
2.1*	\$1,500.00																																					
2.2*	\$1,000.00																																					
2.3*	\$3,125.00																																					
2.4*	\$3,125.00																																					
2.5																																						
2.6**	\$1,563.00																																					
2.7*	\$1,563.00																																					
2.8																																						
2.9																																						
3.1																																						
3.2																																						
3.3																																						
3.4**	\$23,000.00																																					
3.5**	\$23,000.00																																					
3.6**	\$23,000.00																																					
4.1*	\$3,125.00																																					
4.2*	\$6,916.00																																					
4.3*	\$3,458.00																																					
4.4*	\$3,125.00																																					
4.5																																						
4.6*	\$2,500.00																																					

Total Amount Payable to Consultant = \$100,000.00

ATTACHMENT 1 – MADERA METRO SERVICE AREA ROUTE MAP



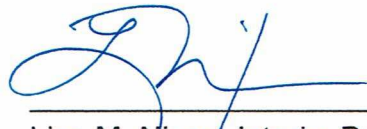
ATTACHMENT 2 – SAMPLE CONTRACT AGREEMENT

ADDENDUM NO. 1

**RFP #202021-04
Madera Transit Plan Services
Assessment**

Dated: 3/3/21

Issued by:



Lisa M. Nixon, Interim Procurement Services Manager
CITY OF MADERA
Purchasing – Central Supply
205 W. Fourth Street
Madera, CA 93637

The foregoing documents are amended in the respects as herein set forth. This addendum and the amendments herein shall become part of said documents and of any contract entered into pursuant to said documents.

All references in the RFP and attachments to the RFP relating to "Proposal Due Date" is **changed** to the following:

Proposals are due prior to 12:00 P.M., Tuesday, March 9, 2021

Purchasing – Central Supply 559/662-4914

End of Addendum No. 1.

ADDENDUM NO. 2

**RFP No. 202021-04
Madera Transit Plan Services Assessment**

Dated: March 5, 2021

Issued by:



Lisa Nixon, Interim Procurement Services Manager
CITY OF MADERA
Purchasing – Central Supply
1030 South Gateway Drive
Madera, CA 93637

The foregoing documents are amended in the respects as herein set forth. This addendum and the amendments herein shall become part of said documents and of any contract entered into pursuant to said documents.

Attachment 3 – Vision Plan 2025 New and Enhanced Strategies – Diverse, Accessible Transportation (1 page)

Attachment 4 – Questions and Answers for RFP No. 2022021-04 (3 pages)

Changes to the RFP -

Page 3, Introduction, Paragraph 9 has been changed to read as follows:

Submit five (5) hard copies and one (1) electronic copy in PDF format on a CD/DVD or USB drive of the Consultant's proposal. **Hand deliveries may be arranged by request for appointment with David Huff via email to dhuff@madera.gov. This excludes courier services such as, FedEx, UPS, USPS, etc.** The hard copies and DC/DVD or USB drive shall be delivered or submitted to the City of Madera prior to **12:00 pm, Tuesday, March 9, 2021**. Proposals shall be submitted in a sealed package clearly marked "Madera Transit Plan Services Assessment" and addressed as follows:

Ivette Iraheta, Grant Administrator
Grants Department
City of Madera
205 W. 4th Street
Madera, CA 93638

Proposals received after the time and date specified above will be considered non-responsive and will be returned to the Consultant. ***Due to Covid-19 safety precautions and to ensure the delivery of your proposal, it is important that you also email an electronic version to iiraheta@madera.gov by the date specified proposal due date and time.***

Appendix A, Proposal Requirements, Item No. 5, Scope of Work, sub-item 4 (a-c) has been removed.

Appendix B, Proposal Evaluation, Item No. 2 (a) has been changed to read as follows:

- a. Relevant experience, specific qualifications, and technical expertise of the firm and sub-consultants to conduct **Transit Planning** services on both federal and non-federal aid projects.

Appendix A, Proposal Requirements, Item No. 7, Conflict of Interest, has been changed to read as follows:

The proposing Consultant shall disclose any financial, business, or other relationship with the City of Madera that may have an impact upon the outcome of the contract or the **Transit Planning** project. The Consultant shall also list current clients who may have a financial interest in the outcome of this contract or the **Transit Planning** project what will follow.

Project Description, overall project objectives' final bullet listed on page 6 of the RFP has been changed to read as follows:

Prepare final grant report to include results of studies commissioned, consultants research on proposed improved practices by November **2022**.

Purchasing – Central Supply 559/662-4914

End of Addendum 2.

ATTACHMENT 3

VISION PLAN 2025 NEW AND ENHANCED STRATEGIES		
Strategy 121	Multi-modal transportation: Develop a city-wide multi-modal transportation plan to ensure safe, affordable and convenient transportation modes for residents and businesses within Madera.	Lead Role
Action 121.1	Provide a needs assessment including all forms of transportation.	City of Madera
121.2	Update the Master Transportation Plan.	City of Madera
121.3	Study options for promoting traffic flow over or under railroads and establish budgets and identify funding sources for implementing grade separations of railroads. Initiate strategy for securing funds.	City of Madera
121.4	Continue to provide discount fares for seniors and people with disabilities.	City of Madera Parks and Community Services
121.6	Promote and encourage businesses to provide transportation vouchers as a benefit of employment.	City of Madera
121.7	Conduct a walkability audit to assess needs.	City of Madera
121.8	Promote and encourage walking within the city.	City of Madera
121.9	Include provisions for expanded pedestrian access within Master Transportation Plan.	City of Madera
121.10	Add facilities and amenities for the public.	City of Madera

1. Would the City be willing to waive the hard copy proposal requirement? Due to the pandemic, our offices are not fully opened yet.
[No. SEE ADDENDUM NO. 2](#)
2. Should evaluation criteria number 7 (local presence) and 8 (references) be included into Section 3 - Consultant Information, Qualifications & Experience?
[Each evaluation Criteria No. 1 – 8 is to be evaluated based on information throughout the proposal related to that criteria. Follow the guidelines provided in Appendix A.](#)
3. For task 2.4, can you clarify if the consultant will create the survey and also distribute, or will the City be responsible for distribution?
[As Task 2.4 reads, it is the responsibility of the Consultant to develop the survey. City will assist with distribution through all marketing platforms.](#)
4. Do we follow the schedule provided on PDF page 20 of the RFP or is that just an example?
[Yes. This project timeline is part of the contract that has been established with Caltrans. It is recommended that consultants stay within the given timeline.](#)
5. Under proposal requirement 4.3, the client asks for references for each key person. How many references would you like to see per key person and would the references be included on their resume?
[References should be included on each key person's resume. It is recommended to provide as many as required to demonstrate experience with this type of project.](#)
6. According to your FB page, you are already advertising Community Forums for the “Madera Transit Plan”. Is this the same as the Madera Transit Plan Services Assessment? The posting includes a contact for more information on meeting dates. What information is currently provided by inquiring with the contact?
[Yes, what is being advertised on FB is the Community Forum for the MTP. Because we were behind on releasing the RFP \(reason for small advertising window\) the decision was to begin marketing the Community Forums. Though the marketing is a shared Task between the Consultant and the City, Task 2.1. Meeting dates, times, and locations have not been established. This will be formalized when the consultant is selected. The proposed date to provide a letter to proceed to Consultant is the week of April 26th. Task 2.3 timeline is April 2021 – February 2022.](#)
7. The RFP has a final completion date by the expiration of the grant (February 28, 2023), with a preference for an expedited schedule (which we also favor). Does Madera have a desired date of completion in mind?
[The dates and task that are shown in the project timeline are also established in the grant agreement with Caltrans. Each task is time sensitive and would require an amendment if it were completed sooner. Our desired date of completion is February 2023.](#)
8. The RFP states the cost proposal is to be submitted under separate cover and also that Consultants invited to interviews will be required to submit final cost proposals in sealed envelopes during the interview. Does this mean a cost proposal (under separate cover) is due with the proposal on March 5th, and additionally at the interview?
[Yes. A cost proposal is to be submitted with the proposal on the Proposal due date. If an invitation is sent to participate in an oral interview and/or negotiations are to take place, then you may submit a separate proposal as your final offer.](#)

9. Given the statement the City has not developed a headway sheet or “driver paddle,” what is the expectation from the consultant regarding this matter?
[Consultant is not expected to develop a headway sheet or “driver paddle”.](#)
10. What are the City’s expectations regarding service design standards?
[Consultant expectations are identified in Task 3.](#)
11. The RFP references the City’s Active Transportation Plan several times. What bearing should that Plan have on the development of this project?
[Task 3.6. Madera County Transportation Commission – Active Transportation Plan \(MCTC – ATP\). The Madera Transit Plan should be designed with the ATP, City of Madera projects in mind and can be found on the Madera County Transportation Commission website. For additional City of Madera Transit planning resources, please refer to Attachment 3 in ADDENDUM NO. 2](#)
12. Please confirm the number of bus stops that are to be included in the bus stop inventory.
[103](#)
13. Item #5 on page 13 asks proposers to “describe critical engineering design issues” and “critical environmental issues” as part of the scope of work. These statements appear out of place for this project. If they are to be addressed in the scope of work, what type of information is the City looking for?
[See ADDENDUM NO. 2](#)
14. Item #2 on page 17 includes qualifications and experience to “conduct traffic engineering services.” As this is not a traffic engineering project, was this statement included in error? What other qualifications and experience will bidders be evaluated on? Should read “Transit planning services”.
[SEE ADDENDUM NO. 2](#)
15. Item #7 on page 13 references the “outcome of the contract or the construction project.” Was this statement included in error, as there is no construction project associated with this RFP?
[SEE ADDENDUM NO. 2](#)
16. The last bullet point on page 6 references a final grant report. This item is not listed as a deliverable within this project’s scope of work, and the deadline (November 2023) exceeds the grant completion date of February 28, 2023 cited on page 20. Is this a task for the consultant or the City? If a consultant task, how should it be represented in the Scope of Work and Project Schedule? Is there an (City) internal deadline for its completion?
[Task 4.4 is to be completed by City of Madera and Consultant. SEE ADDENDUM NO. 2](#)
17. Under Appendix A - Proposal Requirements, 10. Cost Proposal, we reviewed the RFP language and Chapter 10.3 of the Local Assistance Procedures Manual, but we are hoping to get further clarification regarding the cost proposal format. Are you able to provide a cost proposal template or example of what you would like consultants to provide?
[A cost proposal template may include the Task Number, Task Description, Total Hours To Be Spent On Task, Hourly Cost Per Task, and Total Cost Per Task \(Hours spent x Hourly Cost = Total Cost Per Task\). The total sum of all task shall not exceed to total grant amount of \\$100,000.](#)

[Appendix C shows the contracted amount allocated per task. If the selected consultant Cost Proposal exceeds the allocated amount per task but remains under the grant total of \\$100,000, a one-time cost amendment may be made to honor the grant contract.](#)
18. Will the City’s office at 205 W. 4th Street be open to receive delivery of proposals on the afternoon of Friday, March 5th?
[Yes. SEE ADDENDUM NO. 2](#)

19. Instead of providing a blue ink wet signature, would the City be comfortable with consultants providing an blue ink electronic signature?

[On the electronic version, a blue ink electronic signature will be acceptable.](#)

20. Can you clarify what the consultant is responsible for under Task 2.2?

[The Scope of Work in the RFP gives a detailed description of each task identified in Task 2 – In addition, refer to Appendix C, RFP and Project Schedule.](#)

Exhibit 5 - RFP No. 202021-04 Evaluation Criteria and Results

RFP NO. 202021-04 Madera Transit			
Proposals	WSP	Moore & Associates	LSC Transportation Consultants, Inc.
Contact Person for Agreement	Kristina Svensk	Stephanie Roberts	Selena McKinney
Title	Principal in Charge/ Northern California Planning Business Line Lead	Corporate Treasurer	Project Manager/Principal-in-Charge
Address	2150 River Plaza Drive #400	25852 Mcbean Pkwy #187	2690 Lake Forest Road, Ste. C
City, State & Zip	Sacramento, CA 95833	Valencia, CA 91355	Tahoe City, CA 96145
E-mail address	Kristina.Svensk@wsp.com	stephanie@moore-associates.net	
Phone	916-576-2876	888-743-5977	
Contact for Proposal	Kristina Svensk		Gordon Shaw
Title	same as above		President
Phone	same as above		530-583-4053
E-mail address	same as above		
Vendor Application Form	n/a		
Company Profile			
Agreement exceptions	Exceptions Noted on page 32	No Exceptions acknowledged on page 27	No Exceptions acknowledged on page 24
References			
Addendums			
Cost	\$100,000	\$100,000.00	\$98,350.00
Proposal received on			
Time	3/8/2021 at 1:32 pm	3/5/21 at 2:13 pm	3/5/21 AT 3:04 pm
1 original, # copies & flash drive	Electronic	Electronic	Electronic

RFP NO. 202021-04 MADERA TRANSIT PLANSERVICES ASSESSMENT
Proposal Scores

		1	2	3	Totals		
		Evaluator 1	Evaluator 2	Evaluator 3			
20	Qualifications and Experience						
WSP USA, INC.		5.00	4.00	5.00		14.00	280.00
Moore & Associates		3.00	4.00	5.00		12.00	240.00
LSC Transportation Consultants, Inc.		5.00	4.00	5.00		14.00	280.00
						0.00	0.00
15	Organization and Approach						
WSP USA, INC.		5.00	4.00	4.00		13.00	195.00
Moore & Associates		3.00	3.00	5.00		11.00	165.00
LSC Transportation Consultants, Inc.		5.00	3.00	5.00		13.00	195.00
						0.00	0.00
15	Scope of Services to be Provided						
WSP USA, INC.		5.00	4.00	4.00		5.00	75.00
Moore & Associates		2.00	3.00	5.00		2.00	30.00
LSC Transportation Consultants, Inc.		5.00	4.00	5.00		5.00	75.00
						0.00	0.00
10	Schedule of Work						
WSP USA, INC.		5.00	4.00	4.00		13.00	130.00
Moore & Associates		5.00	2.00	5.00		12.00	120.00
LSC Transportation Consultants, Inc.		5.00	3.00	5.00		13.00	130.00
						0.00	0.00
5	Local Presence						
WSP USA, INC.		5.00	5.00	5.00		15.00	75.00
Moore & Associates		4.00	4.00	4.00		12.00	60.00
LSC Transportation Consultants, Inc.		4.00	4.00	4.00		12.00	60.00
						0.00	0.00
10	References						
WSP USA, INC.		4.75	4.75	4.75		14.25	142.50
Moore & Associates		4.63	4.63	4.63		13.88	138.75
LSC Transportation Consultants, Inc.		5.00	5.00	5.00		15.00	150.00
						0.00	0.00
10	Interview Presentation by Team						
WSP USA, INC.		5.00	4.00	5.00		14.00	140.00
Moore & Associates						0.00	0.00
LSC Transportation Consultants, Inc.		4.00	3.50	4.00		11.50	115.00
						0.00	0.00
15	Q & A Response to Panel						
WSP USA, INC.		4.00	4.50	4.00		12.50	187.50
Moore & Associates						0.00	0.00
LSC Transportation Consultants, Inc.		5.00	3.50	5.00		13.50	202.50
						0.00	0.00
Proposers		Totals	Rank				
WSP USA		1225.00	1				
Moore & Associates		753.75					
LSC Transportation Consultants, Inc.		1207.50	2				

RFP NO. 202021-04

Evaluators	WSP USA, INC.	Moore & Associates	LSC Transportation Consultants
DH Eval #1	Qualification & Experience: WSP was able to explain in detail past and current multiple year projects. Other areas of qualifications and experience were the size and scope of the project itself. WSP mentioned how they have partnered with VRPA Technologies who brings a strong regional experience in Madera and Fresno Counties Organization & Approach: WSP was clear in providing an organization chart highlighting who would be responsible for each task from start to finish and who the project lead would be and their responsibilities. With each individual that is to be assigned to the project, WSP was able to share their qualifications and why they were selected to oversee the given task. Scope of Services to be Provided: WSP was successful in acknowledging a clear understanding of the project and each individual task. To further accomplish each task, WSP took the initiative to add additional sub-task to the required items. WSP was also effective in explaining what is required and expected of each task. Schedule of Work: WSP was successful in providing a clear project schedule that highlighted when deliverables will be meets, projected committee meetings, and the length and task to be completed by WSP Staff. The schedule provided is consistent with the schedule outlined in the grant contract. Local Presence: Though neither of the firms have the ability to establish an office within the County or surrounding area, WSP USA mentions their partner VRPA Technologies being a Central Valley-based firm with an office located in Fresno County. References: Refer to Reference Comment tab.	Qualification & Experience: Though Moore & Associates was able to list their qualifications and experience, it was not presented in a format to be able to fully grasp their abilities. The information came off as “straight to the point” with the use of bullets and brief summaries. Organization & Approach: Little to no information on how/ what approach will be taken to complete this project. Strengths of each team member and their philosophy on being organized Scope of Services to be Provided: Moore & Associate was able to provide a summary of the Scope of services and each task that was being asked, but the detail as to how/ steps to take was not made clear. Schedule of Work: Schedule of completion is consistent with project calendar. Moore & Associates does have confidence in completing task 4.2 – 4.6 sooner. Local Presence: Due to the travel distance for Moores & Associates out of Valencia California, they were scored accordingly. References: Refer to Reference Comment tab.	Qualification & Experience: LSC was very detailed in explaining their qualifications and experience in how it relates to the Madera Transit Plan. Though based out of Tahoe City, Ca., LSA has worked with several neighboring transit agencies and have prepared multiple Transit Development Plans. Organization & Approach: LSC was able to clearly define all team members that would be involved in this project and their assigned duties and the skills each has as to why they were assigned to the given project. In addition, if needed LSC would be able to recruit additional personnel staff to assist with the project. Scope of Services to be Provided: LSC was successful in providing a clear and detailed explanation of services to be provided per task. LSC was also thorough in what additional steps would be taken to ensure are task are completed in a timely manner and are efficient. Schedule of Work: In addition to the excel example of the project schedule, LSC was able to provide a simplified version of the project schedule describing which task are to be completed during the given time frame. Local Presence: Due to the travel distance for LSC PM working from home office in Fair Oaks, California, they were scored accordingly. References: Refer to Reference Comment tab.

II Eval #2	Qualification & Experience: More than a century long experience. Proposed PM has worked with transit systems of all sizes. Sub for outreach, which has done work in Madera. The firm has national experience, but also local in Northern CA. Organization & Approach: Experience in development of high speed rail. Experience in integrating fixed route with Q for Fresno Area Express. Mentions use of GIS mapping. Highlights subs extensive experience with community outreach. Would put 3 staff in project, plus sub. Scope of Services to be Provided: Has capacity for in person and virtual pivoting. Makes a lot of mention of TAB and details how it would be incorporated. Deliverables very consistent with Caltrans tasks and objectives. Very methodical approach, especially in assessing current practices. Schedule of Work: Propose to meet timelines which care consistent with CalTrans schedules. It is clear to understand how pieces of the projects will move into the next phase. Firm's capacities shows ability to stay on schedule throughout the duration of the project. Local Presence: Though neither of the firms have the ability to establish an office within the County or surrounding area, WSP USA mentions their partner VRPA Technologies being a Central Valley-based firm with an office located in Fresno County. References: Refer to Reference Comment tab.	Qualification & Experience: Over 30 yrs. of exp. Propose the founder as PM. Understanding of City's deficiencies and its TAB group. Has performed TDA triennial audits already knows Madera. Organization & Approach: Specialize in small urban environments. Use of Basecamp software for project mgmt. – ongoing communication Jim Moore's expertise. Did similar work in Kern Council of Governments. Did not highlight multi-language skills of staff. Only showcase 2 staff for this project. Scope of Services to be Provided: Incorporated CalTrans grant required deliverables but doesn't add any unique elements – very generic. Nothing that stands out. Doesn't mention much to assess cost effectiveness. Does list deliverables that are consistent with project goals. Schedule of Work: Not very detailed. Generic regurgitation of RFP's timeline. Does propose to meet timelines which care consistent with CalTrans schedules. Local Presence: Due to the travel distance for Moores & Associates out of Valencia California, they were scored accordingly. References: Refer to Reference Comment tab.	Qualification & Experience: : Firm size and that they are based in CA is a plus. They have experience in the local area, including Merced, Lodi, etc. In Dinuba similar issues and goals were evaluated. It is sometimes advantageous that it would be the sole consultant with no subs. Organization & Approach: Need clarification on what "on call" means to them. Consistent staff with years of experience and varied backgrounds. Can reach out to support staff if need be. Did not highlight multi-language skills of staff. Scope of Services to be Provided: Incorporated CalTrans grant required deliverables. Do like the onboard survey strategy. Clearly addresses the major deliverables. Schedule of Work: Generally adheres to CalTrans proposed schedule. Allows for some flexibility whic is a positive given potential needs to adjust schedules due to Covid or anything else. Local Presence: Due to the travel distance for LSC PM working from home office in Fair Oaks, California, they were scored accordingly. References: Refer to Reference Comment tab.

Qualification & Experience: There is a wide variety of experience of different project spread over many agencies that we partner with. The local experience will be helpful in achieving our goals. The Qualifications all line up with our needs for our Transit Plan and meeting the goals of our partner agencies as well.

Organization & Approach: The rounds before recommendations to council can be cleared up a bit. (TAB will be before Council Recommendations). The organization goes back and forth a bit. This in my opinion was a weakness since I had to keep going back to see where I read something.

Scope of Services to be Provided: City of Madera would be lead on Task 1. There were no deliverables for Task 1. City being the full or majority of the lead on Task 1 & 3 would be a weakness since we are already stretched thin. Creation of a QR code for all Outreach material will make it easy to reference the City's website. The QR code is a strength in being able to get the information out to more people.

Schedule of Work: Clear chart was given with a rough dateline. The timeline for Task 2 was clearly laid out but without dates until the schedule. The dates on the chart could have been broken out into beginning, mid, and later of the month to have a clearer idea of when tasks will be completed.

Local Presence: Though neither of the firms have the ability to establish an office within the County or surrounding area, WSP USA mentions their partner VRPA Technologies being a Central Valley-based firm with an office located in Fresno County.

References: Refer to Reference Comment tab.

Qualification & Experience: Moore & Associates has knowledge of the Madera area as they have worked with MCTC on the Triennial Performance Audits. They have worked on Transit Plans with at least 2 other jurisdictions. They have already identified a few areas for improvement. The strengths are that the staff has many years of experience and has done projects in the area to be able to have knowledge with the local needs for the area.

Organization & Approach: Guaranteed biweekly project status updates will keep the project running its course. Organized each task in detail of what will happen and when. Utilizing Nextdoor app is a good approach as more community members are joining the app.

Scope of Services to be Provided: Well organized services into 4 tasks. Geocoding will help with the new stops when the routes are rerouted. Community involvement is a high priority for the City. Stop Numeric Identifiers are something we are looking into now. Bilingual project webpage is great touch.

Schedule of Work: The schedule of work is clearly mapped out so that we can follow the timeline. The organization will be able to ensure staying on track.

Local Presence: Due to the travel distance for Moores & Associates out of Valencia California, they were scored accordingly.

References: Refer to Reference Comment tab.

Qualification & Experience: Experience with school trips in a small community (Dinuba) is comparable to what we need in Madera. They also have experience with both Fixed and DAR services. City of Lodi experience with revisions to DAR service would be helpful to improve performance and increase ridership to the over all service

Organization & Approach: They come with 63 years of experience in transit planning. On call staff anytime we will need them to come up but will be a drive so it would need to be scheduled. Having a useful and realistic approach to the system will ensure the success of the project.

Scope of Services to be Provided: Community Forums will be virtual and widely distributed. Onboard Passenger Surveys in both English and Spanish is helpful to get rider insight. Evaluating Existing Route Operations will help us to increase on-time performance and increase ridership.

Schedule of Work: Dates set out clearly. There is a chart to follow to keep on track. There is adequate time for each task.

Local Presence: Due to the travel distance for LSC PM working from home office in Fair Oaks, California, they were scored accordingly.

References: Refer to Reference Comment tab.

	WSP	Moore & Associates		LSC TRANSPORTATION CONSULTANTS, INC.
References	FRESNO AREA EXPRESS Jeff Long	City of Burbank Adam Emmer	City of Santa Clarita Adrian Aguilar	Kings Count Association of Governments Teresa Nickell
	RESPONSE	RESPONSE	RESPONSE	RESPONSE
	4.75 - WSP (Parson's Brinckerhoff) was the prime consultant for our Strategic Services Evaluation. This project was to take a fresh look at the system and make determinations to improve frequencies and service levels. They did an excellent job managing the subs including Jarrett Walker and Associates and Rios Inc. Finished product was excellent and FAX is still working towards implementation of many of the recommendations.	5.0 - Moore & Associates was responsive to initial direction pertaining to project objectives. Additionally, Moore & Associates receptive and responsive to comments throughout the project. The final project, presentation materials and Plan were complimented by elected officials.	4.25 - Rating without comments	5.0 - Due to delays with COVID State and regional orders and holiday closures, the TDP rider surveys were delayed which slowed the process, so instead of December 2020, the Plan will be finalized by end of April 2021. LSC Transportation is highly competent in transit studies and provides immediate attention to details, and utilized a proactive subcontractor for public outreach activities (AIM Consulting).

RFP No. 202021-04
Madera Transit Plan Services Assessment
Interview Scores

	1	2	3		Totals
	DH	II	MA		
10	Presentation by Team				
WSP USA, INC.	5.00	4.00	5.00	14.00	140.00
LSC Transportation Consultants, Inc.	4.00	3.50	4.00	11.50	115.00
15	Q & A Response to Panel Questions				
WSP USA, INC.	4.00	4.50	4.00	12.50	187.50
LSC Transportation Consultants, Inc.	5.00	3.50	5.00	13.50	202.50

Proposers	Totals	Rank
WSP USA, INC	327.50	
	0.00	
LSC TRANSPORTATION CONSULTANT	317.50	

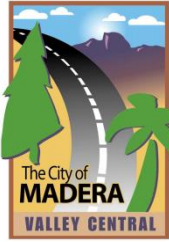
RFP NO. 202021-04 Madera Transit Plan Service Assessment
Evaluator's Comments Interview

RATER	WSP USA, INC.	LSC TRANSPORTATION CONSULTANTS, INC.
DH	Comments: Overall WSP presentation was clear, to the point and they explain their reasoning and approach a little further. They were able to clearly explain projects completed that had a similar purpose and what we are wanting to gain from the assessment. It is also good to see that WSP has foresight of the project of potential amendments to be made and are familiar with Caltrans requirements. The one benefit WSP has is their partnership with VRPA who assisted with the development of MCTC ATP. VRPA is very knowledgeable of transit issues and challenges faced by the Central Valley and Madera County/City due to the recent study with Madera County. WSP was also able to share their plan is to develop transit plan that will help and guide any future decision making, flexible to what we need now, adapt for future use, it being a plan we can always go back to.	Comments: LSC presentation was a repeat of the proposal submitted. I was hoping to go into their approach and reasoning more. Overall LSC was thoughtful in their approach and were straight forward with their answers. Their project involvement across the states is very impressive along with the projects completed in neighboring counties. LSC focus seems to be on rural areas and several things shared would be beneficial for our Transit section. Develop standard design and policies. Most noticing was their mentioned of providing a “how-to” guide when moving on from Covid. Introducing threshold performance standards. The firm demonstrated a passion to serve the community when ask why (the firm decided to select this propsoal, the firm responded with being able to return to a project area a few years later and see their results firsthand. Seeing the community benefit and not just themselves. The firm also demonstrated a committment with their focus in smaller rural areas vs larger urban areas and the knowing that a smaller transit agency like ourselves is thinly staff and the unforeseen challenges we may face.

RFP NO. 202021-04 Madera Transit Plan Service Assessment

Evaluator's Comments Interview

II	Comments: Outreach by VRPA is a plus. This firm has strong familiarity with local area, specializes in outreach and staff to do this work is well selected. Good understanding of transit as an industry - needing ongoing changes and evolution. The team were eager to take on the professional challenges on these types of projects, Given the familiarity with the region and knowing the region due to family living in the area, inspires wanting to serve and improve the community. The team also had a strong capacity to make changes, catch up with timelines, etc.	Comments: The firm had a good understanding of needed to add expertise and capacity to transit system's staff teams, and also provided great ideas about interview the drivers and getting local and direct insight into the system's operations; had knowledge about trends in the industry as it pertains to the region - increases in ridership amongst younger demographics, and reduced usage amongst seniors; however, the team members selected for the project may not be a strong fit for Madera due to not having had local experience.
MA	Comments: They overall had a very good presentation. They also were very confident that they could finish the project in a quicker timeframe if needed. One addition of partnering with a local company will assist in ensuring that we have a gon the ground person at all times as needed.	Comments: They gave a good presentation and were able to answer all our questions as we asked. They were able to give some insight into local projects and their outcomes so that we would be able to know what we were getting if they were chosen.



REPORT TO CITY COUNCIL

Approved by:

Wendy Silva
Wendy Silva, Director of Human Resources

Arnoldo Rodriguez
Arnoldo Rodriguez, City Manager

Council Meeting of: April 21, 2021

Agenda Number: D-3

SUBJECT:

Agreement to complete an updated Americans with Disabilities Act (ADA) Self-Evaluation and Transition Plan (SETP) and related budget amendment

RECOMMENDATION:

Adopt a Minute Order:

1. Approving a Consulting Services Agreement with Sally Swanson Architects, Inc., to complete an updated ADA SETP for a total project cost of \$244,550, inclusive of Geographic Information System (GIS) mapping of sidewalks and streetlights; and
2. Approving an amendment to the Fiscal Year 2020-21 Budget for the Human Resources Department in the amount of \$60,000

SUMMARY:

An ADA SETP evaluates how the City meets or does not meet the needs of all citizens through its facilities, policies, and programs. A completed ADA SETP ensures the City is in compliance with Title II of the ADA, as well as State requirements for participation in CalTrans funded projects. In 2008, the City began its first ADA SETP, which was completed over a 3-year process. That original document has reached the end of its life, and the City is in need of an update to its ADA SETP. A Request for Proposals (RFP) was published in compliance with the City's Purchasing Policy. Based on the submittals received, the review committee is recommending an agreement be awarded to Sally Swanson Architects, Inc. The proposed agreement has a total project cost of \$244,550 and an estimated completion timeline of 13 months.

DISCUSSION:

The purpose of an ADA SETP is to evaluate how well the City meets the needs of citizens of all abilities through its facilities, policies, and programs. The self-evaluation portion includes assessing program accessibility, reviewing current City policies that affect the public, surveying facility access, evaluating sidewalks and curb ramps, evaluating public parking provided by the City, and evaluating City construction and design standards for public access areas such as

sidewalks. The transition plan will include recommended actions to address any deficiencies noted through the self-evaluation process.

An update for the ADA SETP has been a priority item for the City's ADA Advisory Council. Staff reviewed the purpose and scope of the SETP with the Advisory Council and received direction on project prioritization. Staff utilized the ADA Advisory Council input to prepare an RFP for ADA consultants to perform the City's needed SETP update. The City received six proposals in response to the RFP. Responses to the RFP were evaluated by a committee of staff from Human Resources, Public Works, and members of the ADA Advisory Council. Each review committee member ranked the proposals individually, and then the average was used to determine the final ranking for each of the six proposals. The committee's final ranking is shown in Table 1, as well as the total proposed cost for the project as submitted by each consultant.

Table 1. Committee Ranking of ADA SETP Consultant Proposals		
<i>Rank</i>	<i>Firm</i>	<i>Total Proposed Cost</i>
1	Sally Swanson Architects, Inc.	\$219,960
2	Disability Access Consultants, LLC	\$57,825 + \$500/linear mile of sidewalk
3	Bureau Veritas Technical Assessments, LLC	\$194,894
4	Jensen Hughes, Inc.	\$249,845
5	Altura Solutions, LLC	\$220,300
6	Kitchell/CEM, Inc.	Quoted hourly rates; no total provided

The proposal from Sally Swanson Architects included an optional service to provide GIS mapping of the City's sidewalks to document accessibility concerns. This GIS service is included in the project cost noted above. Staff understands there is an existing identified need for accurate and complete mapping of existing streetlights within the City. For this reason, staff inquired of Sally Swanson Architects if they could map the City's existing streetlights at the same time they map the general sidewalk conditions. The firm proposed this additional service at a cost of \$24,590 to provide the City with GIS mapping of all existing streetlights.

Based on the committee's evaluation of proposals, staff is recommending the City enter into a Consulting Services Agreement with Sally Swanson Architects to complete the City's updated ADA SETP, including the GIS mapping of sidewalks and streetlights. The total project cost is \$244,550 with an estimated completion timeline of 13 months, roughly May 2021 to May 2022.

FINANCIAL IMPACT:

Staff reviewed potential funding sources for the project and is recommending that the project be funded in the Human Resources Department, part of the City's General Fund. The project will span two fiscal years (FY). For FY 2020-21, it is estimated the project will incur approximately \$60,000 in expenses. The remaining balance of the project costs will be included in the proposed FY 2021-22 budget. A budget amendment is requested with this report for the amount anticipated to be expended in the current FY.

Budget Appropriation: 04/21/2021					
<i>Fund</i>	<i>Org</i>	<i>Object</i>	<i>Description</i>	<i>Increase Amount</i>	<i>Decrease Amount</i>
1020	10201500	6440	Contracted Services	\$60,000.00	

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

The Vision Madera 2025 Plan included several action items related to the ADA SETP, specifically:

- 113.1: After update of General Plan, update existing City Accessibility Plan.
 - 113.1-5: Prepare RFP for consultant to conduct physical evaluation.
 - 113.1-6: Award contract to ADA Consultant.
 - 113.1-7: Conduct and complete Evaluation Study.
- 113.3: Establish budgets to ensure all City facilities that provide services to the public are ADA compliant.
 - 113.3-2: Review Self-Evaluation study.
- 138.1: Update the City of Madera's ADA program.
 - 138.1-7: Prepare RFP for consultant to conduct physical evaluation.
 - 138.1-8: Award contract to ADA Consultant.
 - 138.1-9: Conduct and complete Evaluation Study.
- 138.2: Inventory those public structures currently not in ADA compliance and develop plan to bring them into compliance.
 - 138.2-4: Prepare RFP for consultant to conduct physical evaluation.
 - 138.2-5: Award contract to ADA Consultant.
 - 138.2-6: Conduct and complete Evaluation Study.

ALTERNATIVES:

Council may direct staff to award an agreement to a different firm.

ATTACHMENTS:

1. Consulting Services Agreement with Sally Swanson Architects, Inc.

CITY OF MADERA

CONSULTING SERVICES AGREEMENT

THIS AGREEMENT made and entered into the 21st day of April, 2021, by and between the CITY OF MADERA, a municipal corporation of the State of California, hereinafter called "City" AND SALLY SWANSON ARCHITECTS, INC., hereinafter called "Consultant";

RECITALS

- A. The City desires to update its 2010 Americans with Disabilities (ADA) Act Self-Evaluation and Transition Plan.
- B. The City issued an RFP for consultant services to assist city in the update and reviewed submittals.
- C. Consultant is a firm having the necessary experience and qualifications to provide such services.
- C. City desires to retain Consultant to provide said service.

AGREEMENT

NOW, THEREFORE, in consideration of the foregoing and the mutual covenants and agreements herein contained, it is agreed by and between the City and the Consultant as follows:

1. Services. The City hereby employs Consultant to develop an update to its 2010 ADA Self-Evaluation and Transition Plan per Section 2 of this Agreement at the compensation and upon the terms and conditions herein expressed, and Consultant hereby agrees to perform such services for said compensation, and upon said terms and conditions. City hereby authorizes Consultant to commence work on April 22, 2021.

2. Obligations, Duties and Responsibilities of Consultant. It shall be the duty, obligation, and responsibility of the Consultant, in a skilled and professional manner, to perform the consulting services in accordance with Exhibit 1: Scope of Work. Exhibit 1 is attached and incorporated by reference.

3. Consultant's Fees and Compensation: Amount, How and When Payable.

3.1 The total project cost will be \$244,550.00. The breakdown of cost components is shown in Exhibit 2: Cost Proposal. Exhibit 2 is attached and incorporated by reference.

3.2 Billings are to be made directly to the following address:

City of Madera Human Resources Department

Attn: Wendy Silva
205 W. 4th Street
Madera, CA 93637
wsilva@madera.gov

3.3 Billing shall be made monthly by Consultant. The billing statements shall be prepared and organized in a manner that facilitates an efficient review of the services performed. The City shall make its best effort to process payments promptly and not later than 30 days after receiving Consultant's billing statement.

4. Term of Agreement and Termination.

4.1 This Agreement shall be effective on April 21, 2021 and continue until completion of the agreed upon Scope of Work as shown in Exhibit 1.

4.2 City reserves the right to discharge Consultant and terminate this Agreement at any time. In the event of such discharge or termination, the City shall compensate Consultant for services rendered up to and including the date of termination. City shall terminate services and/or the Agreement by delivering to Consultant a written notice specifying the extent to which services and/or the Agreement are terminated and the effective date of the termination. Notice of termination shall be emailed as follows:

Sally Swanson, Principal-in-Charge/CEO
Sally Swanson Architects, Inc.
P.O. Box 2029 San Francisco, CA 94126
sswanson@swanarch.com

In the event of termination, all finished or unfinished documents, reports, or other materials prepared by Consultant under this Agreement shall become City's property. Consultant shall be entitled to receive compensation for all satisfactory work completed prior to the effective date of termination.

5. Hold Harmless and Insurance Requirements.

5.2 Indemnification and Waivers. **Indemnity for Professional Liability:** When the law establishes a professional standard of care for Consultant's Services, to the fullest extent permitted by law, Consultant shall indemnify, protect, defend, and hold harmless City and any and all of its officials, employees and agents from and against any and all losses, liabilities, damages, costs, and expenses, including legal counsel's fees and costs but only to the extent the Consultant (and its Subconsultants), are responsible for such damages, liabilities and costs on a comparative basis of fault between the Consultant (and its Subconsultants) and the City in the performance of professional services under this agreement.

Indemnity for Other Than Professional Liability: Other than in the performance of professional services and to the full extent permitted by law, Consultant shall indemnify, defend, and hold harmless City, and any and all of its employees, officials and agents from and against any liability (including liability for claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs of any kind, whether actual, alleged or

threatened, including legal counsel's fees and costs, court costs, defense costs, and expert witness fees), where the same arise out of, are a consequence of, or are in any way attributable to, in whole or in part, the performance of this Agreement by Consultant or by any individual or City for which Consultant is legally liable, including, but not limited to officers, agents, employees, or subcontractors of Consultant, except when caused by the active negligence or willful misconduct of the City.

5.3. Insurance. During the term of this Agreement, Consultant shall maintain, keep in force, and pay all premiums required to maintain and keep in force general liability, workers' compensation, automobile liability, and professional liability insurance. The limits and nature of such policies shall be as required in Exhibit 3 of this Agreement. Exhibit 3 is attached and incorporated by reference.

6. Independent Contractor. In performance of the work, duties and obligations assumed by Consultant under this Agreement, it is mutually understood and agreed that Consultant, including any and all of Consultant's officers, agents, and employees, will at all times be acting and performing as an independent contractor, and shall act in an independent capacity and not as servant, employee, agent, partner, or associate of City. Because of its status as an independent contractor, Consultant and its employees shall have absolutely no right to employment rights and benefits available to City employees. Consultant shall be solely liable and responsible for providing to, or on behalf of, its employees all legally-required employee benefits. In addition, Consultant shall be solely responsible and hold City harmless from all matters related to payment of Consultant's employees, including compliance with social security, withholding, and all other regulations governing such matters.

7. Compliance with Law. Consultant shall comply with all applicable Federal, State and local laws, rules, regulations, ordinances, and directives, now in force or as enacted, issued, or amended during the term of this Agreement.

8. Miscellaneous.

8.1 Consent. Whenever in this Agreement the approval or consent of a party is required, such approval or consent shall be in writing and shall be executed by a person having the express authority to grant such approval or consent.

8.2 Governing Law and Venue. The parties agree that this Agreement shall be governed and constructed by and in accordance with the Laws of the State of California. Venue for purposes of the filing of any action regarding enforcement or interpretation of this Agreement and any rights and duties hereunder shall be Madera County, California.

8.3 Required License and Professional Credentials. Consultant and personnel providing services shall maintain all licenses and professional credentials necessary for the provision of such services. Consultant shall promptly notify City of changes of status or events that might impact the provision of professional services to City.

8.4 Force Majeure. Neither party shall be deemed to be in default on account of any delay or failure to perform its obligations under this Agreement, which directly results from an Act of God or an act of a superior governmental authority.

8.5 Headings. The paragraph headings are not a part of this Agreement and shall have no effect upon the construction or interpretation of any part of this Agreement.

8.6 Incorporation of Documents. All documents constituting the Agreement documents and all documents which may, from time to time, be referred to in any duly executed amendment hereto are by such reference incorporated in the Agreement and shall be deemed to be part of this Agreement. This includes exhibits referenced in this Agreement.

8.7 Integration. This Agreement and any amendments hereto between the parties constitute the entire Agreement between the parties. There are no other prior oral or written agreements between the parties that are not incorporated in this Agreement.

8.8 Modification of Agreement. This Agreement shall not be modified or be binding upon the parties unless such modification is agreed to in writing and signed by the parties.

8.9 Provision. Any agreement, covenant, condition, clause, qualification, restriction, reservation, term, or other stipulation in the Agreement shall define or otherwise control, establish or limit the performance required or permitted or to be required of or permitted by either party. All provisions, whether covenants or conditions, shall be deemed to be both covenants and conditions.

8.10 Severability. If a court of competent jurisdiction finds or rules that any provision of this Agreement is void or unenforceable, the provisions of this Agreement not so affected shall remain in full force and effect.

8.11 Successors and Assigns. The provisions of this Agreement shall inure to the benefit of, and shall apply to and bind, the successors and assigns of the parties.

8.12 Venue. In the event that suit is brought by either party hereunder, the parties agree that trial of such action shall be vested exclusively in the state courts of California in the County of Madera or in the United States District Court for the Eastern District of California.

8.13 Recovery of Costs. The prevailing party in any action brought to enforce the terms of this Agreement or arising out of this Agreement may recover its reasonable costs, including reasonable attorney's fees, incurred or expended in connection with such action against the non-prevailing party.

8.14 Counterparts. This Agreement may be executed in counterparts such that the signatures may appear on separate signature pages. A copy or an original with all signatures appended together, shall be deemed a fully executed Agreement.

9. Signatures. The individuals executing this Agreement represent and warrant that they have the right, power, legal capacity, and authority to enter into and to execute this Agreement on behalf of the respective legal entities of the Consultant and the City.

SALLY SWANSON ARCHITECTS, INC.

CITY OF MADERA

Sally Swanson, Principal-in-Charge/CEO

Santos Garcia, Mayor

Date: _____

Date: _____

ATTEST

APPROVED AS TO FORM

Alicia Gonzales, City Clerk

Hilda Cantú Montoy, City Attorney

Date: _____

Date: _____

Exhibit 1: Scope of Work

Task 1. Project Administration and Meetings

- a. SSA's Project Administration will include Monthly Invoicing, Progress Report, Schedule and Other Administrative Functions
- b. SSA will attend an On-Site Kick-Off, Interim Progress and Final Completion Meetings (Up to 3 Meetings)
- c. SSA will Identify and Obtain All Materials to Furnish a Self-Evaluation and Transition Plan and Coordinate with the City Team, As Needed
- d. SSA will Attend Subsequent/Progress Meetings via Teleconference on a Recurring or Individual Basis, If Required

Task 2. Review City Policies and Standards

- a. SSA will Develop Procedures, Tools and Forms to Conduct a Self-Evaluation
- b. SSA will Develop Specific Survey Questionnaires for Approximately Sixteen (16) City Departments
- c. SSA will Attend One (1) Orientation with Department Representatives to Explain Questionnaires, Process, Procedure and Schedule
- d. SSA will Evaluate Current City PSA and Associated Policies, Practices and Procedures, Communications and Webpages
- e. SSA will Prepare Draft Reports to Document Current Level of Program Accessibility, Including Recommendations
- f. SSA will Present Draft Reports and Record Feedback from the City Team
- g. SSA will Incorporate All Changes and Develop Final Self-Evaluation Reports

Task 3. Review City Buildings and Parks

- a. SSA will Compile Data and Develop Survey Database
- b. SSA will Evaluate City Buildings and Associated Path of Travel (Approximately 28 Facilities and 12 Parks/Trails)
- c. SSA will Prepare the Draft Access Compliance Assessment Reports (ACAR) Including Barrier Location Plans
- d. SSA will Present Draft Report and Record Feedback from the City Team
- e. SSA will Incorporate All Changes and Develop Final Access Compliance Assessment Reports

Task 4. Review City Public Rights-of-Way (PRoW)

- a. SSA will Compile Data and Develop Survey Database
- b. SSA will Evaluate City Public Rights-of-Way (PRoW) within City limits (Sidewalks, Curb Ramps, Pedestrian Signals, On-Street Stalls and Parking Lots)
- c. SSA will Prepare Draft Access Compliance Assessment Reports (ACAR)
- d. SSA will Present Draft Reports and Record Feedback from the City Team
- e. SSA will Incorporate All Changes and Develop Final Access Compliance Assessment Reports

Exhibit 1: Scope of Work

Task 5. Public Outreach and Meetings

- a. SSA will Provide Project Administration to Include the Preparation of Program Materials and Assist the City Team in Eliciting Public Input
- b. SSA will Attend One (1) Workshop to Advise the Public of the Project, Educate the Public of the Process and Record Feedback
- c. SSA will Attend One (1) Workshop to Present the Draft ADA Self-Evaluation and Transition Plan and Record Feedback
- d. SSA will Attend One (1) City Council Meeting to Present the ADA Self-Evaluation and Transition Plan for Adoption

Task 6. Self-Evaluation and Transition Plan Under Title II and Caltrans Requirements

- a. SSA will Develop the Draft ADA Self-Evaluation Including Questionnaire Responses, Grievance Procedure and Work Plan
- b. SSA will Develop the Draft ADA Transition Plan Including Priorities, Implementation, Schedule and Conceptual Cost Estimate
- c. SSA will Present the Draft ADA Self-Evaluation and Transition Plan and Record Feedback from the City Team
- d. SSA will Incorporate All Changes and Develop the Final ADA Self-Evaluation and Transition Plan, Including Executive Summary

Task 7. Monitoring Database

- a. SSA will Develop a Draft Electronic Database (Excel or City Approved) to Monitor and Update Barrier Removal Progress
- b. SSA will Present the Draft Electronic Database and Record Feedback from the City Team
- c. SSA will Incorporate All Changes and Develop the Final Tracking System

Task 8. City Staff Training (**At No Cost to The City****)**

- a. SSA will Prepare the Needed Training Materials
- b. SSA will Conduct One (1) Training Workshop to City Staff on Applicable Standards, Field Assessment, Reports and Monitoring Effort

Task 9. GIS Integration for PRow Elements & Street Lights Survey Data

- a. SSA will Process Public Rights-of-Way Data and Integrate into Geographic Information Systems (GIS)
- b. SSA will Confirm Location of Existing Street Lights and Collect Additional as Needed with Locations & Photos, and Integrate into GIS
- c. SSA will Present the Draft GIS Reference Map and Record Feedback from the City Team
- d. SSA will Incorporate All Changes and Develop the Final GIS Reference Map

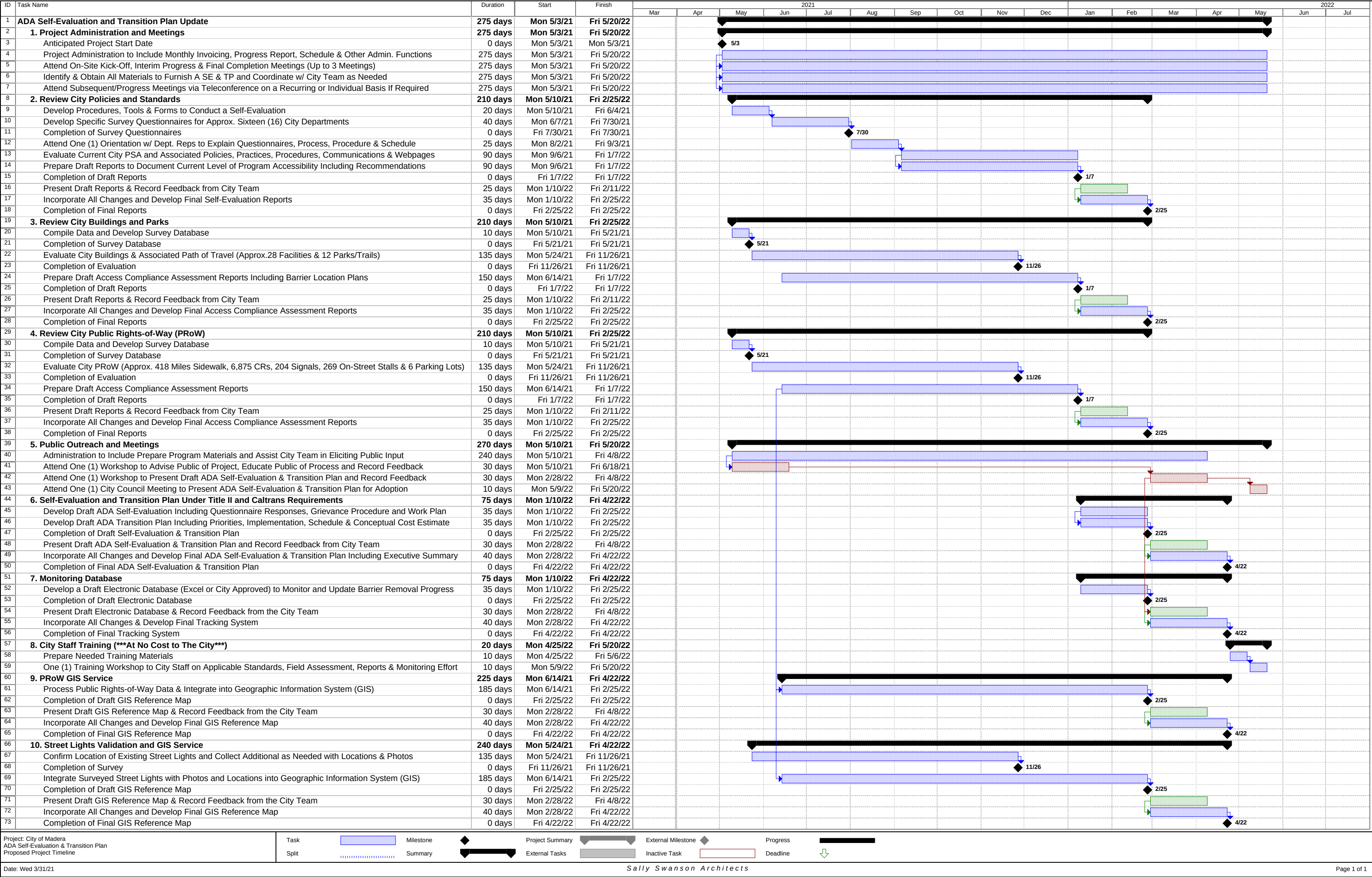


Exhibit 2: Project Cost Breakdown

Tasks		Sally Swanson Architects, Inc.								Total Hours	Total Labor Costs	ODC's				Total Fee
Task #	Task Description	Principal-in- Charge	Project Manager	Policy Specialist	Facility Specialist	PRoW/GIS Specialist	PRoW Surveyor	Technical Staff	Admin Staff			Other Direct Costs				
		Sally Swanson	Shao Chen	Joshua Klipp	Ian Blakey	Brandon Guyton	(Various)	(Various)	(Various)			Car & Gas (Weekly Rate @ \$300)	Car & Gas (Daily Rate @ \$60)	Lodging (Monthly Rate @ \$1,200)	Meals & Incidental Exp (Daily Rate @ \$50)	
		\$185.00	\$165.00	\$165.00	\$100.00	\$80.00	\$55.00	\$55.00	\$50.00							
1	Project Administration and Meetings															
	a. Project Administration to Include Monthly Invoicing, Progress Report, Schedule & Other Administrative Functions	1	16						8	25	\$3,225.00					\$3,225.00
	b. Attend On-Site Kick-Off, Interim Progress & Final Completion Meetings (Up to 3 Meetings)	1	3	1	1	1				7	\$1,025.00					\$1,025.00
	c. Identify and Obtain All Materials to Furnish A Self-Evaluation & Transition Plan and Coordinate with City Team as Needed		2	2	2	2				8	\$1,020.00					\$1,020.00
	d. Attend Subsequent/Progress Meetings via Teleconference on a Recurring or Individual Basis If Required		2	2	2	2				8	\$1,020.00					\$1,020.00
	Subtotal:	2	23	5	5	5	0	0	8	48	\$6,290.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,290.00
2	Review City Policies and Standards															
	a. Develop Procedures, Tools & Forms to Conduct a Self-Evaluation		1	8						9	\$1,485.00					\$1,485.00
	b. Develop Specific Survey Questionnaires for Approx. Sixteen (16) City Departments		1	16				8		25	\$3,245.00					\$3,245.00
	c. Attend One (1) Orientation with Department Representatives to Explain Questionnaires, Process, Procedure & Schedule		1	4						5	\$825.00					\$825.00
	d. Evaluate Current City PSA and Associated Policies, Practices, Procedures, Communications & Webpages		1	24						25	\$4,125.00					\$4,125.00
	e. Prepare Draft Reports to Document Current Level of Program Accessibility Including Recommendations	1	2	16				16		35	\$4,035.00					\$4,035.00
	f. Present Draft Reports & Record Feedback from City Team		1	1						2	\$330.00					\$330.00
	g. Incorporate All Changes and Develop Final Self-Evaluation Reports	1	1	8				8		18	\$2,110.00					\$2,110.00
	Subtotal:	2	8	77	0	0	0	32	0	119	\$16,155.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,155.00
3	Review City Buildings and Parks															
	a. Compile Data and Develop Survey Database		1		2			8		11	\$805.00					\$805.00
	b. Evaluate City Buildings & Associated Path of Travel (Approx.28 Facilities & 12 Parks/Trails)		1		160					161	\$16,165.00	\$1,200.00			\$1,000.00	\$18,365.00
	c. Prepare Draft Access Compliance Assessment Reports Including Barrier Location Plans	1	2		8			80		91	\$5,715.00					\$5,715.00
	d. Present Draft Report & Record Feedback from City Team		1		1					2	\$265.00					\$265.00
	e. Incorporate All Changes and Develop Final Access Compliance Assessment Reports	1	1		8			16		26	\$2,030.00					\$2,030.00
	Subtotal:	2	6	0	179	0	0	104	0	291	\$24,980.00	\$1,200.00	\$0.00	\$0.00	\$1,000.00	\$27,180.00
4	Review City Public Rights-of-Way (PRoW)															
	a. Compile Data and Develop Survey Database		1		2			8		11	\$805.00					\$805.00
	b. Evaluate City PRoW (Approx. 418 Miles Sidewalk, 6,875 CRs, 204 Signals, 269 On-Street Stalls & 6 Parking Lots)		1			8	1360			1369	\$75,605.00	\$10,200.00		\$7,200.00	\$8,500.00	\$101,505.00
	c. Prepare Draft Access Compliance Assessment Reports	1	2			16		280		299	\$17,195.00					\$17,195.00
	d. Present Draft Reports & Record Feedback from City Team		1			1				2	\$245.00					\$245.00
	e. Incorporate All Changes and Develop Final Access Compliance Assessment Reports	1	1			8		16		26	\$1,870.00					\$1,870.00
	Subtotal:	2	6	0	2	33	1360	304	0	1707	\$95,720.00	\$10,200.00	\$0.00	\$7,200.00	\$8,500.00	\$121,620.00
5	Public Outreach and Meetings															
	a. Administration to Include Prepare Program Materials and Assist City Team in Eliciting Public Input	1	2	4	2	4				13	\$1,695.00					\$1,695.00
	b. Attend One (1) Workshop to Advise Public of Project, Educate Public of Process and Record Feedback		2	4	2	4				12	\$1,510.00					\$1,510.00
	c. Attend One (1) Workshop to Present Draft ADA Self-Evaluation & Transition Plan and Record Feedback		2	4	2	4				12	\$1,510.00					\$1,510.00
	d. Attend One (1) City Council Meeting to Present ADA Self-Evaluation & Transition Plan for Adoption	1	2	4	2	4				13	\$1,695.00					\$1,695.00
	Subtotal:	2	8	16	8	16	0	0	0	50	\$6,410.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,410.00
6	Self-Evaluation and Transition Plan Under Title II and Caltrans Requirements															
	a. Develop Draft ADA Self-Evaluation Including Questionnaire Responses, Grievance Procedure and Work Plan	1	2	16				16		35	\$4,035.00					\$4,035.00
	b. Develop Draft ADA Transition Plan Including Priorities, Implementation, Schedule & Conceptual Cost Estimate	1	2		8	8		160		179	\$10,755.00					\$10,755.00
	c. Present Draft ADA Self-Evaluation & Transition Plan and Record Feedback from City Team		1	1	1	1				4	\$510.00					\$510.00
	d. Incorporate All Changes and Develop Final ADA Self-Evaluation & Transition Plan Including Executive Summary	2	1	8	4	4		16		35	\$3,455.00					\$3,455.00
	Subtotal:	4	6	25	13	13	0	192	0	253	\$18,755.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,755.00
7	Monitoring Database															
	a. Develop a Draft Electronic Database (Excel or City Approved) to Monitor and Update Barrier Removal Progress		1			16				17	\$1,445.00					\$1,445.00
	b. Present Draft Electronic Database & Record Feedback from the City Team		1			1				2	\$245.00					\$245.00
	c. Incorporate All Changes & Develop Final Tracking System		1			8				9	\$805.00					\$805.00
	Subtotal:	0	3	0	0	25	0	0	0	28	\$2,495.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,495.00
8	City Staff Training (**At No Cost to The City**)													\$0.00		
	a. Prepare Needed Training Materials		1	6		6				13	\$0.00					\$0.00
	b. Conduct One (1) Training Workshop to City Staff on Applicable Standards, Field Assessment, Reports & Monitoring Effort		1	2		2				5	\$0.00					\$0.00
	Subtotal:	0	2	8	0	8	0	0	0	18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	PRoW GIS Service															
	a. Process Public Rights-of-Way Data & Integrate into Geographic Information System (GIS)		1			240				241	\$19,365.00					\$19,365.00
	b. Present Draft GIS Reference Map & Record Feedback from the City Team		1			1				2	\$245.00					\$245.00
	c. Incorporate All Changes and Develop Final GIS Reference Map		1			16				17	\$1,445.00					\$1,445.00
	Subtotal:	0	3	0	0	257	0	0	0	260	\$21,055.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,055.00
10	Street Lights Validation and GIS Service															
	a. Confirm Location of Existing Street Lights and Collect Additional as Needed with Locations & Photos						240			240	\$13,200.00	\$1,800.00			\$1,500.00	\$16,500.00
	b. Integrate Surveyed Street Lights with Photos and Locations into Geographic Information System (GIS)					80				80	\$6,400.00					\$6,400.00
	c. Present Draft GIS Reference Map & Record Feedback from the City Team		1			1				2	\$245.00					\$245.00
	d. Incorporate All Changes and Develop Final GIS Reference Map		1			16				17	\$1,445.00					\$1,445.00
	Subtotal:	0	2	0	0	97	240	0	0	339	\$21,290.00	\$1,800.00	\$0.00	\$0.00	\$1,500.00	\$24,590.00
	Grand Total Including Optional:	14	67	131	207	454	1600	632	8	3113	\$213,150.00	\$13,200.00	\$0.00	\$7,200.00	\$11,000.00	\$244,550.00

Notes: 1. If there is a significant increase to the scope of work outlined above, SSA reserves the right to renegotiate the services fee with the City of Madera.
2. Sally Swanson Architects, Inc. (SSA) utilizes a non-proprietary software, FileMaker Pro to create the unique characteristics of the City of Madera database. SSA will assume the cost of one user (perpetual use) license.
3. Sally Swanson Architects, Inc. (SSA) guarantees that no additional fees will be charged to the City of Madera without prior written consent by the City.
4. SSA will submit all reports electronically as PDFs.

Exhibit 3: Insurance Requirements

Without limiting Consultant's indemnification of City, and prior to commencement of Work, Consultant shall obtain, provide, and continuously maintain at its own expense during the term of the Agreement, and shall require any and all Subcontractors and Subconsultants of every Tier to obtain and maintain, policies of insurance of the type and amounts described below and in form satisfactory to the City.

Minimum Scope and Limits of Insurance

Consultant shall maintain limits no less than:

- **\$2,000,000 General Liability** (including operations, products and completed operations) per occurrence, \$4,000,000 general aggregate, for bodily injury, personal injury and property damage, including without limitation, blanket contractual liability. Coverage shall be at least as broad as Insurance Services Office (ISO) Commercial General Liability coverage form CG 00 01. General liability policies shall be endorsed using ISO form CG 20 10 that the City and its officers, officials, employees and agents shall be additional insureds under such policies.
- **\$2,000,000 Automobile Liability** combined single limit per accident for bodily injury or property damage at least as broad as ISO Form CA 00 01 for all activities of Consultant arising out of or in connection with Work to be performed under this Agreement, including coverage for any owned, hired, non-owned or rented vehicles. Automobile Liability policies shall be endorsed to provide that the City and its officers, officials, employees and agents shall be additional insureds under such policies.
- **Worker's Compensation** as required by the State of California and **\$1,000,000 Employer's Liability** per accident for bodily injury or disease. Consultant shall submit to the City, along with the certificate of insurance, a Waiver of Subrogation endorsement in favor of the City, it's officers, agents, employees, and volunteers.
- **\$1,000,000 Professional Liability (Errors & Omissions)** per claim and in the aggregate. Consultant shall maintain professional liability insurance that insures against professional errors and omission that may be made in performing the Services to be rendered in connection with this Agreement. Any policy inception date, continuity date, or retroactive date must be before the effective date of this Agreement, and Consultant agrees to maintain continuous coverage through a period no less than three years after completion of the services required by this Agreement. The cost of such insurance shall be included in Consultant's bid.

Maintenance of Coverage

Consultant shall procure and maintain, for the duration of the contract, insurance against claims for injuries to persons or damages to property, which may arise from or in connection with the performance of the Work hereunder by Consultant, its agents, representatives, employees, subcontractors or subconsultants as specified in this Agreement.

Proof of Insurance

Consultant shall provide to the City certificates of insurance and endorsements, as required, as evidence of the insurance coverage required herein, along with a waiver of subrogation endorsement for workers' compensation. Insurance certificates and endorsements must be approved by the City prior to commencement of performance. Current evidence of insurance shall be kept on file with the City at all times during the term of this Agreement. Agency reserves the right to require complete, certified copies of all required insurance policies, at any time.

Acceptable Insurers

All insurance policies shall be issued by an insurance company currently authorized by the Insurance

Exhibit 3: Insurance Requirements

commissioner to transact business of insurance in the State of California, with an assigned policyholders' Rating of A- (or higher) and a Financial Size Category Class VII (or larger), in accordance with the latest edition of Best's Key Rating Guide.

Waiver of Subrogation

All insurance coverage maintained or procured pursuant to this agreement shall be endorsed to waive subrogation against the City, its elected or appointed officers, agents, officials, employees, and volunteers, or shall specifically allow Consultant, or others providing insurance evidence in compliance with these specifications, to waive their right of recovery prior to a loss. Consultant hereby waives its own right of recovery against the City and shall require similar written express waivers and insurance clauses from each of its subconsultants or subcontractors.

Enforcement of Contract Provisions (non estoppel)

Consultant acknowledges and agrees that any actual or alleged failure on the part of the Agency to inform Consultant of non-compliance with any requirement imposes no additional obligations on the City, nor does it waive any rights hereunder.

Specifications not Limiting

Requirements of specific coverage features or limits contained in this Section are not intended as a limitation on coverage, limits or other requirements, or a waiver of any coverage normally provided by any insurance. Specific reference to a given coverage feature is for purposes of clarification only as it pertains to a given issue and is not intended by any party or insured to be all inclusive, or to the exclusion of other coverage, or a waiver of any type. If Consultant maintains higher limits than the minimums required above, the entity shall be entitled to coverage at the higher limits maintained by Consultant.

Notice of Cancellation

Consultant agrees to oblige its insurance agent or broker and insurers to provide to the City with thirty (30) calendar days notice of cancellation (except for nonpayment for which ten (10) calendar days notice is required) or nonrenewal of coverage for each required coverage.

Self-insured Retentions

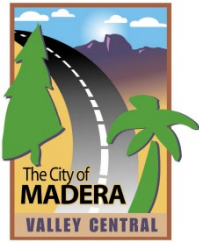
Any self-insured retentions must be declared to and approved by the City. The City reserves the right to require that self-insured retentions be eliminated, lowered or replaced by a deductible. Self-insurance will not be considered to comply with these specifications unless approved by the City's Risk Manager.

Timely Notice of Claims

Consultant shall give the City prompt and timely notice of claims made or suits instituted that arise out of or result from Consultant's performance under this Agreement, and that involve or may involve coverage under any of the required liability policies.

Additional Insurance

Consultant shall also procure and maintain, at its own cost and expense, any additional kinds of insurance, which in its own judgement may be necessary for its proper protection and prosecution of the Work.



REPORT TO CITY COUNCIL Late Distribution Notice

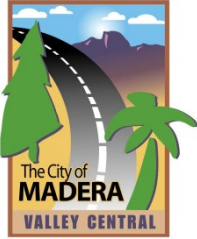
DATE: April 15, 2021

TO: Mayor and Councilmembers

FROM: Gary Conte, Planning Manager

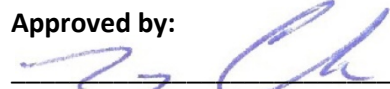
SUBJECT: April 21, 2021 City Council Meeting
Late Distribution of Report for Item D-4

Additional time is needed to complete, review and finalize the report for Item D-4 Amendment No. 2 to Professional Services Agreement with Provost and Pritchard Consulting Group before distributing to Council. We apologize for any inconvenience this action may have caused.



REPORT TO CITY COUNCIL

Approved by:



Gary Conte, Planning Manager



Arnoldo Rodriguez, City Manager

Council Meeting of: April 21, 2021

Agenda Number: D-5

SUBJECT:

Professional Planning and Environmental Review Services Agreement with Rincon Consultants, Inc.

RECOMMENDATION:

Adopt a Resolution approving the Professional Services Agreement between the City of Madera and Rincon Consultants, Inc. for City Planning and Environmental Services and Rescinding Resolution 20-45.

SUMMARY:

City Council approved Resolution 20-45 authorizing a Professional Services Agreement with Rincon Consultants, Inc. (Rincon) to provide planning and environmental services related to implementation of the City's adopted plans, policies and zoning regulations. However, due to discrepancies in the Agreement, the Agreement was never fully executed. Staff and Rincon have resolved the Agreement discrepancies and are prepared to move forward with executing a corrected Agreement. Purpose of this Resolution is to acknowledge the corrections to the discrepancies in original Agreement and to approve a new Agreement benefiting both parties. Funds are available in the Planning Department Fiscal Year 2020/21 Budget to finance the Agreement.

DISCUSSION:

The discrepancies in the original Agreement focused on compensation as well as personnel assignment and duties. Staff and Rincon have worked together to resolve these discrepancies as well as updated the scope of services to respond to present City Planning Department professional planning and environmental review service needs. The Planning Department is in need of professional planning services to assist staff in the analysis, evaluation, and preparation of recommendations pertaining to the development and use of properties in accordance with the City's applicable plans, policies, ordinances, and development standards. The City has and is likely to continue to receive an unprecedented number of land use entitlement applications impacting the Planning Department's ability to process applications in a timely matter based on its current staffing resources. The Planning Department is presently is processing 70 discretionary and ministerial entitlement applications in addition to reviewing building plot plan and construction plan reviews, and environmental reviews for other City Departments.

The City has consistently focused efforts and resources to provide a high level of services to its residents and business. These efforts have resulted in notable development of new housing, expanded commercial opportunities, and job creating industrial growth. The purpose for Resolution 20-45, as is with the present Resolution approving a corrected Professional Services Agreement between the City and Rincon is to assist the Planning Department in providing an appropriate and desirable level of services to the community, Planning Commission and to the Council. The Agreement will be for planning, zoning and environmental review and report preparation performed as directed by the City's Planning Department. The total budget of the Agreement is not to exceed \$50,000. We note that the City engaged in a process seeking proposals for planning services.

FINANCIAL IMPACT:

There will be no fiscal impact to the Planning Department Fiscal Year 2020/21 Budget. The Department's Fiscal Year 2020/21 Budget anticipated entering into an Agreement with Rincon for Professional Services and includes a budget of \$50,000 for the Agreement based on the approval of Resolution 20-45.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

The recommended Professional Services Agreement with Rincon is integral to the review and approval process for development project. As such, approval of the Professional Services Agreement with Rincon is consistent with the City's vision statements for "a well-planned city" and "good jobs and economic opportunity.

ALTERNATIVES:

As an alternative to staff's recommendation, the City may:

1. Authorize a lesser budget increase to the Professional Services Agreement with Rincon Consultants, Inc.
2. Direct staff to solicit additional proposals for professional planning services. Such action will represent a delay of approximately 3 to 4 months due to the advertisement period, review of proposals, and selecting a consultant.

ATTACHMENTS:

1. Resolution
2. Professional Services Agreement Between Rincon Consultants, Inc. and the City of Madera for Planning and Environmental Services

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA APPROVING AN
AGREEMENT BETWEEN THE CITY OF MADERA AND RINCON CONSULTANTS, INC.
FOR PROFESSIONAL PLANNING AND ENVIRONMENTAL REVIEW SERVICES AND
RESCINDING RESOLUTION 20-45**

WHEREAS, the City is in need of land use planning and environmental review services in connection with its efforts to assure compliance with applicable State regulations, City municipal codes and standards; and

WHEREAS, Rincon Consultants, Inc. has been identified as a firm having the professional competence, experience, and qualifications to provide professional planning and environmental services; and

WHEREAS, the City adopted Resolution No. 20-45 approving the City to enter into an agreement with Rincon Consultants, Inc. for the purpose of providing professional planning and environmental services; and

WHEREAS, the original agreement made a part of Resolution No. 20-45 included compensation, as well as personnel assignment and duty discrepancies; and

WHEREAS, the City and Rincon Consultants, Inc. have worked together to resolve the compensation, and personnel assignment and duty discrepancies, and have updated the scope of services to respond to present City Planning Department planning and environmental review service needs; and

WHEREAS, the City has prepared a Professional Services Agreement with Rincon Consultants, Inc. which is in the best interests of both parties; and

WHEREAS, the Professional Services Agreement with Rincon Consultants, Inc. includes a not-to-exceed compensation of \$50,000; and

WHEREAS, funds for the Professional Services Agreement is available in the Planning Department's 2020/21 Fiscal Budget for Contract Planning Services; and

WHEREAS, the City Council authorizes the Planning Manager to spend the Planning Department's 2020/21 Fiscal Budget for Contract Planning Services in the amount of \$50,000 for Professional Planning and Environmental Review Services performed by Rincon Consultants, Inc.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA DOES HERBY RESOLVE, FIND
AND ORDER AS FOLLOWS:**

1. The recitals listed above are true and correct.
2. The City approves the Professional Services Agreement with Rincon Consultants, Inc. for not-to-exceed compensation fee of \$50,000, a copy of which is attached hereto and incorporated by reference.

3. Resolution 20-45 is rescinded and null and void.
4. The Resolution is effective immediately upon adoption.

ADOPTED ON April 21, 2021, by the City Council of the City of Madera by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

THE CITY OF MADERA:

By: _____
Santos Garcia, Mayor

Date: _____

ATTEST:

APPROVED AS TO LEGAL FORM:

By: _____
Alicia Gonzales, City Clerk

By: _____
Hilda Cantú Montoy, City Attorney

Date: _____

Date: _____

PROFESSIONAL SERVICES AGREEMENT

This Professional Services Agreement ("Agreement") is made and entered into the 14th day of April 2021, by and between Rincon Consultants, Inc. ("Firm") and the City of Madera ("City").

RECITALS

- A. The City has an immediate need for professional planning and environmental review consultant services due to the unprecedented number of land use entitlement applications impacting the Planning Department's ability to process applications in a timely matter based on its current staffing resources.
- B. Firm has the professional competence, experience, and qualifications to provide professional planning services required by City.
- C. City desires to retain Firm to provide said services.

AGREEMENT

- 1. Incorporation of Recitals. The recitals set forth above are incorporated herein by this reference.
- 2. Services. The City hereby contracts with Firm to provide services herein set forth at the compensation and upon the terms and conditions herein expressed, and Firm hereby agrees to perform such services for said compensation, and upon said terms and conditions. City hereby authorizes Firm to commence work immediately upon approval of this agreement by the City Council at a scheduled meeting of said governing body.
- 3. Obligations, duties and responsibilities of Firm. It shall be the duty, obligation and responsibility of the Firm, in a skilled and professional manner, to perform the services in accordance with the Scope of Work identified in Exhibit A.
- 4. Compensation. City shall compensate Firm for professional services at the appropriate rate indicated in the Rincon Standard Fee Schedule for Environmental Sciences and Planning Services for consulting services.
- 5. Assignment of Personnel. Rincon Consultants, Inc., will provide Senior Project Manager, Eric VonBerg, and any additional qualified individuals to assist City's Planning Department and will be assigned subject to the approval of the Planning Manager.
- 6. Billings and Payments.
 - 6.1 Firm shall submit a billing statement which will include services by Firm provided monthly in arrears, no later than the tenth of the month following the month service was rendered. The billing statement shall be submitted to the City's designee.

6.2 Billings are to be made directly to the following address:

City of Madera
Attn: Gary Conte, Planning Manager
205 W. 4th Street
Madera, CA 93637

6.3 The billing statements shall be prepared and organized in a manner that facilitates an efficient review of the services performed.

6.4 City shall make payments monthly based on a monthly itemized billing statement for the previous month. City shall make its best effort to process payments promptly and not later than 30 days after receiving Firm's monthly billing statement.

7. Term and Termination.

7.1 This Agreement shall be effective on April 21, 2021, after approval by the City Council at a duly scheduled meeting thereof and shall continue in full force and effect unless otherwise terminated earlier by one of the parties. Firm may be contacted following termination of the Agreement for clarification and consultation on matters covered during performance of the scope of services. Any such contact will be billed in accordance with Section 4 of this Agreement.

7.2 City reserves the right to discharge Firm and terminate this Agreement at any time. In the event of such discharge or termination, the City shall compensate Firm for services rendered up to and including the date of termination. City shall terminate services and/or the Agreement by delivering to Firm a written notice specifying the extent to which services and/or the Agreement are terminated and the effective date of the termination. Notice of termination shall be emailed as follows:

Rincon Consultants, Inc.
Richard Daulton, Principal / Vice President
RDaulton@rinconconsultants.com

7.3 Firm may terminate this Agreement at any time by giving the City not less than fifteen (15) days prior written notice. Notices required under this section shall be emailed as follows:

City of Madera
Gary Conte, Planning Manager
gconte@madera.gov

8. Insurance and Indemnification.

8.1 During the term of this Agreement, Firm shall maintain, keep in force, and pay all premiums required to maintain and keep in force the policies and limits of such policies as required in Exhibit B of this Agreement.

8.2 To the furthest extent allowed by law, Firm shall indemnify, hold harmless, and defend City and each of its officers, officials, employees, agents, and volunteers from any and all loss, liability, fines, penalties, forfeitures, costs, and damages (whether in contract, tort, or strict liability, including but not limited to personal injury, death at any time, and property damage), and from any and all claims, demands, and actions in law or equity (including reasonable attorney's fees and litigation

expense) that arise out of, pertain to, or related to the negligence, recklessness, or willful misconduct of Firm, its principals, officers, employees, agents, or volunteers in the performance of this Agreement. The obligations under this paragraph are in addition to, and are not limited by any insurance which Firm is otherwise required to maintain under this Agreement.

9. Independent Contractor. In performance of the work, duties and obligations assumed by Firm under this Agreement, it is mutually understood and agreed that Firm, including any and all of Firm's officers, agents, and employees, will at all times be acting and performing as an independent contractor, and shall act in an independent capacity and not as servant, employee, agent, partner, or associate of City. Because of its status as an independent contractor, Firm and its employees shall have absolutely no right to employment rights and benefits available to City employees. Firm shall be solely liable and responsible for providing to, or on behalf of, its employees all legally-required employee benefits. In addition, Firm shall be solely responsible and hold City harmless from all matters related to payment of Firm's employees, including compliance with social security, withholding, and all other regulations governing such matters.

10. Hiring of Consultant's Associates and/or Subcontractors. City agrees that each of Consultant's associates and/or subcontractors will only be able to obtain a direct contract or professional services agreement with the City, only after the expiration of the contract or professional services agreement with Consultant AND only after 2 years from the expiration date of the contract or professional services agreement with Consultant. City agrees to hire one of Consultant's associates and/or subcontractors as a full time, permanent, fully benefited employee of the City, only after City has performed a recruitment AND the associate and/or subcontractor has billed 960 hours to the City. If City employs Consultant's associates and/or subcontractors through another temporary service or staffing agency, City agrees to pay a fee of 10% of the associate and/or subcontractor's annualized wages based on the hourly rate charged, to Consultant.

11. Compliance with Law. Firm shall comply with all applicable Federal, State and local laws, rules, regulations, ordinances, and directives, and all provisions required to be included are incorporated by reference.

12. Miscellaneous.

12.1 Consent. Whenever in this Agreement the approval or consent of a party is required, such approval or consent shall be in writing and shall be executed by a person having the express authority to grant such approval or consent.

12.2 Governing Law. The parties agree that this Agreement shall be governed and constructed by and in accordance with the Laws of the State of California.

12.3 Required License and Professional Credentials. Firm and personnel providing services shall maintain all licenses and professional credentials necessary for the provision of such services. Firm shall promptly notify City of changes of status or events that might impact the provision of professional services to City.

12.4 Force Majeure. Neither party shall be deemed to be in default on account of any delay or failure to perform its obligations under this Agreement, which directly results from an Act of God or an act of a superior governmental authority.

12.5 Headings. The paragraph headings are not a part of this Agreement and shall have no effect upon the construction or interpretation of any part of this Agreement.

12.6 Incorporation of Documents. All documents constituting the Agreement documents described in Section 3 hereof and all documents which may, from time to time, be referred to in any duly executed amendment hereto are by such reference incorporated in the Agreement and shall be deemed to be part of this Agreement.

12.7 Integration. This Agreement and any amendments hereto between the parties constitute the entire Agreement between the parties. There are no other prior oral or written agreements between the parties that are not incorporated in this Agreement.

12.8 Modification of Agreement. This Agreement shall not be modified or be binding upon the parties unless such modification is agreed to in writing and signed by the parties.

12.9 Provision. Any agreement, covenant, condition, clause, qualification, restriction, reservation, term or other stipulation in the Agreement shall define or otherwise control, establish or limit the performance required or permitted or to be required of or permitted by either party. All provisions, whether covenants or conditions, shall be deemed to be both covenants and conditions.

12.10 Severability. If a court of competent jurisdiction finds or rules that any provision of this Agreement is void or unenforceable, the provisions of this Agreement not so affected shall remain in full force and effect.

12.11 Successors and Assigns. The provisions of this Agreement shall inure to the benefit of, and shall apply to and bind, the successors and assigns of the parties.

12.12 Venue. In the event that suit is brought by either party hereunder, the parties agree that trial of such action shall be vested exclusively in the state courts of California in the County of Madera or in the United States District Court for the Eastern District of California.

12.13 Recovery of Costs. The prevailing party in any action brought to enforce the terms of this Agreement or arising out of this Agreement may recover its reasonable costs, including reasonable attorney's fees, incurred or expended in connection with such action against the non-prevailing party.

13. Signatures. The individuals executing this Agreement represent and warrant that they have the right, power, legal capacity, and authority to enter into and to execute this Agreement on behalf of the respective legal entities of the Firm and the City.

(SIGNATURES ON NEXT PAGE)

CITY OF MADERA

A municipal corporation of
the State of California

By: _____
Santos Garcia, Mayor

Date: _____

ATTEST:

By: _____
Alicia Gonzales, City Clerk

Date: _____

RINCON CONSULTING, INC.

By: _____
Richard Daulton, MURP
Principal/Vice President

Date: _____

APPROVED AS TO FORM:

By: _____
Hilda Cantú Montoy, City Attorney

Date: _____

EXHIBIT A

SCOPE OF SERVICES

Firm will provide professional planning and environmental review services to include:

1. Assist City staff with processing of property development entitlements and other land use planning processes and documents. Processing services may include review of applications for completeness; applicant communication; coordination of staff and public agency review and comment; preparation of legal notices; and preparation of analysis and staff reports, including resolutions/ordinances.
2. Assist City staff in the coordination of the CEQA process and compliance, including preparation of categorical exemptions, initial studies, and negative declarations as well as coordination of the EIR process.
3. Assist City staff with the preparation and/or coordination of planning documents, including the Zoning Ordinance, General Plan, and special studies.
4. Attending and giving oral presentations at Planning Commission and/or City Council meetings, neighborhood councils, or other stakeholder organizations
5. Other such matters as may be directed from time to time by the Planning Manager.

EXHIBIT B

INSURANCE REQUIREMENTS

Insurance Requirements.

Without limiting Firm's indemnification of City, and prior to commencement of Work, Firm shall obtain, provide, and continuously maintain at its own expense during the term of the Agreement, and shall require any and all Subcontractors and Sub-consultants of every Tier to obtain and maintain, policies of insurance of the type and amounts described below and in form satisfactory to the City.

Minimum Scope and Limits of Insurance:

Firm shall maintain limits no less than:

- **\$2,000,000 General Liability** (including operations, products, and completed operations) per occurrence, \$4,000,000 general aggregate, for bodily injury, personal injury and property damage, including without limitation, blanket contractual liability. Coverage should be at least as broad as Insurance Services Office (ISO) Commercial General Liability coverage form CG 00 01. General liability policies shall be endorsed using ISO form CG 20 10 that the City and its officers, officials, employees and agents shall be additional insureds under such policies.
- **\$1,000,000 Automobile Liability** combined single limit per accident for bodily injury or property damage at least as broad as ISO Form CA 00 01 for all activities of Firm arising out of or in connection with Work to be performed under this Agreement, including coverage for any owned, hired, non-owned or rented vehicles. Automobile Liability policies shall be endorsed to provide that the City and its officers, officials, employees and agents shall be additional insureds under such policies.
- **Workers' Compensation** as required by the State of California and **\$1,000,000 Employer's Liability** per accident for bodily injury or disease. Firm shall submit to the City, along with the certificate of insurance, a Waiver of Subrogation endorsement in favor of the City, its officers, agents, employees, and volunteers.
- **\$1,000,000 Professional Liability (Errors & Omissions)** per claim in the aggregate. Firm shall maintain professional liability insurance that insures against professional errors and omission that may be made in performing the Services to be rendered in connection with this Agreement. Any policy inception date, continuity date, or retroactive date must be before the effective date of this Agreement, and Firm agrees to maintain continuous coverage through a period of no less than three years after completion of services required by this Agreement.

Maintenance of Coverage.

Firm shall procure and maintain, for the duration of the contract, insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the Work hereunder by Firm, its agents, representatives, employees, subcontractors, or sub-consultants as specified in this Agreement.

Proof of Insurance.

Firm shall provide to the City certificates of insurance and endorsements, as required, as evidence of the insurance coverage required herein, along with a waiver of subrogation endorsement for workers' compensation. Insurance certificates and endorsements must be approved by the City prior to commencement of performance. Current evidence of insurance shall be kept on file with the City at all times during the term of this Agreement. Agency reserves the right to require complete, certified copies of all required insurance policies, at any time.

Acceptable Insurers.

All insurance policies shall be issued by an insurance company currently authorized by the insurance commissioner to transact business of insurance in the State of California, with an assigned policyholders' Rating of A- (or higher) and a Financial Size Category Class VII (or larger), in accordance with the latest edition of Best's Key Rating Guide.

Waiver of Subrogation.

All insurance coverage maintained or procured pursuant to this Agreement shall be endorsed too waive subrogation against the City, its elected or appointed officers, agents, officials, employees, and volunteers, or shall specifically allow Firm, or others providing insurance evidence in compliance with these specifications, to waive their right to recovery prior to a loss. Firm hereby waives its own right of recovery against the City and shall require similar written express waivers and insurance clauses from each of its sub-consultants or subcontractors.

Enforcement of Contract Provisions (non estoppel).

Firm acknowledges and agrees that any actual or alleged failure on the part of the Agency to inform Firm of non-compliance with any requirement imposes no additional obligations on the City, nor does it waive any rights hereunder.

Specifications not Limiting.

Requirements of specific coverage features or limits contained in this Section are not intended as a limitation on coverage, limits or other requirements, or a waiver of any coverage normally provided by any insurance. Specific reference to a given coverage feature is for purposes of clarification only as it pertains to a given issue and is not intended by any party or insured to be all inclusive, or to the exclusion of other coverage, or a waiver of any type. If Firm maintains higher limits than the minimums required above, the entity shall be entitled to coverage at the higher limits maintained by Firm.

Notice of Cancellation.

Firm agrees to oblige its insurance agent or broker and insurers to provide to the City with thirty (30) calendar days' notice of cancellation (except for nonpayment for which ten (10) calendar days' notice is required) or nonrenewal of coverage for each required coverage.

Self-insured Retentions.

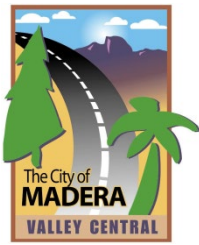
Any self-insured retentions must be declared to and approved by City. The City reserves the right to require that self-insured retentions be eliminated, lowered, or replaced by a deductible. Self-insurance will not be considered to comply with these specifications unless approved by the City's Risk Manager.

Timely Notice of Claims.

Firm shall give City prompt and timely notice of claims made or suits instituted that arise out of or result from Firm's performance under this Agreement, and that involve or may involve coverage under any of the required liability policies.

Additional Insurance.

Firm shall also procure and maintain, at its own cost and expense, any additional kinds of insurance, which in its own judgment may be necessary for its proper protection and prosecution of the Work.



REPORT TO CITY COUNCIL Late Distribution Notice

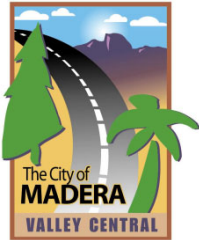
DATE: April 15, 2021

TO: Mayor and Councilmembers

FROM: Gary Conte, Planning Manager

SUBJECT: April 21, 2021 City Council Meeting
Late Distribution of Report for Item D-6

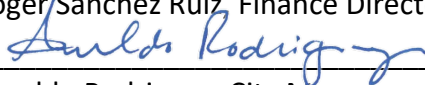
Additional time is needed to complete, review and finalize the report for Item D-6 Professional Planning and Environmental Review Services Agreement with QK, Inc. before distributing to Council. We apologize for any inconvenience this action may have caused.



REPORT TO CITY COUNCIL

Approved by:



Roger Sanchez Ruiz, Finance Director


Arnoldo Rodriguez, City Manager

Council Meeting of: April 21, 2021

Agenda Number: E-1

SUBJECT:

Receive and File of the Comprehensive Annual Financial Report (CAFR) for the Fiscal Year ended June 30, 2020

RECOMMENDATION:

It is recommended City Council receive and file the Audited Financial Statements for Fiscal Year ended June 30, 2020

DISCUSSION:

The City of Madera's (City) Financial Statements for the Fiscal Year ended on June 30, 2020 have been audited by an independent accounting firm and an Unmodified Opinion (a clean opinion) has been issued.

In accordance with the Single Audit Act of 1984 and the provisions of the U.S. Office of Management and Budget (OMB) Uniform Guidance, the City is required to have an independent firm audit of its financial statements and its federal programs whenever \$750,000 in Federal grants are expended for any Fiscal Year. The audit must follow Generally Accepted Auditing Standards as set forth by the American Institute of Certified Public Accountants and comply with the standards for financial audits set forth in the U.S. General Accounting Office's Governments Auditing Standards (2018 Revision). The audit completed for Fiscal Year ended June 30, 2020 complies with all the provisions and standards previously stated and the City's Financial Statements have been found to be in conformity with Generally Accepted Accounting Principles.

Audit Results

The City received an unmodified opinion from the independent auditor. Per the auditor (page 1 of their letter):

“In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America”

Copies of the most recent Audited Financial Statements and Single Audit Reports will be posted on the City's website.

Kenneth Pun, Managing Partner of The Pun Group Accountants & Advisors will present the Financial Statements and discuss their results with the Council during this meeting. The Single Audit Report will also be presented.

FINANCIAL IMPACT:

Receive and file of these audited financial statements has no financial impact to the City.

ATTACHMENTS:

1. City of Madera Financial Statements for the Year Ended June 30, 2020

City of Madera

Madera, California

Comprehensive Annual Financial Report

For the Year Ended June 30, 2020

Prepared by
Finance Department

City of Madera
Comprehensive Annual Financial Report
For the Year Ended June 30, 2020
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Comprehensive Annual Financial Report
For the Year Ended June 30, 2020
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Financial Services Department

March 31, 2021

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

It is with pleasure that I present to you the City of Madera Comprehensive Annual Financial Report (CAFR).

State law requires local governments prepare a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ending June 30, 2020. This report was prepared by the City of Madera's (the City) Finance Department, which assumes responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including disclosures.

The accompanying financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) in the United States of America as prescribed by the Governmental Account Standards Board (GASB).

Generally Accepted Accounting Principles (GAAP) require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

The City's financial statements have been audited by The Pun Group LLP. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended June 30, 2020, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was reasonable basis for the rendering of an unmodified opinion that the City of Madera's financial statements for the fiscal year ended June 30, 2020, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the City was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are presented in the Single Audit section of this comprehensive annual financial report.

The Management's Discussion and Analysis (MD&A) section of this report offers a more detailed discussion about the economic condition of the City, fund balance analysis and other management goals and achievements.

Government Profile

The City was incorporated on March 27, 1907, as a general law city. The City Council is comprised of six members who are elected by district, plus a Mayor who is elected at large. The Council Members and the Mayor are elected to alternating four-year terms staggered every two years. The City Council is responsible for making policy, passing ordinances, adopting the budget, appointing committees, and hiring the City Manager and the City Attorney. The City Manager is responsible for carrying out the ordinances and policies of the City Council and overseeing operations. All other department heads are appointed by the City Manager.

Madera is located in the center of California, twenty miles north of Fresno, and is the county seat of Madera County. The City has approximate population of 66,000 and its boundaries encompass 16.0 square miles. Madera is also within close proximity to cherished world treasures such as Yosemite National Park, the Sierra Nevada Mountain Range and attractions that run along the Pacific coastline.

The City provides a full range of services that include public safety, public works, recreational and community services, community development and general administrative services. The City also operates a municipal golf course, water and wastewater utilities. A general aviation airport is also part of the City of Madera. Component units are legally separate entities for which the nature and significance of their relations with the City are such that exclusion would cause the financial statements to be misleading or incomplete. Accordingly, the Housing Authority of the City of Madera is reported as a component unit in the City's financial statements.

Local economy and local budget issues

Budget projections for the Fiscal Year 2020/21 were heavily influenced by experts and consultants' analysis from April to June 2020, during the pandemic shutdowns, and at the peak of widespread uncertainty. Moreover, unemployment claim rates at that time were the highest since the Great Depression. The pandemic has undoubtedly affected the City's finances, operational performance, and compliance burdens in all departments. Given the uncertainty during the budget preparation, a few key items worth highlighting:

- Typically, retail sales and property taxes account for approximately 80 percent of the General Fund revenues.
- Experts and municipal leaders projected that sales tax revenue would decrease between 15 to 55 percent for the 2nd quarter (April to June 2020) due to COVID-19 State guidelines and the related economic impacts. While this time period preceding the current fiscal year, the projected steep decline in revenues was taken into account when defining the City's starting financial position for the fiscal year.
- Further, the same experts predicted 3rd quarter revenue would decrease by 35 percent across the state. The 3rd quarter of 2020 coincides with the 1st quarter of the current fiscal year, further influencing the City's estimated starting position for the adopted budget.
- Despite most cities considering the significant loss of sales taxes, the City assumed that while a decrease in sales tax was anticipated, such decreases would not be as severe as projected by industry experts. These assumptions were based on previous revenue performance and the types of industry sectors that affect Madera's revenues. As a result, the City assumed an approximately 10 percent sales tax reduction when building the budget.

Despite the sudden and widespread changes, the financial outcomes have manifested in unexpected ways. Actual sales tax revenue came close to normal as of 06/30/2020. While some industry sectors were impacted, Madera was not as severely impacted in comparison to other communities. This may partially be attributed to the composition of the City's economy which is not heavily reliant on tourism or entertainment. While the City experienced decreases in some categories, this was partially offset by an increase in sales tax revenue generated by online shopping.

Agriculture has been the mainstay of the local economy. Government also represents a growing part of the economy. Major employers in the City include Madera Unified School District, County of Madera, City of Madera and Madera Community Hospital. Major retail employers include Walmart, Lowe's and Home Depot. The City of Madera's unemployment rate surpassed over 16% during the peak of the pandemic but significant improvements are now visible with 8% rate towards the end of December 2020.

The City is part of the Madera/Chowchilla Metropolitan Area, which includes City of Madera, City of Chowchilla and developed areas of Madera County.

The City maintains extensive budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget adopted by the City Council. For the 2020 fiscal year, activities for the general fund, special revenue funds, debt service, enterprise, and capital project funds are included in the annual appropriated budget.

The level of budgetary control, i.e. the level where the expenditures cannot legally exceed the appropriated amount, is maintained at the departmental level for the General Fund and at the fund level for all other funds. The City also maintains an encumbrance accounting system as a method of maintaining budgetary control. Outstanding encumbrances at year-end are evaluated and, if deemed necessary by the City Manager, are carried forward as part of the following year's budget.

Long-term financial planning

The City maintains a five-year Capital Improvement Plan, which is updated annually. This plan includes major ongoing maintenance and rehabilitation costs to existing capital assets (land, land improvements, infrastructure, and equipment), as well as the costs of new facilities and improvements.

The City's annual budget document includes a five-year forecast of general fund revenue, including sales, use and property taxes, interfund charges, and other governmental revenues. Revenues are projected to increase 1.5% each year for the next five years. Budget policies require that budgets be balanced, and ongoing costs shall not exceed current revenues plus available fund balance that exceeds reserve fund requirements.

The City maintains a General Fund Contingency Reserve at a level of at least 30% of the general fund operating expenditures in order to protect essential service programs and funding requirements during periods of economic downturn or other unforeseen major costs not covered by the Contingency Reserve. A separate reserve has been established in the Measure K fund in the amount of \$130,000 each year for the Police Department and the Fire Department. Currently, each Measure K fund (Police and Fire) have a \$260,000 fund balance contingency reserve. Additionally, the Fire department has established a fire engine replacement reserve of \$200,000, with the intent to add \$200,000 each year to that reserve.

Also, to finance current growth, the City has in place a variety of user and develops fees to pay for streets, parks, water wells and lines, and sewer lines. The City reviews these fees on an annual basis to assure that the fee structure is in line the cost of construction. For the combined fiscal years 2018-19 and 2019-20, the City implemented a 6% increase in water rates.

Cash Management

The City of Madera's investment policy prioritizes safety, liquidity and then yield on the City's investment. The highest priority of cash management and investments is to ensure adequate funds are available to meet the City of Madera's obligations and all investments are in safe instruments. Yield, while important, is considered in third priority after safety and liquidity. The City invests in the Local Agency Investment Fund "LAIF" operated by the State for the benefit of local governments. Bond proceeds, debt service monies, and debt service reserves are invested according to the bond covenants of each bond issue.

Acknowledgements

I would like to extend my thanks to the City Council for their interest in and suggestions to the financial reporting of the City. The preparation of the CAFR could not have been accomplished without the efforts and dedication of the staff of the City of Madera, Department of Finance. I extend my appreciation to my staff and other personnel from various departments, agencies and authorities who assisted in the preparation of this report.

Respectfully submitted,



Roger Sanchez Ruiz
Director of Financial Services

CITY COUNCIL MEMBERS

Santos Garcia, Mayor
Mayor Pro Tem Artemio Villegas, District 6
Council Member Cece Gallegos, District 1
Council Member José Rodriguez, District 2
Council Member Steve Montes, District 3
Council Member Anita Evans, District 4
Vacant, District 5

EXECUTIVE MANAGMENT

Arnoldo Rodriguez, City Manager
Hilda Cantu Montoy, City Attorney (contracted)
Alicia Gonzales, City Clerk

DEPARTMENT DIRECTORS

Gary Conte, Planning Manager
Dino Lawson, Police Chief
Ivette Iraheta, Grants Administrator
Daniel Foss, Interim Director of Public Works
John Scarborough, Director of Parks and Community Services
Keith Helmuth, City Engineer
Mark Souders, Information Services Manager
Mike van Loben Sels, Fire Chief (contracted)
Roger Sánchez, Director of Financial Services
Steve Woodworth, Chief Building Official
Wendy Silva, Director of Human Resources

INDEPENDENT AUDITORS' REPORT

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

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Madera, California (the "City"), as of and for the year ended June 30, 2020, and the related notes to the basic financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Housing Authority of the City of Madera (the "Authority"), which represent 100% of the assets, net position, and revenues, respectively, of the aggregate discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Authority, is based solely on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

200 E. Sandpointe Ave., Suite 600, Santa Ana, California 92707

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Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Schedules, Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios, Schedules of Contributions, and Schedule of Changes in Net OPEB Liability and Related Ratios, on pages 5 through 20 and 125 through 134 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The Introductory Section, Combining and Individual Nonmajor Fund Financial Statements and Budgetary Comparison Schedules, and Statistical Section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Combining and Individual Nonmajor Fund Financial Statements and Budgetary Comparison Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Combining and Individual Nonmajor Fund Financial Statements and Budgetary Comparison Schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The Introductory and Statistical Sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2021, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

The PwC Group, LLP

Santa Ana, California
March 31, 2021

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City of Madera
Management's Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2020

This narrative overview of the City of Madera's financial performance provides an analysis of the City's financial activities for the fiscal year ended June 30, 2020. Please read it in conjunction with the accompanying basic financial statements and the accompanying notes to those financial statements.

Financial Highlights

- The City's government-wide total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources at the close of the fiscal year by \$298.1 million. Of this amount, \$15.8 million is in unrestricted net position and available to meet the City's ongoing commitments to citizens and creditors. In addition, the City's restricted net position totals \$56.8 million and is dedicated to specific purposes. Lastly, net position of \$225.4 million is the City's net investment in capital assets.
- The City's total net position increased by \$11.2 million or 3.9% during 2019-2020 to \$298.1 million from \$286.9 million.
- At the close of the current fiscal year, the City's governmental funds reported combined fund balances of \$79.4 million, an increase of \$15.9 million or 24.1% in comparison with the prior year. Approximately \$6.5 million or 8.1% of this amount is available for spending at the City's discretion (unassigned fund balance).
- The City's General Fund, Measure K Sales Tax, Code Enforcement, Insurance Reserve, Payroll Clearing, Community Development and LEA Tire Grants, ended the year with a fund balance of \$25.1 million, which represents a net increase of approximately \$1.0 million from the previous year. The unassigned balance of \$7.4 million is available for carryover to fund future general fund expenditures.
- Net Pension Liability increased by \$3.3 million or 7.2% during 2019-2020 to \$49.2 million from \$45.9 million. Deferred outflows of resources related to pensions decreased by \$2.3 million or 18.8% and deferred inflows of resources related to pensions decreased by \$0.7 million or 26.0%. The Net Pension Liability is based on an Actuarial Valuation and there was no change in the discount rate of 7.15% from the prior year.

During the year, 10% rate increases were implemented for both water and sewer services. Incremental rate increases over the subsequent five years were approved by Council during the second quarter of calendar year 2015. Those rate increases took effect in fiscal year 2016 and were increased between 9-10% during each of the five years covered in the rate schedule, except for FY 2018-19 when Council considered a revised water rate analysis and adjusted the increase to 6%. In October 2020, the City issued an RFP for a Proposition 218 Rate Study for water, sewer, storm drainage and solid waste utility rates. It is anticipated that the new rate study will be considered by City Council in June 2021.

City of Madera
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2020

Overview of the Financial Statements

This annual report consists of a series of financial statements. These statements include all activities of the City of Madera, using the integrated approach as prescribed by GASB Statement No. 34. The Statement of Net Position and Statement of Activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances. Fund financial statements tell how these services are financed in the short-term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. The remaining statements provide financial information about activities for which the City acts solely as a trustee or agent for the benefit of those outside the Government.

Reporting the City as a Whole

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances. These statements include all assets and liabilities of the City using the *accrual basis of accounting*, which is similar to the accounting method used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid out.

The *statement of net position* presents information on all the City's assets, deferred outflows, liabilities, and deferred inflows of resources, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as one indicator of whether the City's financial position is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed in the most recent fiscal year. All changes of net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported on this statement for some items that will result in cash flows in future fiscal periods (e.g. earned but unused vacation leave).

The government-wide financial statements of the City are divided as follows:

Governmental Activities: Most of the City's basic services are included here such as public safety, transportation (street and roads), community development, culture and recreation and general government. These services are primarily financed by property and sales taxes and federal and state grants.

Business-type Activities: The City charges fees to customers to cover the costs of services provided. The City's utilities, water, sewer, community sanitation (refuse and street cleaning), golf course, and airport, as well as public transit services are included here.

The government-wide financial statements can be found on pages 24-27 of this report.

Fund financial statements. The fund financial statements provide more detailed information about the City's most significant funds, not the City as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Some funds are required to be established by State Law or by bond covenants. Management establishes other funds to control and manage money for a particular purpose or to show the City is meeting legal responsibilities for using certain taxes, grants, and other money. All the funds of the City can be classified into three categories: governmental, proprietary and fiduciary funds.

City of Madera
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2020

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash. Such information is useful in evaluating a government's near-term financing requirement.

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

The City of Madera maintains nineteen individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, General Development Impact Fee Fund, and Special Gas Tax Fund all of which are considered to be major funds. Data from the other sixteen funds are combined into a single aggregated presentation.

Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for the General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance to this budget.

The basic governmental fund financial statements can be found on pages 32-38 of this report.

Proprietary funds. The City has two different types of proprietary funds, enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City utilizes enterprise funds to account for those activities that are supported primarily by user charges to external users, and includes community sanitation, sewer disposal, water utilities and transit services. Internal service funds are used to account for activities that are supported by user charges primarily to the City's other programs and activities and include fleet management, facility maintenance, and computer replacement. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for Water, Sewer, Solid Waste, and Drainage Operations funds since they are all major funds. Individual fund data for each of these non-major enterprise funds is provided in the form of combining statements elsewhere in this report. All of the internal service funds are combined into a single, aggregated presentation in the fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 40-45 of this report.

City of Madera
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2020

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefits of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statements because the City cannot use these funds to finance its operations.

The fiduciary fund financial statements can be found on pages 49-50 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund statements. The notes to the basic financial statements can be found on pages 57-121 of this report.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning the City's progress in funding its obligation to provide pension benefits and other post-employment benefits to its employees, and budgetary comparison schedules. Required supplementary information can be found on pages 125-134 of this report.

Individual Fund Statements. Individual fund statements in connection with non-major governmental and enterprise funds are presented immediately the required supplementary information, which can be found on pages 138-177 of this report.

Government-wide Financial Analysis

Below is a table showing the City's net position for the fiscal year ended June 30, 2020, with comparative data for the fiscal year ended June 30, 2019.

City of Madera's Net Position						
	Governmental		Business-Type		Total	
	Activities		Activities			
	2020	2019	2020	2019	2020	2019
Assets:						
Current and other assets	\$ 89,506,833	\$ 71,289,086	\$ 39,841,899	\$ 34,349,967	\$ 129,348,732	\$ 105,639,053
Capital Assets	185,695,023	178,073,835	106,911,614	106,144,171	292,606,637	284,218,006
Total assets	275,201,856	249,362,921	146,753,513	140,494,138	421,955,369	389,857,059
Deferred outflows of resources	8,347,124	9,895,201	2,090,761	2,286,895	10,437,885	12,182,096
Liabilities:						
Current and other liabilities	7,370,919	6,982,273	7,039,842	6,845,010	14,410,761	13,827,283
Noncurrent liabilities	68,578,034	46,689,186	48,890,485	51,291,378	117,468,519	97,980,564
Total liabilities	75,948,953	53,671,459	55,930,327	58,136,388	131,879,280	111,807,847
Deferred inflows of resources	1,444,949	2,054,016	1,007,249	1,319,784	2,452,198	3,373,800
Net position:						
Net investment in capital assets	160,970,918	172,189,172	64,433,636	61,048,060	225,404,554	233,237,232
Restricted	55,679,367	44,311,906	1,166,101	4,940,553	56,845,468	49,252,459
Unrestricted	(10,495,207)	(12,968,431)	26,306,961	17,336,248	15,811,754	4,367,817
Total net position	\$ 206,155,078	\$ 203,532,647	\$ 91,906,698	\$ 83,324,861	\$ 298,061,776	\$ 286,857,508

City of Madera
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2020

As of June 30, 2020, the City's government-wide total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$298.1 million. Governmental activities finished the year with a positive net position balance of \$206.2 million, an increase of \$2.6 million, or 1.3% compared to 2019. Business-type activities finished the year with a positive balance of \$91.9 million, an increase of \$8.6 million or 10.3% compared to 2019. Net position, as noted earlier, may serve over time as a useful indicator of the City's financial position. Of the total net position, \$225.4 million or 75.6% is the City's net investment in capital assets (e.g. land, buildings and improvements, machinery and equipment and the road network) less any related debt used to acquire those assets that is still outstanding.

The City's net investment in capital assets decreased by \$7.8 million, restricted net position decreased by \$6.6 million and unrestricted net position increased by \$25.6 million, accounting for the increase in total net position of \$11.2 million. The decrease in net investment in capital assets is due to additions to capital assets of \$19.8 million and an increase in liabilities of \$20.1 million, offset by depreciation expense of \$12.7 million. The decrease to restricted net position represents the change in resources that are subject to external restrictions on their use. Net position restricted for public works and transportation decreased by \$1.3 million, capital projects decreased by \$2.5 million and debt service decreased by \$3.8 million compared to prior year. The increase to unrestricted net position is due to a change in resources available to fund City programs for citizens and debt obligations to creditors.

Restricted net position represents \$56.8 million or 19.1% of the total. Restricted net position represents those resources that are subject to external restrictions on how they may be used. These restrictions are established by bond covenants or restrictions on the use of funds are set forth by state or federal regulations.

Unrestricted net position represents those resources which may be used to meet the City's ongoing commitments to citizens and creditors. Government-wide unrestricted net position represents \$15.8 million or 5.3% of the total net position, which is an increase of \$11.4 million or 262.0% from the previous year. Governmental activities account for a negative \$10.5 million of the total unrestricted net position and increased by \$2.4 million or 19.1% compared to last year. Business-type activities account for \$26.3 million of the total unrestricted net position and increased by \$9.0 million or 51.7% compared to last year.

City of Madera
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2020

The following table indicates the changes in net position for governmental and business-type activities:

Statement of Activities						
For the Year Ended June 30, 2020						
	Governmental Activities		Business Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for services	\$ 5,745,761	\$ 5,442,865	\$ 30,645,300	\$ 28,885,515	\$ 36,391,061	\$ 34,328,380
Operating grants and contributions	15,570,618	14,117,178	2,413,681	2,056,654	17,984,299	16,173,832
Capital grants and contributions	701,822	2,968,306	3,561,444	3,554,740	4,263,266	6,523,046
Total program revenues	22,018,201	22,528,349	36,620,425	34,496,909	58,638,626	57,025,258
General revenues:						
Property taxes	4,613,254	4,332,639	228,943	209,374	4,842,197	4,542,013
Sales and use taxes	15,227,811	13,399,196	-	-	15,227,811	13,399,196
Franchise taxes	688,563	649,666	-	-	688,563	649,666
Other taxes	2,019,087	1,964,472	-	-	2,019,087	1,964,472
Total taxes	22,548,715	20,345,973	228,943	209,374	22,777,658	20,555,347
Investment earnings	1,247,564	1,910,967	548,322	407,450	1,795,886	2,318,417
Gain (loss) on sale of capital assets	(42,920)	43,791	86,556	-	43,636	43,791
Miscellaneous	1,205,394	829,050	78,165	76,531	1,283,559	905,581
Total general revenues and transfers	24,958,753	23,129,781	941,986	693,355	25,900,739	23,823,136
Total revenues	46,976,954	45,658,130	37,562,411	35,190,264	84,539,365	80,848,394
Expenses:						
General government	9,574,371	9,703,723	-	-	9,574,371	9,703,723
Public safety	20,182,145	18,983,486	-	-	20,182,145	18,983,486
Social services	422,270	330,498	-	-	422,270	330,498
Public ways and facilities	7,369,948	5,478,070	-	-	7,369,948	5,478,070
Culture and recreation	4,056,088	4,525,133	-	-	4,056,088	4,525,133
Community development	4,654,520	4,492,799	-	-	4,654,520	4,492,799
Interest on long-term debt	509,977	210,504	-	-	509,977	210,504
Water	-	-	8,295,137	7,654,315	8,295,137	7,654,315
Sewer	-	-	10,038,430	9,924,665	10,038,430	9,924,665
Solid waste	-	-	5,875,225	6,056,309	5,875,225	6,056,309
Drainage operations	-	-	1,110,864	1,149,676	1,110,864	1,149,676
Local transit	-	-	2,403,789	2,321,063	2,403,789	2,321,063
Golf course	-	-	103,861	120,763	103,861	120,763
Airport	-	-	801,043	842,652	801,043	842,652
Total expenses	46,769,319	43,724,213	28,628,349	28,069,443	75,397,668	71,793,656
Change in net position	207,635	1,933,917	8,934,062	7,120,821	9,141,697	9,054,738
Transfers	352,225	275,116	(352,225)	(275,116)	-	-
Change in net position after transfers	559,860	2,209,033	8,581,837	6,845,705	9,141,697	9,054,738
Special items:						
Transfers of assets from Successor Agency	2,062,571	-	-	-	2,062,571	-
Total special items	2,062,571	-	-	-	2,062,571	-
Increase (decrease) in net position	2,622,431	2,209,033	8,581,837	6,845,705	11,204,268	9,054,738
Net position, beginning of year	203,532,647	203,019,608	83,324,861	75,508,769	286,857,508	278,528,377
Prior period adjustments	-	(1,695,994)	-	970,387	-	(725,607)
Net position, beginning of year, as restated	203,532,647	201,323,614	83,324,861	76,479,156	286,857,508	277,802,770
Net position, end of year	\$ 206,155,078	\$ 203,532,647	\$ 91,906,698	\$ 83,324,861	\$ 298,061,776	\$ 286,857,508

City of Madera
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2020

Governmental activities. Governmental activities account for \$206 million or 69.2% of the total government- wide net position. This is an increase of \$2.6 million or 1.3% compared to June 30, 2019.

Total governmental revenues for the year were \$46.9 million, which is \$1.3 million or 2.9% more than in 2019.

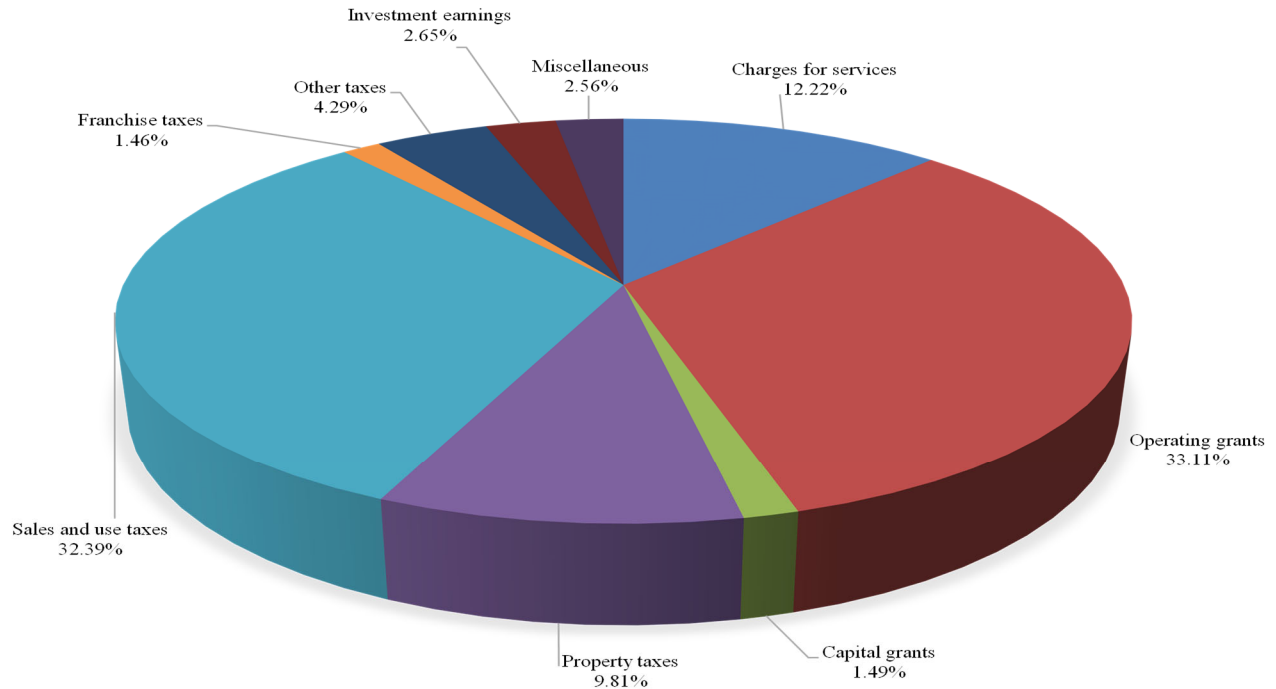
- Operating grants and contributions increased by \$1.5 million or 10.3% from the previous year primarily due to decreases in HRPP Grant by \$130,000, decrease in Cal Home Grants by \$180,000 and a decrease in Measure T revenue.
- Capital grants and contributions decreased by \$2.3 million or 76.4% from the previous year due to decrease of \$1.9 million in RSTP grant funding which was received in 2019 for construction of right-of-way on Olive Avenue and a reduction in the CMAQ grant.
- Taxes, including property, sales, franchise, and other taxes account for approximately \$22.5 million or 48.5% of the City's governmental activities revenue. Total tax revenue increased \$2.2 million or 4.8% from the previous year primarily due to increases in property taxes and sales and use taxes, including Measure K.
- Investment earnings decreased by \$0.6 million or 34.7% from the previous year due primarily to lower interest rates of return on investments.

Total governmental expenses for the year were \$46.7 million, which is \$3.0 million or 7.0% more than in 2019.

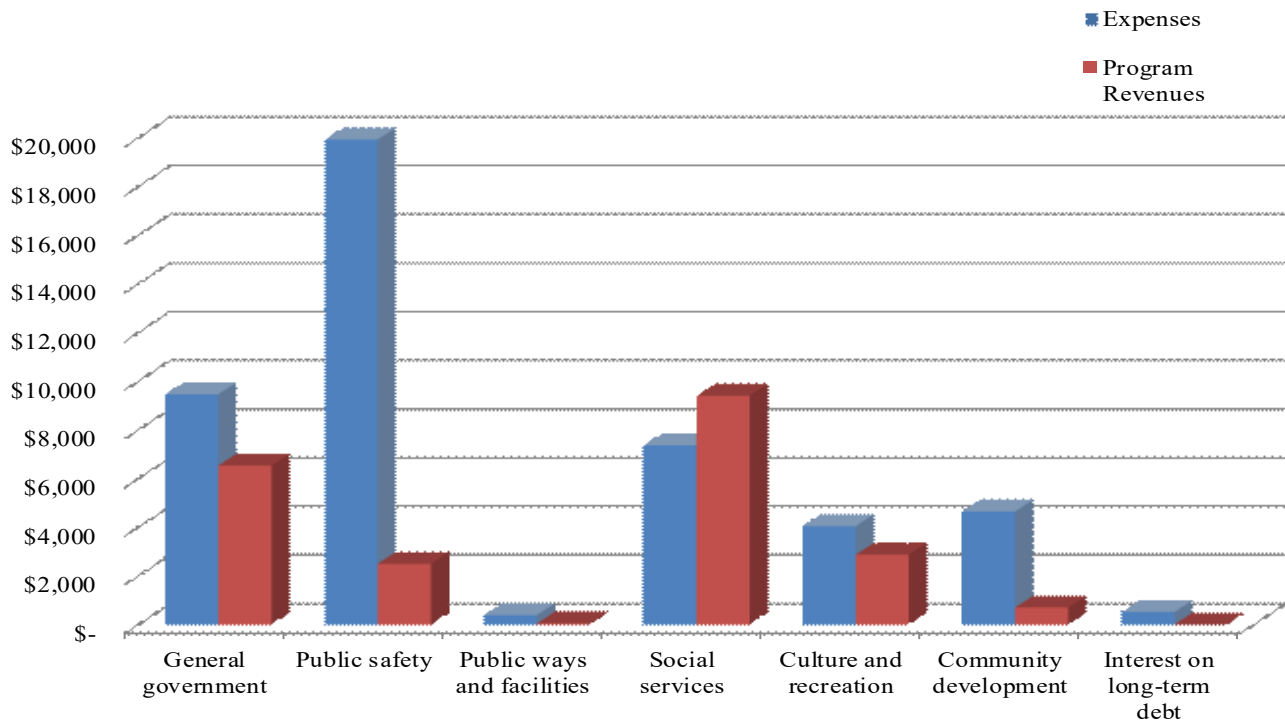
- General governmental expenses decreased by \$0.13 million or 1.3% from the previous year.
- Public safety expenses increased by \$1.2 million or 6.3% from the previous year.
- Public ways and facilities expenses increased by \$1.9 million or 34.5% from the previous year.
- Culture and recreation expenses decreased by \$0.5 million or 10.7% from the previous year.
- Community development expenses increased by \$0.16 million or 3.6% from the previous year.

City of Madera
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2020

Revenues by Source - Governmental Activities



Expenditures and Program Revenues - Governmental Activities



Governmental program revenues that include charges for services and grants specific to certain programs account for \$22.0 million or 47.3% of the total governmental activity revenue. The amounts necessary to fully fund the governmental activity programs are made up of "general" revenues such as taxes, interest, and grants and contributions.

City of Madera
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2020

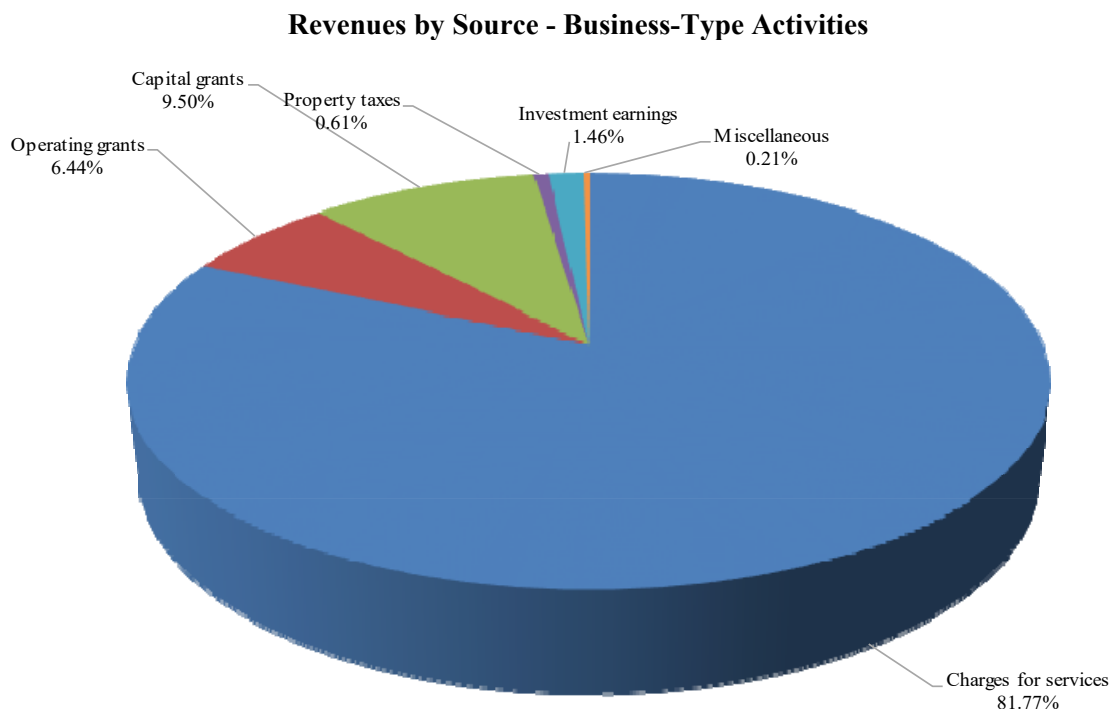
Business-type Activities. Business-type activities account for \$91.9 million or 31.0% of the total government-wide net position. This is an increase of \$9.1 million from the prior year. Net investment in capital assets accounts for \$64.4 million or 70.1% of the total net position and is an increase of \$3.4 million from 2019. Restricted net position accounts for \$1.2 million, or 1.3% of total net position, represents a decrease of \$3.8 million from 2019. Unrestricted net position of \$26.3 million, or 28.6% of total net position, represents an increase of \$9.0 million from 2019.

Total business-type revenue for the year was \$37.6 million, which is \$2.4 million or 6.7% more than in 2019.

Charges for services increased by \$1.8 million or 6.1% from the prior year primarily due to a 10% increase in water rates that took effect July 1, 2019. Additional water meters were installed where there were previously no meters. This change resulted in moving some customers from flat rates to metered rates, which typically increases charges for services.

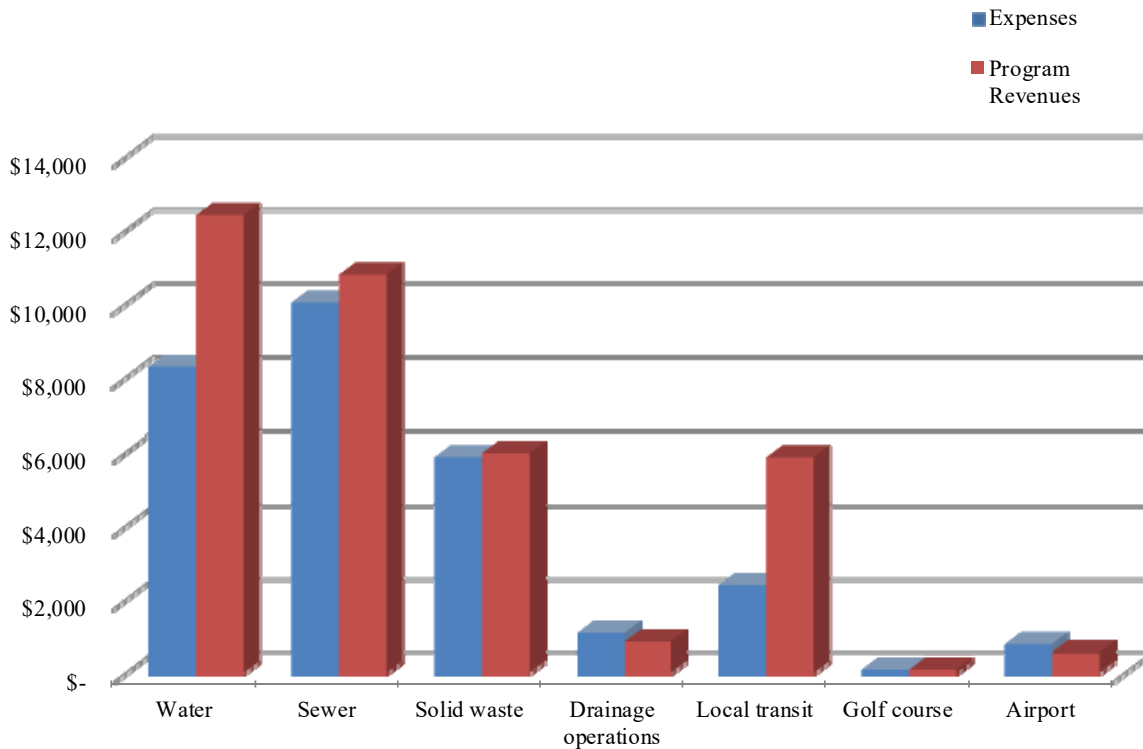
Operating grants and contributions increased by \$0.4 million or 17.4% from the prior year in local transit primarily due to a \$0.4 million Caltrans grant received for the purpose of transit rehabilitation, purchase buses and building new transit center. The new transit center was completed in 2021.

Capital grants and contributions increased by \$6 thousand or 0.3% from the prior year. The sewer fund recognized \$0.2 million in capital contributions from developers who developed new communities and installed water and sewer infrastructure.



City of Madera
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2020

Expenses and Program Revenues-Business-Type Activities



Included in charges for services are user fees relating to the water, sewer, solid waste, drainage, transit, golf course, and airport operations.

Total business-type expenses for the year were \$28.6 million, which is \$0.6 million or 2.0% more than in 2019.

Water expenses increased by \$0.5 million or 7.1% compared to the prior year, primarily due to salary increases and operational cost increases. A multi-year water system construction and maintenance project was completed in the prior year. Maintenance and infrastructure improvements were made over a four-year period and the final costs associated with that project occurred in 2019.

Sewer expenses increased by \$150 thousand or 1.7% compared to the prior year.

Solid Waste expenses decreased by \$180 thousand or 3.0% compared to the prior year.

City of Madera
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2020

Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. Fund balance is defined in five categories: non-spendable, restricted, committed, assigned and unassigned. Non-spendable fund balances cannot be spent because they are not in spendable form. Restricted fund balances have limitations imposed externally by creditors, granters, contributors, or laws and regulations of other governments. Committed fund balances have self-imposed limitations set in place prior to the end of the period. Assigned fund balances are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. Unassigned fund balances are the amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose.

All of the City's Governmental Funds ended the year with positive fund balances. The ending fund balance for all funds amounted to \$79.4 million, \$15.8 million or 24.9% more than the previous year. The increase is primarily due to the issuance of 2020 Solar Energy Capital Lease. There was an increase in unassigned fund balances of \$3.4 million.

Of the total fund balance, \$6.5 million or 8.1% is unassigned which, within the limitations of the fund's purpose, is available for spending at the City's discretion. The remainder of the fund balance is either non-spendable, restricted, committed, or assigned to indicate that it is not in spendable form, legally required to be maintained intact, restricted for a particular purpose, committed for a particular purpose, or assigned for a particular purpose. The details of the remainder are as follows:

Nonspendable	
Prepaid items	\$ 116,440
Inventories	51,331
Advances to other funds	61,201
Restricted	
Community development	12,113,604
Park development	104,975
Parking improvements	116,033
Public works and transportation	12,478,885
Special assessment project	418,181
Public protection	216,069
Capital projects and improvements	29,829,920
Debt service	401,700
Committed	
General Fund stabilization reserve	9,372,405
Measure K - Police/Fire Protection	920,000
Assigned	
Golf course capital	20,000
OPEB liability	97,339
Insurance reserve	2,583,761
Measure K - Police/Fire Protection	4,062,604
Unassigned	6,463,639

City of Madera
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2020

General Fund

The General Fund is the chief operating fund of the City. As of June 30, 2020, the total fund balance (including all categories) of the general fund was \$25.1 million, up \$1.0 million from June 30, 2019. The total fund balance of \$25.1 million includes non-spendable balances of \$0.2million, restricted balances of \$0.4 million, committed balances of \$10.3 million, assigned balances of \$6.8 million, and an unassigned balance of \$7.4 million.

The *assigned* fund balance increased \$1.2 million when compared to June 30, 2019, primarily due to the \$1.0 million increase in Measure K fund balance.

The *unassigned* fund balance increased \$4.2 million when compared to June 30, 2019, primarily due to the release of fund balance committed for the construction of the Fire Station 58, which was funded by \$4.5 million in bond funds. The fire station was completed in June 2020 and the committed funds were reclassified as unassigned. The bonds will be repaid with Measure K funds. The Measure K sales tax, passed by the public in 2016, is an additional ½ cent sales tax on taxable sales in the City. The Council has dedicated and budgeted Measure K sales tax for police and fire protection. The \$7.4 million unassigned portion represents the amount carried over to offset the impact of any revenue shortfall that may occur in the next year due to economic uncertainty. As a measurement of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total General Fund expenditures. Unassigned fund balance represents approximately 20.4% of total General Fund expenditures, while total fund balance represents approximately 70.0% of total General Fund expenditures.

Other Major Funds

The General Development Impact Fee Special Revenue Fund, a major fund, had a \$2.0 million increase in fund balance during Fiscal Year 2020. The ending fund balance of \$15.2 million is restricted for capital projects and improvements.

Proprietary Funds. As indicated in the description of proprietary funds, there are two types of funds, enterprise and internal service funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The City's enterprise funds and internal service funds ended the year with total net position as follows:

Water Fund	\$ 32,443,231
Sewer Fund	18,951,086
Solid waste Fund	895,096
Drainage Operations Fund	18,460,760
Local Transit Fund	8,084,356
Golf Course Fund	412,537
Airport Fund	12,659,632
Fleet Maintenance Fund	4,202,230
Facilities Maintenance Fund	(1,052,916)
Technology Fund	(390,456)

As noted earlier in the discussion of business-type activities, revenues for sewer services increased by 8.4% in the current year. Incremental rate increases over five years were approved by the City Council in the calendar year 2015. Sewer fees were increased 10% in fiscal year 2020.

City of Madera
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2020

General Fund Budgetary Highlights

The general fund ended fiscal year 2020 with \$4.5 million under budget. This variance was primarily the result of \$3.0 million more revenues than anticipated, and \$1.7 million expenditures under budget.

- Actual expenditures for General Government came in \$0.3 million under budget due to savings in personnel costs, property/liability/fidelity insurance, contracted services, and intergovernmental charges.
- Actual expenditures for Public Protection came in at 1.1 million under budget due to savings in contracted services and personnel costs.
- Public Ways and Facilities were \$0.5 million under budget due to savings in supplies and materials, contracted services, and personnel costs.
- Actual expenditures for Community Development came in at \$0.3 million under budget due to savings in contracted services and personnel costs.
- Actual expenditures for Culture and Recreation came in at \$0.4 million under budget due to savings in personnel costs related to COVID-19 reduction in recreational programs, contracted services and conference/training.
- Actual expenditures for Capital Outlay were \$0.8 million over budget due to the carrying-forward of capital project budgets that were not completed during the prior fiscal year.

Capital Assets and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental and business-type activities as of June 30, 2020, amount to \$292.6 million (net of depreciation), an increase of \$8.4 million compared to 2019. This increase is primarily due to the additions to capital assets of \$19.8 million offset by depreciation expense of \$12.7 million.

Major capital asset additions this year include the following:

- Road network improvements - \$2.3 million
 - Developer donations (sidewalk, pavement, pipelines, and others) - \$243 thousand
 - Various other street improvement projects - \$1.4 million
 - Various parks improvement projections - \$592 thousand
 - Various traffic signal improvement projects - \$35 thousand
- Transit and Public Works Facility - \$2.6 million
- Fire station - \$5.5 million
- Equipment, property, and software purchases - \$5.4 million
- Wastewater Treatment Plant improvement - \$583 thousand
- Sewer main improvement – \$572 thousand

City of Madera
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2020

During the year, the City made improvements to various streets, parks, sewer mains, and received developer- donated infrastructure. Capital projects constructed by the City include:

- Sewer mains replacement: various locations
- Street improvements: Raymond Rd & Cleveland Ave, Olive Ave & Gateway Dr, Gateway Dr and Central Ave, Sunset Ave between Granada Dr and Foster Ave, Lincoln Ave and South St.
- Trail construction: Gateway Drive
- Water storage tank installation: Avenue 17 and Lake Street

Developer constructed infrastructure was constructed in conjunction with the partial list of projects shown below:

- Lomar Construction – 1011, 1015, 1019, 1023 S D St
- Successor Housing Agency – 1106 & 1117 Riverside Dr
- Gateway Plaza – 424 Gateway Drive
- Boston Motors – 717 Yosemite Ave
- Varbella Estates I Subdivision

	Capital Assets					
	Governmental Activities		Business Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 12,399,951	\$ 12,542,062	\$ 9,347,017	\$ 9,347,017	\$ 21,746,968	\$ 21,889,079
Construction in progress	16,590,872	5,476,620	1,426,412	9,081,266	18,017,284	14,557,886
Buildings and improvements	24,965,790	23,254,045	67,924,082	57,513,812	92,889,872	80,767,857
Equipment	17,135,262	14,925,005	5,998,392	25,001,965	23,133,654	39,926,970
Infrastructure	300,782,173	298,557,773	100,160,267	79,326,020	400,942,440	377,883,793
Less: accumulated depreciation	(186,179,025)	(176,681,670)	(77,944,556)	(74,125,909)	(264,123,581)	(250,807,579)
Total	\$ 185,695,023	\$ 178,073,835	\$ 106,911,614	\$ 106,144,171	\$ 292,606,637	\$ 284,218,006

Detailed information on the City's capital assets can be found in Note 6 on pages 80-82.

Long-term Debt. The City's long-term debt as of June 30, 2020 was \$66.9 million with governmental activities accounting for \$24.7 million or 37.0%, and business-type activities accounting for \$42.2 million or 63.0%. The total debt increased by \$16.3 million or 32.1% during the current fiscal year. The reason for the increase was due to the issuance of the 2019 Solar Energy Capital Lease in the amount of \$19,595,500.

	Long-Term Debt					
	Governmental Activities		Business Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Capital leases	\$ 19,595,500	\$ 492,603	\$ -	\$ -	\$ 19,595,500	\$ 492,603
Loans payable	633,600	738,900	7,831,103	8,489,178	8,464,703	9,228,078
Bonds payable	4,495,005	4,653,160	34,322,823	36,261,974	38,817,828	40,915,134
Total	\$ 24,724,105	\$ 5,884,663	\$ 42,153,926	\$ 44,751,152	\$ 66,878,031	\$ 50,635,815

General obligation debts are direct obligations of the City and are backed by the full faith and credit of the City requiring voter approval and may have a tax rate set to cover repayment. State statutes limit the amount of general obligation debt to 15% of the City's total assessed valuation. The City of Madera's debt limit is \$535.8 million. Detailed information on the City's long-term debt activity can be found in Note 7 on pages 83-92.

City of Madera
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2020

Economic Factors and Next Year's Budgets and Rates

The 2020 economy experienced significant challenges associated with the COVID-19 pandemic. In March 2020, the State of California issued a “stay at home” order, which essentially shut down many businesses and ordered “non—essential” workers to stay at home. This resulted in a reduction in travel, entertainment related sales such as dine in restaurants, theaters and hotels. The fuel sales also declined because of the reduction in driving for work and travel. Prior to the pandemic, the national economy, as well as local economies, were experiencing significant economic growth and a continued decline in unemployment. However, following the stay-at-home order, unemployment rose to 12.1% by June 2020, up from 2.1% in the previous year. In early 2021 the economy began to open, some businesses opened to limited service and many employees returned to work. Unemployment figures are expected to improve, sales will experience some recovery as businesses continue to open up. In California, new home starts are expected to rise modestly over the next two years, as well as the value of existing homes.

The city experienced a decrease in its investment earnings from its previous year primarily due to a lower rate of return on investments compared to prior fiscal year. Measure K sales tax contributed to the increase in cash and investments bringing in \$5,391,512 in additional sales tax revenue. This allowed the City to expand its public safety sector and afford its citizens more police protection and the addition of a new fire station. The new fire station was financed by bonds and will be repaid with Measure K funds. The fire station was completed in June 2020.

The City purchased the adjoining property to the Police Building thereby allowing the expansion for police operations. Through federal and state grants the City was able to construct the new Madera Transit Facility which was completed April 2020. Additionally, two new All Star buses were purchased with the grant funds.

The City has entered into a lease/purchase agreement to finance the installation of solar panels, new HVAC system and LED streetlamps, resulting in a substantial savings in energy costs.

The national GDP grew only 2.1% over the final quarter of 2020. Economic growth remained consistent with the prior year over the first few months of 2021. At the state level, California GDP had previously surpassed that of the entire United Kingdom, becoming the world's fifth largest economy, according to a May 2020 report by the LA Times. However, much of the economic growth in the state is focused in coastal areas such as Los Angeles, San Diego, San Francisco, and San Jose, which have a vast array of industry including technology, entertainment, and thus enjoy the benefits of international ports, airports, and international headquarter locations. Because the Central Valley relies heavily on an agriculture-based economy, profits are not as lucrative and challenges such as weather (drought), labor availability, and government subsidies all play into the bottom line.

Corporations had been able to expand, hire new employees, and provide raises for existing ones, which bolsters stability in the market, until the COVID-19 pandemic struck in March 2020 which significantly reduced business expansion in many economic areas. Both nationally and statewide, job growth stalled, with unemployment reaching levels not seen since the 1960s. Up until February 2020, the economy was predicted to continue to expand at the present rate with no indications of a potential recession. However, on January 30, 2020, the International Health Regulations Emergency Committee of the World Health Organization declared that the Corona virus (COVID-19) a public health emergency of international concern. The outbreak of COVID-19 was declared a pandemic.

Financial markets declined the week of February 24, 2020 as the virus spread and uncertainty spread throughout the world. While it is still too early to determine how significant the long-term impact of the virus will be, the City of Madera, along with other cities and states, has implemented stay at home policies and are actively working with authorities to contain the outbreak of COVID-19.

In the last year, county-wide, Madera had added approximately 1,500 jobs. In January 2021, the unemployment rate in Madera County was 12.1%, up from 3.2% in February 2020 according to the State of California's Employment Development Department. At the state level, unemployment is averaging 14.9%.

City of Madera
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2020

The City of Madera has seen a decline in certain sectors in consumer spending, especially those sectors related to travel and entertainment, however on-line sales and building & construction have experienced some growth in sales tax. This trend is reflected in stable overall sales tax revenue. Sales tax figures are projected to meet expected budget amounts.

Economic development activity continues to remain stable and is seen through the addition of commercial, industrial and residential buildings. The industrial vacancy rate continues to remain under 1%. In response, the City began a joint venture with a local company to develop Freedom Industrial Park, a 100-acre industrial site. The first tenant of the complex has moved in and employs about 100 individuals. The City is actively reaching out to the business community to fill a future, second building that has already been approved for the site. The grounds will be "plug and play" ready, with full infrastructure and rail access. The intersection at Avenue 17 and State Route (SR) 99 remains a primary focus of the City's economic development efforts. The site currently includes Love's Madera Travel Center and more than \$10 million in infrastructure improvements. It is expected that the improvements will spur additional development around the interchange. Another development just to the north of Madera is Matilda Torres High School. The school requires sewer and water infrastructure expansion, which has generated interest in development of properties in the immediate vicinity.

The number of residential homes permitted over the previous fiscal year remains continues to grow, with 153 homes permitted in fiscal year 2019 and increasing to 211 in fiscal year 2020. It is anticipated that the growth in homes permitted will continue with several subdivisions in northwest quadrant currently being built. The projects cover approximately 3 square miles, over 5,000 new homes, retail and commercial use, elementary schools and expanses of open space and park amenities.

Water is and will remain a key element in the regional economy. The City is taking an active role in regional groundwater management efforts and is planning the next stages of improvements to address long-term water service for current residents and future development. Engineering costs for capital improvements are anticipated to be funded on a pay-as-you-go basis. Potential projects include the replacement of manual water meters, installation of new water meters, recoating of the water tower and the design of water main upgrades throughout the City. These projects have planned funding from revenue in the Water Utility Fund. A new water storage tank, pump station and associated transmission mains are included in the Capital Improvement Program with the initial engineering efforts taking place in 2020/21. The tank represents a critical component of infrastructure necessary to counter continual drought conditions in the valley. Construction funding for the tank project will require special financing either through grants, municipal bonds or low interest loans.

Although 2021 began with a stable economy and an optimistic outlook for the year ahead, the COVID-19 pandemic has disrupted the world's economy. Interest rates have declined and are expected to remain at low levels over the next year. The federal government has issued three economic stimulus packages to ease the effects of the COVID-19 outbreak. While the pandemic has impaired economic growth in some industries such as entertainment and travel, other industries have experienced continued growth including building and construction and sales tax related to on-line sales remain constant. Containment efforts have been prolonged (over a year) and are ongoing. Once containment is achieved, economic production is expected to be restored. Given these local and national projections, the City will continue with a prudent, conservative financial planning model as it makes budget decisions for the future.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City of Madera's finances and to demonstrate the City's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the Financial Services Director, City of Madera, 205 W. 4th Street, Madera, CA 93637.

BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

City of Madera
Statement of Net Position
June 30, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Housing Authority of the City of Madera
ASSETS				
Current assets:				
Cash and investments	\$ 54,213,568	\$ 36,978,194	\$ 91,191,762	\$ 7,486,675
Accounts receivable, net	8,333,417	3,639,065	11,972,482	438,546
Interest receivable	-	-	-	389,758
Prepaid items	159,778	35,582	195,360	2,013
Inventories	51,331	-	51,331	53,489
Due from Fiduciary Funds	510,320	-	510,320	-
Internal balances	1,977,043	(1,977,043)	-	-
Total current assets	65,245,457	38,675,798	103,921,255	8,370,481
Noncurrent assets:				
Restricted cash and investments	15,587,799	1,166,101	16,753,900	1,982,110
Notes receivable	8,003,577	-	8,003,577	3,402,347
Land held for resale	670,000	-	670,000	-
Capital assets:				
Non-depreciable	28,990,823	10,773,429	39,764,252	785,827
Depreciable, net	156,704,200	96,138,185	252,842,385	5,916,581
Total capital assets	185,695,023	106,911,614	292,606,637	6,702,408
Total noncurrent assets	209,956,399	108,077,715	318,034,114	12,086,865
Total assets	275,201,856	146,753,513	421,955,369	20,457,346
DEFERRED OUTFLOWS OF RESOURCES				
Related to OPEB	577,005	41,396	618,401	-
Related to pensions	7,770,119	2,049,365	9,819,484	735,316
Total deferred outflows of resources	8,347,124	2,090,761	10,437,885	735,316

City of Madera
Statement of Net Position (Continued)
June 30, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Housing Authority of the City of Madera
LIABILITIES				
Current liabilities:				
Accounts payable	4,460,248	2,215,483	6,675,731	197,602
Accrued payroll	437,366	86,491	523,857	45,667
Deposits	627,873	482,518	1,110,391	200,182
Interest payable	121,568	1,572,031	1,693,599	-
Unearned revenue	140,173	155,927	296,100	173,763
Compensated absences - due within one year	1,181,991	289,015	1,471,006	38,216
Long-term debt - due within one year	401,700	2,238,377	2,640,077	124,017
Total current liabilities	7,370,919	7,039,842	14,410,761	779,447
Noncurrent liabilities:				
Other non-current liabilities	-	-	-	124,731
Aggregate net pension liability	40,726,579	8,500,904	49,227,483	3,389,295
Total OPEB liability	2,898,538	385,890	3,284,428	-
Compensated absences - due in more than one year	630,512	88,142	718,654	49,734
Long-term debt - due in more than one year	24,322,405	39,915,549	64,237,954	2,943,739
Total noncurrent liabilities	68,578,034	48,890,485	117,468,519	6,507,499
Total liabilities	75,948,953	55,930,327	131,879,280	7,286,946
DEFERRED INFLOWS OF RESOURCES				
Related to service concession arrangement	-	16,670	16,670	-
Gain on refunding of debt	-	324,052	324,052	-
Related to OPEB	164,911	26,668	191,579	-
Related to pensions	1,280,038	639,859	1,919,897	222,950
Total deferred inflows of resources	1,444,949	1,007,249	2,452,198	222,950
NET POSITION				
Net investment in capital assets	160,970,918	64,433,636	225,404,554	3,634,652
Restricted:				
Community development	12,113,604	-	12,113,604	-
Park development	104,975	-	104,975	-
Parking improvements	116,033	-	116,033	-
Public works and transportation	12,478,885	-	12,478,885	-
Special assessment project	418,181	-	418,181	-
Law enforcement	216,069	-	216,069	-
Capital projects and improvements	29,829,920	-	29,829,920	-
Housing services	-	-	-	1,651,091
Debt service	401,700	1,166,101	1,567,801	-
Total restricted	55,679,367	1,166,101	56,845,468	1,651,091
Unrestricted (deficit)	(10,495,207)	26,306,961	15,811,754	8,397,023
Total net position	\$ 206,155,078	\$ 91,906,698	\$ 298,061,776	\$ 13,682,766

City of Madera
Statement of Activities and Changes in Net Position
For the Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues			Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Governmental activities:					
General government	\$ 9,574,371	\$ 132,620	\$ 6,393,348	\$ -	\$ 6,525,968
Public protection	20,182,145	891,061	1,601,619	-	2,492,680
Social services	422,270	-	42,549	-	42,549
Public ways and facilities	7,369,948	2,022,655	6,670,233	701,822	9,394,710
Community development	4,056,088	2,101,368	764,729	-	2,866,097
Culture and recreation	4,654,520	598,057	98,140	-	696,197
Interest on long-term debt	509,977	-	-	-	-
Total governmental activities	46,769,319	5,745,761	15,570,618	701,822	22,018,201
Business-type activities:					
Water	8,295,137	12,414,215	-	-	12,414,215
Sewer	10,038,430	10,592,505	-	205,060	10,797,565
Solid waste	5,875,225	5,965,467	-	16,543	5,982,010
Drainage operations	1,110,864	869,502	-	-	869,502
Local transit	2,403,789	120,138	2,413,681	3,339,841	5,873,660
Golf course	103,861	101,734	-	-	101,734
Airport	801,043	581,739	-	-	581,739
Total business-type activities	28,628,349	30,645,300	2,413,681	3,561,444	36,620,425
Total primary government	\$ 75,397,668	\$ 36,391,061	\$ 17,984,299	\$ 4,263,266	\$ 58,638,626
Component unit:					
Housing Authority of the City of Madera	\$ 9,795,659	\$ 1,941,475	\$ 6,278,868	\$ 569,971	\$ 8,790,314
Total component unit	\$ 9,795,659	\$ 1,941,475	\$ 6,278,868	\$ 569,971	\$ 8,790,314

City of Madera
Statement of Activities and Changes in Net Position (Continued)
For the Year Ended June 30, 2020

Functions/Programs	Net (Expense) Revenue and Changes in Net Position			Component Unit Housing Authority of the City of Madera
	Governmental Activities	Business-type Activities	Total	
Primary government:				
Governmental activities:				
General government	\$ (3,048,403)	\$ -	\$ (3,048,403)	\$ -
Public protection	(17,689,465)	-	(17,689,465)	-
Social services	(379,721)	-	(379,721)	-
Public ways and facilities	2,024,762	-	2,024,762	-
Community development	(1,189,991)	-	(1,189,991)	-
Culture and recreation	(3,958,323)	-	(3,958,323)	-
Interest on long-term debt	(509,977)	-	(509,977)	-
Total governmental activities	(24,751,118)	-	(24,751,118)	-
Business-type activities:				
Water	-	4,119,078	4,119,078	-
Sewer	-	759,135	759,135	-
Solid waste	-	106,785	106,785	-
Drainage operations	-	(241,362)	(241,362)	-
Local transit	-	3,469,871	3,469,871	-
Golf course	-	(2,127)	(2,127)	-
Airport	-	(219,304)	(219,304)	-
Total business-type activities	-	7,992,076	7,992,076	-
Total primary government	(24,751,118)	7,992,076	(16,759,042)	-
Component unit:				
Housing Authority of the City of Madera	-	-	-	(1,005,345)
Total component unit	-	-	-	(1,005,345)
General Revenues and Transfers:				
General revenues:				
Taxes:				
Property taxes	4,613,254	228,943	4,842,197	-
Sales and use taxes	15,227,811	-	15,227,811	-
Franchise taxes	688,563	-	688,563	-
Other taxes	2,019,087	-	2,019,087	-
Total taxes	22,548,715	228,943	22,777,658	-
Investment earnings	1,247,564	548,322	1,795,886	135,783
Gain (loss) on sale of capital assets	(42,920)	86,556	43,636	-
Miscellaneous revenue	1,205,394	78,165	1,283,559	1,026,644
Transfers	352,225	(352,225)	-	-
Total general revenues and transfers	25,310,978	589,761	25,900,739	1,162,427
Special items:				
Transfers of assets from Successor Agency (Note 14)	2,062,571	-	2,062,571	-
Total special items	2,062,571	-	2,062,571	-
Change in net position	2,622,431	8,581,837	11,204,268	157,082
Net Position:				
Beginning of year	203,532,647	83,324,861	286,857,508	13,525,684
End of year	\$ 206,155,078	\$ 91,906,698	\$ 298,061,776	\$ 13,682,766

See accompanying Notes to the Basic Financial Statements.

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FUND FINANCIAL STATEMENTS

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Governmental Funds Financial Statements

General Fund - This fund accounts for all revenues and expenditures used to finance the traditional services associated with a municipal government which are not accounted for in the other funds. In Madera, these services include general government, public protection, social services, public ways and facilities, community development, and culture and recreation.

General Development Impact Fee Fund - This fund accounts for and reports the proceeds of the AB1600 development impact fee monies that are restricted or committed to expenditures for the intended purposes.

Solar Energy Lease Capital Projects Fund - This fund accounts for the construction of the Solar Energy Lease Purchase projects. These projects are funded by the Solar Energy Lease Purchase debt obligations.

City of Madera
Balance Sheet
Governmental Funds
June 30, 2020

	Major Funds		
	General Fund	General Development Impact Fee Fund	Solar Energy Lease Capital Projects Fund
ASSETS			
Cash and investments	\$ 19,810,607	\$ 15,813,868	\$ -
Restricted cash and investments	10,324	-	15,577,475
Accounts receivable, net	4,407,516	6,754	-
Notes receivable	-	-	-
Prepaid items	112,625	-	-
Inventories	51,331	-	-
Due from other funds	3,507,119	-	-
Due from Fiduciary Funds	510,320	-	-
Advances to other funds	85,681	-	-
Land held for resale	-	-	-
Total assets	\$ 28,495,523	\$ 15,820,622	\$ 15,577,475
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 2,730,356	\$ -	\$ 1,434,287
Accrued payroll	401,783	-	-
Due to other funds	-	-	-
Deposits payable	-	627,799	-
Unearned revenues	25,000	-	-
Total liabilities	3,157,139	627,799	1,434,287
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	232,224	-	-
Total deferred inflows of resources	232,224	-	-
Fund Balances:			
Nonspendable	225,157	-	-
Restricted	401,700	15,192,823	14,143,188
Committed	10,292,405	-	-
Assigned	6,763,704	-	-
Unassigned (deficit)	7,423,194	-	-
Total fund balances	25,106,160	15,192,823	14,143,188
Total liabilities, deferred inflows of resources, and fund balances	\$ 28,495,523	\$ 15,820,622	\$ 15,577,475

City of Madera
Balance Sheet (Continued)
Governmental Funds
June 30, 2020

	Non-major Governmental Funds	Total Governmental Funds
ASSETS		
Cash and investments	\$ 16,524,710	\$ 52,149,185
Restricted cash and investments	-	15,587,799
Accounts receivable, net	3,915,432	8,329,702
Notes receivable	8,003,577	8,003,577
Prepaid items	3,815	116,440
Inventories	-	51,331
Due from other funds	-	3,507,119
Due from Fiduciary Funds	-	510,320
Advances to other funds	-	85,681
Land held for resale	670,000	670,000
Total assets	\$ 29,117,534	\$ 89,011,154
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 154,147	\$ 4,318,790
Accrued payroll	910	402,693
Due to other funds	1,615,757	1,615,757
Deposits payable	74	627,873
Unearned revenues	115,173	140,173
Total liabilities	1,886,061	7,105,286
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue	2,245,557	2,477,781
Total deferred inflows of resources	2,245,557	2,477,781
Fund Balances:		
Nonspendable	3,815	228,972
Restricted	25,941,656	55,679,367
Committed	-	10,292,405
Assigned	-	6,763,704
Unassigned (deficit)	(959,555)	6,463,639
Total fund balances	24,985,916	79,428,087
Total liabilities, deferred inflows of resources, and fund balances	\$ 29,117,534	\$ 89,011,154

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City of Madera
Reconciliation of the Governmental Funds Balance Sheet
to the Government-Wide Statement of Net Position
June 30, 2020

Total Fund Balances - Total Governmental Funds	\$ 79,428,087
Amounts reported for Governmental Activities in the Statement of Net Position were different because:	
Revenue earned but not received within 60 days is categorized as a deferred inflows of resources in the fund financial statements but recognized as grant revenue in the government-wide statement of activities.	2,477,781
Capital Assets used in the governmental activities were not financial resources and therefore were not reported in the Governmental Funds Balance Sheet.	
Government-Wide Statement of Net Position	185,695,023
Less: capital assets reported in Internal Service Funds	(3,420,140)
Total capital assets	182,274,883
Long-term liabilities are not due and payable in the current period and therefore were not reported in the Governmental Funds Balance Sheet.	
Amount reported in Government-Wide Statement of Net Position	
Compensated absences - due within one year	(1,181,991)
Compensated absences - due in more than one year	(630,512)
Long-term debt - due within one year	(401,700)
Long-term debt - due in more than one year	(24,322,405)
Less: amount reported in Internal Service Funds:	
Compensated absences - due within one year	106,321
Compensated absences - due in more than one year	52,091
Total long-term liabilities	(26,378,196)
Interest payable on long-term debt did not require current financial resources. Therefore, interest payable was not reported as a liability in the governmental funds.	(121,568)
Aggregate net pension liability and total OPEB liability used in the governmental activities were not financial resources and therefore were not reported in the Governmental Funds Balance Sheet.	
Net pension liability	(40,726,579)
Total OPEB liability	(2,898,538)
Less: amount reported in Internal Service Funds:	
Net pension liability	2,878,491
	(40,746,626)
Deferred outflows of resources related to OPEB and pensions are not available for current period and, therefore, are deferred in the governmental funds or not recorded in the governmental funds.	
Amount reported in Government-Wide Statement of Net Position	
Deferred outflows of resources related to OPEB	577,005
Deferred outflows of resources related to pensions	7,770,119
Less: amount reported in Internal Service Funds:	
Deferred outflows of resources related to pensions	(677,252)
Total deferred outflows of resources	7,669,872
Deferred inflows of resources related to OPEB and pensions are not available for current period and, therefore, are deferred in the governmental funds or not recorded in the governmental funds.	
Amount reported in Government-Wide Statement of Net Position	
Deferred inflows of resources related to OPEB	(164,911)
Deferred inflows of resources related to pensions	(1,280,038)
Less: amount reported in Internal Service Funds:	
Deferred inflows of resources related to pensions	236,936
Total deferred inflows of resources	(1,208,013)
Internal service funds are used by management to charge the cost of fleet management, risk management, information technology, and building maintenance to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position.	2,758,858
Net Position of Governmental Activities	\$ 206,155,078

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2020

	Major Funds		
	General	General	Solar Energy Lease
	Fund	Development	Capital Projects
		Impact	Fund
		Fee Fund	
REVENUES:			
Property taxes	\$ 4,174,968	\$ -	\$ -
Sales and use taxes	15,227,811	-	-
Other taxes	1,690,706	-	-
Use of money and property	849,704	214,771	-
Franchise fees	688,563	-	-
Licenses and permits	1,106,424	-	-
Fines and forfeitures	481,822	-	-
Intergovernmental	7,399,895	-	-
Charges for services	1,427,158	2,585,932	-
Miscellaneous	1,225,957	-	-
Total revenues	34,273,008	2,800,703	-
EXPENDITURES:			
Current:			
General government	2,608,477	-	-
Public protection	18,312,418	-	-
Social services	198,360	-	-
Public ways and facilities	1,706,979	360,308	-
Community development	3,041,286	-	-
Culture and recreation	3,300,189	-	-
Capital outlay	6,560,397	6,837	5,204,060
Debt service:			
Principal	550,690	-	-
Interest and fiscal charges	126,047	-	225,773
Total expenditures	36,404,843	367,145	5,429,833
REVENUES OVER (UNDER) EXPENDITURES	(2,131,835)	2,433,558	(5,429,833)
OTHER FINANCING SOURCES (USES):			
Proceeds from sale of property	22,923	-	-
Proceeds from issuance of long-term debt	-	-	19,432,000
Cost of issuance	-	-	(84,752)
Transfers in	3,650,562	-	225,773
Transfers out	(634,136)	(394,020)	-
Total other financing sources (uses)	3,039,349	(394,020)	19,573,021
NET CHANGE IN FUND BALANCES	907,514	2,039,538	14,143,188
FUND BALANCES:			
Beginning of year	24,198,646	13,153,285	-
End of year	<u>\$ 25,106,160</u>	<u>\$ 15,192,823</u>	<u>\$ 14,143,188</u>

City of Madera
Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended June 30, 2020

	Non-major Governmental Funds	Total Governmental Funds
REVENUES:		
Property taxes	\$ 438,286	\$ 4,613,254
Sales and use taxes	-	15,227,811
Other taxes	423,484	2,114,190
Use of money and property	314,019	1,378,494
Franchise fees	-	688,563
Licenses and permits	-	1,106,424
Fines and forfeitures	13,001	494,823
Intergovernmental	6,220,163	13,620,058
Charges for services	78,819	4,091,909
Miscellaneous	9,420	1,235,377
Total revenues	7,497,192	44,570,903
EXPENDITURES:		
Current:		
General government	83,252	2,691,729
Public protection	80,609	18,393,027
Social services	-	198,360
Public ways and facilities	3,889,750	5,957,037
Community development	89,062	3,130,348
Culture and recreation	-	3,300,189
Capital outlay	2,062,979	13,834,273
Debt service:		
Principal	8,713	559,403
Interest and fiscal charges	-	351,820
Total expenditures	6,214,365	48,416,186
REVENUES OVER (UNDER) EXPENDITURES	1,282,827	(3,845,283)
OTHER FINANCING SOURCES (USES):		
Proceeds from sale of property	656,657	679,580
Proceeds from issuance of long-term debt	-	19,432,000
Cost of issuance	-	(84,752)
Transfers in	11,567,097	15,443,432
Transfers out	(14,744,910)	(15,773,066)
Total other financing sources (uses)	(2,521,156)	19,697,194
NET CHANGE IN FUND BALANCES	(1,238,329)	15,851,911
FUND BALANCES:		
Beginning of year	26,224,245	63,576,176
End of year	<u>\$ 24,985,916</u>	<u>\$ 79,428,087</u>

City of Madera
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes
in Fund Balances to the Government-Wide Statement of Activities and Changes in Net Position
For the Year Ended June 30, 2020

Total Fund Balances - Total Governmental Funds \$ 15,851,911

Amounts reported for Governmental Activities in the Statement of Net Position were different because:

Governmental funds reported capital outlay as expenditures. However, in the Government-Wide Statement of Activities and Changes in Net Position the cost of those assets was allocated over their estimated useful lives as depreciation expenses. This is the amount of capital assets recorded in the current period (net of \$582,543 added in internal service funds).	13,834,273
In the Government-Wide Statement of Activities, donated assets are reported as a capital contribution (net of \$4,925 added in internal service funds).	555,173
Transfer of capital assets from the Fiduciary Funds did not provide current financial resources to the governmental funds but was recorded as a special item on the Government-Wide Statement of Activities.	2,062,571
Depreciation expense on capital assets was reported in the Government-Wide Statement of Activities and Changes in Net Position, but they did not require the use of current financial resources. Therefore, depreciation expense, net of internal service funds of \$602,923, was not reported as expenditures in the Governmental Funds.	(8,087,949)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) decreased net position.	(722,500)
Issuance of long-term liabilities provides current financial resources to governmental funds, but the issuance increased long-term liabilities in the Government-Wide Statement of Net Position.	
Lease revenue bonds	(19,432,000)
Repayment of long-term liabilities was an expenditures in governmental funds, but the repayment reduced long-term liabilities in the Government-Wide Statement of Net Position	
Principal payment of long-term debt	559,403
Amortization of bond premium	33,155
Interest expense on long-term debt was reported in the Government-Wide Statement of Activities, but it did not require the use of current financial resources. This amount represented the changes in accrued interest from prior year.	(106,560)
Compensated absences expenses reported in the Government-Wide Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	(110,948)
Revenues in the Government-Wide Statement of Activities that do not provide current financial resources and are not reported as revenue in the governmental funds.	1,893,798
Certain pension expenses reported in the Government-Wide Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.	
Changes in pension related deferred outflows of resources	(1,955,436)
Changes in net pension liabilities	(3,005,818)
Changes in pension related deferred inflows of resources	545,104
Certain OPEB expenses reported in the Government-Wide Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.	
Changes in OPEB related deferred outflows of resources	494,424
Changes in total OPEB liabilities	(280,751)
Changes in OPEB related deferred inflows of resources	28,423
The internal service funds are used by management to charge the costs of fleet maintenance, facilities maintenance, and technology to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.	466,158

Change in Net Position of Governmental Activities \$ 2,622,431

Proprietary Funds Financial Statements

Water Fund - This fund is used to account for the activities of the City's water pumping, treatment and distribution operations.

Wastewater Fund - This fund is used to account for the activities of the City's wastewater collection and treatment operations.

Solid Waste Fund - This fund is used to account for the activities of the City's solid waste operations.

Drainage Operations Fund - This fund is used to account for the activities of the City's drainage operations.

Local Transit Fund - This fund is used to account for the activities of the government's public transit operations.

Internal Service Funds - These funds are used to provide goods and services by one department or agency to other departments or agencies of the City on a cost reimbursement basis.

City of Madera
Statement of Net Position
Proprietary Funds
June 30, 2020

	Major Funds			
	Water Fund	Sewer Fund	Solid Waste Fund	Drainage Operations Fund
ASSETS				
Current assets:				
Cash and investments	\$ 24,654,076	\$ 7,526,796	\$ 2,538,528	\$ 700,717
Accounts receivable, net	1,018,847	415,541	314,329	26,359
Prepaid items	30,351	3,505	38	-
Total current assets	25,703,274	7,945,842	2,852,895	727,076
Noncurrent assets:				
Restricted cash and investments	485,383	680,718	-	-
Capital assets:				
Non-depreciable	452,935	2,988,398	-	3,660,651
Depreciable, net	21,466,022	41,897,860	-	14,622,928
Total capital assets	21,918,957	44,886,258	-	18,283,579
Total noncurrent assets	22,404,340	45,566,976	-	18,283,579
Total assets	48,107,614	53,512,818	2,852,895	19,010,655
DEFERRED OUTFLOW OF RESOURCES				
Related to OPEB	20,698	20,698	-	-
Related to pensions	783,725	614,058	339,156	147,923
Total deferred outflow of resources	804,423	634,756	339,156	147,923
LIABILITIES				
Current liabilities:				
Accounts payable	510,659	621,061	734,576	7,510
Accrued payroll	31,021	33,563	9,784	4,438
Due to other funds	-	-	-	-
Interest payable	97,394	379,378	-	-
Deposits payable	1,558,531	-	-	-
Unearned revenue	66,094	-	89,633	200
Compensated absences - due within one year	118,389	93,547	40,083	15,237
Long-term debt - due within one year	409,781	1,531,996	-	-
Total current liabilities	2,791,869	2,659,545	874,076	27,385
Noncurrent liabilities:				
Advances from other funds	-	-	-	-
Aggregate net pension liability	3,223,748	2,653,639	1,332,417	615,899
Total OPEB liability	192,945	192,945	-	-
Compensated absences - due in more than one year	36,106	28,529	12,224	4,647
Long term debt - due in more than one year	9,963,042	29,115,287	-	-
Total noncurrent liabilities	13,415,841	31,990,400	1,344,641	620,546
Total liabilities	16,207,710	34,649,945	2,218,717	647,931
DEFERRED INFLOWS OF RESOURCES				
Related to service concession arrangement	-	-	-	-
Gain on refunding of debt	21,737	302,315	-	-
Related to OPEB	13,334	13,334	-	-
Related to pensions	226,025	230,894	78,238	49,887
Total deferred inflows of resources	261,096	546,543	78,238	49,887
NET POSITION				
Net investment in capital assets	11,524,397	13,936,660	-	18,283,579
Restricted	485,383	680,718	-	-
Unrestricted (deficit)	20,433,451	4,333,708	895,096	177,181
Total net position	\$ 32,443,231	\$ 18,951,086	\$ 895,096	\$ 18,460,760

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Net Position (Continued)
Proprietary Funds
June 30, 2020

	Major Funds Local Transit Fund	Non-major Funds	Total	Governmental Activities Internal Service Funds
ASSETS				
Current assets:				
Cash and investments	\$ -	\$ 1,558,077	\$ 36,978,194	\$ 2,064,383
Accounts receivable, net	1,754,706	109,283	3,639,065	3,715
Prepaid items	26	1,662	35,582	43,338
Total current assets	1,754,732	1,669,022	40,652,841	2,111,436
Noncurrent assets:				
Restricted cash and investments	-	-	1,166,101	-
Capital assets:				
Non-depreciable	320,500	3,350,945	10,773,429	227,449
Depreciable, net	8,166,454	9,984,921	96,138,185	3,192,691
Total capital assets	8,486,954	13,335,866	106,911,614	3,420,140
Total noncurrent assets	8,486,954	13,335,866	108,077,715	3,420,140
Total assets	10,241,686	15,004,888	148,730,556	5,531,576
DEFERRED OUTFLOW OF RESOURCES				
Related to OPEB	-	-	41,396	-
Related to pensions	113,508	50,995	2,049,365	677,252
Total deferred outflow of resources	113,508	50,995	2,090,761	677,252
LIABILITIES				
Current liabilities:				
Accounts payable	304,680	36,997	2,215,483	141,458
Accrued payroll	5,087	2,598	86,491	34,673
Due to other funds	1,439,092	452,270	1,891,362	-
Interest payable	-	5,746	482,518	-
Deposits payable	-	13,500	1,572,031	-
Unearned revenue	-	-	155,927	-
Compensated absences - due within one year	16,065	5,694	289,015	106,321
Long-term debt - due within one year	-	296,600	2,238,377	-
Total current liabilities	1,764,924	813,405	8,931,204	282,452
Noncurrent liabilities:				
Advances from other funds	-	85,681	85,681	-
Aggregate net pension liability	465,236	209,965	8,500,904	2,878,491
Total OPEB liability	-	-	385,890	-
Compensated absences - due in more than one year	4,899	1,737	88,142	52,091
Long term debt - due in more than one year	-	837,220	39,915,549	-
Total noncurrent liabilities	470,135	1,134,603	48,976,166	2,930,582
Total liabilities	2,235,059	1,948,008	57,907,370	3,213,034
DEFERRED INFLOWS OF RESOURCES				
Related to service concession arrangement	-	16,670	16,670	-
Gain on refunding of debt	-	-	324,052	-
Related to OPEB	-	-	26,668	-
Related to pensions	35,779	19,036	639,859	236,936
Total deferred inflows of resources	35,779	35,706	1,007,249	236,936
NET POSITION				
Net investment in capital assets	8,486,954	12,202,046	64,433,636	3,420,140
Restricted	-	-	1,166,101	-
Unrestricted (deficit)	(402,598)	870,123	26,306,961	(661,282)
Total net position	\$ 8,084,356	\$ 13,072,169	\$ 91,906,698	\$ 2,758,858

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2020

	Major Funds			
	Water Fund	Sewer Fund	Solid Waste Fund	Drainage Operations Fund
OPERATING REVENUES:				
Charges for services	\$ 12,414,215	\$ 10,592,505	\$ 5,965,467	\$ 869,502
Other	6,540	1,711	65,968	113
Total operating revenues	12,420,755	10,594,216	6,031,435	869,615
OPERATING EXPENSES:				
Salaries and benefits	2,189,197	2,374,404	636,197	438,348
General and administrative	2,364,387	2,153,416	5,176,578	200,137
Supplies and miscellaneous	257,640	383,561	41,725	35,859
Parts and supplies	50,066	200,036	-	45,231
Utilities	1,895,305	1,447,833	17,681	50,378
Depreciation	840,803	2,383,497	3,044	340,911
Total operating expenses	7,597,398	8,942,747	5,875,225	1,110,864
OPERATING INCOME (LOSS)	4,823,357	1,651,469	156,210	(241,249)
NONOPERATING REVENUES (EXPENSES):				
Investment income	387,467	90,221	38,479	9,194
Property taxes	-	92,041	-	-
Operating grants	-	-	-	-
Capital grants	-	-	16,543	-
Gain (loss) on sale of capital assets	14,449	43,407	2,720	25,980
Interest expense	(697,739)	(1,095,683)	-	-
Total nonoperating revenues (expenses)	(295,823)	(870,014)	57,742	35,174
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	4,527,534	781,455	213,952	(206,075)
CAPITAL CONTRIBUTIONS AND TRANSFERS				
Capital contributions	-	205,060	-	-
Transfers in	-	254,000	-	-
Transfers out	(148,153)	(47,932)	(595,069)	(49,909)
Total capital contributions and transfers	(148,153)	411,128	(595,069)	(49,909)
Changes in net position	4,379,381	1,192,583	(381,117)	(255,984)
NET POSITION:				
Beginning of year	28,063,850	17,758,503	1,276,213	18,716,744
End of year	<u>\$ 32,443,231</u>	<u>\$ 18,951,086</u>	<u>\$ 895,096</u>	<u>\$ 18,460,760</u>

City of Madera
Statement of Revenues, Expenses, and Changes in Net Position (Continued)
Proprietary Funds
For the Year Ended June 30, 2020

	Major Funds Local Transit Fund	Non-major Funds	Total	Governmental Activities Internal Service Funds
OPERATING REVENUES:				
Charges for services	\$ 120,138	\$ 683,473	\$ 30,645,300	\$ 4,046,423
Other	-	3,833	78,165	133,385
Total operating revenues	<u>120,138</u>	<u>687,306</u>	<u>30,723,465</u>	<u>4,179,808</u>
OPERATING EXPENSES:				
Salaries and benefits	251,853	162,890	6,052,889	2,221,084
General and administrative	1,811,275	343,449	12,049,242	793,469
Supplies and miscellaneous	165,918	13,033	897,736	150,967
Parts and supplies	-	-	295,333	256,144
Utilities	-	36,883	3,448,080	375,847
Depreciation	174,743	308,871	4,051,869	602,923
Total operating expenses	<u>2,403,789</u>	<u>865,126</u>	<u>26,795,149</u>	<u>4,400,434</u>
OPERATING INCOME (LOSS)	<u>(2,283,651)</u>	<u>(177,820)</u>	<u>3,928,316</u>	<u>(220,626)</u>
NONOPERATING REVENUES (EXPENSES):				
Investment income	2,779	20,182	548,322	-
Property taxes	-	136,902	228,943	-
Operating grants	2,413,681	-	2,413,681	-
Capital grants	3,041,110	-	3,057,653	-
Gain (loss) on sale of capital assets	-	-	86,556	-
Interest expense	-	(39,778)	(1,833,200)	-
Total nonoperating revenues (expenses)	<u>5,457,570</u>	<u>117,306</u>	<u>4,501,955</u>	<u>-</u>
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	<u>3,173,919</u>	<u>(60,514)</u>	<u>8,430,271</u>	<u>(220,626)</u>
CAPITAL CONTRIBUTIONS AND TRANSFERS				
Capital contributions	298,731	-	503,791	4,925
Transfers in	-	298,151	552,151	717,182
Transfers out	(57,000)	(6,313)	(904,376)	(35,323)
Total capital contributions and transfers	<u>241,731</u>	<u>291,838</u>	<u>151,566</u>	<u>686,784</u>
Changes in net position	3,415,650	231,324	8,581,837	466,158
NET POSITION:				
Beginning of year	4,668,706	12,840,845	83,324,861	2,292,700
End of year	<u>\$ 8,084,356</u>	<u>\$ 13,072,169</u>	<u>\$ 91,906,698</u>	<u>\$ 2,758,858</u>

City of Madera
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2020

	Major Funds			
	Water Fund	Sewer Fund	Solid Waste Fund	Drainage Operations Fund
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	\$ 12,199,048	\$ 10,426,495	\$ 5,786,300	\$ 860,583
Cash payments to suppliers for goods and services	(4,174,410)	(4,072,588)	(5,221,056)	(335,889)
Cash payments to employees for services	(2,058,724)	(2,228,530)	(589,917)	(423,138)
Other operating revenues and expenses	6,540	1,711	65,968	113
Net cash provided by (used in) operating activities	5,972,454	4,127,088	41,295	101,669
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating grants	-	-	-	-
Property taxes	-	92,041	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Transfers from other funds	-	254,000	-	-
Transfers to other funds	(148,153)	(47,932)	(595,069)	(49,909)
Net cash provided by (used in) noncapital financing activities	(148,153)	298,109	(595,069)	(49,909)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital grants	-	-	16,543	-
Acquisition of capital assets	(7,571)	(913,001)	-	25,980
Proceeds from the sale of assets	-	-	2,720	-
Proceeds from issuance of debt	9,016,903	-	-	-
Principal payment of long-term debt	(9,876,054)	(1,402,295)	-	-
Interest paid on debt	(773,496)	(1,132,551)	-	-
Net cash provided by (used in) capital and related financing activities	(1,640,218)	(3,447,847)	19,263	25,980
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest from investments	387,467	90,221	38,479	9,194
Net cash provided by investing activities	387,467	90,221	38,479	9,194
Net change in cash and cash equivalents	4,571,550	1,067,571	(496,032)	86,934
CASH AND CASH EQUIVALENTS:				
Beginning of year	20,567,909	7,139,943	3,034,560	613,783
End of year	<u>\$ 25,139,459</u>	<u>\$ 8,207,514</u>	<u>\$ 2,538,528</u>	<u>\$ 700,717</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
Operating income (loss)	\$ 4,823,357	\$ 1,651,469	\$ 156,210	\$ (241,249)
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities				
Depreciation	840,803	2,383,497	3,044	340,911
Changes in operating assets and liabilities, and deferred outflows and inflows of resources:				
Accounts receivable, net	(220,414)	(166,010)	(179,167)	(8,919)
Prepaid items	(3,693)	13,259	34	-
Deferred outflows - OPEB related	(14,600)	(14,600)	-	-
Deferred outflows - pension related	81,871	87,060	23,336	16,737
Accounts payable	396,681	98,999	14,894	(4,284)
Accrued payroll	(17,579)	(19,062)	(4,528)	(5,365)
Deposits payable	(7,782)	-	-	-
Unearned revenue	13,029	-	-	-
Compensated absences	18,773	27,377	13,572	(6,131)
Aggregate net pension liability	82,184	87,393	23,426	16,801
Total OPEB liability	14,735	14,735	-	-
Deferred inflows - related to service concession arrangements	-	-	-	-
Deferred inflows - pension related	(33,419)	(35,537)	(9,526)	(6,832)
Deferred inflows - OPEB related	(1,492)	(1,492)	-	-
Total adjustments	1,149,097	2,475,619	(114,915)	342,918
Net cash provided by (used in) operating activities	\$ 5,972,454	\$ 4,127,088	\$ 41,295	\$ 101,669
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:				
Contributed property, plant and equipment	\$ -	\$ 205,060	\$ -	\$ -
Total noncash capital and related financing activities	\$ -	\$ 205,060	\$ -	\$ -

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Cash Flows (Continued)
Proprietary Funds
For the Year Ended June 30, 2020

	Major Funds			Governmental
	Local			Activities
	Transit	Non-major		Internal
	Fund	Funds	Total	Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	\$ 524,612	\$ 626,985	\$ 30,424,023	\$ 4,267,177
Cash payments to suppliers for goods and services	(2,286,261)	(365,517)	(16,455,721)	(1,541,726)
Cash payments to employees for services	(239,364)	(155,105)	(5,694,778)	(2,067,202)
Other operating revenues and expenses	-	3,833	78,165	133,385
Net cash provided by (used in) operating activities	(2,001,013)	110,196	8,351,689	791,634
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating grants	2,413,681	-	2,413,681	-
Property taxes	-	136,902	228,943	-
Due to other funds	(62,464)	15,721	(46,743)	-
Advances from other funds	-	(24,480)	(24,480)	-
Transfers from other funds	-	298,151	552,151	717,182
Transfers to other funds	(57,000)	(6,313)	(904,376)	(35,323)
Net cash provided by (used in) noncapital financing activities	2,294,217	419,981	2,219,176	681,859
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital grants	3,041,110	-	3,057,653	-
Acquisition of capital assets	(3,337,093)	-	(4,231,685)	(577,618)
Proceeds from the sale of assets	-	-	2,720	-
Proceeds from issuance of debt	-	-	9,016,903	-
Principal payment of long-term debt	-	(335,780)	(11,614,129)	-
Interest paid on debt	-	(45,352)	(1,951,399)	-
Net cash provided by (used in) capital and related financing activities	(295,983)	(381,132)	(5,719,937)	(577,618)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest from investments	2,779	20,182	548,322	-
Net cash provided by investing activities	2,779	20,182	548,322	-
Net change in cash and cash equivalents	-	169,227	5,399,250	895,875
CASH AND CASH EQUIVALENTS:				
Beginning of year	-	1,388,850	32,745,045	1,168,508
End of year	<u>\$ -</u>	<u>\$ 1,558,077</u>	<u>\$ 38,144,295</u>	<u>\$ 2,064,383</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
Operating income (loss)	\$ (2,283,651)	\$ (177,820)	\$ 3,928,316	\$ (220,626)
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities				
Depreciation	174,743	308,871	4,051,869	602,923
Changes in operating assets and liabilities, and deferred outflows and inflows of resources:				
Accounts receivable, net	404,474	140,665	(29,371)	220,754
Prepaid items	(26)	(1,662)	7,912	5,719
Deferred outflows - OPEB related	-	-	(29,200)	-
Deferred outflows - pension related	11,106	5,224	225,334	87,065
Accounts payable	(309,042)	29,510	226,758	28,982
Accrued payroll	(4,439)	(1,397)	(52,370)	(25,458)
Deposits payable	-	(490)	(8,272)	-
Unearned revenue	-	-	13,029	-
Compensated absences	(792)	847	53,646	40,417
Aggregate net pension liability	11,148	5,244	226,196	87,398
Total OPEB liability	-	-	29,470	-
Deferred inflows - related to service concession arrangements	-	(196,663)	(196,663)	-
Deferred inflows - pension related	(4,534)	(2,133)	(91,981)	(35,540)
Deferred inflows - OPEB related	-	-	(2,984)	-
Total adjustments	282,638	288,016	4,423,373	1,012,260
Net cash provided by (used in) operating activities	\$ (2,001,013)	\$ 110,196	\$ 8,351,689	\$ 791,634
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:				
Contributed property, plant and equipment	\$ 298,731	\$ -	\$ 503,791	\$ 4,925
Total noncash capital and related financing activities	\$ 298,731	\$ -	\$ 503,791	\$ 4,925

See accompanying Notes to the Basic Financial Statements.

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Fiduciary Funds Financial Statements

Agency Funds - These funds account for assets held by the City as an agent for individuals or private organizations and other governmental units. These included developer deposits, collections from the State of California, Federal, and Madera police department for assets forfeited, conduit debt, utility deposits, collections of payroll and related taxes and various restricted donations.

RDA Successor Agency Private Purpose Trust Fund - This fund is used to account for monies received from the Madera County Auditor Controller for the repayment of the enforceable obligations of the former Madera Community Development Agency. These funds are restricted for the sole purpose of payment of items on an approved Recognized Payment Obligation Schedule (ROPS).

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City of Madera
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2020

	Agency Funds	RDA Successor Agency Private Purpose Trust Fund
ASSETS		
Cash and investments	\$ 1,894,707	\$ 5,654,366
Accounts receivable, net	4,247	20,688
Prepaid items	220,272	355
Restricted cash and investments with fiscal agent	48,841	1,294
Land held for resale	-	390,707
Capital asset, not being depreciated	-	14,786
Capital asset, being depreciated, net	-	1,629,073
Total assets	\$ 2,168,067	7,711,269
LIABILITIES		
Accounts payable	\$ 134,113	29,060
Accrued liabilities	215,029	465
Interest payable	-	514,273
Due to City	102,712	407,608
Deposits payable	1,335,679	-
Due to bondholders	380,534	-
Long-term debt - due within one year	-	1,325,000
Long-term debt - due in more than one year	-	37,095,753
Total liabilities	\$ 2,168,067	39,372,159
NET POSITION (DEFICIT)		
Net position held in trust for redevelopment (deficit) and other purposes		(31,660,890)
Total net position (deficit)		\$ (31,660,890)

City of Madera
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2020

	RDA Successor Agency Private Purpose Trust Fund
ADDITIONS:	
Property Taxes	\$ 2,790,658
Interest Income	87,067
Other payments received	19,949
Total additions	<u>2,897,674</u>
DEDUCTIONS:	
General and administration	250,000
Project expenses	89,143
Depreciation	89,032
Interest expense	1,065,418
Total deductions	<u>1,493,593</u>
SPECIAL ITEMS:	
LRPMP transfers to the City	<u>(2,062,571)</u>
Total special items	<u>(2,062,571)</u>
Change in net position	(658,490)
NET POSITION (DEFICIT):	
Beginning of year	<u>(31,002,400)</u>
End of period	<u><u>\$ (31,660,890)</u></u>

NOTES TO THE BASIC FINANCIAL STATEMENTS

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City of Madera
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For the Year Ended June 30, 2020

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City of Madera
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City of Madera
Notes to the Financial Statements
For the Year Ended June 30, 2020

Note 1 – Summary of Significant Accounting Policies

The basic financial statements of the City of Madera, California (City) have been prepared in conformity with Generally Accepted Accounting Principles of the United States of America (U.S. GAAP) as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting standards in the United States. The more significant of the City's accounting policies are described below.

A. Financial Reporting Entity

The City of Madera, California (the "City") was incorporated in 1907 under the general laws of the State of California. The City operates under a Council-Manager form of government and provides the following services: public protection, , health and social services, public ways and facilities, community development (planning, building and zoning), culture-recreation, public utilities (water, sewer, solid waste, and drainage operations), airport services, local transportation, golf course, and general administrative services.

Blended Component Units

The financial reporting entity consists of the primary government, the City, and its component units. Component units are legally separate entities for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the primary government is accountable and their exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Blended component units, although legally separate entities, are, in substance part of the government's operation and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the government.

Although the following are legally separate from the City, they have been "blended" as though they are part of the City because the component unit's governing body is substantially the same as the City's and there is a financial benefit or burden relationship between the City and the component unit; management of the City has operational responsibilities for the component units; and/or the component units provide services entirely, or almost entirely, to the City or otherwise exclusively, or almost exclusively, benefits the City, even though it does not provide services directly to it.

Madera Public Financing Authority (Financing Authority)

The Madera Public Financing Authority (Financing Authority) was created in 1989. The Financing Authority is a joint exercise of joint powers. The City Council serves as directors of the Financing Authority. The purpose of the Financing Authority is to act as a financing/lending type of entity only. No separate annual financial statements are prepared for the Financing Authority. Since the City Council previously served as the government board for this component unit, the City's component unit was considered to be a blended component unit. Blended component units, although legally separate entities, are in substance, part of the City's operations and financial information was reported with the primary government.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 1 – Summary of Significant Accounting Policies (Continued)

A. Financial Reporting Entity (Continued)

Discretely Presented Component Units

A discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City.

Housing Authority of the City of Madera (Housing Authority)

The Housing Authority of the City of Madera (Housing Authority) is a governmental entity authorized in accordance with state law to engage in the development, acquisition, leasing, and administration of low-rent housing programs. The Housing Authority is governed by a Board of Commissioners, which is comprised of members of the City Council. Management of the Housing Authority is appointed and held accountable to the Governing Board. The annual financial statements for the Housing Authority can be obtained at the Housing Authority's administrative office.

B. Basis of Presentation, Accounting and Measurement Focus

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures or expenses, as appropriate. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained in accordance with legal and managerial requirements.

Government-Wide Financial Statements

The City's Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities and Changes in Net Position. These statements present summaries of governmental and business-type activities for the City accompanied by a total column. Fiduciary activities of the City are not included in these statements.

These financial statements are presented on an "*economic resources*" measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets and liabilities, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from non-exchange transactions are recognized in accordance with the requirements of U.S. GAAP.

Program revenues include charges for services, special assessments, and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program. Program revenues for the City are classified in three categories:

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation, Accounting and Measurement Focus (Continued)

Government-Wide Financial Statements (Continued)

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Certain eliminations have been made in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities and Changes in Net Position, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated. The following interfund activities have been eliminated:

- Due to/from other funds
- Advances to/from other funds
- Transfers in/out

Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances. An accompanying schedule is presented to reconcile and explain the differences in Net Position as presented in these statements to the Net Position presented in the Government-Wide Financial Statements. The City has presented all major funds that met the applicable criteria.

All governmental funds are accounted for on a spending or "*current financial resources*" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Measurable means that the amounts can be estimated, or otherwise determined. Available means that the amounts were collected during the reporting period or soon enough thereafter to be available to finance the expenditures accrued for the reporting period. The City uses an availability period of 60 days for all revenues except grants, which use a six-month availability period.

Sales taxes, property taxes, franchise taxes, gas taxes, motor vehicle in-lieu, transient occupancy taxes, grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period to the extent normally collected within the availability period. Other revenue items are considered to be measurable and available when cash is received by the government.

Revenue recognition is subject to the measurable and available criteria for the governmental funds in the fund financial statements. Exchange transactions are recognized as revenues in the period in which they are earned (i.e., the related goods or services are provided). Locally imposed derived tax revenues are recognized as revenues in the period in which the underlying exchange transaction upon which they are based takes place. Imposed non-exchange transactions are recognized as revenues in the period for which they were imposed. If the period of use is not specified, they are recognized as revenues when an enforceable legal claim to the revenues arises or when they are received, whichever occurs first. Government-mandated and voluntary non-exchange transactions have been recognized as revenues when all applicable eligibility requirements have been met.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation, Accounting and Measurement Focus (Continued)

Governmental Fund Financial Statements (Continued)

The Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach of GASB Statement No. 34.

The City reports the following major governmental funds:

General Fund – This is the primary operating fund of the City. It accounts for all the general revenues of the City not specifically levied or collected for by other City funds and for expenditures related to the rendering of general services by the City.

General Development Impact Fee Fund – This fund accounts for and reports the proceeds of the AB1600 development impact fee monies that are restricted or committed to expenditures for the intended purposes.

Solar Energy Lease Capital Projects Fund – This fund accounts for the construction of the Solar Energy Lease Purchase projects. These projects are funded by the Solar Energy Lease Purchase debt obligations.

Proprietary Fund Financial Statements

Proprietary Fund Financial Statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows for each major Proprietary Fund.

A separate column representing internal service funds is also presented in these statements. However, internal service balances and activities have been combined with the governmental activities in the Government-Wide Financial Statements. The City's internal service funds include funds which provide services directly to other City funds. These areas of service include fleet maintenance, facilities maintenance, and technology.

Proprietary funds are accounted for using the "*economic resources*" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (revenues) and decreases (expenses) in total Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. In these funds, receivables have been recorded as revenue and provisions have been made for uncollectible amounts.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

The City reports the following major proprietary funds:

Water Fund – This fund is used to account for the provision of water services to the residential, commercial and industrial segments of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation, Accounting and Measurement Focus (Continued)

Proprietary Fund Financial Statements (Continued)

Sewer Fund – This fund is used to account for the provision of treatment to residential, commercial and industrial segments of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

Solid Waste Fund – This fund is used to account for City's activities related to solid waste removal and street cleaning activities.

Drainage Operations Fund – This fund is used to account for the City's activities related to drainage operations.

Local Transit Fund – This fund is used to account for the activities of the government's public transit operations.

Fiduciary Fund Financial Statements

Fiduciary fund financial statements include a Statement of Net Position and a Statement of Changes in Fiduciary Net Position. The City's fiduciary funds represent agency funds and private purpose trust funds. Both agency funds and the private purpose trust funds are accounted for on the full accrual basis of accounting.

Fiduciary fund types are accounted for according to the nature of the fund. The City's agency funds are purely custodial in nature (assets equal liabilities) and thus do not involve measurement of results of operations. These funds are used to account for money and property held by the City as trustee or custodian. Such funds include Payroll Tax/Withholding Fund and General Deposits Fund. They are also used to account for various assessment districts for which the City acts as an agent for debt service activity, as the City is prohibited from levying additional taxes for these districts. Such funds include Community Facilities Districts.

The City's private purpose trust fund is a fiduciary fund type used by the City to report assets, liabilities and activities of the Successor Agency to the Redevelopment Agency (Successor Agency) for the City of Madera. Its results of operations are presented on the Statement of Changes of Fiduciary Net Position.

Successor Agency of the Redevelopment Agency for the City of Madera

The Redevelopment Obligation Retirement Fund was created to serve as a custodian for the assets and to wind down the affairs of the RDA on February 1, 2012, pursuant to Assembly Bill x1 26. Its purpose is to expeditiously wind down the affairs of the dissolved Redevelopment Agency (RDA). The Successor Agency is a separate public entity from the City, subject to the direction of an oversight board. The City Council serves as the governing board of the Successor Agency. In general, the Successor Agency's assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments). In future fiscal years, the Successor Agency will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former RDA until all enforceable obligations of the former RDA have been paid in full and all assets have been liquidated. Based upon the nature of the Successor Agency's custodial role, the Successor Agency has been included in the accompanying basic financial statements as a private purpose trust fund. On March 6, 2015, the California Department of Finance (Finance) approved the City's revised Long-Range Property Management Plan (LRPMP), with the assets deemed for governmental use and future development.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 1 – Summary of Significant Accounting Policies (Continued)

C. Deferred Outflows and Inflows of Resources

The Statement of Net Position reports separate sections for Deferred Outflows of Resources, and Deferred Inflows of Resources, when applicable.

Deferred Outflows of Resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then.

Deferred Inflows of Resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

D. Cash, Cash Equivalents and Investments

The City pools its available cash for investment purposes. The City considers pooled cash and investment amounts, with original maturities of three months or less, to be cash equivalents.

Investments are reported in the accompanying financial statements at fair value, except for certain investment contracts that are reported at cost because they are not transferable and they have terms that are not affected by changes in market interest rates. Changes in fair value that occur during a fiscal year are recognized as investment income reported for that fiscal year, and may result in negative investment income in the accompanying financial statements. Investment income includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation, maturity, or sale of investments.

Investment income earned by the pooled investments is allocated to the various funds based on each fund's average cash and investment balance, except for investment income associated with funds not legally required to receive pooled investment income which has been assigned to and recorded as revenue of the general fund, as provided by California Government Code Section 53647.

For purposes of the statement of cash flows, amounts reported as cash and cash equivalents, include amounts on deposit in the City pool and any short-term, highly liquid investments that are both readily convertible to known amounts of cash or so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.

Certain disclosure requirements, if applicable, for deposits and investment risks in the following areas:

- Interest rate risk
- Credit risk
 - Overall
 - Custodial credit risk
 - Concentration of credit risk
- Foreign currency risk

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end and other disclosures.

U.S. GAAP establishes a framework for measuring fair value, and establishes disclosures about fair value measurement. Investments, unless otherwise specified, recorded at fair value in the Statements of Net Position, are categorized based upon the level of judgment associated with the inputs used to measure their fair value.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 1 – Summary of Significant Accounting Policies (Continued)

D. Cash, Cash Equivalents and Investments (Continued)

Levels of inputs are as follows:

Level 1 – Inputs are unadjusted, quoted prices for identical assets or liabilities in active markets at the measurement date.

Level 2 – Inputs, other than quoted prices included in Level 1, which are observable for the assets or liabilities through corroboration with market data at the measurement date.

Level 3 – Unobservable inputs that reflect management’s best estimate of what market participants would use in pricing the assets or liabilities at the measurement date.

E. Restricted Assets

Amounts reported as restricted assets have been restricted by bond indentures or are to be used for specified purposes based on contract provisions, such as bonded debt service.

F. Receivables

Customer or trade receivables are reported as “accounts receivable” and are shown net of an allowance for uncollectible accounts based on historical and management estimates.

Noncurrent portions of long-term receivables (e.g., “notes receivable”) due to governmental fund types are reported in their respective balance sheets despite their spending measurement focus. Recognition of governmental fund type revenues represented by noncurrent receivables are deferred until they become current receivables. Noncurrent portions of long-term notes receivable are offset by restricted fund balance in the special revenue funds.

G. Interfund Transactions

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” or “advances to/from other funds” (i.e., the current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the Governmental-Wide Financial Statements as “internal balances.”

H. Inventory

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies and vehicle repair parts. The cost of such inventories is recorded as expenditure/expenses when consumed rather than when purchased. Inventory reported in governmental funds is offset with nonspendable fund balance to show that inventories do not constitute available spendable resources, even though they are a component of fund balance.

I. Prepaid Items

Prepaid items are reported in the governmental funds under the consumption method and are reported as a nonspendable component of fund balance to indicate that they are not spendable for appropriation and are not expendable financial resources.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 1 – Summary of Significant Accounting Policies (Continued)

J. Land Held for Resale

Land held for resale represents land, structures, and related improvements that were acquired for resale as part of the City's redevelopment and grant activities. Land held for resale is accounted for is recorded at lower of cost or net realizable value in accordance with accounting principles generally accepted in the United States of America. Land held for resale, which is not available for current expenditure, is reported in the governmental funds balance sheet as restricted fund balance when proceeds from the sale must be used for restricted purposes or as nonspendable fund balance when such proceeds are not restricted.

K. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are valued at the fair value of the assets on the date on which they were contributed. Donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value rather than fair value. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. The City utilizes a capitalization threshold of \$5,000 - \$25,000 depending on asset type.

Depreciation is charged to operations using the straight-line method over the estimated useful lives of the assets as follows:

<u>Asset Type</u>	<u>Years</u>
Buildings	25-35
Improvements	5-50
Equipment	4-15
Infrastructure	10-50

For all infrastructure systems, the City elected to use the Basic Approach as defined by GASB Statement No. 34 for infrastructure reporting. The City defines infrastructure as the basic physical assets that allow the City to function. The assets include the streets, water purification and distribution system, sewer collection and treatment system, parks and recreation, lands and improvement system, storm water conveyance system, and buildings combined with the site amenities such as parking and landscaped areas used by the City in the conduct of its business. Each major infrastructure system can be divided into subsystems. For example, the street system can be subdivided into pavement, curb and gutters, sidewalks, medians, streetlights, traffic control devices (signs, signals and pavement markings), landscaping and land. These subsystems were not delineated in the basic financial statements. The appropriate operating department maintains information regarding the subsystems.

L. Long-Term Debt

Government-Wide Financial Statements and Proprietary Fund Financial Statements

Long-term debt and other financial obligations are reported as liabilities in the appropriate funds. Bond premiums and discounts are deferred and amortized over the life of the bonds using straight line method. Bonds payable are reported net of the applicable premium or discount. Issuance costs are expensed when incurred. Gains or losses on bond refunding are reported as either deferred outflows of resources or deferred inflows of resources and amortized over the term of the related debt.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 1 – Summary of Significant Accounting Policies (Continued)

L. Long-Term Debt (Continued)

Governmental Fund Financial Statements

The governmental fund financial statements do not present long-term debt but are shown in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position. Governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Debt issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

M. Compensated Absences

The City's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Government-Wide Financial Statements

For governmental and business-type activities, compensated absences are recorded as expenses when earned.

Fund Financial Statements

For governmental funds, compensated absences are recorded as expenditures in the year paid. The General Fund is typically used to liquidate compensated absences. In proprietary funds, compensated absences are expensed to the various funds in the period they are earned, and such fund's share of the unpaid liability is recorded as a long-term liability of the fund.

N. Pension Plans

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plans and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans (Note 11). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value. The General Fund and Internal Service Funds are typically used to liquidate the pension liability related to the City's governmental activities while the pension liability for Business-type activities is liquidated from the respective Enterprise Funds.

The following timeframes are used for pension reporting:

Valuation date	June 30, 2018
Measurement date	June 30, 2019
Measurement period	July 1, 2018 to June 30, 2019

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 1 – Summary of Significant Accounting Policies (Continued)

N. Pension Plans (Continued)

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

O. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB plan, the assets of which are held in an irrevocable trust, and additions to/deductions from the OPEB plan's fiduciary net position have been determined by an independent actuary (Note 12). For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. The Enterprise Funds are used to liquidate the OPEB liability.

Generally accepted accounting principles require that the reported results must pertain to liability and fiduciary net position information within certain defined timeframes. For this report, the following timeframes are used:

Valuation date	June 30, 2019
Measurement date	June 30, 2019
Measurement period	July 1, 2018 to June 30, 2019

P. Fund Balances

As prescribed by U.S. GAAP, governmental funds report fund balance in classifications based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2020, fund balances for governmental funds are made up of the following:

- Nonspendable Fund Balance – includes amounts that are (a) not in a spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: deposits and prepaid items.
- Restricted Fund Balance – includes amounts that are restricted for specific purposes stipulated by external resources providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted with the consent of resource providers.
- Committed Fund Balance – includes amounts that have been limited to specific purposes or through adoption of a resolution or an ordinance by the City Council, the highest level of decision-making authority of the City, and resources that have been specifically committed for use in satisfying contractual obligations, as in agreements with third-parties. The City has determined that both a resolution and an ordinance are equally binding. These commitments may be changed or lifted, but only by the same formal action that was used to impose the constraint originally. City Council action to commit fund balance must occur within the fiscal reporting period while the amount committed may be subsequently determined.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 1 – Summary of Significant Accounting Policies (Continued)

P. Fund Balances (Continued)

- Assigned Fund Balance – includes amounts that are intended to be used by the City for specific purposes. Intent is expressed by (a) the City Council or (b) a body or official to which the City Council has delegated the authority to assign amounts to be used for a specific purpose. This policy delegates to the Finance Director the authority to assign unassigned fund balance amounts where the City's intent is for those amounts to be used for specific purposes. This delegation of authority is for the sole purpose of reporting these amounts in the annual financial statements.
- Unassigned Fund Balance – includes amounts within the General Fund, the residual resources, either positive or negative in excess of what can be properly classified in one of the other four fund balance categories. Unassigned amounts are technically available for any purpose. Other governmental funds may only report a negative unassigned balance that was created after classification of fund balance in the nonspendable, restricted or committed categories.

When expenditures are incurred for purposes where only unrestricted fund balances are available, the City uses the unrestricted resources in the following order: committed, assigned, and unassigned.

Q. Net Position

The financial statements utilize a net position presentation. Net position is classified as follows:

- Net Investment in Capital Assets – This category of net position consists of capital assets, net of accumulated depreciation and reduced by any debt outstanding and any deferred outflows/inflows of resources related to such borrowings that are attributable to the acquisition, construction or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets. Rather, that portion of the debt is offset by unspent proceeds.
- Restricted Net Position – This category presents restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Those assets are restricted due to external restrictions imposed by creditors (such as through bond covenants), grantors or laws and regulations of other governments and restrictions imposed through constitutional provisions or enabling legislation.
- Unrestricted – This category represents net position of the City that is not restricted for any project or other purpose.

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

R. Property Taxes

Property tax revenue is recognized in the fiscal year for which the taxes have been levied providing they become available. Available means due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter (not to exceed 60 days) to be used to pay liabilities in the current period.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 1 – Summary of Significant Accounting Policies (Continued)

R. Property Taxes (Continued)

Under California law, property taxes are assessed and collected by the counties at up to 1% of assessed value, plus other increases approved by the voters. The County of Madera, bills and collects the property taxes and remits them to the City at various times throughout the year. Property taxes are attached as an enforceable lien on property as of January 1. Taxes are levied on July 1 and are due in two installments. The first installment is due on November 1, and is payable through December 10 without penalty. The second installment is due February 1, and is payable through April 10 without penalty.

S. Use of Accounting Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions, in some cases when applicable, that affect the amounts in the financial statements and the accompanying notes. Actual results could differ from the estimates.

T. Implementation of New GASB Pronouncements for the Year Ended June 30, 2020

The requirements of the following accounting standards are effective for the purpose of implementation, if applicable to the City, for the year ended June 30, 2020. The financial statements included herein apply the requirements and provisions of these statements, including necessary retroactive adjustments to financial statement classifications and presentations.

GASB Statement No. 95

In May 2020, GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later. Application of this statement did not have a material effect on the City's financial statements for the fiscal year ending June 30, 2020.

U. Upcoming Government Accounting Standards Implementations

The City is currently analyzing its accounting practices to determine the potential impact on the financial statements for the following GASB statements:

GASB Statement No. 84

In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. Application of this statement is effective for the City's fiscal year ending June 30, 2021.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 1 – Summary of Significant Accounting Policies (Continued)

U. Upcoming Government Accounting Standards Implementations (Continued)

GASB Statement No. 87

In June 2017, GASB issued Statement No. 87, *Leases*. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Application of this statement is effective for the City's fiscal year ending June 30, 2022.

GASB Statement No. 89

In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. Application of this statement is effective for the City's fiscal year ending June 30, 2022.

GASB Statement No. 90

In August 2018, GASB issued Statement No. 90, *Majority Equity Interests— An Amendment of GASB Statements No. 14 and No. 61*. This Statement improves the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. Application of this statement is effective for the City's fiscal year ending June 30, 2021.

GASB Statement No. 91

In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. Application of this statement is effective for the City's fiscal year ending June 30, 2023.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 1 – Summary of Significant Accounting Policies (Continued)

U. Upcoming Government Accounting Standards Implementations (Continued)

GASB Statement No. 92

In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. The primary objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. Application of this statement is effective for the City's fiscal year ending June 30, 2022.

GASB Statement No. 93

In March 2020, GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. Application of this statement is effective for the City's fiscal year ending June 30, 2022.

GASB Statement No. 94

In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Application of this statement is effective for the City's fiscal year ending June 30, 2023.

GASB Statement No. 96

In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. Application of this statement is effective for the City's fiscal year ending June 30, 2023.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 1 – Summary of Significant Accounting Policies (Continued)

U. Upcoming Government Accounting Standards Implementations (Continued)

GASB Statement No. 97

In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. Application of this statement is effective for the City’s fiscal year ending June 30, 2022.

Note 2 – Cash and Investments

Cash and investments are presented in the accompanying financial statements at June 30, 2020 as follows:

	Government-Wide Statement of Net Position			Component Unit	Fiduciary Funds	
	Governmental Activities	Business-Type Activities	Total		Statement of Net Position	Total
Cash and investments	\$ 54,213,568	\$ 36,978,194	\$ 91,191,762	\$ 7,486,675	\$ 7,549,073	\$ 106,227,510
Cash and investments with fiscal agent	15,587,799	1,166,101	16,753,900	1,982,110	50,135	18,786,145
Total cash and investments	\$ 69,801,367	\$ 38,144,295	\$ 107,945,662	\$ 9,468,785	\$ 7,599,208	\$ 125,013,655

Cash and investments at June 30, 2020, consisted of the following:

Cash:	
Cash on hand	\$ 6,530
Deposits with financial institution	25,382,276
Total cash	25,388,806
Investments:	
Investments	80,838,704
Investments held by bond trustee	18,786,145
Total investments	99,624,849
Total cash and investments	125,013,655

As part of the City's investment guidelines, the City continually seeks ways to increase investment income while not risking investment principal. One way the City accomplishes this is by “sweeping”, on a nightly basis, any excess cash held in its non-interest-bearing checking account to an interest-bearing money market account with the same bank.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 2 – Cash and Investments (Continued)

A. Demand Deposits

The carrying amounts of the City's demand deposits were \$25,382,276 at June 30, 2020. Bank balances were \$26,673,643 at that date, the total amount of which was collateralized or insured with securities held by the pledging financial institutions in the City's name as discussed below.

The California Government Code requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the City's name.

The market value of pledged securities must equal at least 110% of the City's cash deposits. California law also allows institutions to secure City's deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total cash deposits. The City may waive collateral requirements for cash deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation ("FDIC"). The City, however, has not waived the collateralization requirements.

B. Investments Authorized by the California Government Code and the City's Investment Policy

The table below identifies the investment types that are authorized for the City by the California Government Code and the City's investment policy. The table also identifies certain provisions of the California Government Code (or the City's investment policy, if more restrictive) that address interest rate risk and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy.

Authorized Investment Types	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer*
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

* Based on state law requirements or City investment policy requirements, whichever is more restrictive.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 2 – Cash and Investments (Continued)

C. Investments Authorized by Debt Agreements

Investment of debt proceeds held by fiscal agents are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City's investment policy. The table below identifies the investment types that are authorized for investments held by fiscal agents. The table also identifies certain provisions of these debt agreements that address interest rate risk and concentration of credit risk.

Authorized Investment Types	Maximum Maturity	Maximum Percentage Allowed	Maximum Investment in One Issuer
U.S. Treasury Obligations	None	None	None
U.S. Agency Securities	None	None	None
Banker's Acceptances	180 days	None	None
Commercial Paper	270 days	None	None
Money Market Mutual Funds	N/A	None	None
Investment Contracts	30 years	None	None

D. Fair Value Measurement

As of June 30, 2020, the City's investments had the following recurring fair value measurements:

Investment Type	Level 2	Uncategorized	Total
Local Agency Investment Fund	\$ -	\$ 32,120,299	\$ 32,120,299
Money market mutual funds	-	44,350,046	44,350,046
Certificates of deposit	-	6,720,000	6,720,000
Negotiable Certificates of Deposit	14,395,444	-	14,395,444
U.S. Corporate Bonds	2,039,060	-	2,039,060
Total	\$ 16,434,504	\$ 83,190,345	\$ 99,624,849

Debt and equity securities classified in Level 2 are valued using the following approaches:

- U.S. Treasuries, U.S. Agencies, and Commercial Paper: quoted prices for identical securities in markets that are not active;
- Medium term notes: quoted prices for similar securities in active markets; and
- Asset-backed securities: recent appraisals of the asset value.

E. Risk Disclosure

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rate will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 2 – Cash and Investments (Continued)

E. Risk Disclosure (Continued)

Disclosures Relating to Interest Rate Risk (Continued)

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity. For purposes of the schedule shown on the next page, any callable securities are assumed to be held to maturity.

Investment Type	Total	Investment Maturities		
		1 year or fewer	1 - 2 Years	3 - 4 Years
Local Agency Investment Fund	\$ 32,120,299	\$ 32,120,299	\$ -	\$ -
Money market mutual funds	25,563,901	25,563,901	-	-
Certificates of deposit	6,720,000	1,742,000	1,741,000	2,241,000
Negotiable Certificates of Deposit	14,395,444	7,200,594	4,214,200	2,233,650
U.S. Corporate Bonds	2,039,060	2,039,060	-	-
Held by bond trustee:				
Money market mutual funds	18,786,145	18,786,145	-	-
Total investments	\$ 99,624,849	\$ 87,451,999	\$ 5,955,200	\$ 4,474,650

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. However, some issuers do not seek a credit rating. For instance, the California Local Agency Investment Fund (LAIF) has not sought or received a credit rating. In these cases, the purchaser is solely responsible for performing their own due diligence before purchasing an investment or participating in an external investment pool. Certificates of deposit of \$250,000 or less are fully insured by the Federal Deposit Insurance Corporation (FDIC), and therefore, do not seek a credit rating.

Presented below is the minimum rating required by (where applicable) the California Government Code, the City's investment policy, or debt agreements, and the actual rating as of year-end for each investment type.

Investment Type	Total	Minimum Legal Rating	Ratings at Year-End	
			AA or AAA	Not Rated
Local Agency Investment Fund	\$ 32,120,299	N/A	\$ -	\$ 32,120,299
Money market mutual funds	25,563,901	A-1	-	25,563,901
Certificates of deposit	6,720,000	AA+	-	6,720,000
Negotiable Certificates of Deposit	14,395,444	AA+	-	14,395,444
U.S. Corporate Bonds	2,039,060	AA	2,039,060	-
Held by bond trustee:				
Money market mutual funds	18,786,145	AA+	-	18,786,145
Total investments	\$ 99,624,849		\$ 2,039,060	\$ 97,585,789

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 2 – Cash and Investments (Continued)

E. Risk Disclosure (Continued)

Disclosure Relating to Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated in the Government Code. GASB Statement No. 40 requires disclosure by amount and issuer, of investments in any one issuer that represent 5% or more of total investments. At June 30, 2020, there were no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represents 5% or more of the City's total investments.

Disclosures Relating to Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. At June 30, 2020, the City's deposits (bank balances) were collateralized under California Law.

F. Investment in State Investment Pool

The City is a participant in LAIF which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City's investments in LAIF at June 30, 2020 included a portion of pool funds invested in Structure Notes and Asset-Backed Securities:

Structured Notes are debt securities (other than asset-backed securities) whose cash-flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

Asset-Backed Securities, the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

As of June 30, 2020, the City had \$32,120,299 invested in LAIF, which had invested 3.37% of the pool investment funds in Structured Notes and Asset-Back Securities. LAIF determines fair value on its investment portfolio based on market quotations for those securities where market quotations are readily available and based on amortized cost or best estimate for those securities where market value is not readily available. The City valued its investments in LAIF as of June 30, 2020, by multiplying its account balance with LAIF times a fair value factor determined by LAIF. This fair value factor was determined by dividing all LAIF participants' total aggregate amortized cost by total aggregate fair value. The fair value of the City's position in the pool is the same as the value of the pool shares. The credit quality rating of LAIF is unrated as of June 30, 2020.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 3 – Notes Receivables

A. Summary

At June 30, 2020, notes receivable consisted of the following:

	Notes Receivable Balance June 30, 2020	Allowance for Doubtful Accounts Balance June 30, 2020	Financial Statement Balance June 30, 2020	Interest Receivable, net Balance June 30, 2020
City:				
Residential Rehab Special Revenue Fund:				
Madera Pacific Associates Loan	\$ 2,962,234	\$ -	\$ 2,962,234	\$ -
100 Stadium Rd., LP Loan	5,034,343	-	5,034,343	-
Forgivable Loans	7,490,072	(7,490,072)	-	-
Total Residential Rehab Special Revenue Fund	15,486,649	(7,490,072)	7,996,577	-
Low and Moderate Income Housing Fund	7,000	-	7,000	-
Total City	\$ 15,493,649	\$ (7,490,072)	\$ 8,003,577	\$ -
Component Unit:				
Housing Authority for the City of Madera:				
MORES Yosemite Manor, LP Loan	\$ 2,506,201	\$ -	\$ 2,506,201	\$ 372,940
MORES Corporation Loans	896,146	-	896,146	16,818
Total Component Unit	\$ 3,402,347	\$ -	\$ 3,402,347	\$ 389,758

B. Governmental Activities

Residential Rehab Special Revenue Fund

The City was awarded a \$3 million-dollar federal grant from the HOME Investment Program (HOME) administered through the State of California. The proceeds of this grant were used to provide a \$3 million loan to Madera Pacific Associates (MPA) for multi-family rental housing projects serving low and very low-income individuals through subordinate loans with terms up to 55 years. MPA is required to repay the loan through the net cash flow payments it receives from project operations. The loan balance at June 30, 2020 is \$2,962,234, which is recorded as a note receivable in the Residential Rehab special revenue fund.

The City was awarded a \$5 million-dollar federal grant from the HOME Investment Program (HOME) administered through the State of California. The proceeds of this grant were used to provide a \$5 million loan to 100 Stadium Rd., L.P. for multi-family rental housing projects serving low and very low-income individuals through subordinate loans with terms up to 55 years. 100 Stadium Rd., L.P. is required to repay the loan through the net cash flow payments it receives from project operations. The loan balance at June 30, 2020 is \$5,034,343, which is recorded as a note receivable in the Residential Rehab special revenue fund.

Forgivable Loans

The City administers the first time homebuyer, housing rehabilitation, and small business loan programs funded with various grants (i.e. CDBG, HOME, CalHome, NSP, etc.). Under these programs, individuals with incomes below certain levels are eligible to receive low interest loans. These loans are secured by deeds of trust on the properties. Deferred payment loans receivable under these forgivable loans are not required to be paid back unless the participating homeowner sells, transfers title to the property, or discontinues residence in the dwelling at which time the full amount of the deferred loan is due. These deferred payment loans are “nonperforming loans” and are not recorded as loans receivable in the financial statements.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 3 – Notes Receivables (Continued)

B. Governmental Activities (Continued)

Forgivable Loans (Continued)

Loans and related items as of June 30, 2020 are summarized as follows:

Loan Type	Outstanding Loan Balance June 30, 2020	Due
First-time homebuyer	\$ 5,431,572	30 years
Housing rehabilitation	1,506,296	30 years
Small business	552,204	10 years
Total	\$ 7,490,072	

Low and Moderate Income Housing Asset Special Revenue Fund

The Low and Moderate Income Housing Asset special revenue fund reports \$7,000 of notes receivable. These were loans funded from the former Redevelopment Agency to developers for construction of affordable housing or rehabilitation within the boundaries of the Redevelopment Project Area. These low interest-bearing loans are secured by deeds of trust. Maturities vary according to terms and disposition of property.

C. Component Unit

The Housing Authority has a note receivable of \$2,506,201, due from MORES Yosemite Manor, L.P., secured by first deed on land and building subject to note. Interest accrues on the outstanding principal balance at the rate of 4.21%, compounded annually. The term of the note commenced May 14, 2008 and expires on December 31, 2063. The note is due and payable from residual receipts per the loan agreement. As of June 30, 2020, the accrued interest receivable was \$1,255,665. Management has recorded an allowance on interest receivable of \$882,725, due to the uncertainty of collectability.

The Housing Authority has five promissory notes made from March 2010 to May 2014 amounting to \$896,146, due from Madera Opportunities for Resident Enrichment Services, Inc. (MORES), a California non-profit corporation. The promissory notes are subject to various interest rates, payment start dates, and due dates. The notes are secured by first and second deeds of trusts on buildings subject to the notes. The notes are due and payable from rental receipts per the loan agreements. As of June 30, 2020, the outstanding interest receivable amounted to \$16,818.

Note 4 – Interfund Receivables, Payables, and Transfers

A. Due To / From Other Funds

Amounts due to and due from other funds at June 30, 2020, were as follows:

Receivable Fund	Payable Fund	Amount	Purpose
General Fund	Federal Aid Urban Fund	\$ 1,007,657	Overdrawn Cash
General Fund	Street Construction Fund	583,638	Overdrawn Cash
General Fund	Intermodal Building Fund	24,462	Overdrawn Cash
General Fund	Local Transit Fund	1,439,092	Overdrawn Cash
General Fund	Golf Course Fund	452,270	Overdrawn Cash
	Total	\$ 3,507,119	

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 4 – Interfund Receivables, Payables, and Transfers (Continued)

B. Transfers

Interfund transfers during the year ended June 30, 2020, consisted of the following:

Transfers In	Transfers Out	Amount	Purpose
General Fund	Special Gas Tax Fund	\$ 1,152,825	Capital projects
General Fund	Measure "T" Sales Tax Fund	829,260	Capital projects
General Fund	Street Construction Fund	512,000	Capital projects
General Fund	Community Facilities District Fund	317,600	Administrative cost
General Fund	Water Fund	60,000	Engineering costs
General Fund	Solid Waste Fund	593,857	Engineering costs
General Fund	Drainage Operations Fund	45,000	Engineering costs
General Fund	General Development Impact Fee Fund	15,000	Administrative cost
General Fund	General Development Impact Fee Fund	125,020	Debt service
	Subtotal	3,650,562	
Solar Energy Lease Capital Projects Fund	General Fund	38,575	Cost recovery
Solar Energy Lease Capital Projects Fund	Intermodal Facility Fund	2,087	Cost recovery
Solar Energy Lease Capital Projects Fund	Parking District Operations Fund	592	Cost recovery
Solar Energy Lease Capital Projects Fund	Landscape Assessment	677	Cost recovery
Solar Energy Lease Capital Projects Fund	Water Fund	88,153	Cost recovery
Solar Energy Lease Capital Projects Fund	Sewer Fund	47,932	Cost recovery
Solar Energy Lease Capital Projects Fund	Solid Waste Disposal Fund	1,212	Cost recovery
Solar Energy Lease Capital Projects Fund	Drainage Operations Fund	4,909	Cost recovery
Solar Energy Lease Capital Projects Fund	Airport Fund	6,313	Cost recovery
	Subtotal	225,773	
Measure "T" Sales Tax Fund	Special Gas Tax Fund	10,191,972	Fund split
Golf Course Fund	General Fund	298,151	Debt service
Economic Development Fund	General Fund	297,410	Park donation
	Subtotal	595,561	
Sewer Fund	General Development Impact Fee Fund	254,000	Debt service
Streets and Roads Fund	Special Gas Tax Fund	1,077,715	Capital projects
Fleet Maintenance	Local Transit Fund	57,000	Capital projects
Facilities Maintenance	Special Gas Tax Fund	660,182	Capital projects
	Total	\$ 16,712,765	

C. Long-Term Advances

At June 30, 2020, the balances of long-term advances were as follows:

Advances To	Advances From	Amount
General Fund	Golf Course Fund	\$ 85,681
	Total	\$ 85,681

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 4 – Interfund Receivables, Payables, and Transfers (Continued)

C. Long-Term Advances (Continued)

General Fund Advance to the Golf Course Fund

On January 1, 2014, the General Fund entered into loan agreement with Golf Course Fund in the amount of \$1,710,000. The loan is to be repaid over 20 years at 0.0% interest rate per year. This loan is for funding facility construction. At June 30, 2020, the outstanding balance of the agreement was \$85,681.

The annual requirements to amortize the loan are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	\$ 24,480	\$ -	\$ 24,480
2022	24,480	-	24,480
2023	24,480	-	24,480
2024	12,241	-	12,241
Total	\$ 85,681	\$ -	\$ 85,681

Note 5 – Due from Fiduciary Funds

Due from fiduciary funds as of June 30, 2020, was as follows:

Receivable Fund	Payable Fund	Amount	Purpose
General Fund	Payroll Tax/Withholding Fund	\$ 102,712	Overdrawn Cash
	RDA Successor Agency Private		
General Fund	Purpose Trust Fund	407,608	Reimbursement
	Total	\$ 510,320	

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 6 – Capital Assets

A. Governmental Activities

The summary of changes in governmental activities capital assets for the year ended June 30, 2020, is as follows:

	Balance July 1, 2019	LRPMP Transfers	Additions	Deletions	Transfers	Balance June 30, 2020
Capital assets, not being depreciated						
Land	\$ 12,370,292	\$ 374,780	\$ 377,379	\$ (722,500)	-	\$ 12,399,951
Construction in progress	5,648,390	-	13,114,406	-	(2,171,924)	16,590,872
Total capital assets, not being depreciated	18,018,682	374,780	13,491,785	(722,500)	(2,171,924)	28,990,823
Capital assets, being depreciated						
Building and improvements	22,328,617	2,637,173	-	-	-	24,965,790
Infrastructure	299,987,317	-	243,673	-	551,183	300,782,173
Equipment	14,277,990	-	1,236,531	-	1,620,741	17,135,262
Total capital assets, being depreciated	336,593,924	2,637,173	1,480,204	-	2,171,924	342,883,225
Accumulated depreciation:						
Building and improvements	(7,435,275)	(949,382)	(563,800)	-	-	(8,948,457)
Infrastructure	(160,529,471)	-	(7,173,909)	-	-	(167,703,380)
Equipment	(8,574,025)	-	(953,163)	-	-	(9,527,188)
Total accumulated depreciation	(176,538,771)	(949,382)	(8,690,872)	-	-	(186,179,025)
Total capital assets, being depreciated, net	160,055,153	1,687,791	(7,210,668)	-	2,171,924	156,704,200
Total capital assets, net	\$ 178,073,835	\$ 2,062,571	\$ 6,281,117	\$ (722,500)	\$ -	\$ 185,695,023

Depreciation and amortization expense were charged to the functions/programs of the governmental activities as follows:

General government	\$ 6,241,233
Public protection	257,298
Social services	11,981
Public ways and facilities	860,655
Community development	15,452
Culture and recreation	701,330
Internal service funds	602,923
Total depreciation expenses	\$ 8,690,872

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 6 – Capital Assets (Continued)

B. Business-Type Activities

The summary of changes in business-type activities capital assets for the year ended June 30, 2020, is as follows:

	Balance July 1, 2019	Additions	Deletions	Transfers	Balance June 30, 2020
Capital assets, not being depreciated					
Land	\$ 9,347,017	\$ -	\$ -	\$ -	\$ 9,347,017
Construction in progress	9,081,266	3,792,325	-	(11,447,179)	1,426,412
Total capital assets, not being depreciated	18,428,283	3,792,325	-	(11,447,179)	10,773,429
Capital assets, being depreciated					
Building and improvements	57,513,811	-	-	10,410,271	67,924,082
Infrastructure	99,321,063	5,653	-	833,551	100,160,267
Equipment	5,006,924	1,021,334	(233,223)	203,357	5,998,392
Total capital assets, being depreciated	161,841,798	1,026,987	(233,223)	11,447,179	174,082,741
Accumulated depreciation:					
Building and improvements	(32,972,383)	(1,258,905)	-	-	(34,231,288)
Infrastructure	(37,520,031)	(2,603,275)	-	-	(40,123,306)
Equipment	(3,633,496)	(189,689)	233,223	-	(3,589,962)
Total accumulated depreciation	(74,125,910)	(4,051,869)	233,223	-	(77,944,556)
Total capital assets, being depreciated, net	87,715,888	(3,024,882)	-	11,447,179	96,138,185
Total capital assets, net	\$ 106,144,171	\$ 767,443	\$ -	\$ -	\$ 106,911,614

Depreciation expense was charged to the functions/programs of the business-type activities as follows:

Water	\$ 840,803
Sewer	2,383,497
Solid waste	3,044
Drainage operations	340,911
Local transit	174,743
Airport	308,871
Total depreciation expenses	\$ 4,051,869

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 6 – Capital Assets (Continued)

C. Fiduciary Fund Financial Statements

The summary of changes in capital assets for fiduciary funds for the year ended June 30, 2020, is as follows:

	Balance July 1, 2019	LRPMP Transfers	Additions	Deletions	Balance June 30, 2020
Capital assets, not being depreciated					
Land	\$ 389,566	\$ (374,780)	\$ -	\$ -	\$ 14,786
Total capital assets, not being depreciated	389,566	(374,780)	-	-	14,786
Capital assets, being depreciated					
Building and improvements	4,996,298	(2,637,173)	-	-	2,359,125
Equipment	376,359	-	-	(376,359)	-
Total capital assets, being depreciated	5,372,657	(2,637,173)	-	(376,359)	2,359,125
Accumulated depreciation:					
Building and improvements	(1,613,585)	949,382	(65,849)	-	(730,052)
Equipment	(353,176)	-	(23,183)	376,359	-
Total accumulated depreciation	(1,966,761)	949,382	(89,032)	376,359	(730,052)
Total capital assets, being depreciated, net	3,405,896	(1,687,791)	(89,032)	-	1,629,073
Total capital assets, net	\$ 3,795,462	\$ (2,062,571)	\$ (89,032)	\$ -	\$ 1,643,859

Depreciation expense for fiduciary fund financial statements for the year ended June 30, 2020 was \$89,032.

D. Component Unit

The summary of changes in capital assets for the component unit for the year ended June 30, 2020, is as follows:

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
Capital assets, not being depreciated				
Land	\$ 785,827	\$ -	\$ -	785,827
Total capital assets, not being depreciated	785,827	-	-	785,827
Capital assets, being depreciated				
Building and improvements	29,760,700	369,075	-	30,129,775
Equipment	725,180	9,694	-	734,874
Total capital assets, being depreciated	30,485,880	378,769	-	30,864,649
Accumulated depreciation:				
Building and improvements	(23,391,595)	(831,293)	-	(24,222,888)
Equipment	(725,180)	-	-	(725,180)
Total accumulated depreciation	(24,116,775)	(831,293)	-	(24,948,068)
Total capital assets, being depreciated, net	6,369,105	(452,524)	-	5,916,581
Total capital assets, net	\$ 7,154,932	\$ (452,524)	\$ -	\$ 6,702,408

Depreciation expense for the component unit for the year ended June 30, 2020 was \$831,293.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 7 – Long-Term Liabilities

A. Governmental Activities

A summary of changes in the long-term liabilities of the governmental activities for the year ended June 30, 2020, is as follows:

	Balance July 1, 2019	Debt Issued	Debt Retired	Balance June 30, 2020	Classification	
					Due within One Year	Due in More Than One Year
Governmental Activities:						
Direct borrowings:						
Capital leases:						
Police In-car Camera Lease	\$ 8,630	\$ -	\$ (8,630)	\$ -	\$ -	\$ -
ERP System and Fire Truck	483,973	-	(320,473)	163,500	163,500	-
Solar Energy Lease Purchase	-	19,432,000	-	19,432,000	-	19,432,000
Total capital leases	492,603	19,432,000	(329,103)	19,595,500	163,500	19,432,000
Loans payable:						
Police Facility Commercial Loan	738,900	-	(105,300)	633,600	108,200	525,400
Total loans payable	738,900	-	(105,300)	633,600	108,200	525,400
Public borrowings:						
Lease revenue bonds:						
Series 2019, New Fire Station	4,005,000	-	(125,000)	3,880,000	130,000	3,750,000
plus: bond premium	648,160	-	(33,155)	615,005	-	615,005
Total lease revenue bonds	4,653,160	-	(158,155)	4,495,005	130,000	4,365,005
Total	\$ 5,884,663	\$ 19,432,000	\$ (592,558)	\$ 24,724,105	\$ 401,700	\$ 24,322,405

Police In-Car Camera (Private Borrowing)

In August 2014, the City entered into a capital lease agreement for the police department in-car camera system under which the related equipment will become the property of the City when all terms of the lease agreements are met. The purchase price of the equipment was \$157,755 and is payable over a period of five years. Quarterly payments on the contract are \$8,713. The effective interest rate on the contract is 3.87%. At June 30, 2020, the outstanding balance of the capital lease was paid in full.

ERP System and Fire Truck (Private Borrowing)

In August 2015, the City entered into a five-year equipment lease-purchase agreement for the purchase of Enterprise Resource Planning (ERP) system to be installed at the City Hall and a fire truck with Holman Capital Corporation. Holman Capital Corporation deposited \$1,540,065 into the Escrow Fund, which the Community Business Bank is the escrow agent, for the acquisition of the equipment and for the payment of issuance costs. The related equipment will become the property of the City when all terms of the lease agreements are met. The purchase price of the equipment was \$1,540,065 and is payable over a period of five years. Semi-monthly payments on the agreement are \$165,715. The effective interest rate on the contract is 2.71%. At June 30, 2020, the outstanding balance of the capital lease was \$163,500. The cash balance in the Escrow Fund held at the Community Business Bank as of June 30, 2020 was \$101,829. This remaining fund in the Escrow Fund account will be used to fund the acquisition of the equipment in the following fiscal year.

The annual debt service requirements at June 30, 2020 are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	\$ 163,500	\$ 2,215	\$ 165,715

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 7 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

ERP System and Fire Truck (Private Borrowing) (Continued)

The City entered into capital lease-purchase agreements whereby the lessor acquired certain capital assets and leased them to the City with the option to purchase. The leased assets are included in capital assets and are summarized by major asset class below:

Vehicles and equipment	\$ 1,376,137
Less: accumulated depreciation	(54,332)
Total	<u>\$ 1,321,805</u>

2019 Solar Energy Lease Purchase

On December 30, 2019, the City entered into an equipment lease/purchase agreement in a direct placement transaction with Bank of America for an energy improvement and upgrade project (2019 Solar Equipment Lease) in the amount of \$19,432,000. The energy project improvements include HVAC upgrade, LED lighting, solar streetlights, EV charging stations and PV solar.

The capital lease transaction closed on December 30, 2019. The interest was capitalized for the first two years, with interest only payments beginning June 1, 2020 through June 1, 2021 and principal and interest due in semi-annual payments, payable June 1st and December 1st thereafter, with an interest rate of 2.77%.

The annual debt service requirements at June 30, 2020 are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	\$ -	\$ 538,266	\$ 538,266
2022	788,000	527,353	1,315,353
2023	810,000	505,220	1,315,220
2024	833,000	482,465	1,315,465
2025	856,000	459,072	1,315,072
2026-2030	4,655,000	1,920,869	6,575,869
2031-2035	5,349,000	1,229,175	6,578,175
2036-2039	6,141,000	434,681	6,575,681
Total	<u>\$ 19,432,000</u>	<u>\$ 6,097,101</u>	<u>\$ 25,529,101</u>

The City entered into capital lease-purchase agreements whereby the lessor acquired certain capital assets and leased them to the City with the option to purchase. Unspent capital lease proceeds are included in restricted cash and investments. The leased assets are included in capital assets and are summarized by major asset class below:

Unspent capital lease proceeds	\$ 15,577,475
Construction in progress	5,204,060
Total	<u>\$ 20,781,535</u>

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 7 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

2019 Refunding of the Police Facility (Police Facility Commercial Loan) (Private Borrowing)

In December 2005, the City entered into a capital lease agreement with La Salle Bank (and subsequently sold to Capital One Public Funding, LLC) to lease a portion of the construction cost for the police facility. The entire purchase price of the police station was \$5,200,000. The leased portion of the police station was \$1,500,000 and was payable over a period of twenty years.

On January 1, 2018, the capital lease was refunded and the Financing Authority paid the City an advance rental for the use and right to the possession of the Police and Golf Course facilities for a total of \$2,553,000. The lease was then assigned to Zions Bank/California Bank & Trust on the same day and named the Police Facility Commercial Loan. The bonds are due in annual installments of \$50,900 to \$61,600 beginning May 2018 with interest rate fixed 2.760% per annum payable semi-annually. Total principal and interest remaining on the agreement is payable through 2026. At June 30, 2020, the outstanding balance was \$633,600.

The annual debt service requirements at June 30, 2020 are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	\$ 108,200	\$ 16,746	\$ 124,946
2022	111,200	13,739	124,939
2023	114,400	10,648	125,048
2024	117,400	7,471	124,871
2025	120,800	4,206	125,006
2026	61,600	850	62,450
Total	\$ 633,600	\$ 53,660	\$ 687,260

2019 Lease Revenue Bonds (Fire Station) (Public Offering)

The Madera Public Financing Authority issued the Lease Revenue Bonds 2019 on June 1, 2019 for \$4,005,000. The proceeds of the bonds will be used to finance the construction of a fire station. The City entered into a Facilities Lease Agreement with the Madera Public Financing Authority to make rental payments. The Bonds are due in annual installments of \$230,000 to \$307,000 through February 1, 2039 with interest payable semiannually on February 1 and August 1 of each year with interest rate from 3.00% to 5.00%. At June 30, 2020 the outstanding balance was \$3,880,000.

The annual debt service requirements at June 30, 2020 are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	\$ 130,000	\$ 173,200	\$ 303,200
2022	135,000	168,000	303,000
2023	145,000	162,600	307,600
2024	150,000	155,350	305,350
2025	155,000	147,850	302,850
2026-2030	910,000	613,750	1,523,750
2031-2035	1,150,000	372,000	1,522,000
2036-2039	1,105,000	112,800	1,217,800
Total	\$ 3,880,000	\$ 1,905,550	\$ 5,785,550

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 7 – Long-Term Liabilities (Continued)

B. Business-Type Activities

A summary of changes in the long-term liabilities of the business-type activities for the year ended June 30, 2020, is as follows:

					Classification	
	Balance July 1, 2019	Debt Issued	Debt Retired	Balance June 30, 2020	Due within One Year	Due in More Than One Year
Business-Type Activities:						
Direct borrowings:						
Loans payable:						
CIEDB loan	\$ 7,019,578	\$ -	\$ (322,295)	\$ 6,697,283	\$ 331,996	\$ 6,365,287
Airport Hanger loan	101,500	-	(48,380)	53,120	-	53,120
Golf Course commercial loan	1,368,100	-	(287,400)	1,080,700	296,600	784,100
Total loans payable	8,489,178	-	(658,075)	7,831,103	628,596	7,202,507
Public borrowings:						
Bonds payable:						
Water Revenue Bonds, Series 2010	9,530,000	-	(9,530,000)	-	-	-
Less: unamortized bond discounts	(103,026)	-	103,026	-	-	-
Water and Wastewater Refunding Revenue Bonds, Series 2015	26,835,000	-	(1,155,000)	25,680,000	1,200,000	24,480,000
2019 Water Revenue Refunding Bonds	-	9,016,903	(374,080)	8,642,823	409,781	8,233,042
Total bonds payable	36,261,974	9,016,903	(10,956,054)	34,322,823	1,609,781	32,713,042
Total	\$ 44,751,152	\$ 9,016,903	\$ (11,614,129)	\$ 42,153,926	\$ 2,238,377	\$ 39,915,549

California Infrastructure and Economic Development Bank (Private Borrowing)

Loan payable to California Infrastructure and Economic Development Bank for the regional wastewater treatment plant upgrade and expansion project; semi-annual installments of \$383,084 to \$525,788, including interest at 3.01% per annum. At June 30, 2020, the outstanding balance of the California Infrastructure and Economic Development Bank loan was \$6,697,283.

The annual debt service requirements at June 30, 2020 are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	\$ 331,996	\$ 196,592	\$ 528,588
2022	341,989	186,448	528,437
2023	352,283	175,999	528,282
2024	362,887	165,236	528,123
2025	373,809	154,149	527,958
2026-2030	2,044,750	592,397	2,637,147
2031-2035	2,371,577	260,651	2,632,228
2036	517,992	7,796	525,788
Total	\$ 6,697,283	\$ 1,739,268	\$ 8,436,551

Airport Hanger Loan (Private Borrowing)

Loan payable to the Department of Transportation, Division of Aeronautics for the purchase of fourteen airplane hangars; annual installments of \$14,131 to \$27,180, including interest at 4.7829%. At June 30, 2020, the total principal and interest remaining on the Department of Transportation, Division of Aeronautics loan was \$60,686.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 7 – Long-Term Liabilities (Continued)

B. Business-Type Activities (Continued)

Airport Hanger Loan (Private Borrowing) (Continued)

The annual debt service requirements at June 30, 2020 are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	\$ -	\$ 3,725	\$ 3,725
2022	25,939	2,541	28,480
2023	27,181	1,300	28,481
Total	\$ 53,120	\$ 7,566	\$ 60,686

2018 Refunding of the 1993 Variable Rate Demand Bonds (Golf Course Commercial Loan) (Private Placement)

In May 1993, the Financing Authority issued Variable Rate Demand Bonds in the aggregate principal of \$5,280,000. The proceeds were used to redeem \$4,835,000 of its December 8, 1989 Lease Revenue Bonds, Series A, and \$262,450 for additional Golf Course construction.

On January 1, 2018, the Bonds were refunded and the Financing Authority paid the City an advance rental for the use and right to the possession of the Golf Course and Police facilities for a total of \$2,553,000. The lease was then assigned to Zions Bank/California Bank & Trust on the same day and named the Golf Course Commercial Loan. The loan is due in annual installments of \$138,100 (\$10,600 first year) to \$161,800 beginning May 2018 with interest rate fixed 3.190% per annum payable semi-annually. Total principal and interest remaining on the agreement is \$1,150,743, payable through 2023. At June 30, 2020, the outstanding balance was \$1,080,700.

The annual debt service requirements at June 30, 2020 are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	\$ 296,600	\$ 32,128	\$ 328,728
2022	306,200	22,590	328,790
2023	316,100	12,744	328,844
2024	161,800	2,581	164,381
Total	\$ 1,080,700	\$ 70,043	\$ 1,150,743

Water Revenue Bonds, Series 2010 (Public Offering)

Water Revenue Bonds, Series 2010 were issued by the Financing Authority in November 2010 for \$11,215,000. The City used the proceeds from the Bonds, along with adjusting water and sewer rates, to bring the City into compliance with State Law to have the entire City on water meters by the year 2025. The bonds are due in annual installments of \$65,000 to \$745,000 through March 1, 2038, with interest payable semi-annually on September 1 and March 1 of each year at 4.5%. The Water Revenue Bonds, Series 2010 were paid off in December 2019. On December 30, 2019, the Water Revenue Bonds, Series 2010 were refunded with the Water Revenue Refunding Bond, Series 2019.

The Water Revenue Bonds, Series 2010 were issued at a discount which was being amortized over the life of the bonds resulting in an annual amortization of \$5,422. The unamortized balance at June 30, 2020 of \$103,025 was written off when the bonds were refunded.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 7 – Long-Term Liabilities (Continued)

B. Business-Type Activities (Continued)

Water and Wastewater Refunding Revenue Bonds, Series 2015 (Public Offering)

Water and Wastewater Refunding Revenue Bonds, Series 2015 were issued by the Financing Authority in December 2015 for \$30,140,000. Proceeds from the bonds were used to refund \$30,440,000 of its Water and Wastewater Refunding Revenue Bonds, Series 2016. The bonds are due in annual installments of \$70,000 to \$2,080,000 through March 1, 2036, with interest payable semiannually on September 1 and March 1 of each year at 3.700%. At June 30, 2020, the outstanding balance of the Water and Wastewater Revenue Bonds was \$25,890,000.

The Financing Authority has pledged a portion of future water and wastewater revenue to repay the 2015 Water and Wastewater Revenue Bonds. For the year ended June 30, 2020, total principal and interest paid was \$2,147,895, and net revenues were \$11,343,099. Total principal and interest remaining on the agreement is \$34,487,850 payable through 2036.

The annual debt service requirements at June 30, 2020 are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	\$ 1,200,000	\$ 950,160	\$ 2,150,160
2022	1,250,000	905,760	2,155,760
2023	1,295,000	859,510	2,154,510
2024	1,340,000	811,595	2,151,595
2025	1,395,000	762,015	2,157,015
2026-2030	7,785,000	2,995,890	10,780,890
2031-2035	9,335,000	1,445,960	10,780,960
2036	2,080,000	76,960	2,156,960
Total	\$ 25,680,000	\$ 8,807,850	\$ 34,487,850

Water Refunding Revenue Bonds, Series 2019 (Public Offering)

Water Refunding Bonds, Series 2019 were issued by the Financing Authority in December 2019 for \$9,016,903. The City used the proceeds to refund the outstanding principal of the Water Revenue Bonds, Series 2010 in the amount of \$9,530,000. The bonds are due semi-annual installments of \$204,890 to \$312,774 with interest rate fixed at 2.64% per annum payable semi-annually. Total principal and interest remaining on the bonds is payable through 2037. At June 30, 2020 the outstanding principal and interest balance was \$10,779,289. The aggregate debt service payments of the new debt are \$2,587,313 less than the old debt. The issuance of the new debt and refunding of the old debt resulted in an economic gain (the difference between the net present value of the old debt and new debt service payments) of approximately \$2,053,508.

The Financing Authority has pledged a portion of future water and wastewater revenue to repay the 2019 Water Revenue Bonds. For the year ended June 30, 2020, total principal and interest paid was \$414,416, and net revenues were \$6,697,361.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 7 – Long-Term Liabilities (Continued)

B. Business-Type Activities (Continued)

Water Refunding Revenue Bonds, Series 2019 (Public Offering) (Continued)

The annual debt service requirements at June 30, 2020 are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	\$ 409,781	\$ 225,466	\$ 635,247
2022	418,148	214,592	632,740
2023	435,546	203,439	638,985
2024	447,120	191,863	638,983
2025	457,908	179,988	637,896
2026-2030	2,457,972	711,924	3,169,896
2031-2035	2,787,819	368,351	3,156,170
2036-2037	1,228,529	40,842	1,269,371
Total	\$ 8,642,823	\$ 2,136,465	\$ 10,779,288

C. Fiduciary Fund Financial Statements

A summary of changes in the long-term liabilities of the fiduciary fund financial statements for the year ended June 30, 2020, is as follows:

	Balance July 1, 2019	Debt Issued	Debt Retired	Balance June 30, 2020	Classification	
					Due within One Year	Due in More Than One Year
Fiduciary Activities:						
Public borrowings:						
Tax allocation bonds:						
Series 2018A	\$ 31,445,000	\$ -	\$ (590,000)	\$ 30,855,000	\$ 670,000	\$ 30,185,000
Series 2018B	4,065,000	-	(625,000)	3,440,000	655,000	2,785,000
Add: unamortized bond premiums	4,352,859	-	(227,106)	4,125,753	-	4,125,753
Total tax allocation bonds	39,862,859	-	(1,442,106)	38,420,753	1,325,000	37,095,753
Total	\$ 39,862,859	\$ -	\$ (1,442,106)	\$ 38,420,753	\$ 1,325,000	\$ 37,095,753

Tax Allocation Refunding Bonds, Series 2018A and 2018B (Public Offering)

On July 17, 2018, the Successor Agency to the Former Madera Redevelopment Agency issued \$31,445,000 of Tax Allocation Refunding Bonds, Series 2018A and \$4,065,000 of Tax Allocation Refunding Bonds, Series 2018B (collectively the “2018 TARBs”) to (a) refund four outstanding series of bonds payable (the 1998 Tax Allocation Redevelopment Project Bonds, the 2003 Tax Allocation Refunding and Redevelopment Project Bonds, the Madera Redevelopment Agency Subordinate Tax Allocation Bonds, Series 2008A, and the Madera Redevelopment Agency Housing Set-Aside Subordinate Tax Allocation Bonds, Series 2008B) from tax increment revenue generated in the Madera Redevelopment Project Area (the “Project Area”), (b) fund a reserve account, and (c) pay the costs of issuance of the bonds. The 2018 TARBs are payable from and secured by a pledge of tax revenues to be derived from the Project Area.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 7 – Long-Term Liabilities (Continued)

C. Fiduciary Fund Financial Statements (Continued)

Tax Allocation Refunding Bonds, Series 2018A and 2018B (Public Offering)

The 2018 TARBs consist of serial bonds maturing from 2019 through 2038 in annual installments of \$390,000 to \$2,405,000. Interest is due and payable semi-annually on March 1 and September 1 of each year at rates ranging from 3.0% to 5.0% commencing March 1, 2019. Annual principal on the bonds is due on September 1 of each year. The bonds are subject to federal arbitrage requirements. The aggregate debt service payments of the new debt are \$11,314,301 less than the old debt. The issuance of the new debt and refunding of the old debt resulted in an economic gain (the difference between the net present value of the old debt and new debt service payments) of approximately \$8,659,587.

A reserve account is required to be maintained in the amount of the lesser of (i) 10% of the original aggregate principal amount of the 2018 TARBs, or (ii) 125% of the average annual debt service with respect to the 2018 TARBs, or (iii) the maximum annual debt service with respect to the 2018 TARBs. As of June 30, 2020, the reserve requirement was met through the City's purchase of a surety policy in-lieu of the cash reserve requirement.

The annual debt service requirements for the 2018 TARBs outstanding at June 30, 2020 are as follows:

Tax Allocation Refunding Bonds, Series 2018A			
Year Ending			
June 30,	Principal	Interest	Total
2021	\$ 670,000	\$ 1,414,525	\$ 2,084,525
2022	710,000	1,380,025	2,090,025
2023	770,000	1,343,025	2,113,025
2024	1,005,000	1,298,650	2,303,650
2025	1,045,000	1,247,400	2,292,400
2026-2030	8,230,000	5,208,050	13,438,050
2031-2035	11,120,000	3,076,675	14,196,675
2036-2039	7,305,000	572,988	7,877,988
Total	\$ 30,855,000	\$ 15,541,338	\$ 46,396,338

Tax Allocation Refunding Bonds, Series 2018B			
Year Ending			
June 30,	Principal	Interest	Total
2021	\$ 655,000	\$ 101,784	\$ 756,784
2022	680,000	81,485	761,485
2023	670,000	60,191	730,191
2024	510,000	40,895	550,895
2025	525,000	23,296	548,296
2026	400,000	7,120	407,120
Total	\$ 3,440,000	\$ 314,771	\$ 3,754,771

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 7 – Long-Term Liabilities (Continued)

C. Fiduciary Fund Financial Statements (Continued)

Tax Allocation Refunding Bonds, Series 2018A and 2018B (Continued)

Year Ending June 30,	Aggregate Total		
	Principal	Interest	Total
2021	\$ 1,325,000	\$ 1,516,309	\$ 2,841,309
2022	1,390,000	1,461,510	2,851,510
2023	1,440,000	1,403,216	2,843,216
2024	1,515,000	1,339,545	2,854,545
2025	1,570,000	1,270,696	2,840,696
2026-2030	8,630,000	5,215,170	13,845,170
2031-2035	11,065,000	3,543,700	14,608,700
2036-2039	9,410,000	984,038	10,394,038
Total	\$ 36,345,000	\$ 16,734,184	\$ 53,079,184

D. Component Unit

A summary of changes in the long-term liabilities of the fiduciary fund financial statements for the year ended June 30, 2020, is as follows:

	Balance July 1, 2019	Debt Issued	Debt Retired	Balance June 30, 2020	Classification	
					Due within One Year	Due in More Than One Year
Component Unit:						
Direct borrowings:						
Loans payable:						
Farmers' Home Administration loan	\$ 262,264	\$ -	\$ (15,920)	\$ 246,344	\$ 17,550	\$ 228,794
Citizen Business Bank loan	2,922,785	-	(101,373)	2,821,412	106,467	2,714,945
Total loans payable	3,185,049	-	(117,293)	3,067,756	124,017	2,943,739
Total	\$ 3,185,049	\$ -	\$ (117,293)	\$ 3,067,756	\$ 124,017	\$ 2,943,739

Farmers' Home Administration loan

Notes payable to Farmers' Home Administration, 1.00% due in monthly installments of \$1,654, including interest, first trust deeds on land and building subject to note.

The annual debt service requirements at June 30, 2020 are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	\$ 17,550	\$ 2,369	\$ 19,919
2022	17,871	2,193	20,064
2023	18,195	2,012	20,207
2024	18,523	1,829	20,352
2025	18,853	1,642	20,495
Thereafter	155,352	6,481	161,833
Total	\$ 246,344	\$ 16,526	\$ 262,870

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 7 – Long-Term Liabilities (Continued)

D. Component Unit (Continued)

Citizen Business Bank loan

Note payable to Citizen Business Bank, 4.50% due in monthly installments of \$19,837, including interest, secured by assets subject to note.

The annual debt service requirements at June 30, 2020 are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	\$ 106,467	\$ 126,371	\$ 232,838
2022	111,016	124,471	235,487
2023	116,189	116,806	232,995
2024	121,296	111,698	232,994
2025	127,253	105,741	232,994
Thereafter	2,239,191	245,302	2,484,493
Total	\$ 2,821,412	\$ 830,389	\$ 3,651,801

Note 8 – Special Assessment Debt with No City Commitment

The City issued special tax and assessment bonds on behalf of property owners, pursuant to the Improvement Bond Act of 1915 and the Mellow-Roos Community Facilities Act of 1982, to finance the acquisition and construction of certain infrastructure improvements within the assessment districts and community facilities districts.

The City acts solely as an agent for those paying special tax and assessments and remits the amounts collected to the bondholders of these fixed-rate Improvement Bond Act of 1915 and Mellow-Roos Community Facilities Act of 1982 issues. The City is acting as an agent and is in no way liable for the special assessment debt and, accordingly, the debt is not recorded in these financial statements.

On January 1, 2018, the City of Madera, on behalf of the City of Madera Community Facilities District No. 2006-1, issued the City of Madera Community Facilities District No. 2006-1 Special Tax Refunding Bonds Series 2018 to refund the CFD 2006-1 Series Special Tax Bond for the purpose of creating annual debt savings. Total debt service payments were reduced by \$67,278. The amount of principal outstanding as of June 30, 2020 is \$2,320,338. The bonds are not a general obligation of the City but are limited obligations, payable solely from special tax and assessments. The City has no obligation beyond the balances in the designated agency funds for any delinquent assessment district bond payments. If delinquencies occur beyond the amounts held in the reserve funds created from bond proceeds, the City has no duty to pay the delinquency out of the available funds of the City. Neither the faith and credit nor the taxing power of the City, or the State of California, or any political subdivision thereof is pledged to the payment of these bonds.

Noncommittal debt amounts issued and outstanding at June 30, 2020 are as follows:

	Original Amount	Outstanding Balance June 30, 2020
CFD 2006-1, Series Special Tax Bonds Refunding Bonds Series 2018	\$ 2,452,228	\$ 2,320,338
Total	\$ 2,452,228	\$ 2,320,338

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 9 – Compensated Absences

A. Governmental Activities

A summary of changes in the compensated absences balances for the governmental activities for the year ended June 30, 2020 is as follows:

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020	Classification	
					Due within One Year	Due in More Than One Year
Compensated absences	\$ 1,661,138	\$ 1,335,064	\$ (1,183,699)	\$ 1,812,503	\$ 1,181,991	\$ 630,512
Total	\$ 1,661,138	\$ 1,335,064	\$ (1,183,699)	\$ 1,812,503	\$ 1,181,991	\$ 630,512

Compensated absences in the governmental activities are obligations of the following funds:

Governmental Funds	\$ 1,654,091
Fleet Maintenance	32,263
Facilities Maintenance	77,681
Technology	48,468
Total	\$ 1,812,503

B. Business-Type Activities

A summary of changes in the compensated absences balances for the business-type activities for the year ended June 30, 2020 is as follows:

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020	Classification	
					Due within One Year	Due in More Than One Year
Compensated absences	\$ 323,511	\$ 343,669	\$ (290,023)	\$ 377,157	\$ 289,015	\$ 88,142
Total	\$ 323,511	\$ 343,669	\$ (290,023)	\$ 377,157	\$ 289,015	\$ 88,142

Compensated absences in the business-type activities are obligations of the following funds:

Water Fund	\$ 154,495
Sewer Fund	122,076
Solid Waste Fund	52,307
Drainage Operations Fund	19,884
Local Transit Fund	20,964
Airport Fund	7,431
Total	\$ 377,157

C. Component Unit

A summary of changes in the compensated absences balances for the component unit for the year ended June 30, 2020 is as follows:

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020	Classification	
					Due within One Year	Due in More Than One Year
Compensated absences	\$ 85,758	\$ 41,170	\$ (38,978)	\$ 87,950	\$ 38,216	\$ 49,734
Total	\$ 85,758	\$ 41,170	\$ (38,978)	\$ 87,950	\$ 38,216	\$ 49,734

All compensated absences liabilities in the component unit belong to the Housing Authority of the City of Madera.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 10 – Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City obtains insurance coverage.

The City is a member of the Central San Joaquin Valley Risk Management Authority (CSJVRMA), a public entity risk pool for workers' compensation and general liability insurance. The CSJVRMA is a consortium of fifty-five cities located in California's San Joaquin Valley. It was established under the provisions of California Government Code Section 6500 et. seq. CSJVRMA is governed by a Board of Directors, consisting of one member appointed by each member city. The day-to-day business operations are handled by a management group employed by CSJVRMA. The relationship between the City and CSJVRMA is such that the CSJVRMA is not considered a component unit of the City for financial reporting purposes.

General Liability Insurance coverage is addressed via retention maintained by the City and participation in CSJVRMA. The City maintains a self-insured retention level of \$100,000 and participates in the CSJVRMA risk pool for coverage up to \$1,000,000. CSJVRMA participates in an excess pool, which provides coverage from \$1,000,000 to \$29,000,000.

Workers' Compensation coverage is also addressed via a retention maintained by the City and participation in CSJVRMA. The City maintains a self-insured retention level of \$100,000 and participates in the CSJVRMA risk pool for additional coverage up to \$250,000. CSJVRMA also participates in an excess pool which provides workers' compensation coverage from \$250,000 to \$500,000 and purchases excess insurance of approximately \$500,000 to the statutory limit.

Public entity risk pools are formally organized and separated entities established under the Joint Exercise of Powers Act of the State of California. As separate legal entities, those entities exercise full powers and authorities within the scope of the related Joint Powers Agreements including the preparation of annual budgets, accountability for all funds, the power to make and execute contracts and the right to sue and be sued. Each risk pool is governed by a board consisting of representatives from member municipalities. Each board controls the operations of the respective risk pool, including selection of management and approval of operating budgets, independent of any influences by member municipalities beyond their representation of that board. Obligations and liabilities of these risk pools are not the City's responsibility.

Since 1986, the City has joined together with other cities to form a public entity risk pool known as the Central San Joaquin Valley Risk Management Authority - CSJVRMA (the Authority), a joint powers authority established in accordance with the California government code. The relationship between the City and the Authority is such that the Authority is not a component unit of the City for financial reporting purposes. Financial statements for the Authority may be obtained from the Authority's management.

The Authority is currently operating as a common risk management and insurance program for 54 member cities. The program's general objectives are to formulate, develop, and administer, on the behalf of the member cities, a program of insurance, to obtain lower cost for that coverage, and to develop a comprehensive loss control program. A member may withdraw from the Authority only by giving six-month notice. Cities applying for membership in the Authority may do so on approval of a two-thirds vote of the board of the Authority.

The latest financial information of the CSJVRMA for fiscal year ended June 30, 2020, is as follows:

Total Assets	\$ 140,373,479
Total Liabilities	\$ 120,609,137
Net Position	\$ 19,764,342
Operating Revenues	\$ 50,844,894
Operating Expenses	\$ 57,261,330
Nonoperating Revenues (Expenses)	\$ 7,399,962
Change in Net Position	\$ 983,526

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 11 – Pension Plans

A. Summary

	Governmental Activities	Business-Type Activities	Total	Component Unit
Deferred outflows of resources:				
Pension contribution made after measurement date:				
CalPERS Miscellaneous	\$ 1,692,226	1,086,492	\$ 2,778,718	\$ 336,461
CalPERS Safety	2,464,699	-	2,464,699	-
Total pension contribution made after measurement date	4,156,925	1,086,492	5,243,417	336,461
Change in assumption				
CalPERS Miscellaneous	-	-	-	161,617
CalPERS Safety	653,344	-	653,344	-
Total change in assumption	653,344	-	653,344	161,617
Projected earnings on pension plan investments in excess of actual earnings:				
CalPERS Miscellaneous	612,589	393,313	1,005,902	-
Total projected earnings on pension plan investments in excess of actual earnings	612,589	393,313	1,005,902	-
Difference between expected and actual experience				
CalPERS Miscellaneous	887,098	569,560	1,456,658	235,401
CalPERS Safety	1,293,064	-	1,293,064	-
Total difference between expected and actual experience	2,180,162	569,560	2,749,722	235,401
Adjustment due to difference in proportions				
CalPERS Miscellaneous	-	-	-	1,747
Total adjustment due to difference in proportions	-	-	-	1,747
Employer contributions in excess of proportionate share of contribution				
CalPERS Miscellaneous	-	-	-	90
CalPERS Safety	167,099	-	167,099	-
Total employer contributions in excess of proportionate share of contribution	167,099	-	167,099	90
Total deferred outflows of resources				
CalPERS Miscellaneous	3,191,913	2,049,365	5,241,278	735,316
CalPERS Safety	4,578,206	-	4,578,206	-
Total deferred outflows of resources	\$ 7,770,119	\$ 2,049,365	\$ 9,819,484	\$ 735,316
Net pension liability:				
CalPERS Miscellaneous	\$ 20,921,946	\$ 8,500,904	\$ 29,422,850	\$ 3,389,295
CalPERS Safety	19,804,633	-	19,804,633	-
Total net pension liability	\$ 40,726,579	\$ 8,500,904	\$ 49,227,483	\$ 3,389,295

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 11 – Pension Plans (Continued)

A. Summary (Continued)

	Governmental Activities	Business-Type Activities	Total	Component Unit
Deferred inflows of resources:				
Difference between expected and actual experience				
CalPERS Miscellaneous	\$ -	\$ -	\$ -	\$ 18,239
Total difference between expected and actual experience	-	-	-	18,239
Actual earnings on pension plan investments in excess of projected earnings:				
CalPERS Miscellaneous	755,389	578,485	1,333,874	59,255
CalPERS Safety	272,446	-	272,446	-
Total actual earnings on pension plan investments in	1,027,835	578,485	1,606,320	59,255
Adjustment due to difference in proportions				
CalPERS Miscellaneous	-	-	-	81,497
CalPERS Safety	172,061	-	172,061	-
Total adjustment due to difference in proportions	172,061	-	172,061	81,497
Employer contributions in excess of proportionate share of contribution				
CalPERS Miscellaneous	-	-	-	6,667
Total employer contributions in excess of proportionate share of contribution	-	-	-	6,667
Changes of assumptions				
CalPERS Miscellaneous	80,142	61,374	141,516	57,292
CalPERS Safety	-	-	-	-
Total difference between expected and actual experience	80,142	61,374	141,516	57,292
Total deferred inflows of resources				
CalPERS Miscellaneous	835,531	639,859	1,475,390	222,950
CalPERS Safety	444,507	-	444,507	-
Total deferred inflows of resources	\$ 1,280,038	\$ 639,859	\$ 1,919,897	\$ 222,950
Pension expenses:				
CalPERS Miscellaneous	\$ 4,508,819	\$ 1,832,002	\$ 6,340,821	\$ 595,985
CalPERS Safety	3,817,610	-	3,817,610	-
Total net pension expenses	\$ 8,326,429	\$ 1,832,002	\$ 10,158,431	\$ 595,985

B. City Miscellaneous Plan

Plan Description

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

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 11 – Pension Plans (Continued)

B. City Miscellaneous Plan (Continued)

Employees Covered

At June 30, 2019, the measurement date, the following employees were covered by the benefit terms for the Plan:

	City
Active employees	186
Transferred and terminated employees	239
Retired employees and beneficiaries	241
Total	666

Benefits Provided

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

Following are the benefit provisions for each plan:

	City Miscellaneous Plan		
Hire Date	Prior to January 1, 2011	January 1, 2011 thru January 1, 2013	On or After January 1, 2013
Benefit formula	2.5% @ 55	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50 - 55	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	2.000% to 2.500%	1.092% to 2.418%	1.000% to 2.500%
Required employee contribution rates	8.00%	7.000%	6.250%
Required employer contribution rates	9.630%	9.630%	9.630%
Final Annual Compensation	1 year	1 year	1 year

Contributions

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

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 11 – Pension Plans (Continued)

B. City Miscellaneous Plan (Continued)

Contributions (Continued)

For the year ended June 30, 2020, the plan's contributions made for the Plan was as follows:

	<u>Miscellaneous</u>
Contributions - employer	\$ 2,778,718

Net Pension Liability

The City's net pension liability is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2019, using an annual actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown on the following page.

Actuarial Assumptions

The total pension liabilities in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.50%
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds. The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2018 valuation were based on the results of December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experiences Study can be found on the CalPERS website.

Discount Rate

In determining the long-term expected rate of return, CalPERS took into account, both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 11 – Pension Plans (Continued)

B. City Miscellaneous Plan (Continued)

Discount Rate (Continued)

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

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 ¹	Real Return Years 11 + ²
Global equity	50.00%	4.80%	5.98%
Global fixed income	28.00%	1.00%	2.62%
Inflation sensitive assets	0.00%	0.77%	1.81%
Private equity	8.00%	6.30%	7.23%
Real assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%

¹ An expected inflation of 2.00% was used for this period.

² An expected inflation of 2.92% was used for this period.

The discount rate used to measure the total pension liability was 7.15% for the plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15% is applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report called “GASB Crossover Testing Report” that can be obtained from the CalPERS website under the GASB 68 Section.

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

The following presents the City’s net pension liability, calculated using the discount rate, as well as what the City’s net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	Plan's Aggregate Net Pension Liability/(Asset)		
	Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
Miscellaneous Plan - 53	\$ 41,512,526	\$ 29,422,850	\$ 19,415,144

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 11 – Pension Plans (Continued)

B. City Miscellaneous Plan (Continued)

Changes in the Net Pension Liability

The following table shows the changes in net pension liability recognized over the measurement period:

	Miscellaneous Plan		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at June 30, 2018 (Valuation Date)	\$ 88,004,573	\$ 60,822,430	\$ 27,182,143
Changes in the year:			
Service cost	1,915,335	-	1,915,335
Interest on the total pension liabilities	6,295,654	-	6,295,654
Changes in assumptions	-	-	-
Differences between expected and actual experience	1,363,296	-	1,363,296
Benefit payments, including refunds of members contributions	(4,548,873)	(4,548,873)	-
Plan to plan resource movement	-	132	(132)
Contributions - employer	-	2,610,704	(2,610,704)
Contributions - employee	-	798,675	(798,675)
Net investment income	-	3,967,331	(3,967,331)
Administrative expenses	-	(43,264)	43,264
Net changes	5,025,412	2,784,705	2,240,707
Balance at June 30, 2018 (Measurement Date)	\$ 93,029,985	\$ 63,607,135	\$ 29,422,850

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

For the year ended June 30, 2020, the City recognized pension expense in the amount of \$6,360,821 for the miscellaneous plans.

The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized over 5-years straight line. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period.

The Expected Average Remaining Service Lifetime (“EARSL”) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the risk pool. The EARSL for the Miscellaneous Plan for the 2018-19 measurement period is 3.2 years, which was obtained by dividing the total service years of 2,120 (the sum of remaining service lifetimes of the active employees) by 658 (the total number of participants: active, inactive, and retired).

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 11 – Pension Plans (Continued)

B. City Miscellaneous Plan (Continued)

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

At June 30, 2020 the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Miscellaneous Plan	
	Deferred outflows of Resources	Deferred inflows of Resources
Pension contributions made subsequent to measurement date	\$ 2,778,718	\$ -
Difference between projected and actual earning on pension plan investments	1,005,902	(1,333,874)
Changes in assumptions	-	(141,516)
Differences between expected and actual experience	1,456,658	-
Total	<u>\$ 5,241,278</u>	<u>\$ (1,475,390)</u>

For the City Miscellaneous Plan, \$2,778,718 was reported as deferred outflows of resources related to pensions resulting from City's contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2020	\$ 952,973
2021	(20,241)
2022	(11,919)
2023	66,357
2024	-
Thereafter	-
	<u>\$ 987,170</u>

Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in the separately issued CalPERS financial reports.

C. City Safety Plan

Plan Description

Substantially all City employees working the equivalent of 1,000 hours per fiscal year are eligible to participate in the Miscellaneous Plan Agent multiple-employer defined benefit plan or the Safety Plan Cost-sharing multiple-employer defined benefit administered by California Public Employees Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit Provisions under the Plans are established by State statutes within the Public Employee's Retirement Law.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 11 – Pension Plans (Continued)

C. City Safety Plan (Continued)

Plan Description (Continued)

CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office – 400 P Street, Sacramento, CA 95814.

Employees Covered

At June 30, 2019, the measurement date, the following employees were covered by the benefit terms the Plan:

	Safety Plan
Active employees	65
Transferred and terminated employees	54
Retired employees and beneficiaries	110
Total	229

Benefits Provided

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

Following are the benefit provisions for each plan:

	Safety		
Hire Date	Prior to January 1, 2011	January 1, 2011 thru January 1, 2013	On or After January 1, 2013
Benefit formula	3% @ 50	3% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50	50 - 55	50 - 57
Monthly benefits, as a % of eligible compensation	3.000%	2.400% to 3.000%	2.000% to 2.700%
Required employee contribution rates	9.00%	9.000%	11.500%
Required employer contribution rates	21.927%	18.928%	13.034%
Final Annual Compensation	1 year	1 year	1 year

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 11 – Pension Plans (Continued)

C. City Safety Plan (Continued)

Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by the Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2020, employer contributions made for the Safety Cost-sharing Plan was as follows:

	Safety Plan
Contributions - employer	\$ 2,464,699

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

The City's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2019, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

As of June 30, 2020, the City reported net pension liability for its proportionate shares of the net pension liability of the Safety Plan as follows:

	Plan Total Pension Liability	Increase (Decrease) Plan Fiduciary Net Position	Plan Net Pension Liability/(Asset)
Balance at: 6/30/18 (Valuation date)	\$ 63,563,180	\$ 44,837,252	18,725,928
Balance at: 6/30/19 (Measurement date)	67,860,669	48,056,036	19,804,633
Net Changes during 2018-2019	4,297,489	3,218,784	1,078,705

The following is the approach established by the plan actuary to allocate the net pension liability and pension expense to the individual employers within the risk pool.

(1) In determining a cost-sharing plan's proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation date (June 30, 2018). The risk pool's fiduciary net position ("FNP") subtracted from its total pension liability ("TPL") determines the net pension liability ("NPL") at the valuation date.

(2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date (June 30, 2019). Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool's FNP at the measurement date denotes the aggregate risk pool's FNP at June 30, 2019 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2018-19).

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 11 – Pension Plans (Continued)

C. City Safety Plan (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

(3) The individual plan's TPL, FNP and NPL are also calculated at the valuation date.

(4) Two ratios are created by dividing the plan's individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool's total TPL and FNP, respectively.

(5) The plan's TPL as of the Measurement Date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan's FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.

(6) The plan's NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

The City's proportionate share of the net pension liability for the Safety Plan as of June 30, 2018 and 2019 was as follows:

Proportion June 30, 2018	0.31914%
Proportion June 30, 2019	0.31725%
Change - Increase (Decrease)	-0.00189%

For the year ended June 30, 2020, the City recognized pension expense in the amount of \$3,817,610 for the Safety Plan.

The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized over 5-years straight line. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period.

The EARS L for PERF C for the measurement date ending June 30, 2018 is 3.8 years, which was obtained by dividing the total service years of 516,147 (the sum of remaining service lifetimes of the active employees) by 135,474 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 11 – Pension Plans (Continued)

C. City Safety Plan (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Safety Plan	
	Deferred outflows of Resources	Deferred inflows of Resources
Pension contributions made subsequent to measurement date	\$ 2,464,699	\$ -
Difference between projected and actual earning on pension plan investments	-	(272,446)
Adjustment due to differences in proportions	-	(172,061)
Changes in assumptions	653,344	-
Difference between actual and expected experience	1,293,064	-
Difference between employer's actual contributions and proportionate share of contributions	167,099	-
Total	<u>\$ 4,578,206</u>	<u>\$ (444,507)</u>

For the City Safety Plan, \$2,464,699 was reported as deferred outflows of resources related to pensions resulting from City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/ (Inflows) of Resources
2020	\$ 1,482,250
2021	(92,030)
2022	225,770
2023	53,010
2024	-
Thereafter	-
	<u>\$ 1,669,000</u>

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ended June 30, 2018 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2017 total pension liability. Both the June 30, 2016 and the June 30, 2017 total pension liabilities were based on the following actuarial methods and assumptions:

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 11 – Pension Plans (Continued)

C. City Safety Plan (Continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability (Continued)

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.65%
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds. The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2018 valuation were based on the results of December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experiences Study can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15% is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent. The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 11 – Pension Plans (Continued)

C. City Safety Plan (Continued)

Discount Rate (Continued)

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.65%
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds. The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

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

The following presents the City's proportionate share of the net pension liability for the City Safety Plan, calculated using the discount rate for the City Safety Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 ¹	Real Return Years 11 + ²
Global equity	50.00%	4.80%	5.98%
Global fixed income	28.00%	1.00%	2.62%
Inflation sensitive assets	0.00%	0.77%	1.81%
Private equity	8.00%	6.30%	7.23%
Real assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%

¹ An expected inflation of 2.00% was used for this period.

² An expected inflation of 2.92% was used for this period.

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

At June 30, 2020, the Successor Agency reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2020.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 11 – Pension Plans (Continued)

D. Component Unit Miscellaneous Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost Sharing Multiple-Employer Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other.) Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The Madera Housing Authority (Housing Authority) sponsors three miscellaneous rate plans. Benefit provisions under the Plan are established by State statute and Housing Authority resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Employees Covered

At June 30, 2019, the measurement date, the following employees were covered by the benefit terms the Plan:

	Miscellaneous Plan Component Unit
Active employees	29
Transferred and terminated employees	42
Retired employees and beneficiaries	28
Total	99

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for nonduty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the Plan are applied as specified by the Public Employees' Retirement Law.

Following are the benefit provisions for each plan:

	Miscellaneous - Component Unit		
Hire Date	Prior to January 1, 2011	January 1, 2011 thru January 1, 2013	On or After January 1, 2013
Benefit formula	2.5% @ 55	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50 - 55	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	2.000% to 2.500%	1.092% to 2.418%	1.000% to 2.500%
Required employee contribution rates	8.00%	7.000%	6.250%
Required employer contribution rates	10.609%	7.634%	6.842%
Final Annual Compensation	1 year	1 year	1 year

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 11 – Pension Plans (Continued)

D. Component Unit Miscellaneous Plan (Continued)

Contributions

Section 20814(c) of the California Public Employees’ Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS’ annual actuarial valuation process. For public agency cost-sharing plans covered by the Miscellaneous risk pools, the Plan’s actuarially determined rate is based on the estimated amount necessary to pay the Plan’s allocated share of the risk pool’s costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2020, employer contributions made for the Housing Authority Miscellaneous Cost-sharing Plan was as follows:

	Miscellaneous Plan Component Unit
Contributions - employer	\$ 336,461

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

The Authority’s net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2019, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The Authority’s proportion of the net pension liability was based on a projection of the Authority’s long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

As of June 30, 2019, the Authority reported net pension liability for its proportionate shares of the net pension liability of the Housing Authority Miscellaneous Plan as follows:

	Plan Total Pension Liability	Increase (Decrease) Plan Fiduciary Net Position	Plan Net Pension Liability/(Asset)
Balance at: 6/30/18 (Valuation date)	\$ 10,220,837	\$ 7,041,501	\$ 3,179,336
Balance at: 6/30/19 (Measurement date)	10,523,378	7,134,083	3,389,295
Net Changes during 2018-2019	302,541	92,582	209,959

The following is the approach established by the plan actuary to allocate the net pension liability and pension expense to the individual employers within the risk pool.

- (1) In determining a cost-sharing plan’s proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation date (June 30, 2018). The risk pool’s fiduciary net position (“FNP”) subtracted from its total pension liability (“TPL”) determines the net pension liability (“NPL”) at the valuation date.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 11 – Pension Plans (Continued)

D. Component Unit Miscellaneous Plan (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

(2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date (June 30, 2019). Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool's FNP at the measurement date denotes the aggregate risk pool's FNP at June 30, 2018 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2018-19).

(3) The individual plan's TPL, FNP and NPL are also calculated at the valuation date.

(4) Two ratios are created by dividing the plan's individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool's total TPL and FNP, respectively.

(5) The plan's TPL as of the Measurement Date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan's FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.

(6) The plan's NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

The Authority's proportionate share of the net pension liability for the Housing Authority Miscellaneous Plan as of June 30, 2018 and 2019 was as follows:

Proportion June 30, 2018	0.00844%
Proportion June 30, 2019	0.00846%
Change - Increase (Decrease)	0.00002%

For the year ended June 30, 2020, the Authority recognized pension expense in the amount of \$595,985 for the Housing Authority Miscellaneous Plan.

The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized over 5-years straight line. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period.

The EARSL for PERF C for the measurement date ending June 30, 2018 is 3.8 years, which was obtained by dividing the total service years of 516,147 (the sum of remaining service lifetimes of the active employees) by 135,474 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 11 – Pension Plans (Continued)

D. Component Unit Miscellaneous Plan (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

At June 30, 2020, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Miscellaneous Plan - Component Unit		
	Deferred outflows of Resources	Deferred inflows of Resources
Pension contributions made subsequent to measurement date	\$ 336,461	\$ -
Difference between projected and actual earning on pension plan investments	-	(59,255)
Adjustment due to differences in proportions	1,747	(81,497)
Changes in assumptions	161,617	(57,292)
Difference between actual and expected experience	235,401	(18,239)
Difference between employer's actual contributions and proportionate share of contributions	90	(6,667)
Total	<u>\$ 735,316</u>	<u>\$ (222,950)</u>

For the Housing Authority Miscellaneous Plan, \$336,461 was reported as deferred outflows of resources related to pensions resulting from Authority's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/ (Inflows) of Resources
2021	\$ 216,636
2022	(58,812)
2023	6,107
2024	11,974
2025	-
Thereafter	-
	<u>\$ 175,905</u>

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 11 – Pension Plans (Continued)

D. Component Unit Miscellaneous Plan (Continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ended June 30, 2019 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2018 total pension liability. Both the June 30, 2017 and the June 30, 2018 total pension liabilities were based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.65%
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds. The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2018 valuation were based on the results of December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experiences Study can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15% is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 11 – Pension Plans (Continued)

D. Component Unit Miscellaneous Plan (Continued)

Discount Rate (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent. The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1-10 ¹	Real Return Years 11+ ²
Global Equity	50.00%	4.80%	5.98%
Global Fixed Income	28.00%	1.00%	2.62%
Inflation Sensitive	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Estate	13.00%	3.75%	4.93%
Infrastructure and forestland	0.00%	0.00%	0.00%
Liquidity	1.00%	0.00%	-0.92%
	100%		

¹An expected inflation of 2.5% used for this period

²An expected inflation of 3.0% used for this period.

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

The following presents the Authority's proportionate share of the net pension liability for the Housing Authority Miscellaneous Plan, calculated using the discount rate for the Housing Authority Miscellaneous Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

Plan's Aggregate Net Pension Liability/(Asset)			
Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)	
\$ 4,847,183	\$ 3,389,295	\$ 2,185,912	

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 11 – Pension Plans (Continued)

D. Component Unit Miscellaneous Plan (Continued)

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

At June 30, 2020, the Housing Authority reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2020.

Note 12 – Other Postemployment Benefits

A. Summary

	Governmental Activities	Business-Type Activities	Total
Deferred outflows of resources:			
Employer contributions made subsequent to the measurement date	\$ 384,115	\$ 18,043	\$ 402,158
Difference between expected and actual experience	50,066	6,061	56,127
Changes in assumptions	142,824	17,292	160,116
Total deferred outflows of resources	\$ 577,005	\$ 41,396	\$ 618,401
Total OPEB liability:			
Total OPEB liability	\$ 2,898,538	\$ 385,890	\$ 3,284,428
Total OPEB liability	\$ 2,898,538	\$ 385,890	\$ 3,284,428
Deferred inflows of Resources:			
Changes in assumptions	\$ 164,911	\$ 26,668	\$ 191,579
Total deferred inflows of resources	\$ 164,911	\$ 26,668	\$ 191,579
OPEB Expense	\$ 229,425	\$ 30,544	\$ 259,969

B. General Information about OPEB

Plan Description

Employees of the Miscellaneous bargaining group and other non-represented employees, who retire from the City with ten years or more of contiguous City service, are eligible for a Post-Retirement Health Benefit for themselves and spouse or child or children. This benefit is finite in nature and provides for the cost of benefits for one year only. This cost is computed at the rate of the current health care premiums and the current dental premiums, in place at the time of retirement.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 12 – Other Postemployment Benefits (Continued)

B. General Information about OPEB (Continued)

Eligibility

Employees become eligible to retire under PEMHCA and receive City-paid healthcare benefits upon attainment of age 50 and 5 years of covered PERS service, or by attaining qualifying disability retirement status. The City has selected the unequal contribution method, where it contributes a percent of the amount paid for actives to its eligible retirees. The percent increases each year until the City's contribution for retirees eventually equals that for similarly stated active employees. The City currently covers 100% of the cost of medical coverage for active employees and their dependents up to, but not exceeding, the dollar amount of the family premium for the lowest cost HMO.

Membership in the plan consisted of the following at June 30, 2019, the date of the latest actuarial valuation:

Active employees	252
Transferred and terminated employees	-
Retired employees and beneficiaries	19
Total	<u>271</u>

Contributions

The obligation of the City to contribute to the plan is established and may be amended by the City Council. The City Council has established a policy of funding the actuarially determined contribution (ADC) on a pay as you go basis. For the fiscal year ended June 30, 2019, the City's average contribution rate was 2.41 % of covered-employee payroll. Employees are not required to contribute to the plan.

C. Total OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

Total OPEB Liability

The City's total OPEB liability was measured as of June 30, 2019. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2018. The total OPEB liability at June 30, 2020 was \$3,284,428.

Actuarial Assumptions

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Assumptions:	
Discount Rate	3.62%
Inflation	3.00%
Aggregate payroll increases	3.00%
Expected long-term investment rate of return	n/a
Mortality, Termination, and Disability	CalPERS 1997-2011 Experience Study
Mortality Improvement Scale	Modified projected fully generational with Scale MP-2014

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2018.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 12 – Other Postemployment Benefits (Continued)

C. Total OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)

Discount Rate

The discount rate used to measure the total OPEB liability was 3.13% percent. This discount rate is the mid-point, rounded to five basis points, of the range of 3-20 year municipal bond rate indices; S&P Municipal bond 20 Year High Grade Rate Index, Bond Buyer 20-Bond GO Index, and Fidelity GO AA 20 Year Bond Index.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2018	\$ 2,974,207
Changes Recognized for the Measurement Period:	
Service Cost	148,304
Interest on the total OPEB liability	110,666
Changes of assumptions	183,321
Benefit payments	(132,070)
Net Changes during July 1, 2018 to June 30, 2019	310,221
Balance at June 30, 2019 (Measurement Date)	\$ 3,284,428

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.13 percent) or 1-percentage-point higher (4.13 percent) than the current discount rate:

Plan's Total OPEB Liability		
Discount Rate - 1% (2.13%)	Current Discount Rate (3.13%)	Discount Rate + 1% (4.13%)
\$ 3,700,181	\$ 3,284,428	\$ 2,923,226

Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

Plan's Total OPEB Liability		
Healthcare Cost		
-1%	Trend Rates	1%
\$ 2,819,808	\$ 3,284,428	\$ 3,848,025

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 12 – Other Postemployment Benefits (Continued)

C. Total OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2020, the City recognized OPEB expense of \$259,969. At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred outflows of Resources</u>	<u>Deferred inflows of Resources</u>
Employer contributions made subsequent to the measurement date	\$ 402,158	\$ -
Difference between expected and actual experience	56,127	-
Changes of assumptions	160,116	(191,579)
Total	<u>\$ 618,401</u>	<u>\$ (191,579)</u>

The difference between projected OPEB plan investment earnings and actual earnings is amortized over a five year period. The remaining gains and losses are amortized over the expected average remaining service life. The expected average remaining service life is 10 years, which was determined as of June 30, 2018, the beginning of the measurement period, for employees covered by the OPEB plan benefit terms as of the valuation date.

Amount reported as deferred outflows of resources related to OPEB will be recognized as future OPEB expense as follows:

<u>Measurement Period Ended June 30</u>	<u>Deferred Outflows/ (Inflows) of Resources</u>
2020	\$ 999
2021	999
2022	999
2023	999
2024	999
Thereafter	19,669
	<u>\$ 24,664</u>

Note 13 – Deferred Compensation Plan

A. City

The City offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The plan was amended so that the assets of the plan are held in trust for the exclusive benefit of the participants and their beneficiaries. Since the plan assets are administered by an outside party and not subject to the claims of the City's general creditors, their assets and related liabilities are not on the City's financial statements in accordance with Governmental Accounting Standards Board (GASB) Statement No. 32, "Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans."

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 13 – Deferred Compensation Plan (Continued)

B. Component Unit

The Housing Authority offers all of its full-time employees a deferred compensation plan (the Plan) created in accordance with Internal Revenue Code Section 457. The Plan permits employees to defer a portion of their current salary until future years. Participating employees may begin to receive the balance of their deferred compensation account upon termination, retirement, death, or emergency. Employees may also borrow against their deferred compensation account while employed (up to 50% of the current balance) under the deferred compensation loan program. Employees direct the investment of Plan assets into certificates of deposits and various mutual funds. The Housing Authority has insignificant administrative duties.

Note 14 – Service Concession Agreement

On October 7, 2009, the City entered into an operation and management lease agreement (Agreement) with the Sierra Golf Management, Inc. (SGM), under which SGM will operate and collect user fees from the Madera Municipal Golf Course for the five years with an additional five years extension of the Agreement. SGM will pay the City installment payment over the course of the Agreement; the present value of these installment payments is \$130,000. SGM will also pay a “per round” rate that establishes an initial rate of \$1.00 per round but increases in later years. SGM is required to operate and maintain the golf course in accordance with the Agreement. The City reports the golf course and related equipment as capital assets with a carrying amount of \$2,028,861 at year-end, and reported a receivable and deferred inflow of resources in the amount of \$16,670 at year-end pursuant to the service concession arrangement.

Note 15 – Other Required Disclosures

A. Deficit Fund Balances/Net Position

At June 30, 2020, the Governmental Activities Statement of Net Position had an unrestricted net position deficit of \$(10,495,207).

At June 30, 2020, the following funds had a fund balances (deficit) or unrestricted net position (deficit), which will be eliminated through the reduction in future expenditures and/or the use of new funding sources:

Fund	Fund Type	Deficit
Federal Aid Urban Fund	Special Revenue Fund	\$ 959,555
Local Transit Fund	Enterprise Fund	402,598
Facilities Maintenance Fund	Internal Service Fund	1,060,389
Technology Fund	Internal Service Fund	624,032
RDA Successor Agency Private Purpose Trust Fund	Fiduciary Fund	31,660,890

B. Expenditures Exceeding Appropriations

For the year ended June 30, 2020, expenditures exceeded appropriations in the following funds by function:

Fund	Function	Excess Expenditures over Appropriations
General Fund	Capital outlay	\$ (843,735)
Special Gas Tax Special Revenue Fund	Public ways and facilities	(846,214)
Street Construction Special Revenue Fund	Public ways and facilities	(43,131)
Intermodal Building Special Revenue Fund	General government	(130)
Residential Rehab Special Revenue Fund	Community development	(5,487)
Community Facilities District Special Revenue Fund	General government	(1,114)

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 16 – Fund Balance Classification

The City classifies fund balances, as shown on the *Balance Sheet – Governmental Funds*, as follows as of June 30, 2020:

	General Fund	General Development Impact Fee Fund	Solar Energy Lease Capital Projects Fund	Non-major Governmental Funds	Total
Nonspendable					
Prepaid items	\$ 112,625	\$ -	\$ -	\$ 3,815	\$ 116,440
Inventories	51,331	-	-	-	51,331
Advances to other funds	61,201	-	-	-	61,201
Total nonspendable	225,157	-	-	3,815	228,972
Restricted					
Community development	-	-	-	12,113,604	12,113,604
Park development	-	-	-	104,975	104,975
Parking improvements	-	-	-	116,033	116,033
Public works and transportation	-	-	-	12,478,885	12,478,885
Special assessment project	-	-	-	418,181	418,181
Public protection	-	-	-	216,069	216,069
Capital projects and improvements	-	15,192,823	14,143,188	493,909	29,829,920
Debt service	401,700	-	-	-	401,700
Total restricted	401,700	15,192,823	14,143,188	25,941,656	55,679,367
Committed					
General Fund stabilization reserve	9,372,405	-	-	-	9,372,405
Measure K - Police/Fire Protection	920,000	-	-	-	920,000
Total committed	10,292,405	-	-	-	10,292,405
Assigned					
Golf course capital	20,000	-	-	-	20,000
OPEB liability	97,339	-	-	-	97,339
Insurance reserve	2,583,761	-	-	-	2,583,761
Measure K - Police/Fire Protection	4,062,604	-	-	-	4,062,604
Total assigned	6,763,704	-	-	-	6,763,704
Unassigned	7,423,194	-	-	(959,555)	6,463,639
Total fund balances	\$ 25,106,160	\$ 15,192,823	\$ 14,143,188	\$ 24,985,916	\$ 79,428,087

Note 17 – Special Item

Pursuant to Redevelopment Agency Dissolution law, the Successor Agency to the Redevelopment Agency of the City of Madera prepared a Long-Range Property Management Plan (LRPMP) to identify all of the non-housing real estate properties owned by the Successor Agency and address the disposition and use of these properties. Subsequently, the LRPMP was approved by the California Department of Finance (DOF). During the current fiscal year, the Successor Agency to the Redevelopment Agency of the City of Madera transferred the building and land to the City. The building and land valued at \$2,062,571, net of accumulated depreciation, identified for governmental use were transferred from the Successor Agency to Governmental Activities capital assets.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 18 – Commitments and Contingencies

A. Litigation

The City is currently a party to various claims and legal proceedings. Although the outcome of these lawsuits is not presently determinable, it is management's opinion that the ultimate liabilities, if any, resulting from such claims and proceedings will not materially affect the financial position of the City.

B. Contingent Liabilities

On March 1, 1993, the City issued Certificates of Participation in the aggregate of \$10,250,000 for the benefit of Madera Community Hospital (Hospital), a California nonprofit public benefit corporation. The Hospital is not included in the City's reporting entity. The City is obligated to make the purchase payments only from and to the extent that it receives revenue from the Hospital. They are not secured by any pledge of taxes or other revenues of the City. In addition, the purchase payments are insured by the Office of Statewide Health Planning and Development of the State of California. As of June 30, 2020, the City has not recorded revenues from the Hospital.

C. Federal and State Grants

The City participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit act as amended. Accordingly, the City's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the City anticipates such amounts, if any, will be immaterial.

D. Contractual Commitments

The City has active construction projects as of June 30, 2020. At year-end, the City's major contractual commitments are as follows:

	Contract Amount	Spent-to-Date	Remaining Commitment
Water System Condition Assessment/Rehab	\$ 295,000	\$ 187,547	\$ 107,453
Sewer System Condition Assessment/Rehab	320,320	162,218	158,102
Sewer Main Video Inspection	536,000	428,865	107,135
Fresno River Trail Undercrossing Gateway/UPRR Construction	1,113,036	503,376	609,660
New Fire Station	7,351,030	6,442,112	908,918
Solar and Energy Efficiency Equipment	18,848,862	5,204,060	13,644,802
Northwest Water Storage Tank	392,430	137,777	254,653
Olive Avenue Widening	1,060,077	62,881	997,196
Washington Avenue Sidewalks	281,586	248,420	33,166
Centennial Park, Pan American, & Frank Bergon ADA & Lighting Improvements	461,867	155,734	306,133
Total	<u>\$ 30,660,208</u>	<u>\$ 13,532,990</u>	<u>\$ 17,127,218</u>

In addition, the City has various contracts with developers for the cost of public improvements made through construction of new developments within the City. The agreements are for the reimbursement of reasonable costs for the construction of public improvements within the planned developments. The City agrees to reimburse developers for the City's proportionate share of the costs of improvements as determined by the City Engineer. The City will not reimburse any expenses beyond the actual and reasonable costs of installing the improvements.

City of Madera
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 18 – Commitments and Contingencies (Continued)

E. Encumbrances

The City uses an encumbrance system as an extension of normal budgetary accounting for governmental funds. Under this system, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of applicable appropriations. Encumbrances outstanding at year-end are recorded as restricted, committed or assigned fund balance, depending on the classification of the resources to be used to liquidate the encumbrance, since they do not constitute expenditures or liabilities. Outstanding encumbrances at year-end are automatically re-appropriated for the following year. Unencumbered and unexpended appropriations lapse at year-end. Encumbrances outstanding as of June 30, 2020 amounted to \$753,631.

F. COVID-19 Pandemic

In December 2019, a novel strain of coronavirus has spread around the world resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of the City could potentially be adversely affected by this global pandemic. The extent to which the coronavirus may impact business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings. However, the related financial impact on the City and the duration cannot be estimated at this time.

Note 19 – Subsequent Events

A. Coronavirus Relief Funds Allocation

On June 29, 2020, the State approved the budget and authorized the Department of Finance to allocate \$1,289,065,000 to address the public health and public safety impacts of COVID-19 including homelessness. Pursuant to the provisions of Control Section 11.90, cities with populations between 300,000 and 500,000 were allocated \$225 million and cities with populations of less than 300,000 were allocated \$275 million. Based on the City's population, the City is allocated \$807,688 and will be received in six installments starting July 2020.

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REQUIRED SUPPLEMENTARY INFORMATION

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City of Madera
Required Supplementary Information (Unaudited)
Budgetary Information
For the Year Ended June 30, 2020

Budgetary Information

The City adheres to the following general procedures in establishing its annual budget, which is reflected in the accompanying schedules:

- Budgets are legally adopted and formal budgetary integration is employed as a management control device during the year for the General and Special Revenue Funds. Budgets presented in this report for comparison to actual amounts are presented in accordance with accounting principles generally accepted in the United States of America. From the effective date of the budget, the amounts stated therein as proposed expenditures become appropriations to the various City departments.
- Reported budget amounts represent the original legally adopted budget as amended. Individual amendments were not material in relation to the original adopted budget amounts. The City Council may amend the budget to increase appropriations only by a duly adopted minute resolution during a regular meeting, providing that sufficient monies are available and that expenditures of proceeds of taxes will not be increased beyond the constitutional appropriation limit as imposed by Article XIII B of the State Constitution. Management can transfer, without City Council approval, budgeted amounts provided they do not increase or decrease total fund appropriations adopted by the City Council.
- Unexpended budgeted amounts lapse at the end of the budget year. Spending control for the fund is established by the amount of expenditures budgeted for the fund, but management control is exercised at the budgetary line item levels.
- Expenditures may not legally exceed overall budgeted appropriations.
- The budgets of the City's capital projects are primarily "long-term" budgets which emphasize major programs and capital outlay plans extending over a number of fiscal periods. Therefore, no budget-to-actual schedules are presented for Capital Projects Funds.

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Budgetary Comparison Schedules – General Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Property taxes	\$ 3,921,000	\$ 3,830,422	\$ 4,174,968	\$ 344,546
Sales and use taxes	13,317,000	13,317,000	15,227,811	1,910,811
Other taxes	1,514,350	1,419,826	1,690,706	270,880
Use of money and property	572,621	572,621	849,704	277,083
Franchise fees	685,000	706,516	688,563	(17,953)
Licenses and permits	980,000	1,175,436	1,106,424	(69,012)
Fines and forfeitures	461,000	487,432	481,822	(5,610)
Intergovernmental	7,227,458	7,287,171	7,399,895	112,724
Charges for services	1,230,390	1,500,835	1,427,158	(73,677)
Miscellaneous	929,857	977,410	1,225,957	248,547
Total revenues	30,838,676	31,274,669	34,273,008	2,998,339
EXPENDITURES:				
Current:				
General government	2,320,071	2,888,307	2,608,477	279,830
Public protection	19,366,017	19,430,953	18,312,418	1,118,535
Social services	202,893	230,653	198,360	32,293
Public ways and facilities	2,182,350	2,204,937	1,706,979	497,958
Community development	3,583,877	3,319,677	3,041,286	278,391
Culture and recreation	3,725,911	3,601,175	3,300,189	300,986
Capital outlay	1,342,934	5,716,662	6,560,397	(843,735)
Debt Service:				
Principal	565,773	565,773	550,690	15,083
Interest and fiscal charges	149,377	149,377	126,047	23,330
Total expenditures	33,439,203	38,107,514	36,404,843	1,702,671
REVENUES OVER (UNDER) EXPENDITURES	(2,600,527)	(6,832,845)	(2,131,835)	4,701,010
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of property	-	27,841	22,923	(4,918)
Transfers in	3,676,914	3,686,152	3,650,562	(35,590)
Transfers out	(440,151)	(440,151)	(634,136)	(193,985)
Total other financing sources (uses)	3,236,763	3,273,842	3,039,349	(234,493)
Net change in fund balance	\$ 636,236	\$ (3,559,003)	907,514	\$ 4,466,517
FUND BALANCE:				
Beginning of year			24,198,646	
End of year			\$ 25,106,160	

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Budgetary Comparison Schedules – General Development Impact Fee Special Revenue Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable/ (Unfavorable)
REVENUES:				
Use of money and property	\$ 123,589	\$ 123,589	\$ 214,771	\$ 91,182
Charges for services	2,134,573	2,134,573	2,585,932	451,359
Total revenues	<u>2,258,162</u>	<u>2,258,162</u>	<u>2,800,703</u>	<u>542,541</u>
EXPENDITURES:				
Current:				
Public ways and facilities	375,518	2,203,241	360,308	1,842,933
Culture and recreation	-	14,485	-	14,485
Capital outlay	1,585,205	4,484,082	6,837	4,477,245
Total expenditures	<u>1,960,723</u>	<u>6,701,808</u>	<u>367,145</u>	<u>6,334,663</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>297,439</u>	<u>(4,443,646)</u>	<u>2,433,558</u>	<u>6,877,204</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(394,020)	(394,020)	(394,020)	-
Total other financing sources (uses)	<u>(394,020)</u>	<u>(394,020)</u>	<u>(394,020)</u>	<u>-</u>
Net change in fund balance	<u>\$ (96,581)</u>	<u>\$ (4,837,666)</u>	<u>2,039,538</u>	<u>\$ 6,877,204</u>
FUND BALANCE:				
Beginning of year			13,153,285	
End of year			<u>\$ 15,192,823</u>	

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Schedule of Changes in the Net Pension Liability and Related Ratios
For the Year Ended June 30, 2020

Miscellaneous Plan

Total Pension Liability	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14¹
Service cost	\$ 1,915,335	\$ 2,074,876	\$ 1,857,394	\$ 1,556,770	\$ 1,515,655	\$ 1,562,632
Interest on total pension liability	6,295,654	5,940,862	5,651,202	5,352,560	5,085,808	4,865,000
Differences between expected and actual experience	1,363,296	1,082,691	1,184,077	337,609	(269,941)	-
Changes in assumptions	-	(647,285)	4,531,204	-	(1,189,492)	-
Changes in benefit terms	-	-	-	-	-	-
Benefit payments, including refunds of employee contributions	(4,548,873)	(4,125,431)	(3,877,650)	(3,532,833)	(3,412,481)	(3,247,986)
Net change in total pension liability	5,025,412	4,325,713	9,346,227	3,714,106	1,729,549	3,179,646
Total pension liability - beginning	88,004,573	83,678,860	74,332,633	70,618,527	68,888,978	65,709,332
Total pension liability - ending (a)	\$ 93,029,985	\$ 88,004,573	\$ 83,678,860	\$ 74,332,633	\$ 70,618,527	\$ 68,888,978
Plan fiduciary net position						
Contributions - employer	2,610,704	2,395,891	\$ 2,329,046	\$ 1,948,033	\$ 1,603,067	\$ 1,465,153
Contributions - employee	798,675	858,755	829,670	775,135	705,875	787,068
Investment income (net of administrative expenses)	3,967,331	4,851,004	5,795,462	282,173	1,164,130	7,962,241
Benefit payments	(4,548,873)	(4,125,431)	(3,877,650)	(3,532,833)	(3,412,481)	(3,247,986)
Plan to plan resources	132	(140)	(1,724)	394	-	-
Other	(43,264)	(258,000)	(76,926)	(32,095)	(59,277)	(55,556)
Net change in plan fiduciary net position	2,784,705	3,722,079	4,997,878	(559,193)	1,314	6,910,920
Plan fiduciary net position - beginning	60,822,430	57,100,351	52,102,473	52,661,666	52,660,352	45,749,432
Plan fiduciary net position - ending (b)	\$ 63,607,135	\$ 60,822,430	\$ 57,100,351	\$ 52,102,473	\$ 52,661,666	\$ 52,660,352
Net pension liability - ending (a)-(b)	\$ 29,422,850	\$ 27,182,143	\$ 26,578,509	\$ 22,230,160	\$ 17,956,861	\$ 16,228,626
Plan fiduciary net position as a percentage of the total pension liability	68.37%	69.11%	68.24%	70.09%	74.57%	76.44%
Covered payroll	\$ 11,772,221	\$ 11,429,341	\$ 10,780,624	\$ 9,754,797	\$ 8,841,088	\$ 8,601,515
Net pension liability as a percentage of covered payroll	249.93%	237.83%	246.54%	227.89%	203.11%	188.67%

Notes to Schedule:

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

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

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios
For the Year Ended June 30, 2020

	Safety Plan					
Measurement period, year ended	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014 ¹
Plan's proportion of the net pension liability	0.317253%	0.319144%	0.314800%	0.324000%	0.340000%	0.337500%
Plan's proportionate share of the net pension liability	\$ 19,804,633	\$ 18,725,928	\$ 18,807,385	\$ 16,778,473	\$ 14,009,122	\$ 12,759,288
Plan's covered-employee payroll	\$ 4,711,908	\$ 4,574,668	\$ 4,428,574	\$ 4,211,168	\$ 3,797,547	\$ 3,916,737
Plan's proportionate share of the net pension liability as a percentage of covered-employee payroll	420.31%	409.34%	424.68%	398.43%	368.90%	325.76%
Plan's fiduciary net position	\$ 48,056,036	\$ 44,837,253	\$ 41,761,897	\$ 37,574,019	\$ 38,216,008	\$ 37,919,898
Plan's fiduciary net position as a percentage of the total pension liability	70.82%	44.92%	44.75%	46.68%	53.15%	57.52%
Plan's proportionate share of aggregate employer contributions	\$ 2,197,168	\$ 1,942,249	\$ 1,806,992	\$ 1,650,502	\$ 1,388,656	\$ 1,405,797

¹ Information only presented from the implementation year

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios (Continued)
For the Year Ended June 30, 2020

Component Unit - Miscellaneous Plan						
Measurement period, year ended	<u>6/30/2019</u>	<u>6/30/2018</u>	<u>6/30/2017</u>	<u>6/30/2016</u>	<u>6/30/2015</u>	<u>6/30/2014</u> ¹
Plan's proportion of the net pension liability	0.084600%	0.084400%	0.082100%	0.082800%	0.088100%	0.078600%
Plan's proportionate share of the net pension liability	\$ 3,389,295	\$ 3,179,336	\$ 3,235,424	\$ 2,875,227	\$ 2,416,697	\$ 1,966,014
Plan's covered-employee payroll	\$ 1,280,623	\$ 1,270,009	\$ 1,140,725	\$ 1,043,730	\$ 982,585	\$ 1,108,052
Plan's proportionate share of the net pension liability as a percentage of covered-employee payroll	264.66%	250.34%	283.63%	275.48%	245.95%	177.43%
Plan's fiduciary net position	\$ 7,134,083	\$ 6,579,986	\$ 5,930,422	\$ 6,264,351	\$ 6,281,657	\$ 5,399,644
Plan's fiduciary net position as a percentage of the total pension liability	67.79%	67.42%	64.70%	68.54%	72.22%	73.31%
Plan's proportionate share of aggregate employer contributions	\$ 302,136	\$ 268,409	\$ 238,140	\$ 257,128	\$ 203,184	\$ 239,779

¹ Information only presented from the implementation year

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Schedule of Contributions - Pension
For the Year Ended June 30, 2020

Miscellaneous Plan							
Fiscal Year:	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14 ¹
Contractually determined contribution (actuarially determined)	\$ 2,778,718	\$ 2,610,313	\$ 2,395,891	\$ 2,329,046	\$ 1,948,033	\$ 1,603,067	\$ 1,397,058
Contributions in relation to the actuarially determined contributions	(2,778,718)	(2,610,313)	(2,395,891)	(2,329,046)	(1,948,033)	(1,603,067)	(1,397,058)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 12,125,388	\$ 11,772,221	\$ 11,429,341	\$ 10,780,624	\$ 9,754,797	\$ 8,841,088	\$ 8,601,515
Contributions as a percentage of covered payroll	22.92%	22.17%	20.96%	21.60%	19.97%	18.13%	16.24%

Notes to Schedule

Methods and assumptions used to determine contribution rates:

The actuarial methods and assumption used to set the actuarially determined contributions for Fiscal Year 2020 were derived from the June 30, 2018 funding

Actuarial cost method	Entry Age Normal
Amortization method/period	For details, see June 30, 2018 Funding Valuation Report
Asset valuation method	Actuarial Value of Assets. For details, see June 30, 2016 Funding Valuation Report.
Inflation	2.63%
Salary increases	Varies by entry age and service
Payroll growth	2.875%
Investment rate of return	7.00% net of pension plan investment and administrative expenses.
Retirement age	The probabilities of retirement are based on the 2014 CalPERS Experience Study for the period from 1997 and 2011.
Mortality	The probabilities of mortality are based on the 2014 CalPERS Experience Study for the period from 1997 to 2011. Pre-retirement and Post-retirement mortality rates include 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.

¹ Information only presented from the implementation year

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Schedule of Contributions – Pension (Continued)
For the Year Ended June 30, 2020

Safety Plan							
Fiscal Year:	<u>2019-20</u>	<u>2018-19</u>	<u>2017-18</u>	<u>2016-17</u>	<u>2015-16</u>	<u>2014-15</u>	<u>2013-14¹</u>
Contractually determined contribution (actuarially determined)	\$ 2,464,699	\$ 2,197,168	\$ 1,942,249	\$ 1,806,992	\$ 1,650,502	\$ 1,388,656	\$ 1,405,797
Contributions in relation to the actuarially determined contributions	(2,464,699)	(2,197,168)	(1,942,249)	(1,806,992)	(1,650,502)	(1,388,656)	(1,405,797)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 4,853,265	\$ 4,711,908	\$ 4,574,668	\$ 4,428,574	\$ 4,211,168	\$ 3,797,547	\$ 3,916,737
Contributions as a percentage of covered payroll	50.78%	46.63%	42.46%	40.80%	39.19%	36.57%	35.89%

Notes to Schedule

Methods and assumptions used to determine contribution rates:

The actuarial methods and assumption used to set the actuarially determined contributions for Fiscal Year 2020 were derived from the June 30, 2018

Actuarial cost method	Entry Age Normal
Amortization method/period	For details, see June 30, 2018 Funding Valuation Report
Asset valuation method	Actuarial Value of Assets. For details, see June 30, 2016 Funding Valuation Report.
Inflation	2.63%
Salary increases	Varies by entry age and service
Payroll growth	2.875%
Investment rate of return	7.00% net of pension plan investment and administrative expenses.
Retirement age	The probabilities of retirement are based on the 2014 CalPERS Experience Study for the period from 1997 and 2011.
Mortality	The probabilities of mortality are based on the 2014 CalPERS Experience Study for the period from 1997 to 2011. Pre-retirement and Post-retirement mortality rates include 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.

¹ Information only presented from the implementation year

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Schedule of Contributions – Pension (Continued)
For the Year Ended June 30, 2020

Component Unit - Miscellaneous Plan							
Fiscal Year:	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14¹
Contractually determined contribution (actuarially determined)	\$ 336,461	\$ 302,136	\$ 268,409	\$ 238,140	\$ 257,128	\$ 203,184	\$ 239,779
Contributions in relation to the actuarially determined contributions	(336,461)	(302,136)	(268,409)	(238,140)	(257,128)	(203,184)	(239,779)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 1,191,513	\$ 1,280,623	\$ 1,270,009	\$ 1,140,725	\$ 1,043,730	\$ 982,585	\$ 1,108,052
Contributions as a percentage of covered payroll	28.24%	23.59%	21.13%	20.88%	24.64%	20.68%	21.64%

Notes to Schedule

Methods and assumptions used to determine contribution rates:

The actuarial methods and assumption used to set the actuarially determined contributions for Fiscal Year 2020 were derived from the June 30, 2018 funding valuation report.

Actuarial cost method	Entry Age Normal
Amortization method/period	For details, see June 30, 2018 Funding Valuation Report
Asset valuation method	Actuarial Value of Assets. For details, see June 30, 2016 Funding Valuation Report.
Inflation	2.63%
Salary increases	Varies by entry age and service
Payroll growth	2.875%
Investment rate of return	7.00% net of pension plan investment and administrative expenses.
Retirement age	The probabilities of retirement are based on the 2014 CalPERS Experience Study for the period from 1997 and
Mortality	The probabilities of mortality are based on the 2014 CalPERS Experience Study for the period from 1997 to 2011. Pre-retirement and Post-retirement mortality rates include 5 years of projected mortality improvement

¹ Information only presented from the implementation year

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Schedule of Changes in Total OPEB Liability and Related Ratios
For the Year Ended June 30, 2020

Measurement period, year ending:	6/30/2019	6/30/2018	6/30/2017 ¹
Total OPEB liability			
Service cost	\$ 148,304	\$ 196,158	\$ 165,796
Interest	110,666	97,813	92,870
Changes of benefit terms	-	(219,769)	-
Differences between expected and actual experience	-	74,529	-
Changes of assumptions	183,321	(254,393)	-
Benefit payments, including refunds of member contributions	(132,070)	(89,635)	(111,633)
Net change in total OPEB liability	310,221	(195,297)	147,033
Total OPEB liability - beginning	2,974,207	3,169,504	3,022,471
Total OPEB liability - ending (a)	\$ 3,284,428	\$ 2,974,207	\$ 3,169,504
OPEB fiduciary net position			
Contributions - employer	\$ 132,070	\$ 89,635	\$ 111,633
Net investment income	-	-	-
Benefit payments, including refunds of member contributions	(132,070)	(89,635)	(111,633)
Administrative expense	-	-	-
Net change in plan fiduciary net position	-	-	-
Plan fiduciary net position - beginning	-	-	-
Plan fiduciary net position - ending (b)	\$ -	\$ -	\$ -
Plan net OPEB liability - ending (a) - (b)	\$ 3,284,428	\$ 2,974,207	\$ 3,169,504
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%
Covered-employee payroll	\$ 13,763,983	\$ 13,752,967	\$ 13,352,395
Plan net OPEB liability as a percentage of covered-employee payroll	23.86%	21.63%	23.74%

¹ Information only presented from the implementation year

SUPPLEMENTARY INFORMATION

Non-Major Governmental Funds

Special Revenue Funds:

Special Gas Tax Fund - This fund is used to account for the receipt of gasoline tax revenue paid to the City as a subvention from the State of California. These funds support maintenance activities and to finance street construction projects as provided by State law.

Measure "T" Sales Tax Fund - This fund is used to account for the receipt of gasoline tax revenue paid to the City as a subvention from the State of California. These funds support maintenance activities and to finance street construction projects as provided by State law.

Business Improvement District Fund - This fund is used to account for the City's efforts of the Business Improvement District (BID) to promote commerce in downtown Madera. The funding source is assessment fees.

Park Development Fund - This fund is used for park land acquisition and development. Principal revenue sources are parks acquisition and development fees collected from developers and state revenues for park development.

Parking District Fund - This fund is used to support the activities of the City's Parking Enforcement Office. Non-sworn officers patrols a designated area in Madera's downtown and issues citations to motorists who violate the City's vehicle ordinances.

Federal Aid Urban Fund - This fund is used to report various federal grants awarded to the City by the Federal government not otherwise accounted for in the General Fund or Capital Projects funds. A detailed report by program is available under a separate report meeting the criteria of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, for all federal grants received by the City

Street Construction Fund - This fund is used to account for right-of-way acquisition, construction, and improvements related to the City's street system. These projects are funded by various state and federal programs and matching City funds.

Landscape Assessment Fund - This fund is used to account for funds received from the landscaping assessment districts to provide for alternative sources of funding for maintenance and service of landscaping located within the public areas of the assessment districts.

Supplemental Law Enforcement Fund - This fund is used to account for revenues and expenditures associated with front line law enforcement and municipal police services. The funding source is state grant funding.

Intermodal Building Fund - This fund is used to account for the operation and maintenance of the intermodal building facility for use by the City and its tenants. The Intermodal Facility currently houses the MAX system, the Greyhound Bus terminal, and Madera Cab Co. This facility relies solely on grants and collects rent to fund its operations so therefore does not impact the General Funds budget.

Economic Development Fund - This fund is used to account for revenues and expenditures related to programs and projects funded with Economic Development grant proceeds.

Residential Rehab Fund - This fund is used to account for revenues and expenditures related to the City's Down payment Assistance Program (DAP) which assists low-income residents with purchasing their first homes and the Owner Occupied Rehabilitation (OOR) program that helps existing low-income homeowners to make health and safety repairs to their homes.

Non-Major Governmental Funds (Continued)

Special Revenue Funds (Continued):

Low and Moderate Income Housing Fund - This fund is used to account for the balances of the former low and moderate income housing funds of the former Madera Redevelopment Agency and revenues and expenditures related to such housing projects and programs.

Community Facilities Districts (CFD) Fund - This fund is used to account for bond and annual tax assessments proceeds to be used for the construction and implementation of off-site infrastructure improvements. In addition, the Fund accounts for services and administration assessments received annually.

Capital Projects Funds:

Streets and Roads Fund - This fund is used to account for right-of-way acquisition, construction, and improvements related to the City's street system. These projects are funded by various state and federal programs and matching City funds.

City of Madera
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2020

	Special Revenue			
	Special Gas Tax Fund	Measure "T" Sales Tax Fund	Business Improvement District	Park Development
ASSETS				
Cash and investments	\$ 2,601,249	\$ 9,692,122	\$ 4,385	\$ 104,975
Accounts receivable, net	175,668	1,072,847	10,591	-
Notes receivable	-	-	-	-
Prepaid items	-	-	-	-
Land held for resale	-	-	-	-
Total assets	\$ 2,776,917	\$ 10,764,969	\$ 14,976	\$ 104,975
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,188	\$ 17,338	\$ 4,466	\$ -
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Deposits payable	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	1,188	17,338	4,466	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	1,072,847	-	-
Total deferred inflows of resources	-	1,072,847	-	-
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	2,775,729	9,674,784	10,510	104,975
Unassigned	-	-	-	-
Total fund balances	2,775,729	9,674,784	10,510	104,975
Total liabilities, deferred inflows of resources, and fund balances	\$ 2,776,917	\$ 10,764,969	\$ 14,976	\$ 104,975

(Continued)

City of Madera
Combining Balance Sheet (Continued)
Non-Major Governmental Funds
June 30, 2020

	Special Revenue			
	Parking District	Federal Aid Urban	Street Construction	Landscape Assessment
ASSETS				
Cash and investments	\$ 106,141	\$ -	\$ -	\$ 405,190
Accounts receivable, net	12,304	1,274,449	1,126,151	14,125
Notes receivable	-	-	-	-
Prepaid items	-	-	3,815	-
Land held for resale	-	-	-	-
Total assets	<u>\$ 118,445</u>	<u>\$ 1,274,449</u>	<u>\$ 1,129,966</u>	<u>\$ 419,315</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 2,412	\$ 53,637	\$ 52,632	\$ 1,134
Accrued payroll	-	-	-	-
Due to other funds	-	1,007,657	583,638	-
Deposits payable	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	<u>2,412</u>	<u>1,061,294</u>	<u>636,270</u>	<u>1,134</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	1,172,710	-	-
Total deferred inflows of resources	<u>-</u>	<u>1,172,710</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Nonspendable	-	-	3,815	-
Restricted	116,033	-	489,881	418,181
Unassigned	-	(959,555)	-	-
Total fund balances	<u>116,033</u>	<u>(959,555)</u>	<u>493,696</u>	<u>418,181</u>
Total liabilities deferred inflows of resources, and fund balances	<u>\$ 118,445</u>	<u>\$ 1,274,449</u>	<u>\$ 1,129,966</u>	<u>\$ 419,315</u>

(Continued)

City of Madera
Combining Balance Sheet (Continued)
Non-Major Governmental Funds
June 30, 2020

	Special Revenue			
	Supplemental Law Enforcement	Intermodal Building	Economic Development	Residential Rehab
ASSETS				
Cash and investments	\$ 195,995	\$ -	\$ 1,278,534	\$ 627,645
Accounts receivable, net	27,912	59,300	133,498	-
Notes receivable	-	-	-	7,996,577
Prepaid items	-	-	-	-
Land held for resale	-	-	-	-
Total assets	\$ 223,907	\$ 59,300	\$ 1,412,032	\$ 8,624,222
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 7,031	\$ 5,041	\$ -	\$ 9,136
Accrued payroll	807	103	-	-
Due to other funds	-	24,462	-	-
Deposits payable	-	-	-	-
Unearned revenues	-	1,322	-	-
Total liabilities	7,838	30,928	-	9,136
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	216,069	28,372	1,412,032	8,615,086
Unassigned	-	-	-	-
Total fund balances	216,069	28,372	1,412,032	8,615,086
Total liabilities, deferred inflows of resources, and fund balances	\$ 223,907	\$ 59,300	\$ 1,412,032	\$ 8,624,222

(Continued)

City of Madera
Combining Balance Sheet (Continued)
Non-Major Governmental Funds
June 30, 2020

	Special Revenue		Capital Projects	
	Low and Moderate Income Housing	Community Facilities Districts	Streets and Roads	Total Other Governmental Funds
ASSETS				
Cash and investments	\$ 1,089,356	\$ 415,090	\$ 4,028	\$ 16,524,710
Accounts receivable, net	447	8,140	-	3,915,432
Notes receivable	7,000	-	-	8,003,577
Prepaid items	-	-	-	3,815
Land held for resale	670,000	-	-	670,000
Total assets	\$ 1,766,803	\$ 423,230	\$ 4,028	\$ 29,117,534
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 132	\$ -	\$ -	\$ 154,147
Accrued payroll	-	-	-	910
Due to other funds	-	-	-	1,615,757
Deposits payable	74	-	-	74
Unearned revenues	-	113,851	-	115,173
Total liabilities	206	113,851	-	1,886,061
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	2,245,557
Total deferred inflows of resources	-	-	-	2,245,557
Fund Balances:				
Nonspendable	-	-	-	3,815
Restricted	1,766,597	309,379	4,028	25,941,656
Unassigned	-	-	-	(959,555)
Total fund balances	1,766,597	309,379	4,028	24,985,916
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,766,803	\$ 423,230	\$ 4,028	\$ 29,117,534

(Concluded)

City of Madera
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2020

	Special Revenue			
	Special Gas Tax Fund	Measure "T" Sales Tax Fund	Business Improvement District	Park Development
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Use of money and property	-	202,535	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	2,578,121	1,384,545	-	-
Charges for services	-	-	28,524	-
Miscellaneous	-	-	-	-
Total revenues	2,578,121	1,587,080	28,524	-
EXPENDITURES:				
Current:				
General government	-	-	20,086	-
Public protection	-	-	-	-
Public ways and facilities	183,888	1,083,007	-	-
Community development	-	-	-	-
Capital outlay	247,740	192,001	-	-
Debt service:				
Principal	-	-	-	-
Total expenditures	431,628	1,275,008	20,086	-
REVENUES OVER (UNDER) EXPENDITURES	2,146,493	312,072	8,438	-
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of property	-	-	-	-
Transfers in	-	10,191,972	-	-
Transfers out	(13,082,694)	(829,260)	-	-
Total other financing sources (uses)	(13,082,694)	9,362,712	-	-
NET CHANGES IN FUND BALANCES	(10,936,201)	9,674,784	8,438	-
FUND BALANCES:				
Beginning of year	13,711,930	-	2,072	104,975
End of year	<u>\$ 2,775,729</u>	<u>\$ 9,674,784</u>	<u>\$ 10,510</u>	<u>\$ 104,975</u>

(Continued)

City of Madera
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Non-Major Governmental Funds
For the Year Ended June 30, 2020

	Special Revenue			
	Parking District	Federal Aid Urban	Street Construction	Landscape Assessment
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	423,484
Use of money and property	-	-	-	-
Fines and forfeitures	13,001	-	-	-
Intergovernmental	-	663,492	1,277,961	-
Charges for services	24,965	-	-	-
Miscellaneous	-	-	-	-
Total revenues	37,966	663,492	1,277,961	423,484
EXPENDITURES:				
Current:				
General government	18,135	-	-	-
Public protection	-	-	-	-
Public ways and facilities	-	926,459	61,631	427,837
Community development	-	-	-	-
Capital outlay	-	912,853	710,385	-
Debt service:				
Principal	-	-	-	-
Total expenditures	18,135	1,839,312	772,016	427,837
REVENUES OVER (UNDER) EXPENDITURES	19,831	(1,175,820)	505,945	(4,353)
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(592)	-	(512,000)	(677)
Total other financing sources (uses)	(592)	-	(512,000)	(677)
NET CHANGES IN FUND BALANCES	19,239	(1,175,820)	(6,055)	(5,030)
FUND BALANCES:				
Beginning of year	96,794	216,265	499,751	423,211
End of year	<u>\$ 116,033</u>	<u>\$ (959,555)</u>	<u>\$ 493,696</u>	<u>\$ 418,181</u>

(Continued)

City of Madera
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Non-Major Governmental Funds
For the Year Ended June 30, 2020

	Special Revenue			
	Supplemental Law Enforcement	Intermodal Building	Economic Development	Residential Rehab
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Use of money and property	1,463	-	14,429	88,705
Fines and forfeitures	-	-	-	-
Intergovernmental	212,405	103,639	-	-
Charges for services	-	25,330	-	-
Miscellaneous	-	-	-	9,420
Total revenues	213,868	128,969	14,429	98,125
EXPENDITURES:				
Current:				
General government	-	39,210	-	-
Public protection	80,609	-	-	-
Public ways and facilities	-	87,706	-	-
Community development	-	-	5,329	82,833
Capital outlay	-	-	-	-
Debt service:				
Principal	8,713	-	-	-
Total expenditures	89,322	126,916	5,329	82,833
REVENUES OVER (UNDER) EXPENDITURES	124,546	2,053	9,100	15,292
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of property	-	-	656,657	-
Transfers in	-	-	297,410	-
Transfers out	-	(2,087)	-	-
Total other financing sources (uses)	-	(2,087)	954,067	-
NET CHANGES IN FUND BALANCES	124,546	(34)	963,167	15,292
FUND BALANCES:				
Beginning of year	91,523	28,406	448,865	8,599,794
End of year	<u>\$ 216,069</u>	<u>\$ 28,372</u>	<u>\$ 1,412,032</u>	<u>\$ 8,615,086</u>

(Continued)

City of Madera
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Non-Major Governmental Funds
For the Year Ended June 30, 2020

	Special Revenue		Capital Projects	
	Low and Moderate Income Housing	Community Facilities Districts	Streets and Roads	Total Other Governmental Funds
REVENUES:				
Property taxes	\$ -	\$ 438,286	\$ -	\$ 438,286
Other taxes	-	-	-	423,484
Use of money and property	2,003	4,884	-	314,019
Fines and forfeitures	-	-	-	13,001
Intergovernmental	-	-	-	6,220,163
Charges for services	-	-	-	78,819
Miscellaneous	-	-	-	9,420
Total revenues	<u>2,003</u>	<u>443,170</u>	<u>-</u>	<u>7,497,192</u>
EXPENDITURES:				
Current:				
General government	-	5,821	-	83,252
Public protection	-	-	-	80,609
Public ways and facilities	-	-	1,119,222	3,889,750
Community development	900	-	-	89,062
Capital outlay	-	-	-	2,062,979
Debt service:				
Principal	-	-	-	8,713
Total expenditures	<u>900</u>	<u>5,821</u>	<u>1,119,222</u>	<u>6,214,365</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>1,103</u>	<u>437,349</u>	<u>(1,119,222)</u>	<u>1,282,827</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of property	-	-	-	656,657
Transfers in	-	-	1,077,715	11,567,097
Transfers out	-	(317,600)	-	(14,744,910)
Total other financing sources (uses)	<u>-</u>	<u>(317,600)</u>	<u>1,077,715</u>	<u>(2,521,156)</u>
NET CHANGES IN FUND BALANCES	<u>1,103</u>	<u>119,749</u>	<u>(41,507)</u>	<u>(1,238,329)</u>
FUND BALANCES:				
Beginning of year	<u>1,765,494</u>	<u>189,630</u>	<u>45,535</u>	<u>26,224,245</u>
End of year	<u>\$ 1,766,597</u>	<u>\$ 309,379</u>	<u>\$ 4,028</u>	<u>\$ 24,985,916</u>

(Concluded)

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Special Gas Tax Special Revenue Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Favorable/ (Unfavorable)
REVENUES:				
Intergovernmental	\$ 3,694,797	\$ 3,694,797	\$ 2,578,121	\$ (1,116,676)
Total revenues	<u>3,694,797</u>	<u>3,694,797</u>	<u>2,578,121</u>	<u>(1,116,676)</u>
EXPENDITURES:				
Current:				
Public ways and facilities	-	236,793	183,888	52,905
Capital outlay	-	2,069,771	247,740	1,822,031
Total expenditures	<u>-</u>	<u>2,306,564</u>	<u>431,628</u>	<u>1,874,936</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>3,694,797</u>	<u>1,388,233</u>	<u>2,146,493</u>	<u>758,260</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	(1,629,286)	(1,629,286)	(13,082,694)	(11,453,408)
Total other financing sources (uses)	<u>(1,629,286)</u>	<u>(1,629,286)</u>	<u>(13,082,694)</u>	<u>(11,453,408)</u>
Net change in fund balance	<u>\$ 2,065,511</u>	<u>\$ (241,053)</u>	(10,936,201)	<u>\$ (10,695,148)</u>
FUND BALANCE:				
Beginning of year			13,711,930	
End of year			<u>\$ 2,775,729</u>	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Measure "T" Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Favorable/ (Unfavorable)
REVENUES:				
Use of money and property	\$ -	\$ -	\$ 202,535	\$ 202,535
Intergovernmental	3,694,797	3,694,797	1,384,545	(2,310,252)
Total revenues	<u>3,694,797</u>	<u>3,694,797</u>	<u>1,587,080</u>	<u>(2,107,717)</u>
EXPENDITURES:				
Current:				
Public ways and facilities	-	236,793	1,083,007	(846,214)
Capital outlay	-	2,069,771	192,001	1,877,770
Total expenditures	<u>-</u>	<u>2,306,564</u>	<u>1,275,008</u>	<u>1,031,556</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>3,694,797</u>	<u>1,388,233</u>	<u>312,072</u>	<u>(1,076,161)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	10,191,972	10,191,972
Transfers out	(1,629,286)	(1,629,286)	(829,260)	800,026
Total other financing sources (uses)	<u>(1,629,286)</u>	<u>(1,629,286)</u>	<u>9,362,712</u>	<u>10,991,998</u>
Net change in fund balance	<u>\$ 2,065,511</u>	<u>\$ (241,053)</u>	<u>9,674,784</u>	<u>\$ 9,915,837</u>
FUND BALANCE:				
Beginning of year			-	
End of year			<u>\$ 9,674,784</u>	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Business Improvement District Special Revenue Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Favorable/ (Unfavorable)
REVENUES:				
Charges for services	\$ 24,000	\$ 24,000	\$ 28,524	\$ 4,524
Total revenues	<u>24,020</u>	<u>24,020</u>	<u>28,524</u>	<u>4,504</u>
EXPENDITURES:				
Current:				
General government	<u>24,020</u>	<u>24,020</u>	<u>20,086</u>	<u>3,934</u>
Total expenditures	<u>24,020</u>	<u>24,020</u>	<u>20,086</u>	<u>3,934</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	8,438	<u>\$ 8,438</u>
FUND BALANCE:				
Beginning of year			<u>2,072</u>	
End of year			<u>\$ 10,510</u>	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Park Development Special Revenue Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Favorable/ (Unfavorable)
Capital outlay	\$ -	\$ 209,517	\$ -	\$ 209,517
Total expenditures	-	209,517	-	209,517
REVENUES OVER (UNDER) EXPENDITURES	-	(209,517)	-	209,517
Net change in fund balance	\$ -	\$ (209,517)	-	\$ 209,517
FUND BALANCE:				
Beginning of year			104,975	
End of year			<u>\$ 104,975</u>	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Parking District Special Revenue Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Favorable/ (Unfavorable)
REVENUES:				
Fines and forfeitures	\$ 10,000	\$ 10,000	\$ 13,001	\$ 3,001
Charges for services	21,000	21,000	24,965	3,965
Total revenues	<u>31,000</u>	<u>31,000</u>	<u>37,966</u>	<u>6,966</u>
EXPENDITURES:				
Current:				
General government	32,761	24,924	18,135	6,789
Total expenditures	<u>32,761</u>	<u>24,924</u>	<u>18,135</u>	<u>6,789</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(1,761)</u>	<u>6,076</u>	<u>19,831</u>	<u>13,755</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(7,709)	(7,709)	(592)	7,117
Total other financing sources (uses)	<u>(7,709)</u>	<u>(7,709)</u>	<u>(592)</u>	<u>7,117</u>
Net change in fund balance	<u><u>\$ (9,470)</u></u>	<u><u>\$ (1,633)</u></u>	19,239	<u><u>\$ 20,872</u></u>
FUND BALANCE:				
Beginning of year			96,794	
End of year			<u><u>\$ 116,033</u></u>	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Federal Aid Urban Special Revenue Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Favorable/ (Unfavorable)
REVENUES:				
Intergovernmental	\$ 925,000	\$ 1,101,334	\$ 663,492	\$ (437,842)
Total revenues	<u>925,000</u>	<u>1,101,334</u>	<u>663,492</u>	<u>(437,842)</u>
EXPENDITURES:				
Current:				
Public ways and facilities	154,000	2,387,688	926,459	1,461,229
Capital outlay	<u>120,000</u>	<u>1,986,821</u>	<u>912,853</u>	<u>1,073,968</u>
Total expenditures	<u>274,000</u>	<u>4,374,509</u>	<u>1,839,312</u>	<u>2,535,197</u>
Net change in fund balance	<u>\$ 651,000</u>	<u>\$ (3,273,175)</u>	<u>(1,175,820)</u>	<u>\$ 2,097,355</u>
FUND BALANCE:				
Beginning of year			<u>216,265</u>	
End of year			<u>\$ (959,555)</u>	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Street Construction Special Revenue Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Favorable/ (Unfavorable)
REVENUES:				
Intergovernmental	\$ 1,118,259	\$ 1,118,259	\$ 1,277,961	\$ 159,702
Total revenues	<u>1,118,259</u>	<u>1,118,259</u>	<u>1,277,961</u>	<u>159,702</u>
EXPENDITURES:				
Current:				
Public ways and facilities	15,000	18,500	61,631	(43,131)
Capital outlay	<u>1,184,207</u>	<u>4,751,310</u>	<u>710,385</u>	<u>4,040,925</u>
Total expenditures	<u>1,199,207</u>	<u>4,769,810</u>	<u>772,016</u>	<u>3,997,794</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(80,948)</u>	<u>(3,651,551)</u>	<u>505,945</u>	<u>4,157,496</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	<u>(512,000)</u>	<u>(512,000)</u>	<u>(512,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(512,000)</u>	<u>(512,000)</u>	<u>(512,000)</u>	<u>-</u>
Net change in fund balance	<u><u>\$ (592,948)</u></u>	<u><u>\$ (4,163,551)</u></u>	<u>(6,055)</u>	<u><u>\$ 4,157,496</u></u>
FUND BALANCE:				
Beginning of year			<u>499,751</u>	
End of year			<u><u>\$ 493,696</u></u>	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Landscape Assessment Special Revenue Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Favorable/ (Unfavorable)
REVENUES:				
Other taxes	\$ 424,470	\$ 424,470	\$ 423,484	\$ (986)
Total revenues	<u>424,470</u>	<u>424,470</u>	<u>423,484</u>	<u>(986)</u>
EXPENDITURES:				
Current:				
Public ways and facilities	492,982	493,820	427,837	65,983
Total expenditures	<u>492,982</u>	<u>493,820</u>	<u>427,837</u>	<u>65,983</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(68,512)</u>	<u>(69,350)</u>	<u>(4,353)</u>	<u>64,997</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	(677)	(677)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(677)</u>	<u>(677)</u>
Net change in fund balance	<u>\$ (68,512)</u>	<u>\$ (69,350)</u>	<u>(5,030)</u>	<u>\$ 64,320</u>
FUND BALANCE:				
Beginning of year			423,211	
End of year			<u>\$ 418,181</u>	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Supplemental Law Enforcement Special Revenue Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Favorable/ (Unfavorable)
REVENUES:				
Use of money and property	\$ -	\$ -	\$ 1,463	\$ 1,463
Intergovernmental	168,704	278,704	212,405	(66,299)
Total revenues	<u>168,704</u>	<u>278,704</u>	<u>213,868</u>	<u>(64,836)</u>
EXPENDITURES:				
Current:				
Public protection	132,079	148,696	80,609	68,087
Debt Service:				
Principal	36,625	36,625	8,713	27,912
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>168,704</u>	<u>185,321</u>	<u>89,322</u>	<u>95,999</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 93,383</u>	124,546	<u>\$ 31,163</u>
FUND BALANCE:				
Beginning of year			<u>91,523</u>	
End of year			<u>\$ 216,069</u>	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Intermodal Building Special Revenue Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Favorable/ (Unfavorable)
REVENUES:				
Intergovernmental	\$ 126,820	\$ 126,820	\$ 103,639	\$ (23,181)
Charges for services	26,594	26,594	25,330	(1,264)
Total revenues	<u>153,414</u>	<u>153,414</u>	<u>128,969</u>	<u>(24,445)</u>
EXPENDITURES:				
Current:				
General government	38,944	39,080	39,210	(130)
Public ways and facilities	71,586	103,518	87,706	15,812
Total expenditures	<u>110,530</u>	<u>142,598</u>	<u>126,916</u>	<u>15,682</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>42,884</u>	<u>10,816</u>	<u>2,053</u>	<u>(8,763)</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	(2,087)	(2,087)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(2,087)</u>	<u>(2,087)</u>
Net change in fund balance	<u>\$ 42,884</u>	<u>\$ 10,816</u>	(34)	<u>\$ (10,850)</u>
FUND BALANCE:				
Beginning of year			28,406	
End of year			<u>\$ 28,372</u>	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Economic Development Special Revenue Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Favorable/ (Unfavorable)
REVENUES:				
Use of money and property	\$ -	\$ -	\$ 14,429	\$ 14,429
Total revenues	-	-	14,429	14,429
EXPENDITURES:				
Current:				
Community development	-	156,500	5,329	151,171
Total expenditures	-	156,500	5,329	151,171
REVENUES OVER (UNDER) EXPENDITURES	-	(156,500)	9,100	165,600
OTHER FINANCING SOURCES (USES):				
Sale of property	-	-	656,657	656,657
Transfers in	-	-	297,410	297,410
Total other financing sources (uses)	-	-	954,067	954,067
Net change in fund balance	<u>\$ -</u>	<u>\$ (156,500)</u>	963,167	<u>\$ 1,119,667</u>
FUND BALANCE:				
Beginning of year			448,865	
End of year			<u>\$ 1,412,032</u>	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Residential Rehab Special Revenue Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Favorable/ (Unfavorable)
REVENUES:				
Use of money and property	\$ -	\$ -	\$ 88,705	\$ 88,705
Miscellaneous	21,239	21,239	9,420	(11,819)
Total revenues	552,836	552,836	98,125	(454,711)
EXPENDITURES:				
Current:				
Community development	69,935	77,346	82,833	(5,487)
Total expenditures	69,935	77,346	82,833	(5,487)
Net change in fund balance	\$ 482,901	\$ 475,490	15,292	\$ (460,198)
FUND BALANCE:				
Beginning of year			8,599,794	
End of year			<u>\$ 8,615,086</u>	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Low and Moderate Income Housing Special Revenue Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Favorable/ (Unfavorable)
REVENUES:				
Use of money and property	\$ -	\$ -	\$ 2,003	\$ 2,003
Miscellaneous	-	-	-	-
Total revenues	-	-	2,003	2,003
EXPENDITURES:				
Current:				
Community development	948,843	1,166,831	900	1,165,931
Total expenditures	948,843	1,166,831	900	1,165,931
REVENUES OVER (UNDER) EXPENDITURES	(948,843)	(1,166,831)	1,103	1,167,934
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of property	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ (948,843)</u>	<u>\$ (1,166,831)</u>	1,103	<u>\$ 1,167,934</u>
FUND BALANCE:				
Beginning of year			1,765,494	
End of year			<u>\$ 1,766,597</u>	

City of Madera
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Community Facilities District Special Revenue Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Favorable/ (Unfavorable)
REVENUES:				
Property taxes	\$ 407,600	\$ 407,600	\$ 438,286	\$ 30,686
Use of money and property	-	-	4,884	4,884
Total revenues	<u>407,600</u>	<u>407,600</u>	<u>443,170</u>	<u>35,570</u>
EXPENDITURES:				
Current:				
General government	326	4,707	5,821	(1,114)
Total expenditures	<u>326</u>	<u>4,707</u>	<u>5,821</u>	<u>(1,114)</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>407,274</u>	<u>402,893</u>	<u>437,349</u>	<u>34,456</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(317,600)	(317,600)	(317,600)	-
Total other financing sources (uses)	<u>(317,600)</u>	<u>(317,600)</u>	<u>(317,600)</u>	<u>-</u>
Net change in fund balance	<u>\$ 89,674</u>	<u>\$ 85,293</u>	119,749	<u>\$ 34,456</u>
FUND BALANCE:				
Beginning of year			189,630	
End of year			<u>\$ 309,379</u>	

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Non-Major Enterprise Funds

Golf Course Fund - This fund is used to account for the activities of the government's golf course operations.

Airport Fund - This fund is used to account for the activities of the government's airport operations.

City of Madera
Combining Statement of Net Position
Non-Major Enterprise Funds
June 30, 2020

	Golf Course Fund	Airport Fund	Total
ASSETS			
Current assets:			
Cash and investments	\$ -	\$ 1,558,077	\$ 1,558,077
Accounts receivable, net	24,743	84,540	109,283
Prepaid items	-	1,662	1,662
Total current assets	24,743	1,644,279	1,669,022
Noncurrent assets:			
Capital assets:			
Non-depreciable	146,933	3,204,012	3,350,945
Depreciable, net	1,881,928	8,102,993	9,984,921
Total capital assets	2,028,861	11,307,005	13,335,866
Total noncurrent assets	2,028,861	11,307,005	13,335,866
Total assets	2,053,604	12,951,284	15,004,888
DEFERRED OUTFLOW OF RESOURCES			
Related to pensions	-	50,995	50,995
Total deferred outflow of resources	-	50,995	50,995
LIABILITIES			
Current liabilities:			
Accounts payable	-	36,997	36,997
Accrued payroll	-	2,598	2,598
Due to other funds	452,270	-	452,270
Interest payable	5,746	-	5,746
Deposits payable	-	13,500	13,500
Compensated absences - due within one year	-	5,694	5,694
Long-term debt - due within one year	296,600	-	296,600
Total current liabilities	754,616	58,789	813,405
Noncurrent liabilities:			
Advances from other funds	85,681	-	85,681
Aggregate net pension liability	-	209,965	209,965
Compensated absences - due in more than one year	-	1,737	1,737
Long term debt - due in more than one year	784,100	53,120	837,220
Total noncurrent liabilities	869,781	264,822	1,134,603
Total liabilities	1,624,397	323,611	1,948,008
DEFERRED INFLOWS OF RESOURCES			
Related to service concession arrangement	16,670	-	16,670
Related to pensions	-	19,036	19,036
Total deferred inflows of resources	16,670	19,036	35,706
NET POSITION			
Net investment in capital assets	948,161	11,253,885	12,202,046
Unrestricted (deficit)	(535,624)	1,405,747	870,123
Total net position	\$ 412,537	\$ 12,659,632	\$ 13,072,169

City of Madera
Combining Statement of Revenues, Expenses, and Changes in Net Position
Non-Major Enterprise Funds
For the Year Ended June 30, 2020

	Golf Course Fund	Airport Fund	Total
OPERATING REVENUES:			
Charges for services	\$ 101,734	\$ 581,739	\$ 683,473
Other	-	3,833	3,833
Total operating revenues	<u>101,734</u>	<u>585,572</u>	<u>687,306</u>
OPERATING EXPENSES:			
Salaries and benefits	-	162,890	162,890
General and administrative	64,083	279,366	343,449
Supplies and miscellaneous	-	13,033	13,033
Utilities	-	36,883	36,883
Depreciation	-	308,871	308,871
Total operating expenses	<u>64,083</u>	<u>801,043</u>	<u>865,126</u>
OPERATING INCOME (LOSS)	<u>37,651</u>	<u>(215,471)</u>	<u>(177,820)</u>
NONOPERATING REVENUES (EXPENSES):			
Investment income	-	20,182	20,182
Property taxes	-	136,902	136,902
Interest expense	(39,778)	-	(39,778)
Total nonoperating revenues (expenses)	<u>(39,778)</u>	<u>157,084</u>	<u>117,306</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>(2,127)</u>	<u>(58,387)</u>	<u>(60,514)</u>
TRANSFERS			
Transfers in	298,151	-	298,151
Transfers out	-	(6,313)	(6,313)
Total transfers	<u>298,151</u>	<u>(6,313)</u>	<u>291,838</u>
Changes in net position	296,024	(64,700)	231,324
NET POSITION:			
Beginning of year	<u>116,513</u>	<u>12,724,332</u>	<u>12,840,845</u>
End of year	<u><u>\$ 412,537</u></u>	<u><u>\$ 12,659,632</u></u>	<u><u>\$ 13,072,169</u></u>

City of Madera
Combining Statement of Cash Flows
Non-Major Enterprise Funds
For the Year Ended June 30, 2020

	Golf Course Fund	Airport Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers/other funds	\$ 103,397	\$ 523,588	\$ 626,985
Cash payments to suppliers for goods and services/other funds	(64,083)	(301,434)	(365,517)
Cash payments to employees for services	-	(155,105)	(155,105)
Receipts from other operating revenues	-	3,833	3,833
Net cash provided by operating activities	39,314	70,882	110,196
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Property taxes	-	136,902	136,902
Advances from other funds	(24,480)	-	(24,480)
Due to other funds	15,721	-	15,721
Transfers from other funds	298,151	-	298,151
Transfers to other funds	-	(6,313)	(6,313)
Net cash provided by noncapital financing activities	289,392	130,589	419,981
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Principal payment of long-term debt	(287,400)	(48,380)	(335,780)
Interest paid on debt	(41,306)	(4,046)	(45,352)
Net cash (used in) capital and related financing activities	(328,706)	(52,426)	(381,132)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest from investments	-	20,182	20,182
Net cash provided by investing activities	-	20,182	20,182
Net change in cash and cash equivalents	-	169,227	169,227
CASH AND CASH EQUIVALENTS:			
Beginning of year	-	1,388,850	1,388,850
End of year	\$ -	\$ 1,558,077	\$ 1,558,077

(Continued)

City of Madera
Combining Statement of Cash Flows (Continued)
Non-Major Enterprise Funds
For the Year Ended June 30, 2020

	Golf Course Fund	Airport Fund	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO			
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:			
Operating income (loss)	\$ 37,651	\$ (215,471)	\$ (177,820)
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities:			
Depreciation	-	308,871	308,871
Changes in operating assets and liabilities, and deferred outflows and inflows of resources:			
Accounts receivable, net	198,326	(57,661)	140,665
Prepaid items	-	(1,662)	(1,662)
Deferred outflows - pension related	-	5,224	5,224
Accounts payable	-	29,510	29,510
Salaries payable	-	(1,397)	(1,397)
Deposits payable	-	(490)	(490)
Compensated absences	-	847	847
Aggregate net pension liability	-	5,244	5,244
Deferred inflows - related to service concession arrangement	(196,663)	-	(196,663)
Deferred inflows - pension related	-	(2,133)	(2,133)
Total adjustments	1,663	286,353	288,016
Net cash provided by operating activities	\$ 39,314	\$ 70,882	\$ 110,196

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Internal Service Funds

Fleet Maintenance Fund - This fund is used to account for the accumulation and allocation of costs associated with the maintenance of the City fleet of vehicles.

Facilities Maintenance Fund - This fund is used to account for the accumulation and allocation of costs associated with the maintenance of the City Hall building and other City buildings.

Technology Fund - This fund is used to account for the costs associated with automation maintenance of the City's various computers, servers and interdepartmental electronic communications.

City of Madera
Combining Statement of Net Position
All Internal Service Funds
June 30, 2020

	Fleet Maintenance	Facilities Maintenance	Technology	Total
ASSETS				
Current assets:				
Cash and investments	\$ 1,780,214	\$ 216,255	\$ 67,914	\$ 2,064,383
Accounts receivable, net	3,715	-	-	3,715
Prepaid items	32	53	43,253	43,338
Total current assets	1,783,961	216,308	111,167	2,111,436
Noncurrent assets:				
Capital assets:				
Non-depreciable	227,449	-	-	227,449
Depreciable, net	2,951,642	7,473	233,576	3,192,691
Total capital assets	3,179,091	7,473	233,576	3,420,140
Total noncurrent assets	3,179,091	7,473	233,576	3,420,140
Total assets	4,963,052	223,781	344,743	5,531,576
DEFERRED OUTFLOW OF RESOURCES				
Related to pensions	191,701	309,139	176,412	677,252
Total deferred outflow of resources	191,701	309,139	176,412	677,252
LIABILITIES				
Current liabilities:				
Accounts payable	56,335	76,531	8,592	141,458
Accrued payroll	5,051	15,550	14,072	34,673
Compensated absences - due within one year	21,654	52,137	32,530	106,321
Total current liabilities	83,040	144,218	55,194	282,452
Noncurrent liabilities:				
Aggregate net pension liability	799,361	1,311,809	767,321	2,878,491
Compensated absences - due in more than one year	10,609	25,544	15,938	52,091
Total noncurrent liabilities	809,970	1,337,353	783,259	2,930,582
Total liabilities	893,010	1,481,571	838,453	3,213,034
DEFERRED INFLOWS OF RESOURCES				
Related to pensions	59,513	104,265	73,158	236,936
Total deferred inflows of resources	59,513	104,265	73,158	236,936
NET POSITION				
Investment in capital assets	3,179,091	7,473	233,576	3,420,140
Unrestricted (deficit)	1,023,139	(1,060,389)	(624,032)	(661,282)
Total net position	\$ 4,202,230	\$ (1,052,916)	\$ (390,456)	\$ 2,758,858

City of Madera
Combining Statement of Revenues, Expenses, and Changes in Net Position
All Internal Service Funds
For the Year Ended June 30, 2020

	Fleet Maintenance	Facilities Maintenance	Technology	Total
OPERATING REVENUES:				
Charges for services	\$ 1,707,431	\$ 1,026,082	\$ 1,312,910	\$ 4,046,423
Other	83,260	50,125	-	133,385
Total operating revenues	1,790,691	1,076,207	1,312,910	4,179,808
OPERATING EXPENSES:				
Salaries and benefits	478,816	1,067,449	674,819	2,221,084
General and administrative	233,328	226,483	333,658	793,469
Supplies and miscellaneous	84,514	53,598	12,855	150,967
Parts and supplies	44,875	-	211,269	256,144
Utilities	542	367,217	8,088	375,847
Depreciation	525,347	1,263	76,313	602,923
Total operating expenses	1,367,422	1,716,010	1,317,002	4,400,434
OPERATING INCOME (LOSS)	423,269	(639,803)	(4,092)	(220,626)
TRANSFERS:				
Capital contributions	4,925	-	-	4,925
Transfers in	57,000	660,182	-	717,182
Transfers out	-	(35,323)	-	(35,323)
Total transfers	61,925	624,859	-	686,784
Changes in net position	485,194	(14,944)	(4,092)	466,158
NET POSITION:				
Beginning of year	3,717,036	(1,037,972)	(386,364)	2,292,700
End of year	<u>\$ 4,202,230</u>	<u>\$ (1,052,916)</u>	<u>\$ (390,456)</u>	<u>\$ 2,758,858</u>

City of Madera
Combining Statement of Cash Flows
All Internal Service Funds
For the Year Ended June 30, 2020

	Fleet Maintenance	Facilities Maintenance	Technology	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers/other funds	\$ 1,928,185	\$ 1,026,082	\$ 1,312,910	\$ 4,267,177
Cash payments to suppliers for goods and services/other funds	(354,314)	(591,077)	(596,335)	(1,541,726)
Cash payments to employees for services	(446,882)	(993,911)	(626,409)	(2,067,202)
Receipts from other operating activities	83,260	50,125	-	133,385
Net cash provided by (used in) operating activities	1,210,249	(508,781)	90,166	791,634
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	57,000	660,182	-	717,182
Transfers to other funds	-	(35,323)	-	(35,323)
Net cash provided by noncapital financing activities	57,000	624,859	-	681,859
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets, net	(475,160)	-	(102,458)	(577,618)
Net cash (used in) capital and related financing activities	(475,160)	-	(102,458)	(577,618)
Net change in cash and cash equivalents	792,089	116,078	(12,292)	895,875
CASH AND CASH EQUIVALENTS:				
Beginning of year	988,125	100,177	80,206	1,168,508
End of year	<u>\$ 1,780,214</u>	<u>\$ 216,255</u>	<u>\$ 67,914</u>	<u>\$ 2,064,383</u>

(Continued)

City of Madera
Combining Statement of Cash Flows (Continued)
All Internal Service Funds
For the Year Ended June 30, 2020

	Fleet Maintenance	Facilities Maintenance	Technology	Total
RECONCILIATION OF OPERATING INCOME (LOSS)				
TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
Operating income (loss)	\$ 423,269	\$ (639,803)	\$ (4,092)	\$ (220,626)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	525,347	1,263	76,313	602,923
Changes in operating assets and liabilities, and deferred outflows and inflows of resources:				
Accounts receivable, net	220,754	-	-	220,754
Prepaid items	9	(7)	5,717	5,719
Deferred outflows -pension related	21,771	39,635	25,659	87,065
Accounts payable	8,936	56,228	(36,182)	28,982
Salaries payable	(6,505)	(8,024)	(10,929)	(25,458)
Compensated absences	3,701	18,319	18,397	40,417
Aggregate net pension liability	21,854	39,787	25,757	87,398
Deferred inflows - pension related	(8,887)	(16,179)	(10,474)	(35,540)
Total adjustments	786,980	131,022	94,258	1,012,260
Net cash provided by (used in) operating activities	\$ 1,210,249	\$ (508,781)	\$ 90,166	\$ 791,634
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:				
Contributed property, plant and equipment	\$ 4,925	\$ -	\$ -	\$ 4,925
Total noncash capital and related financing activities	\$ 4,925	\$ -	\$ -	\$ 4,925

(Concluded)

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Agency Funds

The Agency Funds are used to account for assets held by the City in a custodial capacity for individuals, private organizations, other governments, and/or other funds. The City maintains the following Agency Funds for the purposes indicated:

Payroll Tax/Withholding Fund - This fund is used to account for all payroll related transactions.

General Deposit Fund - This fund is used to account for all money collected to pay for certain deposits.

Community Facilities Districts - This fund is used to account for the collection of assessments from property owners and for the remittance of such assessments to bondholders as required by the Improvement Bond Act of 1915 and related California State statutes for the Community Facilities District No. 2006-1.

City of Madera
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
June 30, 2020

	Payroll Tax/ Withholding Fund	General Deposit Fund	Community Facilities Districts	Total
ASSETS				
Cash and investments	\$ 204,390	\$ 1,363,143	\$ 327,174	\$ 1,894,707
Accounts receivable, net	661	-	3,586	4,247
Prepaid items	219,339	-	933	220,272
Restricted cash and investments with fiscal agents	-	-	48,841	48,841
Total assets	\$ 424,390	\$ 1,363,143	\$ 380,534	\$ 2,168,067
LIABILITIES				
Accounts payable	\$ 106,649	\$ 27,464	\$ -	\$ 134,113
Accrued liabilities	215,029	-	-	215,029
Due to City	102,712	-	-	102,712
Deposits payable	-	1,335,679	-	1,335,679
Due to bondholders	-	-	380,534	380,534
Total liabilities	\$ 424,390	\$ 1,363,143	\$ 380,534	\$ 2,168,067

City of Madera
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2020

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2019
<u>Payroll Tax/Withholding Fund</u>				
Assets:				
Cash and investments	\$ -	\$ 204,390	\$ -	\$ 204,390
Accounts receivable, net	1,953	-	(1,292)	661
Prepaid items	259,091	-	(39,752)	219,339
Total assets	\$ 261,044	\$ 204,390	\$ (41,044)	\$ 424,390
Liabilities:				
Accounts payable	\$ 27,207	\$ 79,442	\$ -	\$ 106,649
Accrued liabilities	53,442	161,587	-	215,029
Due to City	180,395	-	(77,683)	102,712
Total liabilities	\$ 261,044	\$ 241,029	\$ (77,683)	\$ 424,390
<u>General Deposit Fund</u>				
Assets:				
Cash and investments	\$ 1,224,350	\$ 138,793	\$ -	\$ 1,363,143
Total assets	\$ 1,224,350	\$ 138,793	\$ -	\$ 1,363,143
Liabilities:				
Accounts payable	\$ 77,109	\$ -	\$ (49,645)	\$ 27,464
Deposits payable	1,147,241	188,438	-	1,335,679
Total liabilities	\$ 1,224,350	\$ 188,438	\$ (49,645)	\$ 1,363,143
<u>Community Facilities Districts</u>				
Assets:				
Cash and investments	\$ 318,055	\$ 9,119	\$ -	\$ 327,174
Accounts receivable, net	2,088	1,498	-	3,586
Prepaid items	645	288	-	933
Restricted cash and investments with fiscal agents	48,137	704	-	48,841
Total assets	\$ 368,925	\$ 11,609	\$ -	\$ 380,534
Liabilities:				
Accounts payable	\$ 78	\$ -	\$ (78)	\$ -
Due to bondholders	368,847	11,687	-	380,534
Total liabilities	\$ 368,925	\$ 11,687	\$ (78)	\$ 380,534
<u>Total All Agency Funds</u>				
Assets:				
Cash and investments	\$ 1,542,405	\$ 352,302	\$ -	\$ 1,894,707
Accounts receivable, net	4,041	1,498	(1,292)	4,247
Prepaid items	259,736	288	(39,752)	220,272
Restricted cash and investments with fiscal agents	48,137	704	-	48,841
Total assets	\$ 1,854,319	\$ 354,792	\$ (41,044)	\$ 2,168,067
Liabilities:				
Accounts payable	\$ 104,394	\$ 79,442	\$ (49,723)	\$ 134,113
Accrued liabilities	53,442	161,587	-	215,029
Due to City	180,395	-	(77,683)	102,712
Deposits payable	1,147,241	188,438	-	1,335,679
Due to bondholders	368,847	11,687	-	380,534
Total liabilities	\$ 1,854,319	\$ 441,154	\$ (127,406)	\$ 2,168,067

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STATISTICAL SECTION

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CITY OF MADERA - STATISTICAL SECTION

This part of the City of Madera's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health

CONTENTS	PAGE
Financial Trends - These schedules contain trend information to help the reader understand how the City of Ridgecrest's financial performance and well being have changed over time	
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Sources: Unless otherwise noted, the information in these schedules is derived from the City's comprehensive annual financial reports for the relevant year

City of Madera
Schedule 1
Net Position by Component
Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Years				
	2020	2019	2018	2017	2016
Governmental activities					
Net invement in capital assets,	\$ 160,970,918	\$ 172,189,172	\$ 176,114,816	\$ 178,119,000	\$ 178,483,617
Restricted	55,679,367	44,311,906	37,033,179	34,863,951	32,193,071
Unrestricted	(10,495,207)	(12,968,431)	(10,128,387)	(9,560,807)	(11,207,039)
Total governmental activities net position	<u>\$ 206,155,078</u>	<u>\$ 203,532,647</u>	<u>\$ 203,019,608</u>	<u>\$ 203,422,144</u>	<u>\$ 199,469,649</u>
Business type activities					
Net invement in capital assets	\$ 64,433,636	\$ 61,048,060	\$ 58,537,120	\$ 58,792,617	\$ 57,639,498
Restricted	1,166,101	4,940,553	1,125,151	1,076,451	-
Unrestricted	26,306,961	17,336,248	15,846,498	13,966,875	17,152,594
Total business type activities net position	<u>\$ 91,906,698</u>	<u>\$ 83,324,861</u>	<u>\$ 75,508,769</u>	<u>\$ 73,835,943</u>	<u>\$ 74,792,092</u>
Primary government					
Net invement in capital assets	\$ 225,404,554	\$ 233,237,232	\$ 234,651,936	\$ 236,911,617	\$ 236,123,115
Restricted	56,845,468	49,252,459	38,158,330	35,940,402	32,193,071
Unrestricted	15,811,754	4,367,817	5,718,111	4,406,068	5,945,555
Total primary government net position	<u>\$ 298,061,776</u>	<u>\$ 286,857,508</u>	<u>\$ 278,528,377</u>	<u>\$ 277,258,087</u>	<u>\$ 274,261,741</u>

City of Madera
Schedule 1
Net Position by Component (Continued)
Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Years				
	2015	2014	2013	2012	2011
Governmental activities					
Net investment in capital assets	\$ 182,403,676	\$ 185,644,703	\$ 182,862,086	\$ 137,089,854	\$ 132,750,912
Restricted	32,671,232	32,451,846	24,794,707	13,273,859	19,532,483
Unrestricted	(14,435,936)	12,294,870	10,951,919	25,594,770	23,183,849
Total governmental activities net position	<u>\$ 200,638,972</u>	<u>\$ 230,391,419</u>	<u>\$ 218,608,712</u>	<u>\$ 175,958,483</u>	<u>\$ 175,467,244</u>
Business type activities					
Net investment in capital assets	\$ 58,455,927	\$ 60,056,090	\$ 60,768,756	\$ 68,322,670	\$ 70,536,834
Restricted	-	-	-	9,718,860	15,659,386
Unrestricted	15,542,964	19,739,870	19,386,182	20,277,451	17,270,502
Total business type activities net position	<u>\$ 73,998,891</u>	<u>\$ 79,795,960</u>	<u>\$ 80,154,938</u>	<u>\$ 98,318,981</u>	<u>\$ 103,466,722</u>
Primary government					
Net investment in capital assets	\$ 240,859,603	\$ 245,700,793	\$ 243,630,842	\$ 205,412,524	\$ 203,287,746
Restricted	32,671,232	32,451,846	24,794,707	22,992,719	35,191,869
Unrestricted	1,107,028	32,034,740	30,338,101	45,872,221	40,454,351
Total primary government net position	<u>\$ 274,637,863</u>	<u>\$ 310,187,379</u>	<u>\$ 298,763,650</u>	<u>\$ 274,277,464</u>	<u>\$ 278,933,966</u>

City of Madera
Schedule 2
Changes in Net Position
Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Years				
	2020	2019	2018	2017	2016
Expenses					
Governmental activities:					
General government	\$ 9,458,201	\$ 9,703,723	\$ 8,697,525	\$ 7,692,256	\$ 8,890,092
Public protection	19,929,183	18,983,486	18,425,675	12,903,321	14,722,091
Public ways and facilities	384,740	330,498	5,081,612	4,607,237	6,852,731
Social services	7,355,775	5,478,070	346,863	303,015	182,286
Culture and recreation	4,041,008	4,525,133	4,744,555	4,421,827	4,451,155
Community development	4,640,120	4,492,799	4,022,163	3,029,515	5,249,438
Interest on long-term debt	509,977	210,504	74,490	110,856	280,037
Depreciation (unallocated)	-	-	-	-	-
Total governmental activities expenses	46,319,004	43,724,213	41,392,883	33,068,027	40,627,830
Business type activities:					
Water	8,295,137	7,654,315	9,262,549	10,066,546	5,590,810
Sewer	10,038,430	9,924,665	9,854,304	8,758,885	8,476,744
Solid waste	5,875,225	6,056,309	5,811,095	6,305,944	4,936,291
Drainage operations	1,110,864	1,149,676	887,698	956,287	1,024,498
Local transit	2,403,789	2,321,063	2,166,293	2,184,533	2,051,814
Golf course	103,861	120,763	199,012	115,882	74,596
Airport	801,043	842,652	1,163,134	893,106	852,560
Total business type activities expenses	28,628,349	28,069,443	29,344,085	29,281,183	23,007,313
Total primary government expenses	\$ 74,947,353	\$ 71,793,656	\$ 70,736,968	\$ 62,349,210	\$ 63,635,143
Program Revenues					
Governmental activities:					
Program revenues:					
General government	\$ 6,525,968	\$ 6,223,401	\$ 5,727,717	\$ 5,526,628	\$ 6,996,758
Public protection	2,492,680	1,498,740	1,268,539	1,160,181	1,414,790
Public ways and facilities	42,549	10,385,688	6,320,845	7,164,876	7,865,237
Social services	9,394,710	45,159	87,568	82,637	69,314
Culture and recreation	2,866,097	941,359	837,220	934,173	1,529,999
Community development	696,197	3,434,002	2,831,560	3,085,754	3,833,881
Total governmental activities program revenues	22,018,201	22,528,349	17,073,449	17,954,249	21,709,979
Business type activities:					
Program revenues:					
Water	12,414,215	12,323,836	11,932,955	9,232,389	7,312,514
Sewer	10,797,565	10,352,115	8,791,285	8,108,977	7,469,167
Solid waste	5,982,010	5,890,085	5,872,152	5,889,675	5,695,241
Drainage operations	869,502	938,423	692,227	706,793	955,602
Local transit	5,873,660	4,316,816	2,263,648	2,297,400	2,811,840
Golf course	101,734	95,889	100,469	93,797	96,542
Airport	581,739	579,745	1,038,032	1,810,619	551,005
Total business type activities program revenues	36,620,425	34,496,909	30,690,768	28,139,650	24,891,911
Total primary government program revenues	\$ 58,638,626	\$ 57,025,258	\$ 47,764,217	\$ 46,093,899	\$ 46,601,890
Net (Expense)/Revenue					
Governmental activities	\$ (24,300,803)	\$ (21,195,864)	\$ (24,319,434)	\$ (15,113,778)	\$ (18,917,851)
Business type activities	7,992,076	6,427,466	1,346,683	(1,141,533)	1,884,598
Total primary government net expense	\$ (16,308,727)	\$ (14,768,398)	\$ (22,972,751)	\$ (16,255,311)	\$ (17,033,253)

City of Madera
Schedule 2
Changes in Net Position (Continued)
Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Years				
	2015	2014	2013	2012	2011
Expenses					
Governmental activities:					
General government	\$ 11,483,880	\$ 11,482,393	\$ 11,946,360	\$ 8,275,715	\$ 8,881,111
Public protection	13,759,629	13,358,929	13,096,060	12,384,317	12,804,525
Public ways and facilities	3,695,605	3,766,236	2,940,005	2,350,315	10,694,614
Social services	331,774	517,537	686,717	577,321	880,543
Culture and recreation	4,335,983	3,814,936	3,749,071	2,693,874	3,566,110
Community development	5,812,948	5,478,644	5,639,070	5,879,206	7,524,543
Interest on long-term debt	258,764	269,845	291,000	2,851,745	3,006,689
Depreciation (unallocated)	-	-	-	8,627,095	-
Total governmental activities expenses	39,678,583	38,688,520	38,348,283	43,639,588	47,358,135
Business type activities:					
Water	5,668,873	4,788,350	5,212,633	7,826,911	9,906,133
Sewer	7,573,475	7,318,263	7,281,744	7,414,003	7,479,461
Solid waste	4,675,782	4,326,840	5,524,217	6,207,826	6,243,637
Drainage operations	900,903	933,506	895,238	904,659	1,095,639
Local transit	1,996,563	1,827,194	1,792,905	1,641,113	1,703,622
Golf course	122,102	66,651	130,394	229,294	256,165
Airport	871,796	687,228	697,826	690,753	772,654
Total business type activities expenses	21,809,494	19,948,032	21,534,957	24,914,559	27,457,311
Total primary government expenses	\$ 61,488,077	\$ 58,636,552	\$ 59,883,240	\$ 68,554,147	\$ 74,815,446
Program Revenues					
Governmental activities:					
Program revenues:					
General government	\$ 8,763,455	\$ 7,894,884	\$ 8,555,784	\$ 911,568	\$ 502,907
Public protection	1,558,094	1,820,803	1,783,858	2,033,459	1,694,299
Public ways and facilities	7,432,036	14,609,971	10,477,637	3,876,380	5,481,458
Social services	80,730	111,223	116,756	426,912	540,243
Culture and recreation	996,481	836,826	606,757	548,135	332,905
Community development	5,481,186	9,596,690	7,308,357	5,949,796	4,309,949
Total governmental activities program revenues	24,311,982	34,870,397	28,849,149	13,746,250	12,861,761
Business type activities:					
Program revenues:					
Water	5,616,869	5,759,100	5,534,033	5,121,649	4,725,435
Sewer	6,474,652	6,275,667	5,875,561	6,160,478	5,518,527
Solid waste	5,697,468	5,550,361	6,493,343	6,840,962	6,618,314
Drainage operations	686,328	793,149	664,900	640,695	630,379
Local transit	1,870,304	2,191,542	2,259,213	2,111,263	1,629,525
Golf course	117,562	122,494	111,362	34,000	27,500
Airport	647,283	1,341,754	837,714	1,026,107	1,056,764
Total business type activities program revenues	21,110,466	22,034,067	21,776,126	21,935,154	20,206,444
Total primary government program revenues	\$ 45,422,448	\$ 56,904,464	\$ 50,625,275	\$ 35,681,404	\$ 33,068,205
Net (Expense)/Revenue					
Governmental activities	\$ (15,366,601)	\$ (3,818,123)	\$ (9,499,134)	\$ (29,893,338)	\$ (34,496,374)
Business type activities	(699,028)	2,086,035	241,169	(2,979,405)	(7,250,867)
Total primary government net expense	\$ (16,065,629)	\$ (1,732,088)	\$ (9,257,965)	\$ (32,872,743)	\$ (41,747,241)

City of Madera
Schedule 2
Changes in Net Position (Continued)
Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Years				
	2020	2019	2018	2017	2016
General Revenues and					
Other Changes in Net Position					
Governmental activities:					
Taxes					
Property taxes	\$ 4,613,254	\$ 4,332,639	\$ 3,824,185	\$ 4,040,067	\$ 3,571,669
Sales and use taxes	15,227,811	13,399,196	12,923,918	9,112,909	6,506,004
Franchises taxes	688,563	649,666	666,238	649,415	678,438
Other taxes	2,019,087	1,964,472	1,707,452	1,694,786	2,172,574
Motor vehicle fees	-	-	-	-	-
Investment earnings	1,207,405	1,910,967	265,581	203,973	603,795
Miscellaneous	795,238	829,050	1,147,727	343,287	580,398
Gain (loss) on sale of capital assets	(42,920)	43,791	-	31,374	16,304
Transfers	352,225	275,116	374,407	172,913	1,718,751
Special items - Transfers of assets	2,062,571	-	-	-	-
Extraordinary items - RDA dissolution	-	-	-	-	-
Total governmental activities	26,923,234	23,404,897	20,909,508	16,248,724	15,847,933
Business type activities:					
Property taxes	228,943	209,374	182,390	171,878	58,333
Investment earnings	548,322	407,450	68,049	120,594	210,257
Miscellaneous	78,165	76,531	3,956	26,004	34,976
Gain (loss) on sale of capital assets	86,556	-	12,990	39,821	4,250
Transfers	(352,225)	(275,116)	(372,671)	(172,913)	(1,718,751)
Total business type activities	589,761	418,239	(105,286)	185,384	(1,410,935)
Total primary government	\$ 27,512,995	\$ 23,823,136	\$ 20,804,222	\$ 16,434,108	\$ 14,436,998
Change in Net Position					
Governmental activities	\$ 2,622,431	\$ 2,209,033	\$ (3,409,926)	\$ 1,134,946	\$ (3,069,918)
Business type activities	8,581,837	6,845,705	1,241,397	(956,149)	473,663
Total primary government	\$ 11,204,268	\$ 9,054,738	\$ (2,168,529)	\$ 178,797	\$ (2,596,255)

City of Madera
Schedule 2
Changes in Net Position (Continued)
Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Years				
	2015	2014	2013	2012	2011
General Revenues and					
Other Changes in Net Position					
Governmental activities:					
Taxes					
Property taxes	\$ 2,837,432	\$ 2,943,796	\$ 2,757,456	\$ 7,295,050	\$ 7,139,383
Sales and use taxes	5,638,847	5,472,283	4,573,272	15,573,874	5,341,362
Transient occupancy taxes	612,474	591,116	584,160	558,779	619,343
Other taxes	2,035,238	1,821,326	1,899,648	6,009,672	7,234,721
Motor vehicle fees	-	-	-	3,750,000	4,625,761
Investment earnings	309,988	795,691	1,216,644	1,112,556	942,314
Miscellaneous	577,213	1,071,486	841,992	(70,336)	3,922,479
Gain (loss) on sale of capital assets	26,983	75,607	14,184	-	-
Transfers	1,065,193	2,538,648	1,305,047	892,807	657,762
Transfers of capital assets	-	-	-	-	-
Extraordinary items - RDA dissolution	-	-	-	(4,737,825)	-
Total governmental activities	<u>13,103,368</u>	<u>15,309,953</u>	<u>13,192,403</u>	<u>30,384,577</u>	<u>30,483,125</u>
Business type activities:					
Other taxes	70,353	61,049	98,923	-	-
Investment earnings	262,948	19,076	19,315	70,281	104,900
Miscellaneous	28,170	25,478	35,542	430,375	675,774
Gain (loss) on sale of capital assets	14,476	(11,968)	(52,915)	-	-
Transfers	(1,065,193)	(2,538,648)	(1,305,047)	(892,807)	(657,762)
Total business type activities	<u>(689,246)</u>	<u>(2,445,013)</u>	<u>(1,204,182)</u>	<u>(392,151)</u>	<u>122,912</u>
Total primary government	<u>\$ 12,414,122</u>	<u>\$ 12,864,940</u>	<u>\$ 11,988,221</u>	<u>\$ 29,992,426</u>	<u>\$ 30,606,037</u>
Change in Net Position					
Governmental activities	\$ (2,263,233)	\$ 11,491,830	\$ 3,693,269	\$ 491,239	\$ (4,013,249)
Business type activities	<u>(1,388,274)</u>	<u>(358,978)</u>	<u>(963,013)</u>	<u>(3,371,556)</u>	<u>(7,127,955)</u>
Total primary government	<u>\$ (3,651,507)</u>	<u>\$ 11,132,852</u>	<u>\$ 2,730,256</u>	<u>\$ (2,880,317)</u>	<u>\$ (11,141,204)</u>

City of Madera
Schedule 3
Fund Balances of Governmental Funds
Last Ten Fiscal Years (modified accrual basis of accounting)

	Fiscal Years				
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
General fund					
Nonspendable	\$ 249,637	\$ 202,901	\$ 601,522	\$ 272,102	\$ 368,959
Restricted	401,700	4,934,403	-	-	-
Committed	10,292,405	10,483,246	11,574,005	-	-
Assigned	6,763,704	5,528,814	1,199,518	1,199,518	1,199,518
Unassigned	7,398,714	3,049,282	4,673,303	13,968,482	12,879,473
Total general fund	<u>25,106,160</u>	<u>24,198,646</u>	<u>18,048,348</u>	<u>15,440,102</u>	<u>14,447,950</u>
All other governmental funds					
Nonspendable	3,815	27	42	-	8,547,157
Restricted	55,277,667	39,377,503	35,986,212	33,857,600	23,974,874
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	(959,555)	-	-	-	(231,803)
Total all other governmental fund	<u>\$ 54,321,927</u>	<u>\$ 39,377,530</u>	<u>\$ 35,986,254</u>	<u>\$ 33,857,600</u>	<u>\$ 32,290,228</u>
TOTAL FUND BALANCES	\$ 79,428,087	\$ 63,576,176	\$ 54,034,602	\$ 49,297,702	\$ 46,738,178

City of Madera
Schedule 3
Fund Balances of Governmental Funds (Continued)
Last Ten Fiscal Years (modified accrual basis of accounting)

	Fiscal Years				
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
General fund					
Nonspendable	\$ 258,252	\$ 282,184	\$ 362,753	\$ 49,121	\$ 64,621
Restricted	646,823	87,453	-	1,554,240	-
Committed	-	-	-	952,768	-
Assigned	727,159	1,199,518	1,174,374	86,003	-
Unassigned	12,326,175	11,280,658	8,651,615	7,833,114	9,977,418
Total general fund	<u>13,958,409</u>	<u>12,849,813</u>	<u>10,188,742</u>	<u>10,475,246</u>	<u>10,042,039</u>
All other governmental funds					
Nonspendable	-	-	-	7,280	2,139,840
Restricted	32,277,375	32,615,786	25,059,067	11,719,619	19,532,483
Committed	-	-	-	6,146,083	5,799,175
Assigned	-	-	-	40,025	470,313
Unassigned	(221,039)	42,897	(148,056)	12,912,675	6,520,986
Total all other governmental fund	<u>\$ 32,056,336</u>	<u>\$ 32,658,683</u>	<u>\$ 24,911,011</u>	<u>\$ 30,825,682</u>	<u>\$ 34,462,797</u>
TOTAL FUND BALANCES	\$ 46,014,745	\$ 45,508,496	\$ 35,099,753	\$ 41,300,928	\$ 44,504,836

City of Madera
Schedule 4
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years (modified accrual basis of accounting)

	Fiscal Years				
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Revenues					
Taxes	\$ 4,613,254	\$ 4,332,639	\$ 3,825,921	\$ 4,054,503	\$ 3,115,740
Sales and used taxes	15,227,811	13,399,196	13,262,908	8,741,373	6,506,004
Other taxes	2,114,190	2,081,211	1,707,452	1,698,487	2,141,433
Franchises	1,378,494	649,666	666,238	649,415	678,438
Licenses, permits and fees	688,563	1,322,830	1,049,103	701,825	646,800
Fines	1,106,424	591,298	588,584	750,388	935,358
Use of money and property	494,823	2,078,944	392,428	358,735	767,778
Intergovernmental	13,620,058	16,380,444	11,781,034	12,654,660	16,326,841
Charges for services	4,091,909	3,322,989	3,457,257	3,497,588	3,240,452
Other revenue	1,235,377	1,048,977	924,918	632,560	437,305
Donations	-	-	-	-	-
Unrealized gain (loss) on investments	-	-	-	-	-
Total revenues	<u>44,570,903</u>	<u>45,208,194</u>	<u>37,655,843</u>	<u>33,739,534</u>	<u>34,796,149</u>
Expenditures					
General government	2,691,729	3,075,710	2,106,580	1,796,055	2,959,739
Public protection	18,393,027	17,196,886	16,932,579	14,934,669	14,621,471
Public ways and facilities	198,360	4,233,896	3,476,106	3,101,070	3,834,908
Social services	5,957,037	192,633	309,121	405,251	357,699
Culture and recreation	3,130,348	3,429,815	3,800,416	3,831,163	3,392,870
Community development	3,300,189	4,006,826	3,598,837	3,106,938	5,219,577
Capital outlay	13,834,273	6,802,125	2,519,381	3,143,357	7,073,119
Debt service:					
Principal	559,403	633,222	1,452,775	568,464	977,512
Interest	351,820	52,341	75,660	113,860	266,431
Total expenditures	<u>48,416,186</u>	<u>39,623,454</u>	<u>34,271,455</u>	<u>31,000,827</u>	<u>38,703,326</u>
Excess of revenues over (under) expenditures	<u>(3,845,283)</u>	<u>5,584,740</u>	<u>3,384,388</u>	<u>2,738,707</u>	<u>(3,907,177)</u>
Other financing sources (uses)					
Proceeds from sale of property	679,580	46,518	41,691	37,027	9,969
Proceeds from issuance of long-term debt	19,432,000	4,005,000	895,900	-	-
Premium on bond issuance	-	648,613	-	-	1,540,065
Cost of issuance	(84,752)	153,613	-	-	-
Transfers in	15,443,432	2,768,183	5,005,541	4,504,230	7,289,955
Transfers out	(15,773,066)	(2,992,087)	(5,284,157)	(4,812,845)	(6,109,973)
Total other financing sources (uses)	<u>19,697,194</u>	<u>4,629,840</u>	<u>658,975</u>	<u>(271,588)</u>	<u>2,730,016</u>
Extraordinary items					
Dissolution of Redevelopment Agency	-	-	-	-	-
Total extraordinary items	<u>19,697,194</u>	<u>4,629,840</u>	<u>658,975</u>	<u>(271,588)</u>	<u>2,730,016</u>
Net change in fund balances	<u>\$ 15,851,911</u>	<u>\$ 10,214,580</u>	<u>\$ 4,043,363</u>	<u>\$ 2,467,119</u>	<u>\$ (1,177,161)</u>
Debt service as a percentage of non-capital expenditures	2.6%	2.1%	4.8%	2.4%	3.9%

City of Madera
Schedule 4
Changes in Fund Balances of Governmental Funds (Continued)
Last Ten Fiscal Years (modified accrual basis of accounting)

	Fiscal Years				
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Revenues					
Taxes	\$ 3,087,520	\$ 2,869,599	\$ 2,581,565	\$ 7,295,050	\$ 7,139,383
Sales and used taxes	5,638,847	5,539,847	4,505,707	15,573,874	5,341,362
Other taxes	2,041,961	1,842,002	1,872,250	9,759,672	11,788,596
Franchises	612,474	591,116	584,160	558,779	619,343
Licenses, permits and fees	595,255	395,730	313,382	344,732	246,139
Fines	985,169	874,861	1,028,320	1,487,506	904,913
Use of money and property	463,853	961,315	1,366,160	1,112,556	1,035,809
Intergovernmental	15,934,329	28,437,678	18,255,556	6,139,170	8,516,744
Charges for services	6,041,361	5,775,536	5,489,685	6,119,574	5,364,830
Other revenue	908,991	1,453,736	612,804	521,575	1,170,483
Donations	-	-	-	101,333	411,950
Unrealized gain (loss) on investments	-	-	-	(408,926)	-
Total revenues	<u>36,309,760</u>	<u>48,741,420</u>	<u>36,609,589</u>	<u>48,604,895</u>	<u>42,539,552</u>
Expenditures					
General government	5,123,445	4,797,564	4,844,346	9,030,842	8,387,319
Public protection	13,616,969	13,177,569	12,829,516	12,384,317	12,551,085
Public ways and facilities	2,532,178	3,012,275	2,673,089	2,350,315	3,446,831
Social services	330,062	510,579	473,128	577,321	864,358
Culture and recreation	3,425,208	2,814,466	2,724,788	2,693,874	2,610,744
Community development	5,380,767	4,681,217	5,044,076	5,879,206	7,225,112
Capital outlay	5,255,764	10,925,198	6,931,137	10,341,664	10,999,374
Debt service:					
Principal	425,970	415,920	439,424	1,393,502	1,449,446
Interest	259,255	270,255	291,385	2,766,733	2,822,090
Total expenditures	<u>36,349,618</u>	<u>40,605,043</u>	<u>36,250,889</u>	<u>47,417,774</u>	<u>50,356,359</u>
Excess of revenues over (under) expenditures	<u>(39,858)</u>	<u>8,136,377</u>	<u>358,700</u>	<u>1,187,121</u>	<u>(7,816,807)</u>
Other financing sources (uses)					
Proceeds from sale of property	-	-	-	-	640,000
Proceeds from issuance of long-term debt	-	-	-	-	-
Premium on bond issuance	157,755	-	-	-	-
Cost of issuance	-	-	-	-	-
Transfers in	5,557,426	6,338,959	5,044,924	5,956,838	14,603,608
Transfers out	(5,111,740)	(4,357,470)	(3,787,978)	(5,610,042)	(13,945,846)
Total other financing sources (uses)	<u>603,441</u>	<u>1,981,489</u>	<u>1,256,946</u>	<u>346,796</u>	<u>1,297,762</u>
Dissolution of Redevelopment Agency	-	-	-	(4,737,825)	-
Total other financing sources (uses)	<u>603,441</u>	<u>1,981,489</u>	<u>1,256,946</u>	<u>(4,737,825)</u>	<u>-</u>
Net change in fund balances	<u>\$ 563,583</u>	<u>\$ 10,117,866</u>	<u>\$ 1,615,646</u>	<u>\$ (3,203,908)</u>	<u>\$ (6,519,045)</u>
Debt service as a percentage of non-capital expenditures	2.2%	2.3%	2.5%	11.2%	10.9%

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City of Madera
Schedule 5
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years (modified accrual basis of accounting)

Sources of Tax Revenues	Business <u>Licenses</u>	Franchise <u>Fees</u>	Property <u>Tax</u>¹	Sales <u>Tax</u>³	Transient <u>Occupancy</u>	Gas <u>Tax</u>²	<u>TOTAL</u>
2019-2020	688,563	1,378,494	\$ 4,613,254	15,227,811	804,286	2,578,121	25,290,529
2018-2019	1,322,830	649,666	4,332,639	13,399,196	903,124	7,623,871	28,231,326
2017-2018	1,049,103	666,238	3,467,163	12,934,817	-	3,425,547	21,542,868
2016-2017	701,825	649,415	3,696,995	8,741,373	-	-	13,789,608
2015-2016	646,800	678,438	3,115,740	6,506,004	-	3,215,791	14,162,773
2014-2015	595,255	612,474	3,087,520	5,638,847	-	-	9,934,096
2013-2014	395,730	591,116	2,869,599	5,539,847	-	4,007,477	13,403,769
2012-2013	313,382	584,160	2,581,565	4,505,707	-	4,679,304	12,664,118
2011-2012	344,732	558,779	2,333,736	5,384,826	-	1,655,468	10,277,541
2010-2011	-	-	-	-	-	-	-

NOTES:

- 1) Property tax amounts include state reimbursement of homeowners property tax relief and real property transfer tax and property tax in lieu of MVLFF. Property tax for fiscal years 2012 and earlier included redevelopment tax increment.
- 2) Increase in Gas Tax from FY 2010 onward was due to the "Fuel Tax Swap of 2010". This was the addition of Section 2103 fund allocation from a new motor vehicle excise tax that replace the allocation from Prop. 42 sales tax on gasoline. Figures for fiscal years 2010 and earlier did not include the Prop. 42 revenue.
- 3) The City passed "Measure L" allowing an additional increase of 0.75% in the local sale tax rate. This local measure became effective on October 1, 2012 and ended on March 31, 2018 when it was replaced by "Measure V" allowing an increase 1% in the local sales tax rate. Measure V becomes effective April 1, 2018 and will sunset on March 31, 2025

City of Madera
Schedule 6
Assessed Value of Taxable Property
Last Ten Fiscal Years

<u>CATEGORY</u>	Fiscal Years				
	2020	2019	2018	2017	2016
Residential	2,201,293,176	2,035,513,239	1,917,149,489	1,824,835,555	1,739,590,175
Commercial	443,426,571	429,900,137	419,282,129	403,687,826	386,226,705
Industrial	178,171,356	179,040,074	172,661,353	166,063,864	178,416,598
Agriculture	13,457,474	12,920,915	5,840,462	5,275,944	5,153,044
Dry Farm	15,019,028	15,391,780	14,096,409	13,830,501	11,764,375
Government	2,054,539	-	6,069	5,950	5,861
Institutional	1,282,549	1,674,829	2,113,776	1,295,250	1,558,852
Irrigated	1,635,256	1,603,053	1,598,326	1,566,070	1,541,526
Cross Reference	37,692,391	39,817,937	36,669,788	35,511,414	34,716,877
Recreational	-	-	-	-	-
Vacant Land	183,027,173	219,593,087	175,896,575	166,553,864	155,926,515
SBE Non-Unitary	625,460	625,460	625,460	743,768	743,768
Unsecured	287,932,288	280,734,337	237,615,373	221,973,452	201,164,923
Unknown	628,316	1,236,714	4,352,697	4,025,707	3,939,930
TOTALS	3,366,245,577	3,218,051,562	2,987,907,906	2,845,369,165	2,720,749,149
Total Direct Rate	0.13198	0.13281	0.13369	0.13243	0.13255

NOTES:

Exempt values are not included in Total

In 1978 the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1%, based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum of 2%). With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

* Beginning in 2013/14 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas. For the purposes of this report, residual revenue is assumed to be distributed to the City in the same proportions as general fund revenue.

City of Madera
Schedule 6
Assessed Value of Taxable Property (Continued)
Last Ten Fiscal Years

<u>CATEGORY</u>	Fiscal Years				
	2015	2014*	2013	2012	2011
Residential	1,629,686,371	1,518,325,305	1,452,100,000	1,447,378,861	1,445,289,675
Commercial	376,032,631	366,862,480	367,484,877	367,845,387	362,140,647
Industrial	170,784,960	164,018,245	165,058,550	168,028,586	160,627,053
Agriculture	5,042,110	4,791,797	4,700,012	4,610,026	4,719,442
Dry Farm	12,516,645	12,649,078	10,825,312	10,523,021	11,097,333
Government	5,747	5,722	5,610	-	886
Institutional	1,348,373	1,242,996	1,178,843	1,046,426	728,562
Irrigated	1,510,496	1,502,446	1,465,896	1,492,264	893,715
Cross Reference	28,515,201	23,735,117	20,865,776	20,767,878	41,260,717
Recreational	-	-	-	-	-
Vacant Land	153,947,112	158,636,497	159,890,090	167,773,016	181,438,326
SBE Non-Unitary	743,768	743,768	769,547	769,547	769,547
Unsecured	200,566,825	191,093,988	182,827,178	165,151,264	148,397,431
Unknown	3,939,713	3,540,012	3,313,737	3,304,242	3,015,970
TOTALS	2,584,639,952	2,447,147,451	2,370,485,428	2,358,690,518	2,360,379,304
Total Direct Rate	0.1328	0.13242	0.38898	0.39528	0.39666

NOTES:

Exempt values are not included in Total

In 1978 the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1%, based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum of 2%). With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

* Beginning in 2013/14 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas. For the purposes of this report, residual revenue is assumed to be distributed to the City in the same proportions as general fund revenue.

City of Madera
Schedule 7
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

Fiscal Year Ended June 30,	City of Madera	Madera Unified School District	State Center Community College	County-wide	Total
2020	0.0%	16.5%	2.6%	100.0%	119.1%
2019	0.0%	9.7%	2.3%	100.0%	112.0%
2018	0.0%	10.3%	2.6%	100.0%	112.9%
2017	0.0%	11.4%	0.8%	100.0%	112.2%
2016	0.0%	12.8%	0.8%	100.0%	113.6%
2015	0.0%	7.3%	0.9%	100.0%	108.2%
2014	0.0%	7.9%	1.0%	100.0%	108.8%
2013	0.0%	7.6%	0.9%	100.0%	108.5%
2012	0.0%	7.7%	0.8%	100.0%	108.5%
2011	0.0%	7.5%	1.0%	100.0%	108.5%

Note: The basis for the tax rates is \$100 per assessed valuation.

Source: Madera County Auditor-Controller Tax Rate Book

City of Madera
Schedule 8
Top Ten Principal Property Taxpayers
Fiscal Year 2020 and Ten Years Prior

	2019-2020			2010-2011		
		Taxable Assessed	Percentage of Total Taxable Assessed		Taxable Assessed	Percentage of Total Taxable Assessed
<u>Taxpayer</u>	<u>Rank</u>	<u>Value</u>	<u>Value</u>	<u>Rank</u>	<u>Value</u>	<u>Value</u>
John Hancock Life Insurance Co.	1	\$ 46,599,246	1.36%			
David L and Partrica R Berry	2	23,892,544	0.70%	1	27,578,791	1.16%
Ready Roastt Nut Company	3	21,591,765	0.63%			
Oldcaste Precast, Inc.	4	20,663,407	0.60%	6	16,122,950	0.68%
Sealed Air Corporation	5	20,203,370	0.59%	3	18,919,692	0.80%
The Almond Company	6	20,159,029	0.59%			
Newman Development Group	7	19,150,925	0.56%			
Lowe's Home Centers	8	16,019,672	0.47%	5	16,864,751	0.71%
Color Box LLC	9	14,965,025	0.44%			
DMP Development Corp.	10	14,934,639	0.44%	7	15,936,014	0.67%
Advanced Drainage System				2	22,076,934	0.93%
Berry & Berry, Inc.				4	18,341,668	0.77%
Yosemite Point Partnership				8	14,611,952	0.62%
Eurodrip USA, Inc.				9	13,394,849	0.56%
Manufacturing Hanover Trust Co.				10	11,895,791	0.50%
Top Ten Totals		<u>\$ 218,179,622</u>	<u>6.36%</u>		<u>\$ 175,743,392</u>	<u>7.41%</u>
CITY TOTALS		\$3,429,686,002			\$2,373,065,438	

City of Madera
Schedule 9
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

GOVERNMENTAL ACTIVITIES

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Redevelopment Bonds^b</u>	<u>Special Assessment Bonds</u>	<u>Loans Payable</u>	<u>Capital Lease</u>	<u>Total Primary Government</u>	<u>Percentage of Personal Income^a</u>	<u>Per Capita^a</u>
2020	-	34,295,000	-	633,600	19,595,500	54,524,100	5.10%	\$ 830
2019	-	39,862,859	-	738,900	492,602	41,094,361	3.84%	\$ 628
2018	-	43,765,850	-	863,554	1,023,325	45,652,729	4.59%	\$ 687
2017	-	45,039,358	-	60,088	2,425,766	47,525,212	4.95%	\$ 718
2016	-	46,207,821	2,683,119	98,022	3,002,145	51,991,107	5.67%	\$ 787
2015	-	47,346,304	2,722,525	661,052	1,874,496	52,604,377	5.82%	\$ 803
2014	-	48,439,787	2,756,931	842,091	1,964,615	54,003,424	6.03%	\$ 857
2013	-	49,488,270	2,786,337	1,053,926	2,179,997	55,508,530	6.20%	\$ 881
2012	-	50,567,725	2,825,000	-	2,461,155	55,853,880	6.32%	\$ 886
2011	-	51,541,099	2,845,000	-	2,412,717	56,798,816	6.51%	\$ 909

NOTES:

- a) See Schedule 13 Demographic and Economic Statistics for personal income and population data
- b) As of February 1, 2012 all redevelopment agencies in California ceased to exist per AB X1 26. The Madera Redevelopment Agencies' obligations were transferred to the Successor Agency.

City of Madera
Schedule 10
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

GOVERNMENTAL ACTIVITIES						
Fiscal Year	General Obligation Bonds	Redevelopment Bonds ^c	Special Assessment Bonds	Total	Percentage of Taxable Assessed Property Values ^a	Per Capita ^b
2020	-	34,295,000	-	34,295,000	1.02%	\$ 522
2019	-	39,862,859	-	39,862,859	1.24%	\$ 609
2018	-	43,794,788	-	43,794,788	1.47%	\$ 659
2017	-	45,039,358	-	45,039,358	1.58%	\$ 680
2016	-	46,231,429	2,683,119	48,914,548	1.80%	\$ 740
2015	-	47,379,250	2,722,525	50,101,775	1.94%	\$ 765
2014	-	48,459,969	2,756,931	51,216,900	2.09%	\$ 813
2013	-	49,455,270	2,786,337	52,241,607	2.20%	\$ 829
2012	-	50,567,725	2,825,000	53,392,725	2.26%	\$ 847
2011	-	51,541,099	2,845,000	54,386,099	2.30%	\$ 870

NOTES:

- a) Assessed Value and Actual Value of Taxable Property - provided by HdL, Coren & Cone provided data
- b) Demographic and Economic Statistics for personal income and population data - Schedule 13
- c) As of February 1, 2012 all redevelopment agencies in California ceased to exist per AB X1 26. The Madera Redevelopment Agencies' obligations were transferred to the Successor Agency.

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City of Madera
Schedule 11
Direct and Overlapping Governmental Activities Debt
As of June 30, 2020

2019-20 Assessed Valuation: \$3,366,245,577

	Debt Outstanding 6/30/2020	% Applicable ¹	City's Share of Debt as of 6/30/20
<u>OVERLAPPING TAX AND ASSESSMENT DEBT:</u>			
State Center Community College District	\$ 165,670,000	3.763%	\$ 6,234,162
Madera Unified School District	161,002,039	49.114%	\$ 79,074,541
City of Madera Community Facilities District No. 2006-1	2,320,338	100.000%	\$ 2,320,338
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			\$ 87,629,042
<u>DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:</u>			
Madera County Certificates of Participation	8,729,179	22.347%	1,950,710
Madera Unified School District Certificates of Participation	87,800,000	49.114%	43,122,092
City of Madera	-	100.000%	-
TOTAL DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT			\$ 45,072,802
OVERLAPPING TAX INCREMENT DEBT (Successor Agency):	34,295,000	96.592%	\$ 33,126,226
TOTAL DIRECT DEBT			\$ -
TOTAL OVERLAPPING DEBT			\$ 165,828,070
COMBINED TOTAL DEBT			\$ 165,828,070

NOTES:

- (1) Percentage of overlapping agency's assessed valuation located within boundaries of the city.
- 2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

City of Madera
Schedule 12
Legal Debt Margin Information
Last Ten Fiscal Years

Legal Debt Margin Calculation	<u>FY 2020</u>	<u>FY 2019</u>	<u>FY 2018</u>	<u>FY 2017</u>	<u>FY 2016</u>
Assessed value	\$ 3,572,633,614	\$ 3,366,111,166	\$ 3,214,555,536	\$ 2,984,863,745	\$ 2,843,541,362
Debt limit (15% of assessed value)	535,895,042	504,916,675	482,183,330	447,729,562	426,531,204
Debt applicable to limit:					
General obligation bonds	-	-	-	-	-
Less: Amount set aside for repayment of general obligation debt	-	-	-	-	-
Total net debt applicable to limit	-	-	-	-	-
Legal Debt Margin	535,895,042	504,916,675	482,183,330	447,729,562	426,531,204
Total debt applicable to the limit as a percentage of debt limit	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

NOTES:

Under State Finance Law, the City's outstanding general obligation debt should not exceed 15% of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

City of Madera
Schedule 12
Legal Debt Margin Information (Continued)
Last Ten Fiscal Years

Legal Debt Margin Calculation	<u>FY 2015</u>	<u>FY 2014</u>	<u>FY 2013</u>	<u>FY 2012</u>	<u>FY 2011</u>
Assessed value	\$ 2,717,869,926	\$ 2,580,951,334	\$ 2,443,191,890	\$ 2,366,225,200	\$ 2,354,404,271
Debt limit (15% of assessed value)	407,680,489	387,142,700	366,478,784	354,933,780	353,160,641
Debt applicable to limit:					
General obligation bonds	-	-	-	-	-
Less: Amount set aside for repayment of general obligation debt	-	-	-	-	-
Total net debt applicable to limit	-	-	-	-	-
Legal Debt Margin	407,680,489	387,142,700	366,478,784	354,933,780	353,160,641
Total debt applicable to the limit as a percentage of debt limit	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

NOTES:

Under State Finance Law, the City's outstanding general obligation debt should not exceed 15% of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

City of Madera
Schedule 13
Pledged Revenue Coverage
Last Ten Fiscal Years

2010 and 2015 Water Revenue Bonds

Fiscal <u>Year</u>	Gross <u>Revenues</u>	Net Revenue Available for <u>Debt Service</u>	<u>Debt Service</u>		<u>Coverage</u>
			<u>Principal</u>	<u>Interest</u>	
2020	12,428,666	6,697,361	449,080	107,121	12.04
2019	11,592,927	7,089,979	395,000	527,622	7.68
2018	11,876,412	3,289,860	385,000	539,662	3.56
2017	9,139,387	(301,986)	370,000	554,252	(0.33)
2016	7,265,789	2,234,038	295,000	509,635	2.78
2015	5,590,602	539,861	245,000	498,462	0.73
2014	5,716,031	1,507,176	150,000	502,962	2.31
2013	5,456,783	900,616	65,000	504,912	1.58
2012	1,876,199	235,086	-	504,912	0.47
2011	4,725,435	(4,752,168)	-	155,681	(30.53)

2019 Water Refunding Bonds

Fiscal <u>Year</u>	Gross <u>Revenues</u>	Net Revenue Available for <u>Debt Service</u>	<u>Debt Service</u>		<u>Coverage</u>
			<u>Principal</u>	<u>Interest</u>	
2020	12,428,666	6,697,361	374,080	40,336	16.16
2019	-	-	-	-	-
2018	-	-	-	-	-
2017	-	-	-	-	-
2016	-	-	-	-	-
2015	-	-	-	-	-
2014	-	-	-	-	-
2013	-	-	-	-	-
2012	-	-	-	-	-
2011	-	-	-	-	-

2015 Wastewater Revenue Bonds

Fiscal <u>Year</u>	Gross <u>Revenues</u>	Net Revenue Available for <u>Debt Service</u>	<u>Debt Service</u>		<u>Coverage</u>
			<u>Principal</u>	<u>Interest</u>	
2020	10,823,426	4,645,738	1,080,000	926,110	2.32
2019	9,776,777	986,633	1,045,000	964,775	0.49
2018	8,788,389	266,204	1,005,000	1,001,960	0.13
2017	8,042,174	613,008	970,000	1,037,850	0.31
2016	7,407,933	788,484	65,000	257,174	2.45
2015	-	-	-	-	-
2014	-	-	-	-	-
2013	-	-	-	-	-
2012	-	-	-	-	-
2011	-	-	-	-	-

City of Madera
Schedule 13
Pledged Revenue Coverage (Continued)
Last Ten Fiscal Years

2006 California Infrastructure and Economic Development Bank (CIEDB) Wastewater Loan

Fiscal Year	Gross Revenues	Net Revenue Available for Debt Service	Debt Service		Coverage
			Principal	Interest	
2020	10,823,426	4,645,738	322,295	206,439	8.79
2019	9,776,777	986,633	312,877	215,998	1.87
2018	8,788,389	266,204	303,735	225,278	0.50
2017	8,042,174	613,008	294,860	234,287	1.16
2016	7,407,933	788,484	286,244	243,032	1.49
2015	5,621,814	984,022	277,879	251,522	1.86
2014	6,199,330	491,670	269,760	259,764	0.93
2013	6,487,017	961,248	261,877	267,765	1.81
2012	6,160,478	464,127	254,225	275,533	0.88
2011	5,518,527	(231,771)	246,796	283,074	(0.44)

Successor Agency 2018 Tax Allocation Bonds

Fiscal Year	Special Assessment Collections	Net Revenue Available for Debt Service	Debt Service		Coverage
			Principal	Interest	
2020	2,790,658	598,095	1,215,000	1,563,337	0.22
2019	3,343,667	2,227,379	1,215,000	1,777,468	0.74
2018	3,686,763	2,917,577	1,295,000	2,269,784	0.82
2017	3,879,515	2,780,354	1,250,000	2,323,983	0.78
2016	1,951,305	209,883	1,190,000	2,374,693	0.06
2015	6,218,663	5,727,877	1,140,000	2,427,021	1.61
2014	724,744	444,534	1,095,000	2,474,236	0.12
2013	4,877,524	2,730,101	1,055,000	2,516,502	0.76
2012	4,961,314	4,310,943	1,015,000	2,555,078	1.21
2011	4,912,960	(1,161,632)	980,000	2,590,024	(0.33)

City of Madera
Schedule 14
Demographic and Economic Statistics
Last Ten Fiscal Years

<u>Year</u>	<u>Population (1)</u>	<u>Personal Income</u>	<u>Personal Per Capita Income (1)</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2019*	65,415	1,069,011,930	16,342	31,925	7.8%
2018	66,419	994,358,849	14,971	31,728	7.7%
2017	66,225	959,202,900	14,484	31,468	7.3%
2016	66,082	917,614,652	13,886	31,077	7.9%
2015	65,474	904,523,310	13,815	30,865	9.1%
2014	63,008	894,965,632	14,204	30,861	9.6%
2013	63,008	895,028,640	14,205	30,478	16.0%
2012	63,040	884,325,120	14,028	30,308	17.5%
2011	62,514	872,320,356	13,954	29,993	21.3%
2010	58,243	803,054,484	13,788	29,643	21.7%

NOTES:

Data provided by HdL, Coren & Cone

* Demographic data has a lag because of time to tabulate, 2020 data not available at this time

Source: MuniServices, LLC
www.cde.ca.gov

City of Madera
Schedule 15
Principal Employers
Fiscal Year 2020 and Ten Years Prior

<u>Employer</u>	<u>2019-2020</u>			<u>2009-2010</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
Madera Unified School District	2319	1	5.16%	1800		5.23%
County of Madera	1500	2	3.33%	1500		4.36%
Madera Community Hospital	936	3	2.08%	950		2.76%
Walmart	350	4	0.78%	-		N/A
Camerena Health	337	5	0.75%	-		N/A
City of Madera	312	6	0.69%	191		0.56%
Community Action Partnership Madera	234	7	0.52%	-		N/A
JBT Food Tech	165	8	0.37%	-		N/A
Lowe's	158	9	0.35%	-		N/A
Home Depot	150	10	0.33%	-		N/A
	6461		<u>3.79%</u>	4441		<u>0.56%</u>
Total City Employment			44,980	34,400		

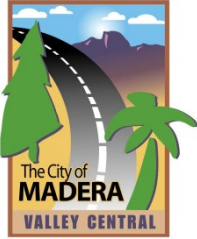
Source: 2019-20 data based on City of Madera 2020-21 Budget

Source: California Employment Department or employer provided

(-) No data available.

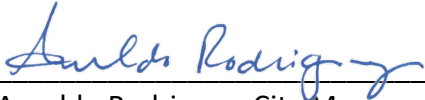
City of Madera
Schedule 16
Full Time Equivalent City Government Employees by Function/Program
Last Ten Fiscal Years (As of June 30)

FUNCTION/PROGRAM	Fiscal Years									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Government										
City Attorney	0	2	2	2	2	2	2	2	3	3
City Council	7	7	7	7	7	7	7	7	7	5
City Manager	2.7	1.7	1.95	2.7	0.7	0.7	1	2	2	2
City Clerk	2	2	2	2	2	2	2	2	2	2
Finance	24.89	24.73	23.73	24.5	24.03	24.45	25.48	25.28	26.78	28.7
Information Technology	4.17	4.25	4	4	4	4	4	4	4	4
Human Resources	4	4	4	4	4	4	4	4	4	3
Community Development	18.97	19.59	21.46	21.86	22.13	21.38	21.27	24.8	26.13	27.12
Planning Commissioners	0	0	0	0	0	0	0	0	0	0
Public Safety										
Police Officers-Sworn	70.29	70.01	69.84	60	57.25	57	57	58	59	61.77
Other Full Time Employees	24.01	23.48	23.48	20	20	20	20	20.26	21.56	24.26
Public Works										
Engineering	13.63	14.67	11.21	11.69	11.85	10.74	10.61	11.52	14.11	13.99
Maintenance	34.45	27.33	28.88	29.57	30.97	30.71	34.78	28.8	27.28	31.31
Transit Services	2.7	3.08	3.08	3.38	3.38	2.98	2.98	3.73	3.73	3.93
Airport	2.86	2.88	2.98	2.46	2.46	2.36	2.58	2.36	2.03	2.68
Solid Waste Disposal	1	6.48	8.88	9.02	7.77	6.69	3.38	5.48	1.99	2.72
Storm Drainage	5.45	5.74	4.54	5.19	4.89	5.89	5.45	6.2	6.77	7.52
Waster	22.34	23.08	25.18	20.66	18.66	16.81	14.74	16.76	17.96	19.42
Wastewater/Sewer	24.66	26.29	26.62	20.32	20.07	19.04	17.59	20.49	20.92	22.12
Waste Disposal Recycling	0	1	1.3	1.35	1.3	1.2	0	0	3.14	3.18
Successor Agency/RDA	1	1.8	2.3	2.3	2.3	2.59	2.62	2.62	3.5	4.8
Culture & Recreation	47.64	51.42	56.05	61.12	60.9	53.01	45.67	47.89	50.88	54.27
Total	313.76	322.53	330.48	315.12	307.66	294.55	284.15	295.19	307.78	326.79



REPORT TO CITY COUNCIL

Approved by:


Arnoldo Rodriguez, City Manager

Council Meeting of: April 21, 2021

Agenda Number: E-2

SUBJECT:

Informational Report on the American Rescue Plan Act of 2021

RECOMMENDATION:

This report is submitted for informational purposes and action is not being requested from the City Council at this time

SUMMARY:

The American Rescue Plan Act of 2021 (ARP) was signed into law by President Biden on March 11, 2021. The ARP, the latest COVID-19 stimulus package, is a \$1.9 trillion economic stimulus bill. Within the ARP, the Coronavirus Local Fiscal Recovery Fund provides \$350 billion for states, municipalities, counties, tribes, and territories, including \$130 billion for local governments split evenly between municipalities and counties.

Highlights of the ARP include:

- \$350 billion to state and local governments.
- \$1,400 stimulus check to most Americans earning under \$75,000.
- Extends unemployment benefits through September at an amount of \$300 per week.
- \$30 billion to help renters and landlords' weather economic losses.
- \$50 billion for small-business assistance.
- \$160 billion for vaccine development & distribution.

The \$350 billion in funding to state and local governments under the Coronavirus Local Fiscal Recovery Fund is broken down as follows:

- State Governments: \$195.3 billion
- Tribal Governments: \$20 billion to federally recognized tribal governments
- U.S. Territories: \$4.5 billion
- Local Governments: \$130.2 billion split evenly into

- \$65.1 billion for 19,000+ municipal governments; and
- \$65.1 billion for 3,000+ county governments

It is noted that States will also receive \$10 billion under a new Critical Infrastructure Projects program that will help states, territories and tribal governments carry out capital projects like broadband, that directly enable work, education, and health.

The ARP includes unprecedented aid to local governments. For the first time, all 19,000 municipal governments are entitled to a direct, non-competitive federal formula grant from the U.S. Treasury Department.

Now that the legislation has been cleared by Congress, all matters of execution, including allocations of funding, regulations prescribing eligible uses of payments, and resolving matters of statutory ambiguity, will be determined by the guidance and regulations set forth by the U.S. Department of the Treasury.

DISCUSSION:

There has been some guidance released for the Coronavirus Local Fiscal Recovery Fund regarding this unprecedented aid to local governments to guide local governments in the preparation and planning process of receiving these funds. The guidance thus far states that the direct funding to local governments means:

- All cities, towns, and villages are entitled to a federal grant from the new Coronavirus Local Fiscal Recovery Fund.
- Aid obligated to municipalities is not in any way mingled with aid obligated to state or county governments.
- Aid for municipalities is protected from state or county interference by iron-clad statutes compelling states to comply, including penalties for states that fail to carry out their responsibilities to small cities and towns.

The Coronavirus Local Fiscal Recovery Fund grants are formula grants and under the formula every municipal government is entitled to receive a calculated share of the \$65.1 billion for cities, towns, and villages. These are not competitive grants and local governments will not have to submit an application or justify their needs in advance. Cities may have to exchange banking, budget, or other account information with the Treasury Department (for municipalities with populations over 50,000) or their states (for municipalities with population under 50,000) to facilitate receipt of funds.

Although final guidance from the Department of Treasury is pending, the following have been identified as separate allowable use of the funds:

- To respond to the pandemic or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;

- For premium pay to eligible workers performing essential work (as determined by each recipient government) during the pandemic, providing up to \$13 per hour above regular wages;
- For the provision of government services to the extent of the reduction in revenue due to the pandemic (relative to revenues collected in the most recent full fiscal year prior to the emergency);
- To make necessary investments in water, sewer, or broadband infrastructure.

The language explicitly prohibits funds from being deposited into a pension fund.

In addition, a recipient may transfer its allocation to a private nonprofit organization, Tribal organization, public benefit corporation involved in the transportation of passengers or cargo, or special-purpose unit of State or local government, if the recipient government so chooses. The recipient entity would need to use the funds consistent with the purposes listed above.

Cities will need to make “periodic” reports to the U.S. Department of Treasury, according to the statute. Cities should plan to report how these funds are spent. Audits are expected to continue well beyond 2024, thus it will be imperative that the City maintain sound records.

Funding will be released to state and local governments by Treasury in two tranches. Half the funding each city is entitled to will be released under the first tranche by May 10, 2021; and the second half of funds will be released under the second tranche one year after the disbursement of the first tranche.

Department of Treasury and the White House are still working on final guidance.

FINANCIAL IMPACT:

The U.S. Department of Treasury is in the process of refining the estimates for allocations from the Coronavirus State and Local Fiscal Relief Funds. Upon receipt of additional information, staff will update Council.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

The information contained herein is not addressed by the Vision Madera 2025 plan, nor is the information in conflict with the plan.

ALTERNATIVES:

This report is for informational purposes only.

ATTACHMENTS:

1. American Rescue Plan Local Relief Frequently Asked Questions

American Rescue Plan Local Relief Frequently Asked Questions

Last Updated April 12, 2021

After the American Rescue Plan Act was signed into law by President Biden on March 11, 2021, it guaranteed direct relief to all 19,000 cities, towns and villages in the United States (Sec. 9901: Coronavirus State and Local Fiscal Recovery Funds). The U.S. Department of the Treasury is responsible for distributing this unprecedented program, and they are currently developing methods and guidance for the allocation and oversight process.

National League of Cities (NLC) has identified frequently asked questions about Coronavirus Local Fiscal Recovery Fund grants, and provided answers based on available information to help prepare while we all wait for official guidance. These answers will be updated when additional information becomes available.

When can we expect more guidance?

The American Rescue Plan Act gives the U.S. Department of Treasury 60 days from enactment on March 11, 2021, to make their allocations to state and local governments. Considering the complexity of distributing these funds to 19,000 cities, towns and village, the Treasury may take close to 60 days to develop guidance.

What should my city do while we wait for more guidance?

Assess government operations AND community needs to develop a plan for recovery. Gather your team and include internal and external stakeholders. Include resident voices. Get to know the community's needs at all levels: individuals, families, organizations and businesses, and each level of government. Think about building connections across systems and levels. Solicit input from valuable staff and stakeholders to help create a comprehensive needs assessment. Make racial equity a part of your plan and ensure that you have set targets to support those who are often excluded.

The federal government has prioritized the timely distribution of funds, so do not wait to get started. The sooner that you develop a recovery plan, the faster you can get people back to work, stabilize your operations, and support those most impacted by COVID-19. As you put your plan together, consider the benchmarks of success including key metrics that will help you tell the story of how the American Rescue Plan has helped your city, town, or village.

NLC has created principles to help guide your planning and use of the Coronavirus Local Fiscal Recovery Fund grants. [You can view those principles here.](#)

What does my city need to do to receive funds?

The Coronavirus Local Fiscal Recovery Fund grants are formula grants and under the formula every municipal government is entitled to receive a calculated share of the \$65.1 billion for cities, towns, and villages. These are not competitive grants and local governments will not

have to submit an application or justify their needs in advance. Cities may have to exchange banking, budget, or other account information with the Treasury Department (for municipalities with populations over 50,000) or their states (for municipalities with population under 50,000) to facilitate receipt of funds. NLC is waiting on specific guidance from the Treasury about additional information requirements.

How will my city receive its funds?

More than 19,000 municipalities will receive direct funding under the America Rescue Plan Act. Direct funding means:

All cities, towns, and villages are entitled to a federal grant from the new Coronavirus Local Fiscal Recovery Fund.

Aid obligated to municipalities is not in any way mingled with aid obligated to state or county governments.

Aid for municipalities is protected from state or county interference by iron-clad statutes compelling states to comply, including penalties for states that fail to carry out their responsibilities to small cities and towns.

The Act designates the approximately 1,000 cities with more than 50,000 residents as Metropolitan cities, and those cities will receive their funds directly from the U.S. Department of Treasury. The act designates the approximately 18,000 cities, towns and villages with less than 50,000 residents as non-metro, non-county units of local government and makes the states responsible for passing through all federal funds that non-metro localities are entitled to.

What will I need to report to the Treasury?

Cities should prepare to report how they spent their funds. NLC is waiting on guidance from the U.S. Department of Treasury to know what details need to be included and in what format they will need to be reported.

When will I need to report to the Treasury?

Cities will need to make “periodic” reports to the U.S. Department of Treasury, according to the statute. Cities should plan to report how these funds are spent. Audits might go on for years after 2024, the date by which the money will remain available. Therefore, it is important to maintain good records.

How much money will my city receive?

Accurate grant calculations depend on a perfected list of eligible municipalities. The Treasury department is finalizing a list of all local governments to accurately calculate the share each municipality will receive from the \$65.1 billion municipal fund. Existing estimates provided by

Congress are not completely accurate or final. However, you can find those non-final estimates of your allocation on our Estimated Local Allocations in the American Rescue Plan webpage.

Of the \$65.1 billion total, \$45.57 billion, or 70% of funds, will be allocated to metro cities with more than 50,000 residents using a modified Community Development Block Grant formula calculation. The remaining \$19.53 billion, or 30% of funds, will be allocated non-metro cities with less than 50,000 residents using a simple per-capita calculation, with total grant size for non-metro cities capped at 75% of the locality's most recent budget as of January 27, 2020.

When will my municipality receive funds?

Cities designated as "Metropolitan cities" will receive their money within 60 days of the laws signing (March 11, 2021). Cities, towns and villages considered non-metro units of local government will receive their money approximately 90 days after the signing of the law (March 11, 2021).

Funding will be released to state and local governments by Treasury in two tranches. Half the funding each city is entitled to will be released under the first tranche by May 10, 2021; and the second half of funds will be released under the second tranche one year after the disbursement of the first tranche.

Is there a deadline to use the funds?

We are waiting for the U.S. Department of Treasury to weigh in on this. The bill states that funds for local governments will "remain available through December 31, 2024." Treasury will need to decide whether this means spent by or obligated by that date.

Can recovery funds be used for stormwater projects and expenses?

At this point, it is unclear if stormwater or wastewater projects and expenses are eligible expenses under the statute. In a letter to Treasury, NLC made a push for a liberal interpretation of the statute to include stormwater and wastewater projects and expenses.

Can my city decrease taxes after receiving these funds?

The rule that would prohibit tax decreases is a restriction only on States. The local government section of the bill contains no prohibition on lowering taxes.

If fiscal recovery funds are used for infrastructure projects, does my municipality need to comply with typical federal requirements like NEPA?

NLC raised this issue with the U.S. Department of Treasury during a call and the Department of Treasury said it is an issue it is looking in to.

What infrastructure projects can funds be used on?

The statute states that the allowable infrastructure includes water, sewer, or broadband. It is unclear at this point if waste and stormwater are allowable uses. As for other infrastructure projects, we will have to wait for Treasury guidance to see what is considered a permissible use.

Can recovery funds be used for pensions?

No, the statute states explicitly that cities receiving funds may not “use funds made available under this section for deposit into any pension fund.”

Can cities transfer their allotted funds to counties?

The statute provides four categories in which a city can transfer funds.

- A private nonprofit organization
- A public benefit corporation involved in the transportation of passengers or cargo
- A special-purpose unit of State or local government
- A state government

The statute is silent on transferring funds to a county.

Can Governors or state legislatures interfere with the allocation or spending of Coronavirus Local Fiscal Recovery Funds?

The Act does not give states authority to change the amount of, or attach additional requirements to, the payments allocated to local government recipients.