REGULAR MEETING OF THE MADERA CITY COUNCIL AND SPECIAL MEETING OF MADERA CITY COUNCIL AS SUCCESSOR AGENCY TO THE FORMER MADERA REDEVELOPMENT AGENCY

205 W. 4th Street, Madera, California 93637

NOTICE AND AGENDA

Wednesday, January 19, 2022
6:00 p.m.

Council Chambers
City Hall

The Council Chambers will be open to the public. This meeting will also be available for public viewing and participation through Zoom. Members of the public may also observe the live streamed meeting on the City's website at www.madera.gov/live. Members of the public may comment on agenda items at the meeting or remotely through an electronic meeting via phone by dialing (669) 900-6833 enter ID: 873 9769 9150#. Comments will also be accepted via email at citycouncilpubliccomment@madera.gov or by regular mail at 205 W. 4th Street, Madera, CA 93637.

The City will observe the Madera County Public Health Department recommendations. This may limit seating in the Council Chamber; however, the City will have seating available in the foyer. All persons visiting City facilities shall observe health and safety protocols.

This meeting is also being conducted by teleconference at the following location:

Mayor Santos Garcia
413 S. A Street
Madera, CA 93638

Mayor Pro Tem Anita Evans
1218 E. Cleveland Ave., Space #185
Madera, CA 93638

Councilmember Cece Gallegos
1177 Norwegian
Modesto, CA 95350

Mayor Garcia, Mayor Pro Tem Evans, and Councilmember Gallegos will participate via the listed teleconference locations. The teleconference locations are open to the public and any member of the public has an opportunity to address the City Council from the teleconference location in the same manner as if that person attended the meeting at City Hall. The City Council will control the conduct of the meeting and determine the appropriate order on public comments from the teleconference location. All votes during the teleconferenced meeting shall be by roll call.

CALL TO ORDER:

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

INVOCATION: Pastor Marc Unger, First Baptist Church

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. Proclamation Recognizing January as Human Trafficking Awareness and Prevention Month (CAPMC)

INTRODUCTIONS:

1. Marcela Zuniga, Grants Administrator (Introduction by Anthony Forestiere)

A. WORKSHOP:

A-1 Update on Water, Sewer, Storm Drainage and Solid Waste Rate Studies

Recommendation: No Action Required (Report by Anthony Forestiere)

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 – 05/19/21

Recommendation: Approve the City Council Minutes of May 19, 2021

B-2 Informational Report on Register of Audited Demands December 4, 2021 to January 7, 2022

Recommendation: No Action Required (Report by Anthony Forestiere)

B-3 Informational Report on Personnel Activity

Recommendation: No Action Required (Report by Wendy Silva)

B-4 Amendments to Lease Agreements at the Madera Intermodal Transit Center

Recommendation:

1) Adopt a Resolution Approving Amendment No. 1 to the Lease Agreement between the City and Madera Cab Company for the use of office space at the Intermodal Transit Center; and

2) Adopt a Resolution Approving Amendment No. 1 to the Lease Agreement between the City and Greyhound for the use of the Intermodal Transit Center (Report by Anthony Forestiere)

B-5 Actions Related to Successor Agency Annual Budget Reporting to the Department of Finance

(Action on this item by the Successor Agency)

Recommendation:

1) Adopt a Resolution Adopting the Recognized Obligation Payment Schedule (ROPS) Representing Period of July 1, 2022 to June 30, 2023, for the City of Madera as the Successor Agency of the Former Redevelopment Agency; and

2) Adopt a Resolution Approving the Administrative Budget for the City of Madera as the Successor Agency of the Former Madera Redevelopment Agency of the City of Madera for the Period of July 1, 2022 – June 30, 2023 (Report by Anthony Forestiere)

B-6 Request for Assignment of Hangar Lease Agreement

Recommendation: Adopt a Resolution Approving Assignment of Third Amended Lease Agreement from Madera Aviation Group, LLC to CA Pacific Investments LLC (Report by Daniel Foss)

B-7 Airport Rescue Grant funding in the amount of $59,000

Recommendation: Adopt a Resolution Approving the Airport Rescue Grant Agreement with the Federal Aviation Administration (Report by Daniel Foss)

B-8 Amendment to the Application for Transportation Development Act (TDA) – Local Transportation Funds (LTF) and State Transit Assistance (STA) Funds for Fiscal Year (FY) 2021/22

Recommendation: Adopt a Resolution Approving the Amendment to the Applications for TDA– LTF and STA Funds for FY 2021/22 and Authorizing the City Engineer to Execute and Submit the Applications to the Madera County Transportation Commission (MCTC) (Report by Keith Helmuth)

B-9 Traffic Signal at the Intersection of Howard Road and Granada Drive

Recommendation: Adopt a Minute Order Approving:

1) Acceptance of Traffic Signal at the Intersection of Howard Road and Granada Drive, City Project No. TS-17; and

2) The Recording of Notice of Completion; and

3) The Release of Retention 35 days after Recording of the Notice of Completion (Report by Keith Helmuth)

B-10 Traffic Signal at the Intersection of Howard Road and Westberry Boulevard

Recommendation: Adopt a Minute Order Approving:

1) Acceptance of Traffic Signal at the Intersection of Howard Road and Westberry Boulevard, City Project No. TS-19; and

2) The Recording of Notice of Completion; and

3) The release of retention 35 days after recording of the Notice of Completion (Report by Keith Helmuth)

B-11 Pedestrian Hybrid Beacon at the Intersection of Stadium Road and Gary Lane, CDBG No. B18MC060053, City Project No. TS-29

Recommendation: Adopt a Minute Order Approving:

1) Acceptance of Pedestrian Hybrid Beacon at the Intersection of Stadium Road and Gary Lane, CDBG No. B18MC060053, City Project No. TS-29; and

2) The Recording of Notice of Completion; and

3) The release of retention 35 days after recording of the Notice of Completion (Report by Keith Helmuth)

B-12 Clean California Local Grant Program Funds – Fresno River Project

Recommendation: Adopt a Resolution Authorizing Submission of the Clean California Local Grant Program Funds Application for the Fresno River Project (Report by Arnoldo Rodriguez)

C. PUBLIC HEARINGS:

C-1 Public Hearing regarding Annexation No. 10 (Omni Subdivision) into Community Facilities District 2005-1 and Related Actions

Recommendation:

1) Adopt a Resolution Authorizing the Annexation of Territory (Omni Subdivision) to Community Facilities District (CFD) 2005-1 (Annexation No. 10) and Authorizing the Levy of a Special Tax and Submitting the Levy of Tax to the Qualified Electors; and

2) Adopt a Resolution Calling a Special Election and Submitting to the Voters of Annexation No. 10 of the City's CFD 2005-1 Propositions Regarding the Annual Levy of Special Taxes within Annexation No. 10 to Finance Police Protection Services, Fire Protection and Suppression Services, Park Maintenance, and Storm Drainage System Operation and Maintenance Within the District; and

3) Conduct a Special Election of the Qualified Electors of Annexation No. 10 of the City's CFD 2005-1 and Declaration and Certification of Results Thereof; and

4) Adopt a Resolution Making Certain Findings, Certifying Results of an Election and Adding Annexation No. 10 to CFD 2005-1 (Report by Gary Conte)

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

D-1 Establishment of Cannabis Business Tax Rates

Recommendation: Adopt a Resolution Setting the Cannabis Business Tax Rates for Various Types of Commercial Business Permits (Report by Arnoldo Rodriguez)

E. ADMINISTRATIVE REPORTS:

E-1 Request by the Greater Madera Kiwanis to assist in the 4th of July Community Event

Recommendation:

1) Adopt a Resolution Waiving the Fees to Cover the Costs of Police Services in the Amount of $2,869; and
2) Provide direction on the City's Involvement in the Community Event (Report by Dino Lawson)

E-2 Seek Direction Regarding the 2022 Regular City Council Meeting Schedule

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

E-3 Remote City Council Meetings Under Brown Act Requirements (AB 361)

Recommendation:

1) Council to decide to allow Public Meetings by the City Council and All Boards, Commissions, and Standing Committees of the City with the remote meeting requirements set forth by the Brown Act; or
2) Council to decide to Adopt a Resolution Authorizing Remote Teleconference Public Meetings by the City Council and All Boards, Commissions, and Standing Committees of the City in Accordance with Assembly Bill 361 for a Period of 30 Days (Report by Arnoldo 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.

F-1 Report Regarding Current Elective Mayor Process

Recommendation: This report has been prepared at the direction of the City Council. Therefore, there is no staff recommendation provided. Council may consider the report and determine whether or not it wishes to modify or repeal the current process for election of the Mayor at large. The Council may take no action, request further information, or direct City Clerk and City Attorney to return with appropriate action items (Report by Hilda Cantu Montoy)

G. CLOSED SESSION: None

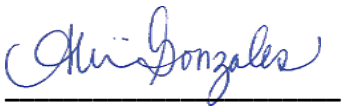
ADJOURNMENT:

UPCOMING MEETING DATES:

- Wednesday, February 2, 2022
- Wednesday, February 16, 2022
- Wednesday, March 2, 2022
- Wednesday, March 16, 2022

- 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.
- A complete agenda packet is available on the City's website and in the City Clerk's Office at least 72 hours prior to a Regular Meeting and 24 hours prior to a Special Meeting. A hard copy of any agenda report may be requested by contacting the City Clerk's Office at (559) 661-5405 or by email at cityclerkinfo@madera.gov .
- 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.

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 January 19, 2022 near the front entrances of City Hall and on the City's website www.madera.gov at 7:30 p.m. on January 14, 2022.



Alicia Gonzales, City Clerk

REPORT TO CITY COUNCIL

Approved by:

Anthony R. Forestiere

Anthony R. Forestiere, Interim Director of Financial Services

Arnoldo Rodriguez

Arnoldo Rodriguez, City Manager

Council Meeting of: January 19, 2022

Agenda Number: A-1

SUBJECT:

Update on Water, Sewer, Storm Drainage and Solid Waste Rate Studies

RECOMMENDATION:

Information workshop. No action is being requested.

DISCUSSION:

This item is a follow-up to the discussion at the December 15 and August 18, 2021 Council meetings. As Council is aware, Madera is a full-service city that provides water, sewer, solid waste, and storm drainage services to its residents. There are approximately 14,200 residential, commercial, and industrial utility customers. The last utility rate study prepared by the City was completed in 2015, which updated the utility rates for water and sewer, taking effect incrementally July 2015 through January 2020. Considering that rates are generally reviewed every 5 years, the City issued a Request for Proposal (RFP) in August 2020 for a study of the utility rates for water, sewer, storm drainage, and solid waste services. Of the seven proposals received, the City Council (Council) selected NBS Consulting to perform the utility rate studies.

Prior to the ongoing study, the last rate study resulted in water and sewer rates taking effect in July 2015 with incremental increases through January 2020. In December 2018, the Council considered a revision to the water conservation portion of the water rates and reduced the planned increase from 10 percent to 6 percent for the fiscal year 2018/19. The storm drainage rates have not been adjusted since 1992. The solid waste services are contracted to a third party.

It is worth noting that utilities, including sewer, water, trash collection, and drainage are funded by user fees that provide for the daily operation and maintenance of the various systems. Said fees are viewed as property-related fees for a utility service and are subject to specific requirements of the California Constitution Article XIII D § 6(a), commonly referred to as Proposition (Prop) 218. The requirements include:

- The fees must only cover expenses to provide service to the customer assessed.

- An increase in the fee(s) must be approved by the customers under a protest-ballot procedure, where all affected property owners are notified and given the opportunity to protest the increase in writing or at a public hearing, and a majority protest prohibits the increase.
- A multi-year schedule of fee increases is allowed for up to five years.
- The Prop 218 process occurs after the Council approves the rate studies. This process involves mailing a Notice of the Proposed Rate Increases to all affected customers.
    - Any customer opposed to the rate increase would need to send a letter back to the City protesting the rate increases.
    - If more than 50 percent of the customers are opposed to the rate increase, the increase would be blocked.
    - The Prop 218 process also requires having a public hearing no earlier than 45 days before the mailing to receive comments on the proposed increases. At the end of this hearing, the Council would close the period to receive protests, and then count the protest ballots. If the protest failed, the Council could adopt the proposed rate increase.

The rate study is comprised of several distinct analyses. Each study is attached to this report and include:

- Water
- Wastewater (i.e., sewer)
- Storm Drain
- Solid Waste (i.e., trash), including Street Sweeping

A summary of each is as follows:

WATER RATE STUDY:

The Water Rate Study assumes that $6 Million of the American Rescue Plan Act (ARPA) funds would be used to fund capital projects along with the use of available Water Enterprise Capital Reserve Funds. Based on current and projected costs, including capital projects, the rates are projected to increase 3 percent in fiscal year 2021/2022 with no increase in rates in the following four years covered by the rate study.

WASTEWATER RATE STUDY:

The Wastewater Rate Study assumes that $16 Million of the ARPA funds would be used to fund capital projects. Based on current and projected costs, including capital projects, the rates are projected to increase 5 percent in each of the next five years.

STORM DRAIN RATE STUDY:

The Storm Drain Rate Study recommends an increase of 8 percent in each of the next five years. These rate increases are necessary to cover ongoing costs, as well as fund prudent reserves. Prior deficits have depleted reserve balances, as rates have not increased since 1992.

SOLID WASTE RATE STUDY:

The Solid Waste Rate Study recommends an increase of 10 percent in total rate revenue in the first four years and 4 percent in the fifth year of the study. Because of the cost-of-service adjustments, each

customer class is affected differently by these increases. These rate increases are necessary to cover ongoing costs, fund prudent reserves and cover new costs associated with State Bill (SB) 1383. SB 1383, effective January 1, 2022, imposes additional recycle and organic recovery mandates, resulting in an estimated 35 percent increase in costs and is presented as a surcharge incorporated into the rates. Additionally, the administrative fees paid to the franchise hauler, which have not historically been recovered from residential customers, are also added to the proposed rates.

The Solid Waste Study includes street sweeping fees which have historically been billed separately and were based on lot frontage. The rates for street sweeping have been incorporated into proposed solid waste rates and are now recovered from all solid waste customers as a fixed rate, designed to cover ongoing street sweeping costs, and are identified as a component of the solid waste fee.

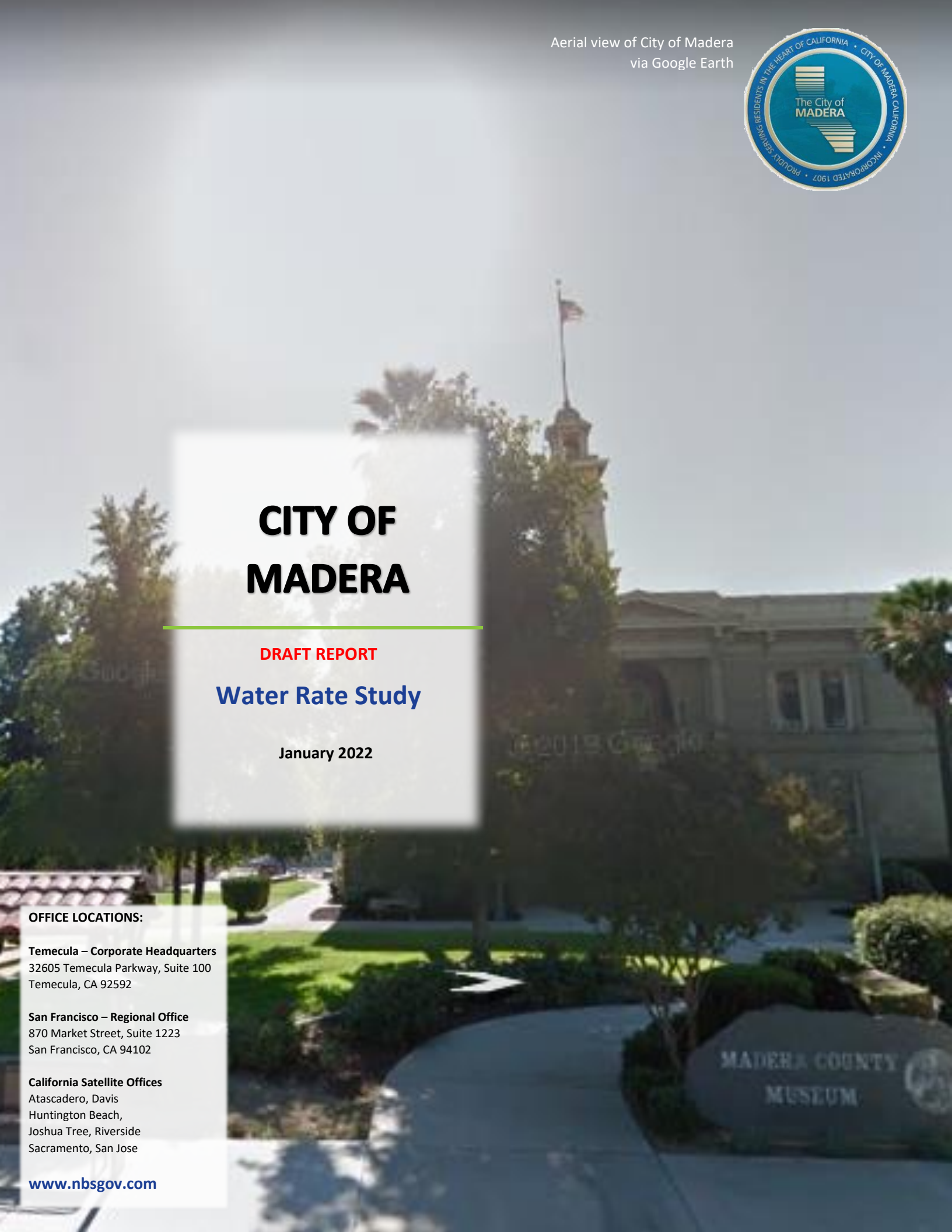
PURPOSE OF THIS WORKSHOP

The purpose of this workshop is to provide background on the rate setting process, eventually leading to the more formal process.

ATTACHMENTS

1. Water Rate Study
    a. Appendix: Detailed Water Study Tables and Figures
2. Wastewater Rate Study
    a. Appendix: Detailed Wastewater Study Tables and Figures
3. Storm Drain Rate Study
    a. Appendix: Detailed Storm Drain Study Tables and Figures
4. Solid Waste Rate Study

1. Water Rate Study



Aerial view of City of Madera
via Google Earth

CITY OF MADERA

DRAFT REPORT

Water Rate Study

January 2022

OFFICE LOCATIONS:

Temecula – Corporate Headquarters
32605 Temecula Parkway, Suite 100
Temecula, CA 92592

San Francisco – Regional Office
870 Market Street, Suite 1223
San Francisco, CA 94102

California Satellite Offices
Atascadero, Davis
Huntington Beach,
Joshua Tree, Riverside
Sacramento, San Jose

www.nbsgov.com

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ABBREVIATIONS & ACRONYMS

AAF	Average Annual Flow
AF	Acre Foot, equal to 435.6 HCF/CCF or 325,851 gallons
Alt.	Alternative
Avg.	Average
AWWA	American Water Works Association
BMP	Best Management Practice
CA	Customer
CAP	Capacity
CCF	Hundred Cubic Feet (same as HCF); equal to 748 gallons
CCI	Construction Cost Index
COM	Commodity
Comm.	Commercial
COS	Cost of Service
COSA	Cost of Service Analysis
CPI	Consumer Price Index
CIP	Capital Improvement Program
DU	Dwelling Unit
Excl.	Exclude
ENR	Engineering News Record
EDU	Equivalent Dwelling Unit
Exp.	Expense
FP	Fire Protection
FY	Fiscal Year (e.g., July 1st to June 30th)
FY 2021/22	July 1, 2021 through June 30, 2022
GPD	Gallons per Day
GPM	Gallons per Minute
HCF	Hundred Cubic Feet; equal to 748 gallons or 1 CCF
Ind.	Industrial
Irr.	Irrigation
LAIF	Local Agency Investment Fund
MFR	Multi-Family Residential
Mo.	Month
Muni.	Municipal
N/A	Not Available or Not Applicable
O&M	Operational & Maintenance Expenses
Prop 13	Proposition 13 (1978) – Article XIIIA of the California Constitution which limits taxes on real property to 1% of the full cash value of such property.

This list identifies abbreviations and acronyms that may be used in this report. This list has not been viewed, arranged, or edited by an attorney, nor should it be relied on as legal advice. The intent of this list is to support the recognition and analysis of this report. Any questions regarding clarification of this document should be directed to staff or an attorney specializing in this particular subject matter.

Prop 218	Proposition 218 (1996) – State Constitutional amendment expanded restrictions of local government revenue collections.
Req't	Requirement
Res.	Residential
Rev.	Revenue
RTS	Readiness-to-Serve
R&R	Rehabilitation & Replacement
SFR	Single Family Residential
SRF Loan	State Revolving Fund Loan
SWRCB	State Water Resources Control Board
V. / Vs. /vs.	Versus

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SECTION 1. PURPOSE AND OVERVIEW OF THE STUDY

A. Purpose

The City of Madera (City) retained NBS to conduct a comprehensive water rate study for several reasons, including meeting revenue requirements, providing greater financial stability for the water enterprise, and complying with certain legal requirements (such as California Constitution article XIII D, Section 6, which is commonly referred to as Proposition 218 [Prop 218]). The rates resulting from this study were developed in a manner that is consistent with industry standard cost of service principles. In addition to documenting the rate study methodology, this report is provided with the intent of assisting the City to maintain transparent communications with its residents and businesses.

In developing new water rates, NBS worked cooperatively with City staff and the City Council (Council), in selecting appropriate rate alternatives. Based on input from all stakeholders, the proposed rates are summarized in this report.

B. Overview of the Study

Comprehensive rate studies such as this one typically includes the following three components, as outlined in **Figure 1**:

1. Preparation of a **Financial Plan**, which identifies the net revenue requirements for the utility.
2. **Cost of Service Analysis,** which determines the cost of providing service to each customer class and water usage tiers.
3. **Rate Design Analysis,** which evaluates different rate design alternatives.

Figure 1. Primary Components of a Rate Study



These steps are intended to follow industry standards and reflect the fundamental principles of cost-of-service rate making embodied in the American Water Works Association (AWWA) Principles of Water Rates, Fees, and Charges[1], also referred to as the M1 Manual. The rate study also addresses requirements under

1 Principles of Water Rates, Fees, and Charges, Manual of Water Supply Practices, M1, AWWA, seventh edition, 2017.

Proposition 218 that rates do not exceed the cost of providing the service, and that the rates be proportionate to the cost of providing service for all customers. In terms of the chronology of the study, these three steps represent the order they were performed in this Study. Detailed tables and figures documenting the development of the proposed rates are provided in the Appendix.

FINANCIAL PLAN

As a part of this rate study, NBS projected revenues and expenditures on a cash flow basis for the next five years. The amount of rate revenue required, that will allow reserves to be maintained at the recommended levels, is known as the *net revenue requirement*. As current rate revenue falls short of the net revenue requirement, rate adjustments -- or more accurately, adjustments in the total revenue collected from rates -- are recommended. This report presents an overview of the methodologies, assumptions, and data used, along with the financial plans and proposed rates developed in this study[2].

WATER RATE DESIGN ANALYSIS

Rate Design is typically the stage in the study where NBS, staff and the Council must work closely together, to develop rate alternatives that will meet the City's objectives. It is important for the water utility to send proper price signals to its customers about the actual cost of their water usage. This objective is typically addressed through both the magnitude of the rate adjustments, and the rate structure design. In other words, both the amount of revenue collected, and the way in which the revenue is collected from customers are important.

Several criteria are typically considered in setting rates and developing practical rate structures. The fundamentals of this process have been documented in a number of rate-setting manuals, such as the American Water Works Association (AWWA) Manual M1. The foundation for evaluating rate structures is generally credited to James C. Bonbright in the *Principles of Public Utility Rates*[3], which outlines pricing policies, theories, and economic concepts along with various rate designs. The following is a simplified list of the attributes of a sound rate structure:

- Rates should be easy to understand from the customer's perspective.
- Rates should be easy to administer from the utility's perspective.
- Rates should promote the efficient allocation of the resource.
- Rates should be equitable and non-discriminating (that is, cost based).
- There should be continuity in the ratemaking philosophy over time.
- Rates should address other utility policies (for example, encouraging conservation & economic development).
- Rates should provide month-to-month and year-to-year revenue stability.

The following are the basic rate design criteria that were considered in this study:

Rate Structure Basics –The vast majority of rate structures contain a fixed or minimum charge in combination with a volumetric charge. The revenue requirements for each customer class are collected from both fixed monthly meter charges and variable commodity charges. The rates proposed in this report are designed to

2 The complete financial plan is set forth in the Appendix.

3 James C. Bonbright; Albert L. Danielsen and David R. Kamerschen, Principles of Public Utility Rates, (Arlington, VA: Public Utilities Report, Inc., Second Edition, 1988), p. 383-384.

collect the almost the same revenue split as current rates; about 36 percent (36%) of rate revenue from the fixed meter charge and 64 percent (64%) from the variable commodity charge[4].

Fixed Charges – Fixed charges can be called base charges, minimum monthly charges, customer charges, fixed meter charges, etc. Fixed charges for water utilities typically increase by meter size. From a financial stability perspective, if utilities recover all of their fixed costs from fixed charges and all of their variable costs from volumetric charges, fluctuations in water sales revenues are directly offset by reductions or increases in variable expenses. When rates are set in this manner, they provide the greatest revenue stability for the utility. However, other factors are often considered when designing water rates such as community values, water conservation goals, ease of understanding, and ease of administration.

Volumetric (Consumption-Based) Charges – In contrast to fixed charges, variable costs such as purchased water, the cost of electricity used in pumping water, and the cost of chemicals for treatment tend to change with the quantity of water produced. For a water utility, variable charges are based on metered consumption and charged on a dollar-per-unit cost (for example, per 100 cubic feet, or one hundred cubic feet (hcf), which is equal to approximately 748 gallons).

Multi-Tiered Water Charges – An inclining block rate structure attempts to send a price signal to customers that their consumption costs more as more water is consumed and is generally considered to be a more conservation-oriented rate structure. Tiered water charges are encouraged by state law and regulatory mandates but are also intended to represent the higher costs for customers that contribute more to peak summertime usage and place greater demands on the system. The types of higher costs reflected, for example, in the higher tiers of the rate structure may include conservation program costs which are intended to encourage customers to eliminate inefficient and wasteful water use, and otherwise reduce consumption during peak periods.

REGULATORY ISSUES

Drought and Water Conservation - On January 17, 2014, Governor Jerry Brown declared a State of Emergency throughout California due to severe drought conditions. On April 1, 2015, the Governor issued Executive Order B-29-15 mandating statewide water conservation of 25 percent. The specific conservation mandate for each community in California varied from 4 to 36 percent.

While conservation is good from a supply and environmental standpoint, it places financial pressure on the utility. Consumption has an impact on both revenue and expenses and with positive conservation efforts continuing to be a high priority for the City, the revenue declines could put the water utility at risk in the future without changes in the consumption charges. The City directed NBS to develop a drought rate structure which is presented in Section 2 of this report. The drought rates presented in this report may be adopted at the Council's choosing in the future, in the event of a state issued drought mandate as was done in 2015.

4 The California Urban Water Conservation Council recommends recovering at least 70 percent of rate revenue through volume-based rates. However, water utilities are allowed to develop their own allocations that accurately reflect their actual cost allocations.

SECTION 2. WATER RATE STUDY

A. Key Water Rate Study Issues

The City's water rate analysis was undertaken with a few specific objectives, including:

- Maintain routine operation and maintenance expenditures of the water system, including salaries and benefits of water resources staff, contracted services and water sustainability programs.
- Fund routine capital projects to maintain a modern and reliable water network and infrastructure.
- Maintain reserve fund levels to ensure future financial stability for the water utility.
- Provide revenue stability for the Utility, due to the level of capital investment planned over the next five years.
- Comply with Prop 218 requirements to ensure cost of service are properly allocated amongst user classifications.
- Evaluate the appropriateness of the current tiered rate structure and compare it to a uniformed rate structure. NBS will provide revenue neutral rate structures for the City to evaluate (each rate option is designed to produce the same amount of revenue).

The rate structures NBS is proposing relied on industry standards and cost-of-service principles. The fixed and volume-based charges were calculated based on the net revenue requirements, number of customer accounts and water consumption data provided by the City.

B. Financial Plan

It is important for municipal utilities to maintain reasonable reserves in order to handle emergencies, fund working capital, maintain a good credit rating, and generally follow sound financial management practices. Rate adjustments are governed by the need to meet operating and capital costs, maintain adequate debt coverage, and build reasonable reserve funds. The current state of the City's water utility, with regard to these objectives, is as follows:

- **Meeting Net Revenue Requirements:** For Fiscal Year (FY) 2021/22 through FY 2025/26, the projected net revenue requirement (that is, total annual expenses plus debt service and rate-funded capital costs, less non-rate revenues) for the City is approximately $10.2 million on average, annually.
- **Building and Maintaining Reserve Funds:** Reserve funds provide a basis for a utility to cope with fiscal emergencies such as revenue shortfalls, asset failure, and natural disasters, among other events. Reserve policies provide guidelines for sound financial management, with an overall long-range perspective to maintain financial solvency and mitigate financial risks associated with revenue instability, volatile capital costs, and emergencies. The reserve funds for the Utility are considered unrestricted reserves and consist of the following:
    - **The Operating Reserve** should equal approximately 90 days of operating expenses (reaching approximately $2.1 million in FY 2025/26). An Operating Reserve is intended to promote financial viability in the event of any short-term fluctuation in revenues and/or expenditures. Fluctuations in revenue can be caused by weather patterns, the natural inflow and outflow of cash during billing cycles, natural variability in demand-based revenue streams (such as volumetric charges), and – particularly in periods of economic distress – changes or trends in age of receivables.

- **The Capital Outlay Reserve** should equal roughly 6% of asset values, reaching $4 million annually over the next five years. These monies are set aside to address long-term and routine capital system replacement and rehabilitation needs.

- **Funding Capital Improvement Projects:** The City must also be able to fund necessary capital improvements in order to maintain current service levels. City staff has identified roughly $43.5 million (in current year dollars) in expected capital expenditures for FY 2021/22 through 2025/26. With the recommended rate increases, these expenditures can be accomplished while keeping reserves above the minimum recommended target. The City was also able to secure grant monies from the American Rescue Plan Act (ARPA), in which $6 million is allocated towards the water enterprises' capital projects. This grant funding significantly helps offset the financial burden on rate payers.
- **Inflation and Growth Projections:** Assumptions regarding cost inflation were made in order to project future revenues and expenses for the study period.
    - Customer growth is expected to be 0% annually.
    - General inflation is assumed to be 3% annually.
    - Water supply, salaries, benefits, fuel, and electricity are all assumed to be 5% annually.
    - Some expenses are assumed to have no escalation annually.
- **Maintaining Adequate Bond Coverage:** The City currently has two outstanding water revenue bonds from 2015 and 2019 that require the City to maintain a debt service coverage ratio of at least 1.20. The benefit of exceeding the minimum debt coverage ratio is that it strengthens the City's credit rating, which can help lower the interest rates for debt-funded capital projects in the future, should the City decide to use them.

A rate revenue adjustment of three percent (3%) in FY 2021/22 are recommended in order to fund operating expenses, planned capital projects, debt service obligations and maintain reserves at the recommended targets. **Figure 2** summarizes the sources and uses of funds, net revenue requirements, and the recommended annual percent adjustments in total rate revenue recommended for the next 5 years for the City.

Figure 2. Summary of Water Revenue Requirements

Summary of Sources and Uses of Funds and Net Revenue Requirements	Budget	5-Year Prop 218 Period				
	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Sources of Water Funds						
Rate Revenue Under Prevailing Rates	$ 11,572,381	$ 11,572,381	$ 11,572,381	$ 11,572,381	$ 11,572,381	$ 11,572,381
Additional Revenue from Rate Increases [1]	-	*86,793*	*347,171*	*347,171*	*347,171*	*347,171*
Projected Annual Rate Increase	*0.00%*	*3.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Non-Rate Revenues	318,705	318,705	318,705	318,705	318,705	318,705
Interest Earnings	122,632	415,410	339,300	76,844	92,386	106,668
Total Sources of Funds	**$ 12,013,718**	**$ 12,393,288**	**$ 12,577,557**	**$ 12,315,101**	**$ 12,330,643**	**$ 12,344,926**
Uses of Water Funds						
Operating Expenses	$ 6,919,425	$ 7,258,284	$ 7,511,453	$ 7,767,973	$ 8,301,238	$ 8,590,059
Debt Service	779,257	778,791	781,889	783,744	784,327	783,599
Rate-Funded Capital Expenses	649,884	1,948,133	6,894,764	927,771	477,227	-
Total Use of Funds	**$ 8,348,566**	**$ 9,985,208**	**$ 15,188,106**	**$ 9,479,488**	**$ 9,562,791**	**$ 9,373,658**
Surplus (Deficiency) after Rate Increase	**$ 3,665,152**	**$ 2,408,081**	**$ (2,610,549)**	**$ 2,835,613**	**$ 2,767,852**	**$ 2,971,267**
Cumulative Rate Increases	*0.00%*	*3.00%*	*3.00%*	*3.00%*	*3.00%*	*3.00%*
Net Revenue Requirement [2]	**$ 7,907,229**	**$ 9,251,093**	**$ 14,530,101**	**$ 9,083,939**	**$ 9,151,700**	**$ 8,948,285**

1. Revenue from rate increases assume an implementation date of April 1, 2021.
2. Total Use of Funds less non-rate revenues and interest earnings. This is the annual amount needed from water rates.

Figure 3 summarizes the Capital Improvement Plan, providing the expected cost and timing of capital projects during the 5-year rate period. The American Rescue Plan Act (ARPA) grant monies, in which $6 million are allocated to capital projects in the water enterprise fund are shown in this figure.

Figure 3. Summary of Capital Improvement Plan

CAPITAL FUNDING FORECAST	Budget	Projected				
Funding Sources:	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Grants[1]	$ 779,663	$ -	$ 2,500,000	$ -	$ -	$ -
Use of Capacity Reserve Fund[2]	98,953	155,367	155,367	155,367	155,367	155,367
Use of American Rescue Plan Proceeds[3]	-	1,380,000	4,620,000	-	-	-
Use of Capital Expenditure Reserve Fund	5,500,000	6,500,000	11,500,000	2,000,000	2,000,000	2,000,000
Rate Revenue	649,884	1,948,133	6,894,764	927,771	477,227	-
Total Sources of Capital Funds	**$ 7,028,500**	**$ 9,983,500**	**$25,670,131**	**$ 3,083,138**	**$ 2,632,594**	**$ 2,155,367**

1. Grant Funding is per source file: *Enterprise Funds Budget 2020-21.pdf, pages 21-32.*
   FY 2022/23 grant from updated CIP file: *Water CIP Table ARPA.xlsx.*
2. Capacity Reserve Fund to fund some projects used for future customers only per *Water CIP Table ARPA.xlsx.*
   This amount drains the DIF fund in order to contribute to projects over time.
3. The City was awarded American Rescue Plan Act funds in which $6 million is allocated to water capital projects.

Figure 4 summarizes the projected reserve fund balances and reserve targets for the water utility's unrestricted reserve funds. The appendix tables include the detailed revenue requirements, reserve funds, revenue sources, proposed rate adjustments, and the City's capital improvement program. As can be seen in Figure 4, given proposed rate adjustments, reserves will meet the minimum target all projected years, except FY 2022/23 through FY 2024/25, where reserves dip below targets in order to cash fund the capital improvement program that is not funded with ARPA funding.

Figure 4. Summary of Reserve Funds

Beginning Reserve Fund Balances and	Budget	Projected				
Recommended Reserve Targets	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Operating Reserve Fund						
Ending Balance	$ 1,706,160	$ 1,789,714	$ 2,179,165	$ 1,915,391	$ 2,046,881	$ 2,118,097
Recommended Minimum Target	*1,706,160*	*1,789,714*	*1,852,139*	*1,915,391*	*2,046,881*	*2,118,097*
Capital Outlay Reserve Fund						
Ending Balance	$ 20,627,685	$ 16,452,212	$ 1,952,212	$ 3,051,600	$ 3,687,962	$ 4,588,013
Recommended Minimum Target	*2,000,000*	*2,000,000*	*4,000,000*	*4,000,000*	*4,000,000*	*4,000,000*
Debt Service Reserve Fund						
Ending Balance	$ 485,383	$ 485,383	$ 485,383	$ 485,383	$ 485,383	$ 485,383
Recommended Minimum Target	-	-	-	-	-	-
Total Ending Balance	**$ 22,333,845**	**$ 18,241,926**	**$ 4,131,377**	**$ 4,966,991**	**$ 5,734,843**	**$ 6,706,110**
Total Recommended Minimum Target	***$ 3,706,160***	***$ 3,789,714***	***$ 5,852,139***	***$ 5,915,391***	***$ 6,046,881***	***$ 6,118,097***

C. Cost of Service Analysis

Once the net revenue requirements are determined, the cost-of-service analysis proportionately distributes the revenue requirements to each of the customer classes. The cost-of-service analysis consists of two major components: (1) the classification of expenses, and (2) the allocation of costs to customer classes. Costs were classified corresponding to the function they serve. All costs in the City's budget are allocated to each component of the rate structure in proportion to the level of service required by customers. The levels of service are related to volumes of peak and non-peak demand, infrastructure capacity, and customer service. These are based on allocation factors, such as water consumption, peaking factors, and number of accounts

by meter size. Ultimately, a cost-of-service analysis is intended to result in rates that are proportional to the cost of providing service to each customer.

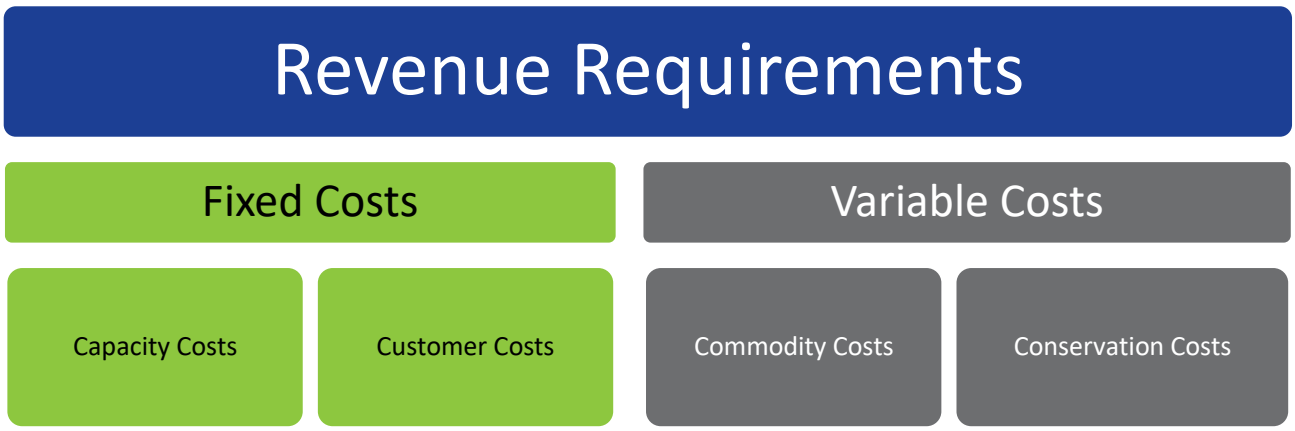
CLASSIFICATION OF COSTS

Most costs are not typically allocated 100 percent to fixed or variable categories and, therefore, are allocated to multiple functions of water service. Costs were classified using the commodity-demand method which is found in the AWWA M1 Manual[5]. In accordance with this method, budgeted costs were "classified" into four categories: base commodity, conservation, capacity, and customer. The classification process provides the basis for allocating costs to various customer classes based on the cost causation (classification) components described below:

- **Commodity related costs** are those that change as the volume of water produced and delivered changes. These commonly include the costs of water quality testing, energy related to pumping for transmission and distribution, and source of supply.
- **Conservation related costs** are associated with efforts made by the City to permanently reduce water usage.
- **Capacity related costs** are related with sizing facilities to meet the maximum, or peak demand. This includes both operating costs and capital infrastructure costs incurred to accommodate peak system capacity events.
- **Customer related costs** are correlated with having a customer on the water system, such as meter reading, postage, billing and other administrative duties.

The City's budgeted costs were reviewed and allocated to these cost causation components which are used as the basis for establishing new water rates and translate to fixed and variable charges. Tables in the Appendix show how the City's expenses were classified and allocated to these cost causation components. Additionally, each cost causation component is considered fixed or variable, as summarized in **Figure 5.**

Figure 5. Cost Classification Summary



Based on the City's projected costs, the Cost-of-Service Analysis (COSA) resulted in a distribution that is approximately 36% fixed and 64% variable. The City's current rate structure collects about 33% of rate

[5] *Principles of Water Rates, Fees, and Charges, Manual of Water Supply Practices, M1, AWWA, seventh edition, 2017, p. 83.*

revenue from fixed charges and 67% from variable charges. **Figure 6** summarizes the allocation of the net revenue requirements to each cost causation component for the proposed new rate structure.

Figure 6. Allocation of Water Revenue Requirements

Functional Category	*Proposed Rates for FY 2021/22* Adjusted Net Revenue Requirements 36% Fixed / 64% Variable	
Commodity - Related Costs	$ **7,040,993**	*59.1%*
Conservation - Related Costs	$ **636,235**	*5.3%*
Capacity - Related Costs	$ **2,774,431**	*23.3%*
Customer - Related Costs	$ **1,467,894**	*12.3%*
Total	$ **11,919,552**	*100%*

CUSTOMER CLASSES

Customer classes are determined by combining customers with similar demand characteristics and types of use into categories that reflect the cost differentials to serve each type of customer. This process is limited by the desire to not overcomplicate the City's rate structure.

For the City, the customer classes are split between single-family residential, multi-family residential, commercial, industrial, and irrigation. Single-family residential customers are separated from other customers for the purpose of the rate calculation because non single-family customers:

1. Are using more water on average per account.
2. Water usage varies greatly among these customers based on the specific type of customer and meter size.

The amount of consumption, the peaking factors, the number of meters, and the number of dwelling units by customer class are used in the cost-of-service analysis to allocate costs to customer classes and determine the appropriate rate structures for each. The City's most recent consumption is summarized in **Figure 7**.

Commodity (and conservation) related costs are associated with the total annual consumption of water by customer class, as shown in Figure 7. This figure also shows the average monthly statistics for each customer class.

Figure 7. Commodity and Conservation Allocation Factors

Customer Class	Volume (hcf) [1]	Percent of Total Volume	Average Monthly Statistics		
			Winter	*Annual*	*Summer*
Single-Family	2,253,906	**63.4%**	8	15	22
Multi-Family	467,097	**13.1%**	9	12	17
Commercial	679,591	**19.1%**	42	70	103
Industrial	37,010	**1.0%**	101	134	168
Irrigation	115,456	**3.2%**	44	141	261
Total	**3,553,060**	**100%**			

1. Consumption is from January through December 2020.
Source files: September 2019 through August 2020: MAIS Meter Usage 12 Months_Manipulated.xlsx
September-December 2020: 2020 SEP-DEC Munis Water Usage_Manipulated.xlsx

As shown in **Figure 8,** the capacity related costs are determined from the peak monthly use of each customer class. The peaking factors of each customer class are also calculated in this figure.

Figure 8. Capacity Allocation Factor

Customer Class	Average Monthly Use (hcf)	Peak Monthly Use (hcf) [2]	Peaking Factor	Max Monthly Capacity Factor
Single-Family	187,825	286,177	**1.52**	**63.9%**
Multi-Family	38,925	54,661	**1.40**	**12.2%**
Commercial	56,633	84,950	**1.50**	**19.0%**
Industrial	3,084	4,013	**1.30**	**0.9%**
Irrigation	9,621	18,378	**1.91**	**4.1%**
Total	**296,088**	**448,180**		**100%**

2. Based on peak monthly data (peak day data not available).

The number of customers for each customer class (also known as customer allocation factors) are shown in **Figure 9**.

Figure 9. Customer Allocation Factor

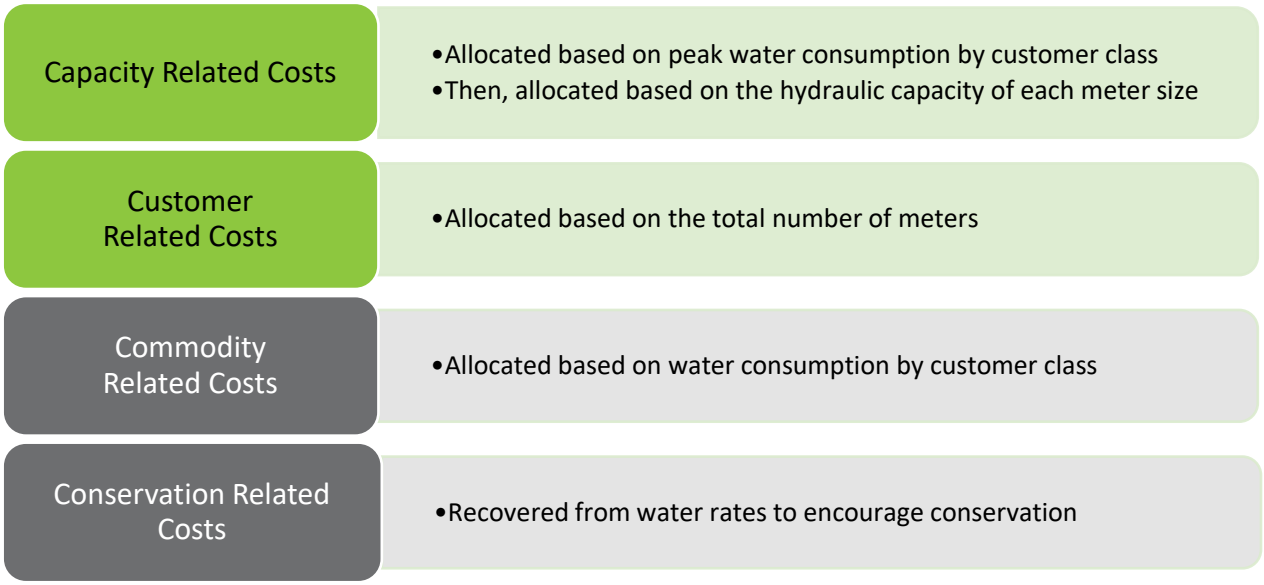
Customer Class	Number of Meters [1]	Percent of Total Accounts	Number of Units [1]	Percent of Total Units
Single-Family	12,663	**89.8%**	12,663	**75.6%**
Multi-Family	528	**3.7%**	3,183	**19.0%**
Commercial	813	**5.8%**	813	**4.9%**
Industrial	23	**0.2%**	23	**0.1%**
Irrigation	68	**0.5%**	68	**0.4%**
Total	**14,095**	**100.0%**	**16,750**	**100.0%**

1. Meter Count is from December 2020.

COSTS ALLOCATED TO CUSTOMER CLASSES

Costs are allocated to each customer class based on the customer characteristics of each class in order to reflect the cost differentials to serve each type of customer. **Figure 10** summarizes how the costs for each cost causation component from Figure 6 are allocated to each customer class.

Figure 10. Cost Allocation Methodology



The costs allocated to each causation component are assigned to each customer class using the cost allocation methodology described in Figure 10. This process is shown in the following sections.

Capacity Related Costs

The capacity related costs allocation is summarized in **Figure 11**. Capacity related costs are those costs associated with constructing and operating the water system to ensure there is sufficient capacity in the system to meet the demand of each meter connected. These costs are first allocated to customer classes based on monthly peak capacity factors and then by hydraulic capacity.

Larger meters have the potential to use more of the system's capacity, compared to smaller meters. The potential capacity demanded is proportional to the maximum safe meter capacity (hydraulic capacity) of each meter size as established by the AWWA[6]. The meter capacity factors used in this study are shown in **Figure 12**.

A "hydraulic capacity factor" is calculated by dividing the maximum capacity or flow of large meters by the capacity of the base meter size, which is typically the most common residential meter size (in this case a 1-inch meter). For example, Figure 12 shows the hydraulic capacity of a two-inch meter is 3.20 times that of a 1-inch meter.

6 Water Meters - Selection, Installation, Testing, and Maintenance, Manual of Water Supply Practices, M6, AWWA, fifth edition, 2027, p. 63.

The actual number of meters by size is multiplied by the corresponding capacity ratios to calculate the total number of equivalent meters. The number of equivalent meters is used as a proxy for the potential demand that each customer can place on the water system and the percentage of capacity related costs distributed to each meter size by the Percent of Total Hydraulic Capacity.

Customer Related Costs

The customer related cost allocation is also summarized in **Figure 11**. Customer related costs are comprised of those costs related to reading and maintaining meters, customer billing and collection, and other customer service related costs. The customer service costs do not differ among the various meter sizes; therefore, these costs are spread equally among all meters. Each customer class is allocated customer related costs based upon the percentage of total meters that are in that class.

Figure 11. Capacity Related Costs and Customer Costs Allocation

Customer Classes	Classification Components		Cost of Service Net Rev. Req'ts	% of COS Net Revenue Req'ts
	Capacity - Related Costs	Customer - Related Costs		
Single-Family	$ 1,771,559	$ 1,109,728	$ 2,881,287	*67.9%*
Multi-Family	338,377	278,944	617,321	*14.6%*
Commercial	525,881	71,248	597,128	*14.1%*
Industrial	24,844	2,016	26,859	*0.6%*
Irrigation	113,770	5,959	119,729	*2.8%*
Total Net Revenue Requirement	**$ 2,774,431**	**$ 1,467,894**	**$ 4,242,324**	**100%**

Figure 12. Meter Equivalency Factors

Meter Size	Standard Meters[1]	
	Meter Capacity (gpm)	Equivalency to 1 inch
	Displacement Meters	
5/8 inch	20	0.40
3/4 inch	30	0.60
1 inch	50	1.00
1.5 inch	100	2.00
2 inch	160	3.20
	Compound Class I Meters	
3 inch	320	6.40
4 inch	500	10.00
6 inch	1,000	20.00
8 inch	1,600	32.00

1. Meter flow rates are from *AWWA M-1* Table B-1.

Commodity and Conservation Related Costs

Commodity related costs are those costs related to the amount of water sold and commonly include the costs of chemicals used in the treatment process, energy related to pumping for transmission and distribution, and source of supply. Each customer class is allocated commodity related costs based upon the percentage of total consumption by that class. These costs are summarized in **Figure 13**.

Conservation related costs are those costs related to the water conservation program expenses in the City's budget. These are also summarized by customer class in Figure 13.

Figure 13. Commodity and Conservation Cost Allocations

Customer Classes	Classification Components		Cost of Service Net Rev. Req'ts	% of COS Net Revenue Req'ts
	Commodity - Related Costs	Conservation - Related Costs		
Single-Family	$ 4,466,498	$ 403,600	$ 4,870,097	*63.4%*
Multi-Family	925,633	83,642	1,009,275	*13.1%*
Commercial	1,346,725	121,692	1,468,417	*19.1%*
Industrial	73,342	6,627	79,969	*1.0%*
Irrigation	228,795	20,674	249,470	*3.2%*
Total Net Revenue Requirement	**$ 7,040,993**	**$ 636,235**	**$ 7,677,228**	**100%**

The City currently has a three-tiered volumetric rate for single-family residential customers and a two-tiered volumetric rate structure for multi-family residential customers. Non-residential customers are charged on a single, uniform volumetric rate per unit of water.

Because of the City's concern about the current tiered rate structure, NBS prepared two rate structure options for the City Council to decide from, a tiered rate structure and a uniform rate structure. Both options are revenue neutral, meaning they are designed to collect the same amount of revenue.

Option 1 is to eliminate tiers from residential customers and charge one uniform rate for single family residential, multi-family residential and non-residential customers.

Option 2 includes adjusting the tiered rate structure by changing the number of tiers to two for both single-family and multi-family residential customers, including updating the tier breakpoint, and maintaining the uniform rate for non-residential customers. In our analysis, we found that the City could only support two tiers from a cost of service analysis (the current rate structure has three tiers).

The Tier breakpoint was established based on the City's current available water usage and expected consumption in each tier was determined based on customer class. The justification when setting the tier breakpoints includes:

1. Tier 1 breakpoint is set to assumed indoor water use based on single family residential average winter consumption of 8 units of water per month (HCF).
2. Tier 2 breakpoint is set to include all water usage over the average winter usage of 8 HCF.

The Multi-family tier breakpoint is set to equal the single-family residential breakpoints per multi-family unit. Both single-family and multi-family residential annual expected consumption values per proposed breakpoints are summarized in **Figure 14** and **Figure 15**.

Figure 14. Single-Family Residential Tier Breakpoint Consumption

Tier	Monthly Breakpoint [1]	Annual Expected Consumption [2]	Percentage of Total SFR Consumption
Tier 1	8 hcf	1,215,648	54%
Tier 2	8+ hcf	1,038,258	46%
Total		**2,253,906**	**100%**

1. Tier 1 break point set to provide basic indoor water needs.
2. Consumption is from January through December 2020 for residential customers.

Figure 15. Multi-Family Residential Tier Breakpoint Consumption

Tier	Monthly Breakpoint	Expected Consumption [1]	Percentage of Total MFR Consumption
Tier 1	8 hcf	305,568	65%
Tier 2	8+ hcf	161,529	35%
Total		**467,097**	**100%**

1. Consumption is from January through December 2020 for MFR customers.

D. Rate Design Analysis

The process of evaluating the water rate structure provides the opportunity to incorporate a number of rate-design objectives and policies, including revenue stability, equity among customer classes, and water conservation. The following sections describe this process.

NBS developed two water rate structures for the City to consider with the following components:

1. Maintain a monthly fixed charge designed to collect 36% of rate revenue.
2. Maintain a volumetric charge per unit of water designed to collect 64% of rate revenue:
3. Option 1
   Eliminate tiered rate structure for single family residential customers and collect variable revenue from a single, uniform rate per hcf for single family residential, multi-family residential and non-residential customers.
   Option 2
   a. Change the number of tiers from three for single family residential to two and maintain two tiers for multi-family residential customers.
   b. Establish a new tier breakpoint based on recent consumption statistics and cost of service analysis.

FIXED CHARGES

The fixed meter charge recognizes that the water utility incurs fixed costs regardless of whether customers use any water. There are two components that comprise the fixed meter charge: the customer component and the capacity component, as described in the previous section. Using the costs allocated to each customer from Figure 11; **Figure 16** shows the calculations for the monthly charge for each customer class.

Figure 7. Calculated Fixed Meter Charges

Number of Meters by Class and Size[1]	5/8 inch	3/4 inch	1 inch	1 1/2 inch	2 inch	3 inch	4 inch	6 inch	8 inch
Single-Family	1	2	12,369	34	229	12	16	-	-
Multi-Family	-	1	416	11	91	2	1	4	2
Commercial	1	4	597	29	146	14	17	4	1
Industrial	-	-	13	3	4	2	1	-	-
Irrigation	-	-	46	3	14	3	2	-	-
Total Meters/Accounts	**2**	**7**	**13,441**	**80**	**484**	**33**	**37**	**8**	**3**
Hydraulic Capacity Factor[2]	*0.40*	*0.60*	*1.00*	*2.00*	*3.20*	*6.40*	*10.00*	*20.00*	*32.00*
Total Equivalent Meters	**0.8**	**4.2**	**13,441**	**160**	**1,548.8**	**211.2**	**370**	**160**	**96**
Monthly Fixed Service Charges									
Customer Costs ($/Acct/month)[3]	$8.68	$8.68	$8.68	$8.68	$8.68	$8.68	$8.68	$8.68	$8.68
Capacity Costs ($/Acct/month)[4]	$5.78	$8.67	$14.46	$28.91	$46.26	$92.53	$144.57	$289.15	$462.64
Total Monthly Meter Charge	**$14.46**	**$17.35**	**$23.14**	**$37.59**	**$54.94**	**$101.21**	**$153.25**	**$297.83**	**$471.32**

1. Number of meters by size and customer class for December 2020.
   Source file: 2020 SEP-DEC Munis Water Usage_Manipulated.xlsx
2. Source file: *AWWA Manual M1, "Principles of Water Rates, Fees, and Charges",* Table B-1.
3. Customer costs are allocated to each customer by dividing the total customer costs by the total number of customers.
4. Capacity costs are allocated by meter size and the hydraulic capacity of the meter.

VARIABLE CHARGES

NBS is recommending two options regarding rate structure for collecting variable rates per hcf of water used.

Using the costs allocated to volumetric charges including water conservation shown in Figure 13, **Figure 17** shows the calculation for Option 1; a uniform rate per hcf for all residential and non-residential customers. **Figure 18** shows the calculation per unit volumetric charge for each consumption tier for Option 2. For Residential customers, the base volumetric rate is the Tier 1 rate. The Tier 2 rate for Option 2 is calculated in **Figure 19**, incorporating water conservation costs into the higher tier.

Figure 17. Calculated Variable Charges – Option 1

Customer Classes	Water Consumption (hcf/yr.)[1]	Commodity - Related Costs	Conservation-Related Costs	Target Rev. Req't from Vol. Charges	Cost Per Unit of Water ($/hcf)	Base Volumetric Rates ($/hcf)
	a	b	c	d = b+c	d / a	
Single-Family	2,253,906	$ 4,466,498	$ 403,600	$ 4,870,097	$2.16	**$2.16**
Multi-Family	467,097	925,633	83,642	1,009,275	$2.16	
Commercial	679,591	1,346,725	121,692	1,468,417	$2.16	**$2.16**
Industrial	37,010	73,342	6,627	79,969	$2.16	
Irrigation	115,456	228,795	20,674	249,470	$2.16	
Total	**3,553,060**	**$ 7,040,993**	**$ 636,235**	**$ 7,677,228**		

1. Consumption by customer class from January-December 2020.
   Source files: September 2019 through August 2020: MAIS Meter Usage 12 Months_Manipulated.xlsx
   September-December 2020: 2020 SEP-DEC Munis Water Usage_Manipulated.xlsx

Figure 18. Calculated Variable Charges – Option 2

Customer Classes	Water Consumption (hcf/yr.)[1]	Commodity - Related Costs	Conservation-Related Costs	Target Rev. Req't from Vol. Charges	Cost Per Unit of Water ($/hcf)	Base Volumetric Rates ($/hcf)
	a	b	c	d = b+c	d / a	
Single-Family	2,253,906	$ 4,466,498	*Shown in Figure 19*	$ 4,466,498	$1.98	**$1.98**
Multi-Family	467,097	925,633		925,633	$1.98	
Commercial	679,591	1,346,725	$ 121,692	1,468,417	$2.16	**$2.16**
Industrial	37,010	73,342	6,627	79,969	$2.16	
Irrigation	115,456	228,795	20,674	249,470	$2.16	
Total	**3,553,060**	**$ 7,040,993**	**$ 148,994**	**$ 7,189,986**		

1. Consumption by customer class from January-December 2020.
Source files: September 2019 through August 2020: MAIS Meter Usage 12 Months_Manipulated.xlsx
September-December 2020: 2020 SEP-DEC Munis Water Usage_Manipulated.xlsx

Figure 19. Calculated Tiered Variable Charges for Residential Customers – Option 2 continued

Customer Classes	Tier Break	Est. Water Consumption (hcf/yr.)	Conservation-Related Costs	Base Rate	Conservation Costs Allocated to Tier 2	Cost Per Unit of Water ($/hcf)	Estimated Revenue
		a	b		b / a		
SFR and MFR							
Tier 1	8 hcf	1,521,216	$ -	$1.98		$1.98	$ 3,012,008
Tier 2	8+ hcf	1,199,787	$ 487,242	$1.98	$ 0.41	$2.39	$ 2,867,491
Total		**2,721,003**	**$ 487,242**				**$ 5,879,498**

Target Revenue Requirement from Volumetric Charges	Commodity	Non-Res. Conservation	Total
	c	d	b+c+d
	$ 7,040,993	**$ 148,994**	**$ 7,677,228**

E. Proposed Water Rates

The cost-of-service analysis is used to establish the rates for the first year in the five-year rate plan, FY 2021/22. In the subsequent four years of the rate planning period, proposed charges are simply adjusted by the proposed adjustment in total rate revenue needed, to meet projected revenue requirements. **Figure 20** provides a comparison of the proposed rates for FY 2021/21 through FY 2025/26. More detailed tables on the development of the proposed charges are documented in the Appendix.

Figure 20. Proposed Water Rates

Water Rate Schedule	Current Rates	Proposed Rates				
		FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Fixed Meter Charges						
Monthly Fixed Service Charges:						
5/8 inch	$16.88	$14.46	$14.46	$14.46	$14.46	$14.46
3/4 inch	$19.09	$17.35	$17.35	$17.35	$17.35	$17.35
1 inch	$23.51	$23.14	$23.14	$23.14	$23.14	$23.14
1.5 inch	$34.56	$37.59	$37.59	$37.59	$37.59	$37.59
2 inch	$47.82	$54.94	$54.94	$54.94	$54.94	$54.94
3 inch	$89.81	$101.21	$101.21	$101.21	$101.21	$101.21
4 inch	$151.69	$153.25	$153.25	$153.25	$153.25	$153.25
6 inch	$299.76	$297.83	$297.83	$297.83	$297.83	$297.83
8 inch	$542.86	$471.32	$471.32	$471.32	$471.32	$471.32
Commodity Charges						
Rate per hcf of Water Consumed:						
Non-Residential	$2.41	$2.16	$2.16	$2.16	$2.16	$2.16
OPTION 1						
Residential Uniform Rates	N/A	$2.16	$2.16	$2.16	$2.16	$2.16
OPTION 2						
Tiered Rate - All Residential Customers:						
Proposed Break						
Tier 1 0 - 8 hcf	$1.93	$1.98	$1.98	$1.98	$1.98	$1.98
Tier 2 8+ hcf	$2.40	$2.39	$2.39	$2.39	$2.39	$2.39
Tier 3 N/A	$3.68	N/A	N/A	N/A	N/A	N/A

F. Comparison of Current and Proposed Water Bills

Figure 21 and **Figure 22** compare a range of monthly water bills for the current and proposed water rates for single-family residential customers (with a 1-inch meter), and commercial customers (with a 1-inch meter). This comparison is for the first year increase only. These monthly bills are based on typical meter sizes, and the average consumption levels for each customer class are highlighted. The rates without the ARPA funding are also shown for informational purposes.

Figure 23 and **Figure 24** summarize bill comparisons against regional Utilities for both single-family residential and commercial customers.

Figure 21. Monthly Bill Comparison for Single Family Customers (1-inch meters)

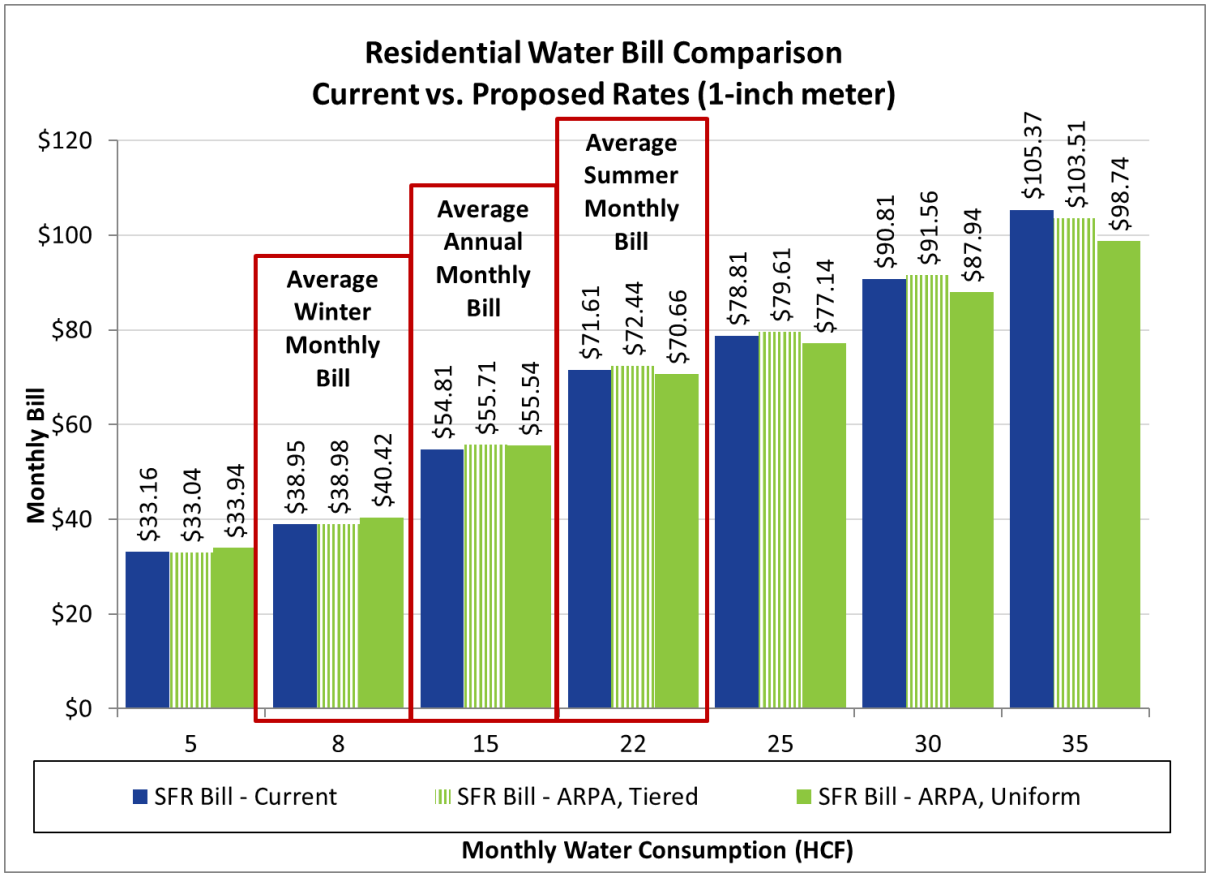


Figure 22. Monthly Water Bill Comparison for Commercial Customers (1-inch meters)

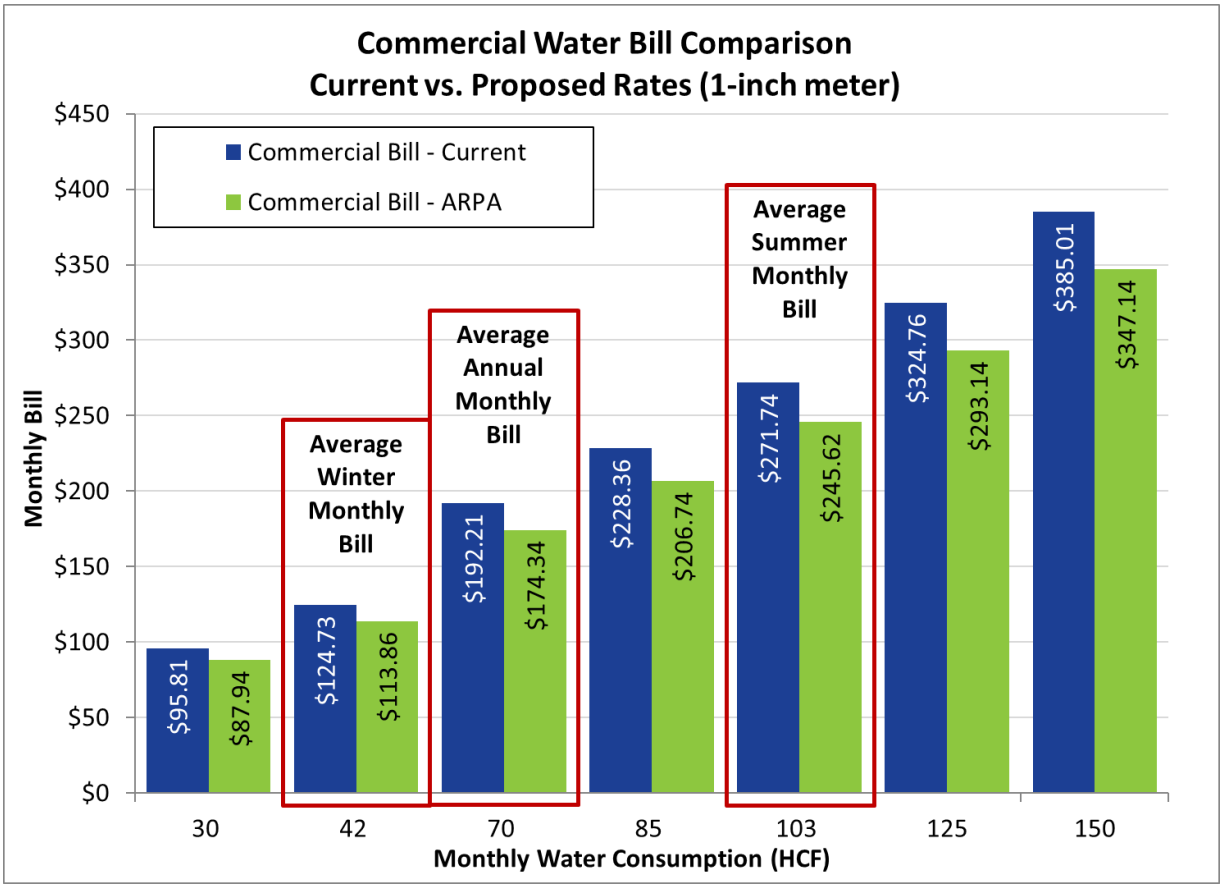


Figure 23. Regional Bill Comparison for Single-Family Customers

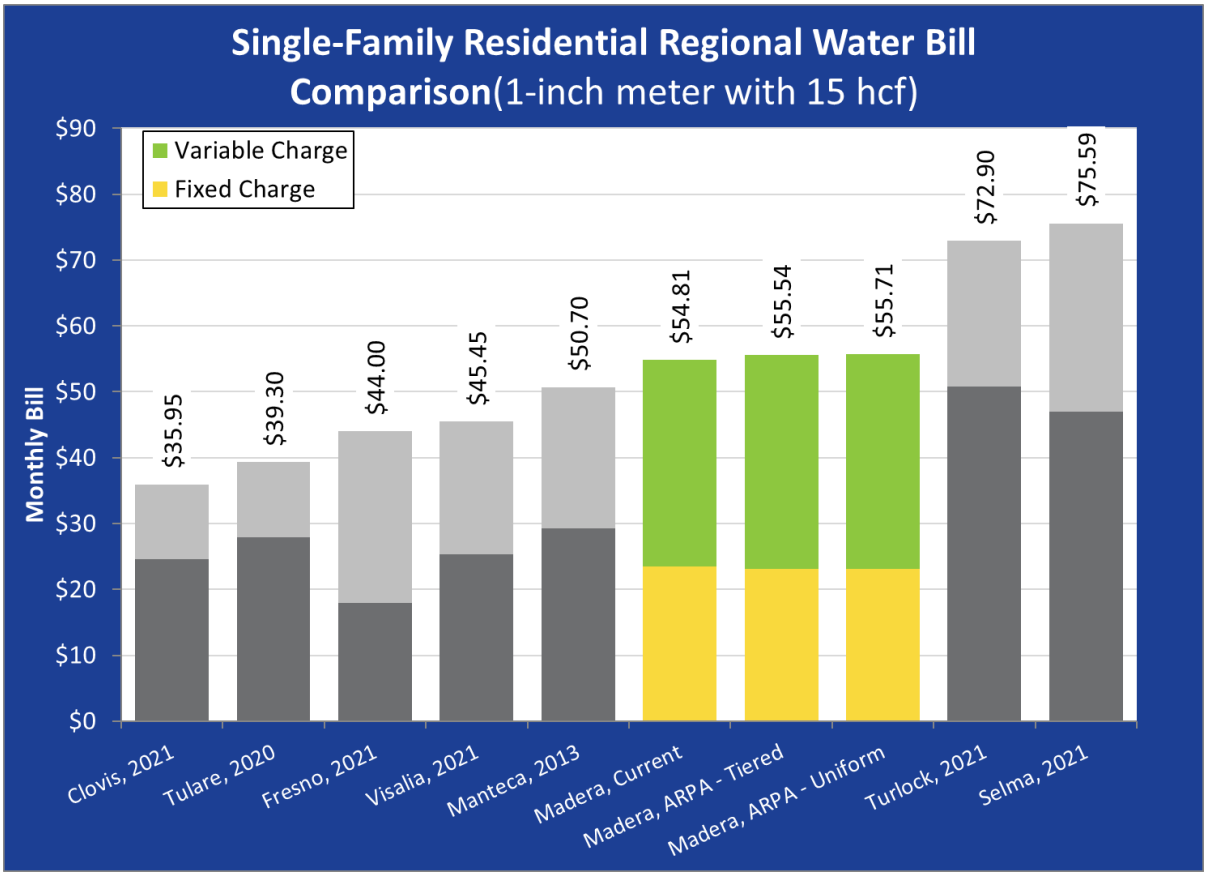
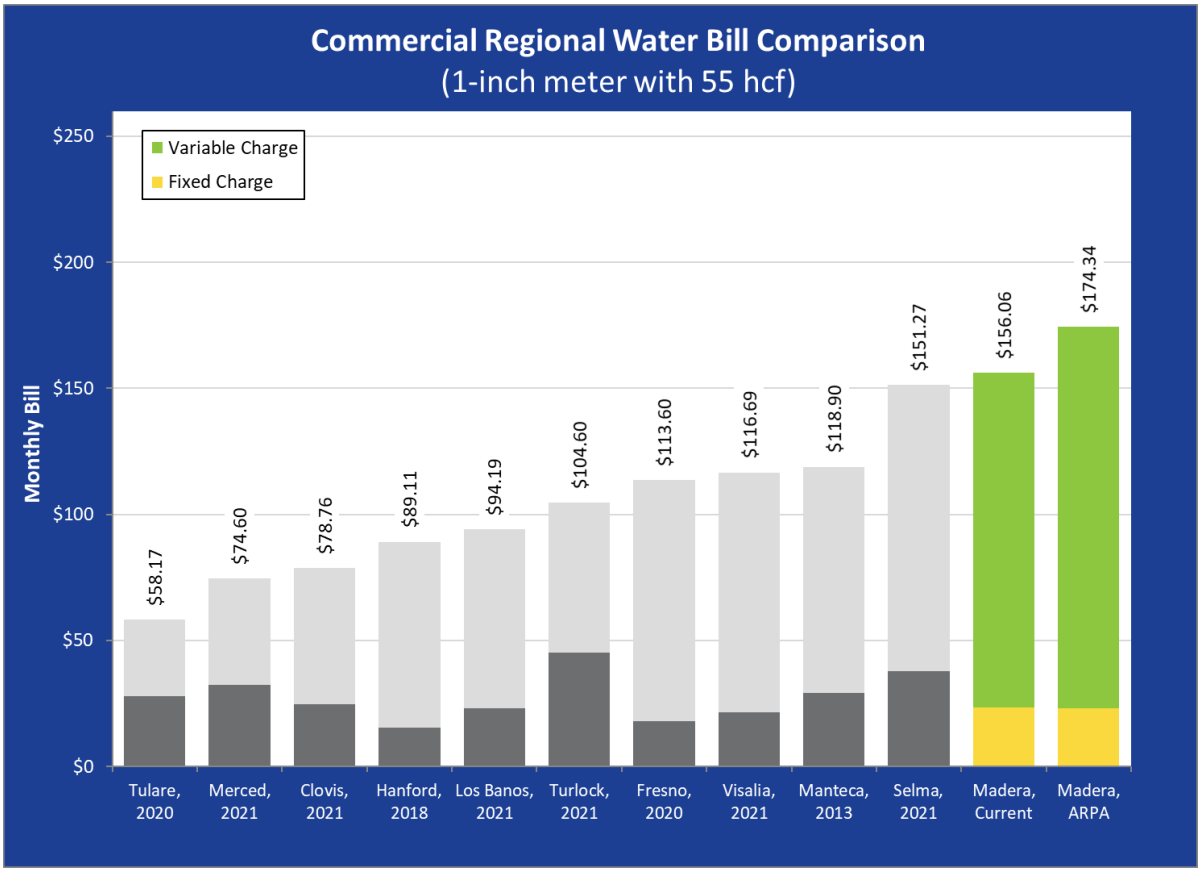


Figure 24. Regional Bill Comparison for Commercial Customers



G. Drought Rate Analysis

Should conservation increase beyond currently expected levels, the City is still obligated to meet its annual net revenue requirements. To this end, drought rates have been updated so that if total consumption should decrease further due to an increase in conservation required by the State, another regulatory agency, or if the City Council declares that it is in more severe drought stages, the City would still be kept whole. In the event that consumption decreases beyond projected baseline consumption levels, some costs will also decrease, and the proposed drought rates have taken this reduced revenue need into consideration. For FY 2021/22, **Figure 25** calculates expected savings due to conservation. The conservation impact on consumption for SFR customers is the most difficult to predict. **Figure 26** shows how drought rates were developed for FY 2021/22 at 10% conservation for both options of volumetric rates (tiered and uniform). The rates for each increased stage of drought (20% through 60%) were developed in the same manner. **Figure 27** summarizes the drought rates across all stages of conservation.

Figure 25. Net Revenue Requirements Impacted by Conservation

Percentage of Conservation	Total Consumption (hcf)	Base Commodity Cost	Impacted Commodity Cost	Savings	Adjusted Commodity Cost
a		*b*	*c*	*d = (-a) * c*	*e = b + d*
0%	3,553,060	$ 7,677,228	$ 7,040,993	$ -	$ 7,677,228
10%	3,197,754	$ 7,677,228	$ 7,040,993	$ (704,099)	$ 6,973,129
20%	2,842,448	$ 7,677,228	$ 7,040,993	$ (1,408,199)	$ 6,269,030
30%	2,487,142	$ 7,677,228	$ 7,040,993	$ (2,112,298)	$ 5,564,930
40%	2,131,836	$ 7,677,228	$ 7,040,993	$ (2,816,397)	$ 4,860,831
50%	1,776,530	$ 7,677,228	$ 7,040,993	$ (3,520,496)	$ 4,156,732
60%	1,421,224	$ 7,677,228	$ 7,040,993	$ (4,224,596)	$ 3,452,632

Figure 26. Calculation of Commodity Costs at 10% Conservation

Rate Structure Type	Water Consumption (hcf/yr.)[1]	Percentage of Water Consumption	Adjusted Commodity Cost	Commodity Cost at 10% Conservation	Conservation Related Costs	Drought Rates
	a	b	c	d = b x c	e	(d+e)/a
Residential Uniform						
Single-Family	2,028,515	63.5%	$ 6,973,129	$ 4,427,937	$ 403,600	$2.38
Multi-Family	420,388	13.1%	$ 6,973,129	$ 913,480	$ 83,642	$2.38
All Other Customers - Uniform	748,851	23.4%	$ 6,973,129	$ 1,631,712	$ 148,994	$2.38
TOTAL	3,197,754	100%		$ 6,973,129	$ 636,235	
OPTION 2 - Residential Tiered Rates						
Tiered Potable Tier 1	1,369,094	42.8%	$ 6,973,129	$ 2,985,493	$ -	$2.18
Commodity Rate Tier 2	1,079,808	33.8%	$ 6,973,129	$ 2,354,666	$ 487,242	$2.63
All Other Customers - Uniform	748,851	23.4%	$ 6,973,129	$ 1,632,970	$ 148,994	$2.38
TOTAL	3,197,754	100.0%		$ 6,973,129	$ 636,235	

1. Consumption by customer class from January-December 2020.

Source files: September 2019 through August 2020: MAIS Meter Usage 12 Months_Manipulated.xlsx
September-December 2020: 2020 SEP-DEC Munis Water Usage_Manipulated.xlsx

Figure 27. Proposed Drought Rates

Water Rate Schedule	Current Rates	Proposed Rates				
		FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Drought Rate Charges						
Rate per hcf of Water Consumed:						
Non-Residential						
10% Conservation	N/A	$2.38	$2.38	$2.38	$2.38	$2.38
20% Conservation	N/A	$2.43	$2.43	$2.43	$2.43	$2.43
30% Conservation	N/A	$2.50	$2.50	$2.50	$2.50	$2.50
40% Conservation	N/A	$2.58	$2.58	$2.58	$2.58	$2.58
50% Conservation	N/A	$2.70	$2.70	$2.70	$2.70	$2.70
60% Conservation	N/A	$2.88	$2.88	$2.88	$2.88	$2.88
Residential Uniform Rates						
10% Conservation	N/A	$2.38	$2.38	$2.38	$2.38	$2.38
20% Conservation	N/A	$2.43	$2.43	$2.43	$2.43	$2.43
30% Conservation	N/A	$2.50	$2.50	$2.50	$2.50	$2.50
40% Conservation	N/A	$2.58	$2.58	$2.58	$2.58	$2.58
50% Conservation	N/A	$2.70	$2.70	$2.70	$2.70	$2.70
60% Conservation	N/A	$2.88	$2.88	$2.88	$2.88	$2.88
OPTION 2						
Tiered Rate - Residential Customers:						
10% Conservation						
Tier 1	N/A	$2.18	$2.18	$2.18	$2.18	$2.18
Tier 2	N/A	$2.63	$2.63	$2.63	$2.63	$2.63
20% Conservation						
Tier 1	N/A	$2.21	$2.21	$2.21	$2.21	$2.21
Tier 2	N/A	$2.71	$2.71	$2.71	$2.71	$2.71
30% Conservation						
Tier 1	N/A	$2.24	$2.24	$2.24	$2.24	$2.24
Tier 2	N/A	$2.82	$2.82	$2.82	$2.82	$2.82
40% Conservation						
Tier 1	N/A	$2.28	$2.28	$2.28	$2.28	$2.28
Tier 2	N/A	$2.96	$2.96	$2.96	$2.96	$2.96
50% Conservation						
Tier 1	N/A	$2.34	$2.34	$2.34	$2.34	$2.34
Tier 2	N/A	$3.15	$3.15	$3.15	$3.15	$3.15
60% Conservation						
Tier 1	N/A	$2.43	$2.43	$2.43	$2.43	$2.43
Tier 2	N/A	$3.44	$3.44	$3.44	$3.44	$3.44

SECTION 3. RECOMMENDATIONS AND NEXT STEPS

A. Consultant Recommendations

NBS recommends the City take the following actions:

Approve and accept this Study: NBS recommends the City Council formally approve and adopt this Study and its recommendations and proceed with the steps required to implement the chosen rate structure. This will provide documentation of the rate study analyses and the basis for analyzing potential changes to future rates.

Implement Recommended Levels of Rate Adjustments and Proposed Rates: Based on successfully meeting the Proposition 218 procedural requirements, the City Council should proceed with implementing the 5-year schedule of proposed rates and rate adjustments previously shown in Figure 20. This will help ensure the continued financial health of City's water utility.

B. Next Steps

Annually Review Rates and Revenue – Any time an agency adopts new utility rates or rate structures, those new rates should be closely monitored over the next several years to ensure the revenue generated is sufficient to meet the annual revenue requirements. Changing economic and water consumption patterns underscore the need for this review, as well as potential and unseen changing revenue requirements—particularly those related to environmental regulations that can significantly affect capital improvements and repair and replacement costs.

Note: The attached Appendix provide more detailed information on the analysis of the water revenue requirements, cost-of-service analysis and cost allocations, and the rate design analyses that have been summarized in this report.

C. NBS' Principal Assumptions and Considerations

In preparing this report and the opinions and recommendations included herein, NBS has relied on a number of principal assumptions and considerations with regard to financial matters, conditions, and events that may occur in the future. This information and these assumptions, including City's budgets, capital improvement costs, and information from City staff were provided by sources we believe to be reliable, although NBS has not independently verified this data.

While we believe NBS' use of such information and assumptions is reasonable for the purpose of this report and its recommendations, some assumptions will invariably not materialize as stated herein and may vary significantly due to unanticipated events and circumstances. Therefore, the actual results can be expected to vary from those projected to the extent that actual future conditions differ from those assumed by us or provided to us by others.

Appendix: Detailed Water Study Tables and Figures

a.Appendix: Detailed Water Study Tables and Figures

TABLE 1 : FINANCIAL PLAN AND SUMMARY OF REVENUE REQUIREMENTS — **5-Year Rate Period**

RATE REVENUE REQUIREMENTS SUMMARY[1]	Budget	Projected				
	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Sources of Water Funds						
Rate Revenue:						
Water Sales Revenue Under Current Rates	$ 11,572,381	$ 11,572,381	$ 11,572,381	$ 11,572,381	$ 11,572,381	$ 11,572,381
Revenue from Rate Increases	-	*86,793*	*347,171*	*347,171*	*347,171*	*347,171*
Subtotal: Rate Revenue After Rate Increases	11,572,381	11,659,174	11,919,552	11,919,552	11,919,552	11,919,552
Non-Rate Revenue:						
Licenses & Permits	$ 19,498	$ 19,498	$ 19,498	$ 19,498	$ 19,498	$ 19,498
Fines & Forfeiture	242,633	242,633	242,633	242,633	242,633	242,633
Other Charges for Services	47,223	47,223	47,223	47,223	47,223	47,223
Refunds	5,025	5,025	5,025	5,025	5,025	5,025
Other Revenue	4,326	4,326	4,326	4,326	4,326	4,326
Interest Income	122,632	415,410	339,300	76,844	92,386	106,668
Subtotal: Non-Rate Revenue	441,337	734,115	658,005	395,549	411,091	425,373
Total Sources of Funds	**$ 12,013,718**	**$ 12,393,288**	**$ 12,577,557**	**$ 12,315,101**	**$ 12,330,643**	**$ 12,344,926**
Uses of Water Funds						
Operating Expenses						
Salaries & Benefits	$ 2,077,694	$ 2,281,084	$ 2,392,253	$ 2,500,273	$ 2,878,338	$ 3,004,559
Materials & Services	2,406,078	2,510,800	2,620,400	2,735,100	2,854,900	2,980,300
Interfund Charges	1,398,374	1,401,000	1,403,600	1,406,300	1,409,000	1,411,800
Special Payments	579,254	607,300	637,100	668,200	700,900	735,300
Water Conservation Program	355,640	355,600	355,600	355,600	355,600	355,600
Capital Outlay	750	800	800	800	800	800
Transfer Out	101,635	101,700	101,700	101,700	101,700	101,700
Subtotal: Operating Expenses	$ 6,919,425	$ 7,258,284	$ 7,511,453	$ 7,767,973	$ 8,301,238	$ 8,590,059
Other Expenditures:						
Existing Debt Service	$ 779,257	$ 778,791	$ 781,889	$ 783,744	$ 784,327	$ 783,599
Rate-Funded Capital Expenses	649,884	1,948,133	6,894,764	927,771	477,227	-
Subtotal: Other Expenditures	$ 1,429,141	$ 2,726,924	$ 7,676,653	$ 1,711,515	$ 1,261,553	$ 783,599
Total Uses of Water Funds	**$ 8,348,566**	**$ 9,985,208**	**$ 15,188,106**	**$ 9,479,488**	**$ 9,562,791**	**$ 9,373,658**
Annual Surplus/(Deficit)	**$ 3,665,152**	**$ 2,408,081**	**$ (2,610,549)**	**$ 2,835,613**	**$ 2,767,852**	**$ 2,971,267**
Net Revenue Req't. *(Total Uses less Non-Rate Revenue)*	**$ 7,907,229**	**$ 9,251,093**	**$ 14,530,101**	**$ 9,083,939**	**$ 9,151,700**	**$ 8,948,285**
Net Revenue Requirement Increase (Decrease) Each Year		*17%*	*57%*	*-37%*	*1%*	*-2%*
Projected Annual Rate Revenue Adjustment	***0.00%***	***3.00%***	***0.00%***	***0.00%***	***0.00%***	***0.00%***
Cumulative Increase from Annual Revenue Increases	*0.00%*	*3.00%*	*3.00%*	*3.00%*	*3.00%*	*3.00%*
Debt Coverage After Rate Increase	*6.54*	*6.59*	*6.48*	*5.80*	*5.14*	*4.79*

1. Revenue and expenses for FY 2019/20 through FY 2020/21 are from source file: *Enterprise Funds Budget 2020-21.pdf, pages 21-32.*

TABLE 2 : RESERVE FUND SUMMARY

SUMMARY OF CASH ACTIVITY		5-Year Rate Period				
UN-RESTRICTED RESERVES	FY 2020/21	Projected FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Total Beginning Cash[1,2,3]	**$ 24,654,076**	**$ 22,819,228**	**$ 18,727,309**	**$ 4,616,761**	**$ 5,452,374**	**$ 6,220,226**
Water Operating Reserve Fund						
Beginning Reserve Balance[1]	$ 1,500,000	$ 1,706,160	$ 1,789,714	$ 2,179,165	$ 1,915,391	$ 2,046,881
Plus: Net Cash Flow (After Rate Increases)	3,665,152	2,408,081	(2,610,549)	2,835,613	2,767,852	2,971,267
Less: Transfer Out to Capital Replacement Reserve	(3,458,993)	(2,324,527)	3,000,000	(3,099,388)	(2,636,362)	(2,900,051)
Ending Operating Reserve Balance	***$ 1,706,160***	***$ 1,789,714***	***$ 2,179,165***	***$ 1,915,391***	***$ 2,046,881***	***$ 2,118,097***
Target Ending Balance (90-days of O&M)[3]	*$ 1,706,160*	*$ 1,789,714*	*$ 1,852,139*	*$ 1,915,391*	*$ 2,046,881*	*$ 2,118,097*
Capital Outlay Reserve Fund						
Beginning Reserve Balance	$ 22,668,693	$ 20,627,685	$ 16,452,212	$ 1,952,212	$ 3,051,600	$ 3,687,962
Plus: Transfer of Operating Reserve Surplus	3,458,993	2,324,527	(3,000,000)	3,099,388	2,636,362	2,900,051
Less: Use of Reserves for Capital Projects	(5,500,000)	(6,500,000)	(11,500,000)	(2,000,000)	(2,000,000)	(2,000,000)
Ending Capital Rehab & Replacement Reserve Balance	***$ 20,627,685***	***$ 16,452,212***	***$ 1,952,212***	***$ 3,051,600***	***$ 3,687,962***	***$ 4,588,013***
Target Ending Balance (6% of Net Assets = $3M)[4]	*$ 2,000,000*	*$ 2,000,000*	*$ 4,000,000*	*$ 4,000,000*	*$ 4,000,000*	*$ 4,000,000*
Ending Balance	**$ 22,333,845**	**$ 18,241,926**	**$ 4,131,377**	**$ 4,966,991**	**$ 5,734,843**	**$ 6,706,110**
Minimum Target Ending Balance	**$ 3,706,160**	**$ 3,789,714**	**$ 5,852,139**	**$ 5,915,391**	**$ 6,046,881**	**$ 6,118,097**
Ending Surplus/(Deficit) Compared to Reserve Targets	***$ 18,627,685***	***$ 14,452,212***	***$ (1,720,762)***	***$ (948,400)***	***$ (312,038)***	***$ 588,013***
Restricted Reserves:						
Debt Service Reserve Fund						
Beginning Reserve Balance[5]	$ 485,383	$ 485,383	$ 485,383	$ 485,383	$ 485,383	$ 485,383
Plus: Reserve Funding from New Debt Obligations	-	-	-	-	-	-
Less: Transfer of Surplus to Operating Reserve	-	-	-	-	-	-
Ending Debt Reserve Balance	***$ 485,383***	***$ 485,383***	***$ 485,383***	***$ 485,383***	***$ 485,383***	***$ 485,383***
Target Ending Balance	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
Development Impact Fee Reserve Fund						
Beginning Reserve Balance[6]	$ (56,414)	$ -	$ -	$ -	$ -	$ -
Plus: Water Pipe Dev. Impact Fee Revenue[7]	57,207	57,207	57,207	57,207	57,207	57,207
Plus: Water Well Dev. Impact Fee Revenue[7]	98,160	98,160	98,160	98,160	98,160	98,160
Plus: Interest Revenue	-	-	-	-	-	-
Less: Use of Reserves for Capital Projects	(98,953)	(155,367)	(155,367)	(155,367)	(155,367)	(155,367)
Ending DIF Reserve Fund Balance	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***
Annual Interest Earnings Rate[8]	*0.00%*	*1.86%*	*1.86%*	*1.86%*	*1.86%*	*1.86%*

1. Revenue and expenses for FY 2019/20 through FY 2020/21 are from source file: *Enterprise Funds Budget 2020-21.pdf, pages 21-32.*
2. Beginning cash balance for the Water Fund is found in CAFR. Source File: *FY-2018-2019-Comprehensive-Annual-Financial-Report.pdf, Page 42.*
   City staff updated beginning cash balance on 05-04-21.
3. NBS Recommends keeping the Operating Reserve Fund target at 90 days of operating and maintenance expenses.
   Source file: Rate Study 2015.pdf, Section 2.1.4, Page 15.
4. NBS recommends keeping the Capital Outlay Reserve to a minimum of 6% of net assets.
5. Beginning cash balance for Restricted Cash and Investments in source File: *FY-2018-2019-Comprehensive-Annual-Financial-Report.pdf, Page 42.*
6. Beginning cash balance for development impact fee funds 4080, 4081 and 4082 from City staff in source file: *Water and Sewer DIF FB 7-1-20.xlsx*
7. Development Impact Fee revenue from current budget: FY-20-21-Adopted-Budget-City-of-Madera.pdf, pages 346-348.
8. City's actual or budgeted interest earnings are used in analysis for unrestricted reserves in FY 2020/21. For 2021/22 and beyond, interest earning rates are estimated at the 3-year average (FY '17/18 - '19/20) for funds invested in LAIF, per the California Treasurer's Office website, for the restricted reserves.
   Source: https://www.treasurer.ca.gov/pmia-laif/historical/annual.asp.

CHART 1

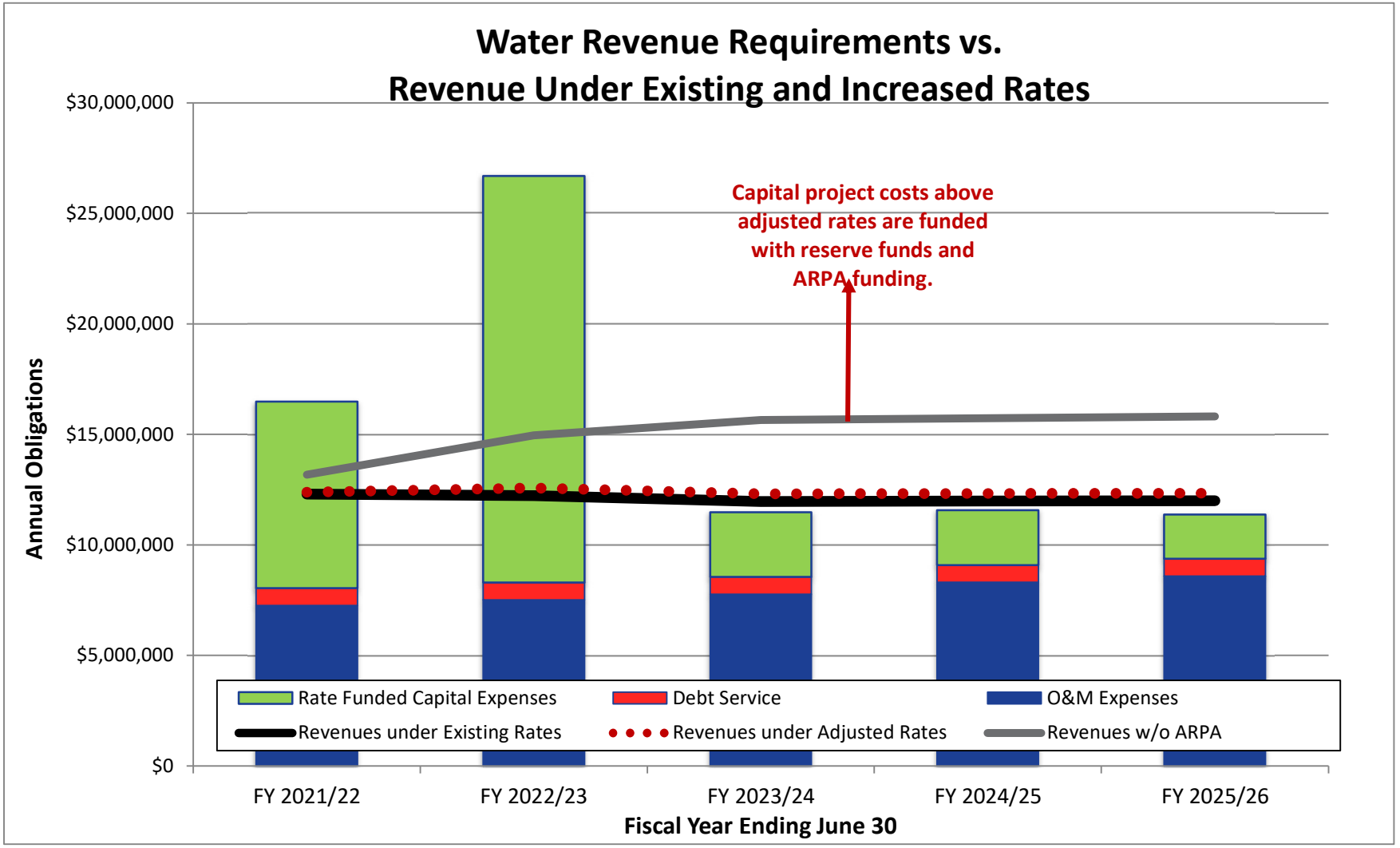

Water Revenue Requirements vs.
Revenue Under Existing and Increased Rates
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
Annual Obligations
Capital project costs above adjusted rates are funded with reserve funds and ARPA funding.
Rate Funded Capital Expenses
Debt Service
O&M Expenses
Revenues under Existing Rates
Revenues under Adjusted Rates
Revenues w/o ARPA
FY 2021/22
FY 2022/23
FY 2023/24
FY 2024/25
FY 2025/26
Fiscal Year Ending June 30

CHART 2

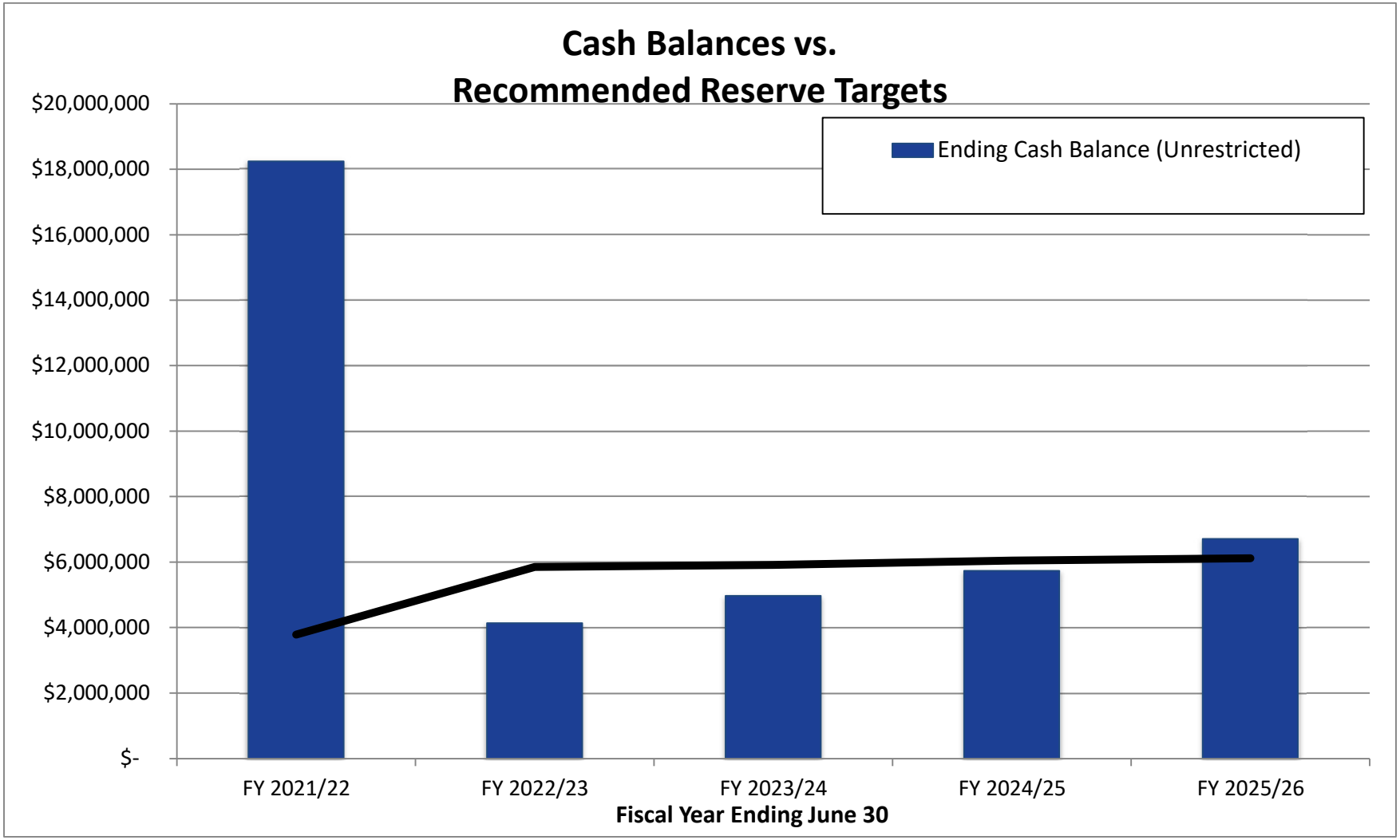
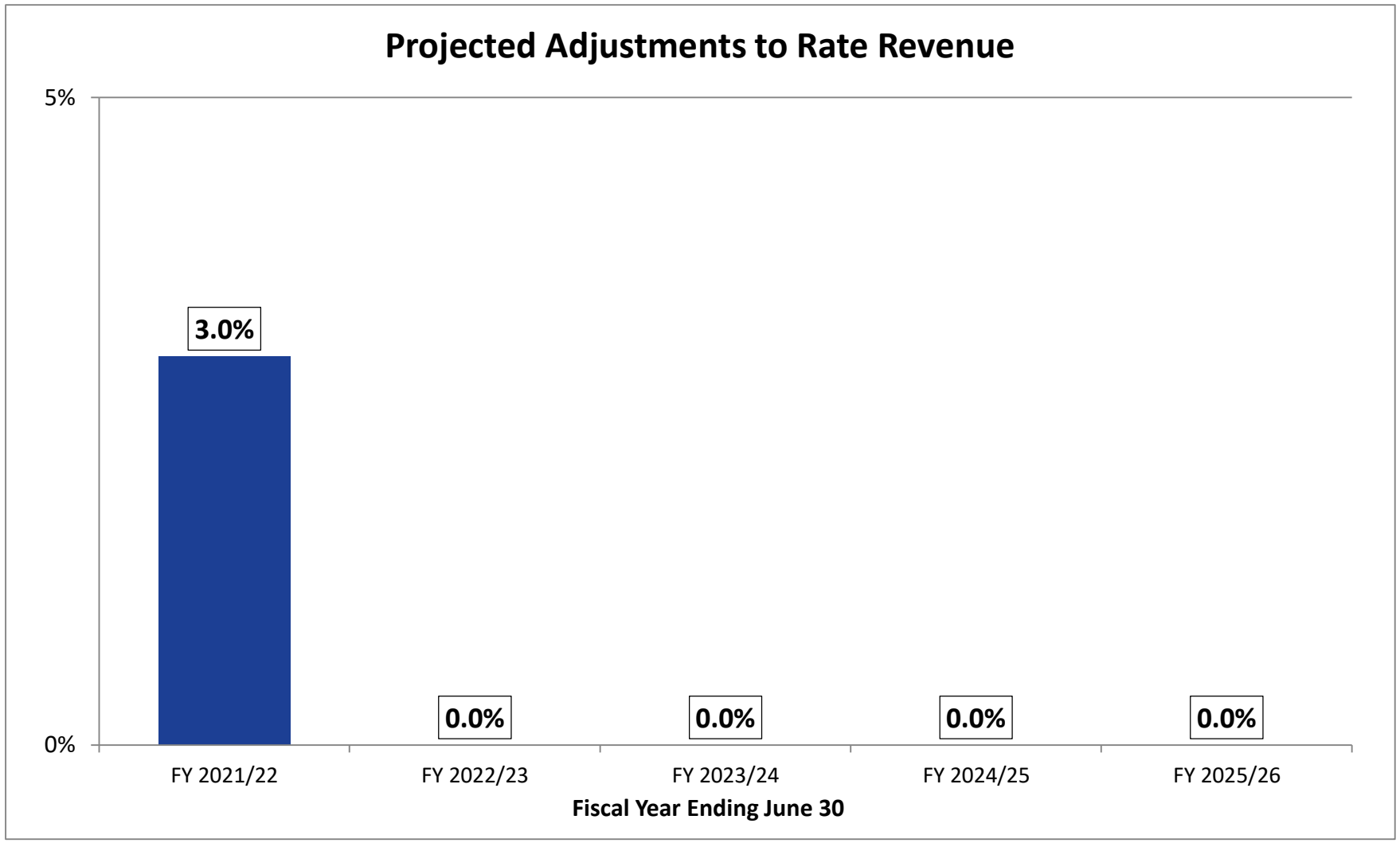

Cash Balances vs.
Recommended Reserve Targets
Ending Cash Balance (Unrestricted)
$20,000,000
$18,000,000
$16,000,000
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
FY 2021/22
FY 2022/23
FY 2023/24
FY 2024/25
FY 2025/26
Fiscal Year Ending June 30

CHART 3


Projected Adjustments to Rate Revenue
5%
0%
3.0%
0.0%
0.0%
0.0%
0.0%
FY 2021/22
FY 2022/23
FY 2023/24
FY 2024/25
FY 2025/26
Fiscal Year Ending June 30

CITY OF MADERA **EXHIBIT 1**
WATER RATE STUDY
Operating Revenue and Expenses

TABLE 3 : REVENUE FORECAST[1]

		Budget	Prop 218 Rate Period				
SOURCES OF REVENUE	**Basis**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
WATER UTILITY							
Licenses & Permits							
State SB1186 Fees/Business License	1	$ 3,561	$ 3,561	$ 3,561	$ 3,561	$ 3,561	$ 3,561
Infrastructure Cost Payback	1	5,937	5,937	5,937	5,937	5,937	5,937
Meter Amortization	1	10,000	10,000	10,000	10,000	10,000	10,000
Subtotal		$ 19,498	$ 19,498	$ 19,498	$ 19,498	$ 19,498	$ 19,498
Fines & Forfeiture							
Late Payment/Other Penalty	1	$ 196,650	$ 196,650	$ 196,650	$ 196,650	$ 196,650	$ 196,650
Revenue/Water Patrol Fines	1	45,983	45,983	45,983	45,983	45,983	45,983
Subtotal		$ 242,633	$ 242,633	$ 242,633	$ 242,633	$ 242,633	$ 242,633
Charges for Services							
Application Fee	1	$ 34,547	$ 34,547	$ 34,547	$ 34,547	$ 34,547	$ 34,547
Construction Usage Fee	1	7,860	7,860	7,860	7,860	7,860	7,860
Meter Setup/Relocation Fee	1	3,169	3,169	3,169	3,169	3,169	3,169
User Charges	1	11,572,381	11,572,381	11,572,381	11,572,381	11,572,381	11,572,381
Water Permits and Fees	1	1,647	1,647	1,647	1,647	1,647	1,647
Subtotal		$ 11,619,604	$ 11,619,604	$ 11,619,604	$ 11,619,604	$ 11,619,604	$ 11,619,604
Interest							
Interest Income[2]	5	$ 122,632	$ -	$ -	$ -	$ -	$ -
Subtotal		$ 122,632	$ -	$ -	$ -	$ -	$ -
Interfund Charges							
Interfund Charges Revenue - Co	8	$ 4,326	$ 4,326	$ 4,326	$ 4,326	$ 4,326	$ 4,326
Subtotal		$ 4,326	$ 4,326	$ 4,326	$ 4,326	$ 4,326	$ 4,326
Refunds							
Refunds & Reimbursements	1	$ 2,246	$ 2,246	$ 2,246	$ 2,246	$ 2,246	$ 2,246
Collection Recovery	1	1,938	1,938	1,938	1,938	1,938	1,938
Subtotal		$ 4,184	$ 4,184	$ 4,184	$ 4,184	$ 4,184	$ 4,184

CITY OF MADERA **EXHIBIT 1**
WATER RATE STUDY
Operating Revenue and Expenses

TABLE 4 : REVENUE FORECAST[1]

		Budget	Prop 218 Rate Period				
SOURCES OF REVENUE	**Basis**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
UTILITY BILLING AND WATER							
Refunds							
Refunds and Reimbursements	1	$ 841	$ 841	$ 841	$ 841	$ 841	$ 841
Subtotal		$ 841	$ 841	$ 841	$ 841	$ 841	$ 841
TOTAL: REVENUE		**$ 12,013,718**	**$ 11,891,086**	**$ 11,891,086**	**$ 11,891,086**	**$ 11,891,086**	**$ 11,891,086**

TABLE 5 : REVENUE SUMMARY

		Budget	Prop 218 Rate Period				
RATE REVENUE:							
User Charges		$ 11,572,381	$ 11,572,381	$ 11,572,381	$ 11,572,381	$ 11,572,381	$ 11,572,381
OTHER REVENUE:							
Licenses & Permits		$ 19,498	$ 19,498	$ 19,498	$ 19,498	$ 19,498	$ 19,498
Fines & Forfeiture		242,633	242,633	242,633	242,633	242,633	242,633
Other Charges for Services		47,223	47,223	47,223	47,223	47,223	47,223
Refunds		5,025	5,025	5,025	5,025	5,025	5,025
Other Revenue		4,326	4,326	4,326	4,326	4,326	4,326
Interest Income		122,632	-	-	-	-	-
TOTAL: REVENUE		**$ 12,013,718**	**$ 11,891,086**	**$ 11,891,086**	**$ 11,891,086**	**$ 11,891,086**	**$ 11,891,086**

CITY OF MADERA **EXHIBIT 1**
WATER RATE STUDY
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TABLE 6 : OPERATING EXPENSE FORECAST[1]

		Budget	Prop 218 Rate Period				
DESCRIPTION	**Basis**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
UTILITY BILLING AND WATER							
Salaries & Benefits							
Salaries / Full-Time	3	$ 285,372	$ 299,600	$ 314,600	$ 330,300	$ 346,800	$ 364,100
Salaries / Auto & Expense	3	135	100	100	100	100	100
Public Employees Retirement	4	32,809	67,284	71,053	75,073	77,138	79,259
Long Term Disability Insurance	4	966	1,000	1,100	1,200	1,300	1,400
Life Insurance Premiums	4	371	400	400	400	400	400
Workers Compensation Insurance	4	24,978	26,200	27,500	28,900	30,300	31,800
Medicare Tax-Employer's Share	4	4,124	4,300	4,500	4,700	4,900	5,100
Unfunded Accrued Liability	4	51,499	54,100	56,800	59,600	62,600	65,700
Deferred Comp/Full Time	3	9,970	10,500	11,000	11,600	12,200	12,800
Unemployment Insurance	4	1,051	1,100	1,200	1,300	1,400	1,500
Section 125 Benefit Allowance	4	81,408	85,500	89,800	94,300	99,000	104,000
Subtotal		$ 492,683	$ 550,084	$ 578,053	$ 607,473	$ 636,138	$ 666,159
Materials & Services							
Telephone & Fax Charges	5	$ 8,000	$ 8,200	$ 8,400	$ 8,700	$ 9,000	$ 9,300
Advertising/Bids & Notices	5	500	500	500	500	500	500
Office Supplies/Expendable	5	6,000	6,200	6,400	6,600	6,800	7,000
Postage/Other Mailing	5	40,000	41,200	42,400	43,700	45,000	46,400
Customer Relations	5	1,500	1,500	1,500	1,500	1,500	1,500
Other Administrative Expenses	5	60,000	61,800	63,700	65,600	67,600	69,600
Election Costs	5	30,000	30,900	31,800	32,800	33,800	34,800
Misc. Expenses	5	3,000	3,100	3,200	3,300	3,400	3,500
Subtotal		$ 149,000	$ 153,400	$ 157,900	$ 162,700	$ 167,600	$ 172,600

CITY OF MADERA **EXHIBIT 1**
WATER RATE STUDY
Operating Revenue and Expenses

TABLE 7 : OPERATING EXPENSE FORECAST[1]

		Budget	Prop 218 Rate Period				
DESCRIPTION	**Basis**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Interfund Charges							
Central Su.	5	$ 117	$ 100	$ 100	$ 100	$ 100	$ 100
Admin. Ove.	5	40,760	42,000	43,300	44,600	45,900	47,300
Computer Maintenance	5	33,211	34,200	35,200	36,300	37,400	38,500
Computer R.	5	7,486	7,700	7,900	8,100	8,300	8,500
Motor Rental.	5	2,970	3,100	3,200	3,300	3,400	3,500
Subtotal		$ 84,544	$ 87,100	$ 89,700	$ 92,400	$ 95,100	$ 97,900
Special Payments							
OPEB Obligation Expense	4	$ 1,650	$ 1,700	$ 1,800	$ 1,900	$ 2,000	$ 2,100
Pension Expense-GASB 68	4	71,817	75,400	79,200	83,200	87,400	91,800
Interest Expense	5	35,000	36,100	37,200	38,300	39,400	40,600
Subtotal		$ 108,467	$ 113,200	$ 118,200	$ 123,400	$ 128,800	$ 134,500
Capital Outlay							
Other Operations Expense	8	$ 750	$ 800	$ 800	$ 800	$ 800	$ 800
Subtotal		$ 750	$ 800	$ 800	$ 800	$ 800	$ 800
Transfer Out							
Transfer Out - Insurance Rese.	8	$ 9,390	$ 9,400	$ 9,400	$ 9,400	$ 9,400	$ 9,400
Subtotal		$ 9,390	$ 9,400	$ 9,400	$ 9,400	$ 9,400	$ 9,400
Sub-Total: Utility Billing and Water		**$ 844,834**	**$ 913,984**	**$ 954,053**	**$ 996,173**	**$ 1,037,838**	**$ 1,081,359**

CITY OF MADERA **EXHIBIT 1**
WATER RATE STUDY
Operating Revenue and Expenses

TABLE 8 : OPERATING EXPENSE FORECAST[1]

		Budget	Prop 218 Rate Period				
DESCRIPTION	**Basis**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
WATER MAINTENANCE AND OPERATIONS							
Salaries & Benefits							
Salaries / Full-Time	3	$ 575,531	$ 604,300	$ 634,500	$ 666,200	$ 699,500	$ 734,500
Salaries / Overtime	3	40,000	42,000	44,100	46,300	48,600	51,000
Salaries / Uniform Pay	3	1,250	1,300	1,400	1,500	1,600	1,700
Public Employees Retirement	4	76,408	80,200	84,200	88,400	92,800	97,400
Long Term Disability Insurance	4	1,787	1,900	2,000	2,100	2,200	2,300
Life Insurance Premiums	4	712	700	700	700	700	700
Workers Compensation Insurance	4	58,539	61,500	64,600	67,800	71,200	74,800
Medicare Tax - Employer's Share	4	8,921	9,400	9,900	10,400	10,900	11,400
Unfunded Accrued Liability	4	120,717	126,800	133,100	139,800	146,800	154,100
Deferred Compensation/Full-Time	3	19,519	20,500	21,500	22,600	23,700	24,900
Unemployment Insurance	4	2,173	2,300	2,400	2,500	2,600	2,700
Section 125 Benefit Allowance	4	99,524	104,500	109,700	115,200	121,000	127,100
Subtotal		$ 1,005,081	$ 1,055,400	$ 1,108,100	$ 1,163,500	$ 1,221,600	$ 1,282,600
Materials & Services							
Gas & Electric Utilities	7	$ 1,600,000	$ 1,680,000	$ 1,764,000	$ 1,852,200	$ 1,944,800	$ 2,042,000
Telephone & Fax Charges	5	8,626	8,900	9,200	9,500	9,800	10,100
Advertising/Other	5	1,000	1,000	1,000	1,000	1,000	1,000
Professional Dues	5	2,103	2,200	2,300	2,400	2,500	2,600
Office Supplies/Expendable	5	1,500	1,500	1,500	1,500	1,500	1,500
Postage/Other Mailing Charge	5	800	800	800	800	800	800
Vehicle Fuel, Supplies & Maint.	6	33,800	35,500	37,300	39,200	41,200	43,300
Contracted Services	5	260,000	267,800	275,800	284,100	292,600	301,400
Taxes & Assessments	5	8,800	9,100	9,400	9,700	10,000	10,300
Conference/Training/Education	5	18,000	18,500	19,100	19,700	20,300	20,900
Maintenance/Other Supplies	5	135,000	139,100	143,300	147,600	152,000	156,600
Subtotal		$ 2,069,629	$ 2,164,400	$ 2,263,700	$ 2,367,700	$ 2,476,500	$ 2,590,500

TABLE 9 : OPERATING EXPENSE FORECAST[1]

		Budget	Prop 218 Rate Period				
DESCRIPTION	**Basis**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Interfund Charges							
Interfund Charge - Facility Maintenance	8	$ 130,739	$ 130,700	$ 130,700	$ 130,700	$ 130,700	$ 130,700
Interfund Charge - Central Su.	8	37,652	37,700	37,700	37,700	37,700	37,700
Interfund Charge - Cost Distribution	8	214,917	214,900	214,900	214,900	214,900	214,900
Interfund Charge - Admin. Overhead	8	303,081	303,100	303,100	303,100	303,100	303,100
Interfund Charge - Vehicle Replacement	8	85,000	85,000	85,000	85,000	85,000	85,000
Interfund Charge - Vehicle Maintenance	8	66,104	66,100	66,100	66,100	66,100	66,100
Interfund Charge - Comp. Maintenance	8	88,411	88,400	88,400	88,400	88,400	88,400
Interfund Charge - Computer	8	19,302	19,300	19,300	19,300	19,300	19,300
Interfund Charge - Software	8	2,085	2,100	2,100	2,100	2,100	2,100
Interfund Charge - Motor Rental.	8	4,670	4,700	4,700	4,700	4,700	4,700
Subtotal		$ 951,961	$ 952,000	$ 952,000	$ 952,000	$ 952,000	$ 952,000
SGMA Costs[1]							
Five-Year Update	8		$ -	$ -	$ -	$ 275,000	$ 275,000
GSP Annual Report	8		35,000	35,000	35,000	-	-
Point of Contact - GSP	8		12,500	12,500	12,500	30,000	30,000
Data Management Software	8		10,000	9,100	300	300	300
Regional Water Management Group	8		9,000	10,000	10,000	10,000	10,000
Subtotal		$ -	$ 66,500	$ 66,600	$ 57,800	$ 315,300	$ 315,300
Special Payments							
Liability/Property Insurance	4	$ 152,900	$ 160,500	$ 168,500	$ 176,900	$ 185,700	$ 195,000
Retiree Insurance Premiums	4	1,994	2,100	2,200	2,300	2,400	2,500
OPEB Obligation Expense	4	44,119	46,300	48,600	51,000	53,600	56,300
Pension Expense-GASB 68	4	164,996	173,200	181,900	191,000	200,600	210,600
Subtotal		$ 364,009	$ 382,100	$ 401,200	$ 421,200	$ 442,300	$ 464,400
Transfer Out							
Transfer Out	8	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000
Transfer Out - Insurance Rese.	8	20,080	20,100	20,100	20,100	20,100	20,100
Subtotal		$ 80,080	$ 80,100	$ 80,100	$ 80,100	$ 80,100	$ 80,100
Sub-Total: Water Maintenance and Operations		**$ 4,470,760**	**$ 4,700,500**	**$ 4,871,700**	**$ 5,042,300**	**$ 5,487,800**	**$ 5,684,900**
Depreciation (Non-cash item left out of analysis)[3]							
Depreciation/Replacement	8	$ 41,631	$ 41,600	$ 41,600	$ 41,600	$ 41,600	$ 41,600
Subtotal		$ 41,631	$ 41,600	$ 41,600	$ 41,600	$ 41,600	$ 41,600

TABLE 10 : OPERATING EXPENSE FORECAST[1]

		Budget	Prop 218 Rate Period				
DESCRIPTION	**Basis**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
WATER QUALITY CONTROL							
Salaries & Benefits							
Salaries / Full-Time	3	$ 230,932	$ 242,500	$ 254,600	$ 267,300	$ 280,700	$ 294,700
Salaries / Overtime	3	1,000	1,100	1,200	1,300	1,400	1,500
Salaries / Uniform Pay	3	1,000	1,100	1,200	1,300	1,400	1,500
Public Employees Retirement	4	29,569	31,000	32,600	34,200	35,900	37,700
Long Term Disability Insurance	4	644	700	700	700	700	700
Life Insurance Premiums	4	367	400	400	400	400	400
Workers Compensation Insurance	4	22,058	23,200	24,400	25,600	26,900	28,200
Medicare Tax - Employer's Share	4	3,559	3,700	3,900	4,100	4,300	4,500
Unfunded Accrued Liability	4	42,599	44,700	46,900	49,200	51,700	54,300
Deferred Compensation/Full-Time	3	7,196	7,600	8,000	8,400	8,800	9,200
Unemployment Insurance	4	1,092	1,100	1,200	1,300	1,400	1,500
Section 125 Benefit Allowance	4	48,050	50,500	53,000	55,700	58,500	61,400
Subtotal		$ 388,066	$ 407,600	$ 428,100	$ 449,500	$ 472,100	$ 495,600
Materials & Services							
Telephone & Fax Charges	5	$ 2,500	$ 2,600	$ 2,700	$ 2,800	$ 2,900	$ 3,000
Advertising/Bids & Notices	5	331	300	300	300	300	300
Advertising/Other	5	2,500	2,600	2,700	2,800	2,900	3,000
Professional Dues	5	210	200	200	200	200	200
Office Supplies Expendable	5	2,090	2,200	2,300	2,400	2,500	2,600
Postage/Other Mailing Charge	5	3,400	3,500	3,600	3,700	3,800	3,900
Vehicle Fuel, Supplies & Maintenance	6	4,500	4,700	4,900	5,100	5,400	5,700
Contracted Services	5	60,000	61,800	63,700	65,600	67,600	69,600
Taxes and Assessments	5	37,800	38,900	40,100	41,300	42,500	43,800
Conference/Training/Education	5	7,000	7,200	7,400	7,600	7,800	8,000
Maintenance/Other Supplies	5	40,000	41,200	42,400	43,700	45,000	46,400
Subtotal		$ 160,331	$ 165,200	$ 170,300	$ 175,500	$ 180,900	$ 186,500

TABLE 11 : OPERATING EXPENSE FORECAST[1]

		Budget	Prop 218 Rate Period				
DESCRIPTION	**Basis**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Interfund Charges							
Interfund Charge - Facility Maintenance	8	$ 85,497	$ 85,500	$ 85,500	$ 85,500	$ 85,500	$ 85,500
Interfund Charge - Central Su.	8	1,175	1,200	1,200	1,200	1,200	1,200
Interfund Charge - Cost Distribution	8	170,000	170,000	170,000	170,000	170,000	170,000
Interfund Charge - Admin. Overhead	8	57,361	57,400	57,400	57,400	57,400	57,400
Interfund Charge - Vehicle Replacement	8	14,883	14,900	14,900	14,900	14,900	14,900
Interfund Charge - Vehicle Maintenance	8	15,219	15,200	15,200	15,200	15,200	15,200
Subtotal		$ 344,135	$ 344,200	$ 344,200	$ 344,200	$ 344,200	$ 344,200
Functional Expenses							
Water Conservation Program	1	$ 255,640	$ 255,600	$ 255,600	$ 255,600	$ 255,600	$ 255,600
Subtotal		$ 255,640	$ 255,600	$ 255,600	$ 255,600	$ 255,600	$ 255,600
Special Payments							
OPEB Obligation Expense	4	$ 22,900	$ 24,000	$ 25,200	$ 26,500	$ 27,800	$ 29,200
Pension Expense-GASB 68	4	58,390	61,300	64,400	67,600	71,000	74,600
Subtotal		$ 81,290	$ 85,300	$ 89,600	$ 94,100	$ 98,800	$ 103,800
Transfer Out							
Transfer Out - Insurance Rese.	8	$ 8,490	$ 8,500	$ 8,500	$ 8,500	$ 8,500	$ 8,500
Subtotal		$ 8,490	$ 8,500	$ 8,500	$ 8,500	$ 8,500	$ 8,500
Sub-Total: Water Quality Control		**$ 1,237,952**	**$ 1,266,400**	**$ 1,296,300**	**$ 1,327,400**	**$ 1,360,100**	**$ 1,394,200**
Depreciation (Non-cash item left out of analysis)[3]							
Depreciation/Replacement	8	$ 14,012	$ 14,000	$ 14,000	$ 14,000	$ 14,000	$ 14,000
Subtotal		$ 14,012	$ 14,000	$ 14,000	$ 14,000	$ 14,000	$ 14,000

TABLE 12 : OPERATING EXPENSE FORECAST[1]

		Budget	Prop 218 Rate Period				
DESCRIPTION	**Basis**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
WATER CONSERVATION PROGRAM							
Salaries & Benefits							
Salaries / Full-Time	3	$ 106,208	$ 111,500	$ 117,100	$ 123,000	$ 129,200	$ 135,700
Salaries / Uniform Pay	3	250	300	300	300	300	300
Public Employees Retirement	4	16,023	16,800	17,600	18,500	19,400	20,400
Long Term Disability Insurance	4	355	400	400	400	400	400
Life Insurance Premiums	4	105	100	100	100	100	100
Workers Compensation Insurance	4	10,100	10,600	11,100	11,700	12,300	12,900
Medicare Tax - Employer's Share	4	1,572	1,700	1,800	1,900	2,000	2,100
Unfunded Accrued Liability	4	29,004	30,500	32,000	33,600	35,300	37,100
Deferred Compensation/Full-Time	3	4,460	4,700	4,900	5,100	5,400	5,700
Unemployment Insurance	4	420	400	400	400	400	400
Section 125 Benefit Allowance	4	23,367	24,500	25,700	27,000	28,400	29,800
Subtotal		$ 191,864	$ 201,500	$ 211,400	$ 222,000	$ 233,200	$ 244,900
Materials & Services							
Advertising/Other	5	$ 22,618	$ 23,300	$ 24,000	$ 24,700	$ 25,400	$ 26,200
Subtotal		$ 22,618	$ 23,300	$ 24,000	$ 24,700	$ 25,400	$ 26,200
Interfund Charges							
Interfund Charge - Admin. Overhead	8	$ 17,734	$ 17,700	$ 17,700	$ 17,700	$ 17,700	$ 17,700
Subtotal		$ 17,734	$ 17,700	$ 17,700	$ 17,700	$ 17,700	$ 17,700
Functional Expenses							
Water Conservation Program	1	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Subtotal		$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Special Payments							
OPEB Obligation Expense	4	$ (2,263)	$ (2,400)	$ (2,500)	$ (2,600)	$ (2,700)	$ (2,800)
Pension Expense-GASB 68	4	27,751	29,100	30,600	32,100	33,700	35,400
Subtotal		$ 25,488	$ 26,700	$ 28,100	$ 29,500	$ 31,000	$ 32,600
Transfer Out							
Transfer Out - Insurance Rese.	8	$ 3,675	$ 3,700	$ 3,700	$ 3,700	$ 3,700	$ 3,700
Subtotal		$ 3,675	$ 3,700	$ 3,700	$ 3,700	$ 3,700	$ 3,700
Sub-Total: Water Conservation Program		**$ 361,379**	**$ 372,900**	**$ 384,900**	**$ 397,600**	**$ 411,000**	**$ 425,100**

CITY OF MADERA **EXHIBIT 1**
WATER RATE STUDY
Operating Revenue and Expenses

TABLE 13 : OPERATING EXPENSE FORECAST[1]

		Budget	Prop 218 Rate Period				
DESCRIPTION	**Basis**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
WATER DEBT SERVICE & REVENUE BONDS							
Materials & Services							
Contracted Services	8	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500
Subtotal		$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500
Sub-Total: Water Capital Outlay		**$ 4,500**	**$ 4,500**	**$ 4,500**	**$ 4,500**	**$ 4,500**	**$ 4,500**
Depreciation (Non-cash item left out of analysis)[3]							
Amortization	8	$ 3,352	$ 3,400	$ 3,400	$ 3,400	$ 3,400	$ 3,400
Subtotal		$ 3,352	$ 3,400	$ 3,400	$ 3,400	$ 3,400	$ 3,400
GRAND TOTAL: WATER OPERATING EXPENSES		**$ 6,919,425**	**$ 7,258,284**	**$ 7,511,453**	**$ 7,767,973**	**$ 8,301,238**	**$ 8,590,059**

TABLE 14 : FORECASTING ASSUMPTIONS

INFLATION FACTORS[4]	**Basis**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Customer Growth	1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Water Supply	2	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Salaries	3	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Benefits	4	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
General Inflation	5	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Fuel	6	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Electricity	7	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
No Escalation	8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

1. Revenue and expenses for FY 2019/20 through FY 2020/21 are from source file: *Enterprise Funds Budget 2020-21.pdf, pages 21-32.*
   SGMA costs in expenses from source file: *Future SGMA Costs.docx*
2. Interest income is calculated in the Financial Plan and excluded from this table.
3. Depreciation expense is not considered in this projection since it is not a cash expense.
4. Inflation factor values follow previous assumptions from 2015 Rate Study.
   Source file: Rate Study 2015.pdf, Table 1-1, Page 12.

CITY OF MADERA **EXHIBIT 2**
WATER RATE STUDY
Capital Improvement Plan Expenditures

TABLE 15 : CAPITAL FUNDING SUMMARY **5-Year Rate Period**

CAPITAL FUNDING FORECAST	Budget	Projected				
Funding Sources:	**FY 2020/21**	**FY 2021/22**	**FY 2022/23**	**FY 2023/24**	**FY 2024/25**	**FY 2025/26**
Grants[1]	$ 779,663	$ -	$ 2,500,000	$ -	$ -	$ -
Use of Capacity Reserve Fund[2]	98,953	155,367	155,367	155,367	155,367	155,367
Use of American Rescue Plan Proceeds[3]	-	1,380,000	4,620,000	-	-	-
Use of Capital Expenditure Reserve Fund	5,500,000	6,500,000	11,500,000	2,000,000	2,000,000	2,000,000
Rate Revenue	649,884	1,948,133	6,894,764	927,771	477,227	-
Total Sources of Capital Funds	**$ 7,028,500**	**$ 9,983,500**	**$25,670,131**	**$ 3,083,138**	**$ 2,632,594**	**$ 2,155,367**

1. Grant Funding is per source file: *Enterprise Funds Budget 2020-21.pdf, pages 21-32.*
   FY 2022/23 grant from updated CIP file: *Water CIP Table ARPA.xlsx.*
2. Capacity Reserve Fund to fund some projects used for future customers only per *Water CIP Table ARPA.xlsx.*
   This amount drains the DIF fund in order to contribute to projects over time.
3. The City was awarded American Rescue Plan Act funds in which $6 million is allocated to water capital projects.

CITY OF MADERA **EXHIBIT 2**
WATER RATE STUDY
Capital Improvement Plan Expenditures

CAPITAL IMPROVEMENT PROGRAM

TABLE 16 : CAPITAL IMPROVEMENT PROGRAM COSTS (IN CURRENT-YEAR DOLLARS)[1]

Project #	Water System Improvements	2021	2022	2023	2024	2025	2026
W-00000	Engineering Support for Water Projects	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000
	Other Items Identified from Public Works	-	-	-	-	-	-
Planning, Studies, Reports		-	-	-	-	-	-
W-STDY-1	Water Feasibility Project - New Water Supply	-	-	-	-	-	-
W-STDY-2	Water Distribution System Conditon Assessment Study	106,000	-	-	-	-	-
W-STDY-2	Water Distribution System Conditon Assessment Study	240,000	-	-	-	-	-
W-STDY-3	W-STDY-3: Asset Management Software	150,000	-	-	-	-	-
MUP-UDII	Master Plan Update	-	-	-	300,000		
Major O&M Projects		-	-	-	-	-	-
W-03	Water Main Upgrades - Locations 1-12	115,000	835,000	-	-	-	-
W-04	Water Main Upgrades - Locations 13-23	135,000	1,380,000	-	-	-	-
W-09	System Upgrade - River Crossing @ Gateway	283,000	-	-	-	-	-
W-22	Water Tower Recoating	20,000	1,370,000	-	-	-	-
W-26	Water Tower Demolition	480,000	-	-	-	-	-
W-GW-00	Energy Efficient Upgrades at Well Sites	106,000	-	-	-	-	-
W-29	Valve replacement Down town area 26 valves	130,000	-	-	-	-	-
W-31	Manual Read Meter Replacement / Commercial Meter Replacement	870,000	270,000	335,000	335,000	335,000	335,000
W-33	Meter Replacement Program	920,000	55,000	530,000	540,000	550,000	-
W-34	South St Water Tower Exterior Rehab	35,000	265,000	-	-	-	-
W-36	4th/Gateway Line & Valve	60,000	440,000	-	-	-	-
W-38	Well 27 Rehabilitation	30,000	290,000	-	-	-	-
tbd	Leak Repair Project identified from Condition Assessment	-	80,000	-	-	-	-
tbd	Dunham Lewis Water Main Rehabilitation	-	-	-	-	-	-
tbd	Year 1 Pipeline Replacement Project from Condition Assessment	-	1,100,000	-	-	-	-
tbd	Year 2 Pipeline Replacement from Project Condition Assessment	-	-	1,100,000			
	Average Annual R&R CIP - Placeholder	-	-	-	1,300,000	1,300,000	1,300,000
possible N	3 new chlorine analyzers & generators, 10-year life	-	175,000	175,000	175,000	175,000	175,000
New Capital Projects		-	-	-	-	-	-
W-06	System Upgrades, H St to Madera Ave	15,000	400,000	-	-	-	-
W-08	Water Main Upgrades - 10th St.	20,000	1,040,000	-	-	-	-

CITY OF MADERA
WATER RATE STUDY
Capital Improvement Plan Expenditures

EXHIBIT 2

	New Wells - Replacement of Diminished Production Capacity	-	-	-	-	-	-
W-32	Meter Installation - continue installation of meters on unmetered services	1,240,000	-	-	-	-	-
Master Plan Recommendations		-	-	-	-	-	-
PSW-45	Pipe, Almond Ave, From Pine St to Stadium Rd	-	-	88,000	188,000	-	-
R-000072	Sharon Blvd Pipeline, Love's Reimbursement	48,500	-	-	-	-	-
W-GW-00	Loves Well	2,000,000	-	-	-	-	-
GW-002	New Well - Ellis/Chapin Well 35	-	-	-	-	-	-
GW-003	Well, Well No. 36, Hwy 145 and Indigo Dr	-	120,000	2,200,000	-	-	-
T-1	Above Ground Storage 7 MG Tank at Ave. 17 & RD. 27	-	868,000	9,000,000	-	-	-
PS-1	Pump Station for Tank at Ave. 17 & Road 27	-	462,000	6,270,000	-	-	-
PNE-4	Pipe, Lake Street (Road 27) 24" from Ellis to Avenue 17	-	85,000	615,000	-	-	-
W-37	Northeast Water Transmission Main	-	430,000	3,025,200	-	-	-
W-GW-00	New Well 37 Granada north of Cleveland aka GW-4 in Master Plan	-	50,000	1,070,000	-	-	-
Total: CIP Program Costs *(Current-Year Dollars)*		**$ 7,028,500**	**$ 9,740,000**	**$24,433,200**	**$ 2,863,000**	**$ 2,385,000**	**$ 1,835,000**

CITY OF MADERA **EXHIBIT 2**
WATER RATE STUDY
Capital Improvement Plan Expenditures

TABLE 17 : CAPITAL IMPROVEMENT PROGRAM COSTS (IN FUTURE-YEAR DOLLARS)[2]

Project Description		2021	2022	2023	2024	2025	2026
W-00000	Engineering Support for Water Projects	$ 25,000	$ 25,625	$ 26,266	$ 26,922	$ 27,595	$ 28,285
--	Other Items Identified from Public Works	-	-	-	-	-	-
Planning, Studies, Reports		-	-	-	-	-	-
W-STDY-1	Water Feasibility Project - New Water Supply	-	-	-	-	-	-
W-STDY-2	Water Distribution System Conditon Assessment Study	106,000	-	-	-	-	-
W-STDY-2	Water Distribution System Conditon Assessment Study	240,000	-	-	-	-	-
W-STDY-3	W-STDY-3: Asset Management Software	150,000	-	-	-	-	-
MUP-UDII	Master Plan Update	-	-	-	323,067	-	-
Major O&M Projects		-	-	-	-	-	-
W-03	Water Main Upgrades - Locations 1-12	115,000	855,875	-	-	-	-
W-04	Water Main Upgrades - Locations 13-23	135,000	1,414,500	-	-	-	-
W-09	System Upgrade - River Crossing @ Gateway	283,000	-	-	-	-	-
W-22	Water Tower Recoating	20,000	1,404,250	-	-	-	-
W-26	Water Tower Demolition	480,000	-	-	-	-	-
W-GW-00	Energy Efficient Upgrades at Well Sites	106,000	-	-	-	-	-
W-29	Valve replacement Down town area 26 valves	130,000	-	-	-	-	-
W-31	Manual Read Meter Replacement / Commercial Meter Replacement	870,000	276,750	351,959	360,758	369,777	379,022
W-33	Meter Replacement Program	920,000	56,375	556,831	581,521	607,097	-
W-34	South St Water Tower Exterior Rehab	35,000	271,625	-	-	-	-
W-36	4th/Gateway Line & Valve	60,000	451,000	-	-	-	-
W-38	Well 27 Rehabilitation	30,000	297,250	-	-	-	-
tbd	Leak Repair Project identified from Condition Assessment	-	82,000	-	-	-	-
tbd	Dunham Lewis Water Main Rehabilitation	-	-	-	-	-	-
tbd	Year 1 Pipeline Replacement Project from Condition Assessment	-	1,127,500	-	-	-	-
tbd	Year 2 Pipeline Replacement from Project Condition Assessment	-	-	1,155,688	-	-	-
--	Average Annual R&R CIP - Placeholder	-	-	-	1,399,958	1,434,957	1,470,831
possible N	3 new chlorine analyzers & generators, 10-year life	-	179,375	183,859	188,456	193,167	197,996
New Capital Projects		-	-	-	-	-	-
W-06	System Upgrades, H St to Madera Ave	15,000	410,000	-	-	-	-
W-08	Water Main Upgrades - 10th St.	20,000	1,066,000	-	-	-	-

CITY OF MADERA **EXHIBIT 2**
WATER RATE STUDY
Capital Improvement Plan Expenditures

--	New Wells - Replacement of Diminished Production Capacity	-	-	-	-	-	-
W-32	Meter Installation - continue installation of meters on unmetered services	1,240,000	-	-	-	-	-
Master Plan Recommendations		-	-	-	-	-	-
PSW-45	Pipe, Almond Ave, From Pine St to Stadium Rd	-	-	92,455	202,455	-	-
R-000072	Sharon Blvd Pipeline, Love's Reimbursement	48,500	-	-	-	-	-
W-GW-00	Loves Well	2,000,000	-	-	-	-	-
GW-002	New Well - Ellis/Chapin Well 35	-	-	-	-	-	-
GW-003	Well, Well No. 36, Hwy 145 and Indigo Dr	-	123,000	2,311,375	-	-	-
T-1	Above Ground Storage 7 MG Tank at Ave. 17 & RD. 27	-	889,700	9,455,625	-	-	-
PS-1	Pump Station for Tank at Ave. 17 & Road 27	-	473,550	6,587,419	-	-	-
PNE-4	Pipe, Lake Street (Road 27) 24" from Ellis to Avenue 17	-	87,125	646,134	-	-	-
W-37	Northeast Water Transmission Main	-	440,750	3,178,351	-	-	-
W-GW-00	New Well 37 Granada north of Cleveland aka GW-4 in Master Plan	-	51,250	1,124,169	-	-	-
Total: CIP Program Costs *(Future-Year Dollars)*		**$ 7,028,500**	**$ 9,983,500**	**$25,670,131**	**$ 3,083,138**	**$ 2,632,594**	**$ 2,076,134**

CITY OF MADERA **EXHIBIT 2**
WATER RATE STUDY
Capital Improvement Plan Expenditures

TABLE 18 : FORECASTING ASSUMPTIONS

Economic Variables	2021	2022	2023	2024	2025	2026
Annual Construction Cost Inflation, Per Engineering News Record[3]	*0.00%*	*2.50%*	*2.50%*	*2.50%*	*2.50%*	*2.50%*
Cumulative Construction Cost Multiplier from 2021	*1.00*	*1.03*	*1.05*	*1.08*	*1.10*	*1.13*

1. Estimated capital improvement project costs found in source files: *Water CIP Table ARPA.xlsx*
2. Capital improvement projects are inflated to future year estimated costs with ENR CCI for the region.
3. Construction inflator is based on the most current 10 year average of the Engineering News-Record Construction Cost Index.
   Source: www.enr.com/economics (August 2010 to August 2020).

TABLE 19

ASSESSMENT DISTRICT DEBT OBLIGATIONS						
Annual Repayment Schedules:	**FY 2020/21**	**FY 2021/22**	**FY 2022/23**	**FY 2023/24**	**FY 2024/25**	**FY 2025/26**
2015 Water Revenue Bonds ($2,025,000)[1]						
Principal Payment	$ 80,000	$ 85,000	$ 85,000	$ 90,000	$ 95,000	$ 100,000
Interest Payment	64,010	61,050	57,905	54,760	51,430	47,915
Subtotal: Annual Debt Service	**$ 144,010**	**$ 146,050**	**$ 142,905**	**$ 144,760**	**$ 146,430**	**$ 147,915**
Coverage Requirement ($-Amnt above annual payment)	120%	120%	120%	120%	120%	120%
Reserve Requirement	$ -	$ -	$ -	$ -	$ -	$ -
2019 Water Revenue Bonds ($9,016,903)[2]						
Principal Payment	$ 409,781	$ 418,148	$ 435,546	$ 447,120	$ 457,908	$ 467,850
Interest Payment	225,466	214,593	203,438	191,864	179,989	167,834
Subtotal: Annual Debt Service	**$ 635,247**	**$ 632,741**	**$ 638,984**	**$ 638,984**	**$ 637,897**	**$ 635,684**
Coverage Requirement ($-Amnt above annual payment)	120%	120%	120%	120%	120%	120%
Reserve Requirement	$ -	$ -	$ -	$ -	$ -	$ -

1. Water revenue bonds due to mature in 2036. Source file: *2015 Water Amortization Schedule.pdf*
   Reserve Requirement not required per Bond Document: *Water Refunding 2015 3rd Install.pdf* , page 14.
2. Water revenue bonds due to mature in 2037. Source file: *Water_Refunding 2019 Amortization Schedule.pdf*
   Refunded the Water Revenue Bonds, Series 2010. Source file: *Water_Refunding 2019 4th Install.pdf*

TABLE 20 : EXISTING ANNUAL DEBT OBLIGATIONS TO BE SATISFIED BY WATER RATES

Existing Annual Debt Service	***$ 779,257***	***$ 778,791***	***$ 781,889***	***$ 783,744***	***$ 784,327***	***$ 783,599***
Existing Annual Coverage Requirement	***120%***	***120%***	***120%***	***120%***	***120%***	***120%***
Existing Debt Reserve Target	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***

CITY OF MADERA
WATER RATE STUDY
Projected Water Rates Under Existing Rate Schedule

TABLE 21 : CURRENT RATES

Current Rates		Effective Jan. 26, 2020
Monthly Fixed Charge[1]		
5/8 inch		$16.88
3/4 inch		$19.09
1 inch		$23.51
1 1/2 inch		$34.56
2 inch		$47.82
3 inch		$89.81
4 inch		$151.69
6 inch		$299.76
8 inch		$542.86
Volumetric Charge, per CCF[1,2]		
Residential Tiered Rates		
Tier 1	*0-10*	$1.93
Tier 2	*11-33*	$2.40
Tier 3	*34+*	$3.68
Multi-Residential Tiered Rates		
Tier 1	*0-10*	$2.03
Tier 2	*11+*	$2.88
Non-Residential		
Uniform Rate		$2.41

1. Combination of monthly service fee and variable use charge.
   Source file: 2543_001 Water Rates 1.26.19 to 1.26.20.pdf
2. CCF = Hundred Cubic Feet or 748.05 gallons.

TABLE 22 : CLASSIFICATION OF EXPENSES FOR FY 2021/22

Classification of Expenses									
Budget Categories	Total Revenue Requirements	Commodity	Conservation	Capacity	Customer	Basis of Classification			
	FY 2021/22	(COM)	(CON)	(CAP)	(CA)	(COM)	(CON)	(CAP)	(CA)
UTILITY BILLING AND WATER									
Salaries & Benefits									
Salaries / Full-Time	$ 299,600	$ -	$ -	$ -	$ 299,600	0.0%	0.0%	0.0%	100.0%
Salaries / Auto & Expense	100	-	-	-	100	0.0%	0.0%	0.0%	100.0%
Public Employees Retirement	67,284	-	-	-	67,284	0.0%	0.0%	0.0%	100.0%
Long Term Disability Insurance	1,000	-	-	-	1,000	0.0%	0.0%	0.0%	100.0%
Life Insurance Premiums	400	-	-	-	400	0.0%	0.0%	0.0%	100.0%
Workers Compensation Insurance	26,200	-	-	-	26,200	0.0%	0.0%	0.0%	100.0%
Medicare Tax-Employer's Share	4,300	-	-	-	4,300	0.0%	0.0%	0.0%	100.0%
Unfunded Accrued Liability	54,100	-	-	-	54,100	0.0%	0.0%	0.0%	100.0%
Deferred Comp/Full Time	10,500	-	-	-	10,500	0.0%	0.0%	0.0%	100.0%
Unemployment Insurance	1,100	-	-	-	1,100	0.0%	0.0%	0.0%	100.0%
Section 125 Benefit Allowance	85,500	-	-	-	85,500	0.0%	0.0%	0.0%	100.0%
Subtotal	$ 550,084	$ -	$ -	$ -	$ 550,084				
Materials & Services									
Telephone & Fax Charges	$ 8,200	$ -	$ -	$ -	$ 8,200	0.0%	0.0%	0.0%	100.0%
Advertising/Bids & Notices	500	-	-	-	500	0.0%	0.0%	0.0%	100.0%
Office Supplies/Expendable	6,200	-	-	-	6,200	0.0%	0.0%	0.0%	100.0%
Postage/Other Mailing	41,200	-	-	-	41,200	0.0%	0.0%	0.0%	100.0%
Customer Relations	1,500	-	-	-	1,500	0.0%	0.0%	0.0%	100.0%
Other Administrative Expenses	61,800	-	-	-	61,800	0.0%	0.0%	0.0%	100.0%
Election Costs	30,900	-	-	-	30,900	0.0%	0.0%	0.0%	100.0%
Misc. Expenses	3,100	-	-	-	3,100	0.0%	0.0%	0.0%	100.0%
Subtotal	$ 153,400	$ -	$ -	$ -	$ 153,400				

TABLE 23 : CLASSIFICATION OF EXPENSES FOR FY 2021/22

Classification of Expenses									
Budget Categories	**Total Revenue Requirements**	**Commodity**	**Conservation**	**Capacity**	**Customer**	**Basis of Classification**			
	FY 2021/22	**(COM)**	**(CON)**	**(CAP)**	**(CA)**	**(COM)**	**(CON)**	**(CAP)**	**(CA)**
Central Su.	$ 100	$ -	$ -	$ -	$ 100	0.0%	0.0%	0.0%	100.0%
Admin. Ove.	42,000	-	-	-	42,000	0.0%	0.0%	0.0%	100.0%
Computer Maintenance	34,200	-	-	-	34,200	0.0%	0.0%	0.0%	100.0%
Computer R.	7,700	-	-	-	7,700	0.0%	0.0%	0.0%	100.0%
Motor Rental.	3,100	-	-	-	3,100	0.0%	0.0%	0.0%	100.0%
Subtotal	$ 87,100	$ -	$ -	$ -	$ 87,100				
Special Payments									
OPEB Obligation Expense	$ 1,700	$ -	$ -	$ -	$ 1,700	0.0%	0.0%	0.0%	100.0%
Pension Expense-GASB 68	75,400	-	-	-	75,400	0.0%	0.0%	0.0%	100.0%
Interest Expense	36,100	-	-	-	36,100	0.0%	0.0%	0.0%	100.0%
Subtotal	$ 113,200	$ -	$ -	$ -	$ 113,200				
Capital Outlay									
Other Operations Expense	$ 800	$ -	$ -	$ -	$ 800	0.0%	0.0%	0.0%	100.0%
Subtotal	$ 800	$ -	$ -	$ -	$ 800				
Transfer Out									
Transfer Out - Insurance Rese.	$ 9,400	$ -	$ -	$ -	$ 9,400	0.0%	0.0%	0.0%	100.0%
Subtotal	$ 9,400	$ -	$ -	$ -	$ 9,400				
Sub-Total: Utility Billing and Water	**$ 913,984**	**$ -**	**$ -**	**$ -**	**$ 913,984**	**0.0%**	**0.0%**	**0.0%**	**100.0%**

TABLE 24 : CLASSIFICATION OF EXPENSES FOR FY 2021/22

Classification of Expenses, continued									
Budget Categories	Total Revenue Requirements	Commodity	Conservation	Capacity	Customer	Basis of Classification			
	FY 2021/22	(COM)	(CON)	(CAP)	(CA)	(COM)	(CON)	(CAP)	(CA)
WATER MAINTENANCE AND OPERATIONS									
Salaries & Benefits									
Salaries / Full-Time	$ 604,300	$ 453,225	$ -	$ 90,645	$ 60,430	75.0%	0.0%	15.0%	10.0%
Salaries / Overtime	42,000	31,500	-	6,300	4,200	75.0%	0.0%	15.0%	10.0%
Salaries / Uniform Pay	1,300	975	-	195	130	75.0%	0.0%	15.0%	10.0%
Public Employees Retirement	80,200	60,150	-	12,030	8,020	75.0%	0.0%	15.0%	10.0%
Long Term Disability Insurance	1,900	1,425	-	285	190	75.0%	0.0%	15.0%	10.0%
Life Insurance Premiums	700	525	-	105	70	75.0%	0.0%	15.0%	10.0%
Workers Compensation Insurance	61,500	46,125	-	9,225	6,150	75.0%	0.0%	15.0%	10.0%
Medicare Tax - Employer's Share	9,400	7,050	-	1,410	940	75.0%	0.0%	15.0%	10.0%
Unfunded Accrued Liability	126,800	95,100	-	19,020	12,680	75.0%	0.0%	15.0%	10.0%
Deferred Compensation/Part-Time	-	-	-	-	-	75.0%	0.0%	15.0%	10.0%
Deferred Compensation/Full-Time	20,500	15,375	-	3,075	2,050	75.0%	0.0%	15.0%	10.0%
Unemployment Insurance	2,300	1,725	-	345	230	75.0%	0.0%	15.0%	10.0%
Section 125 Benefit Allowance	104,500	78,375	-	15,675	10,450	75.0%	0.0%	15.0%	10.0%
Subtotal	$ 1,055,400	$ 791,550	$ -	$ 158,310	$ 105,540				
Materials & Services									
Gas & Electric Utilities	$ 1,680,000	$ 1,680,000	$ -	$ -	$ -	100.0%	0.0%	0.0%	0.0%
Telephone & Fax Charges	8,900	6,675	-	1,335	890	75.0%	0.0%	15.0%	10.0%
Advertising/Other	1,000	750	-	150	100	75.0%	0.0%	15.0%	10.0%
Professional Dues	2,200	1,650	-	330	220	75.0%	0.0%	15.0%	10.0%
Office Supplies/Expendable	1,500	1,125	-	225	150	75.0%	0.0%	15.0%	10.0%
Postage/Other Mailing Charge	800	600	-	120	80	75.0%	0.0%	15.0%	10.0%
Vehicle Fuel, Supplies & Maint.	35,500	26,625	-	5,325	3,550	75.0%	0.0%	15.0%	10.0%
Contracted Services	267,800	200,850	-	40,170	26,780	75.0%	0.0%	15.0%	10.0%
Taxes & Assessments	9,100	6,825	-	1,365	910	75.0%	0.0%	15.0%	10.0%
Conference/Training/Education	18,500	13,875	-	2,775	1,850	75.0%	0.0%	15.0%	10.0%
Maintenance/Other Supplies	139,100	104,325	-	20,865	13,910	75.0%	0.0%	15.0%	10.0%
Subtotal	$ 2,164,400	$ 2,043,300	$ -	$ 72,660	$ 48,440				

TABLE 25 : CLASSIFICATION OF EXPENSES FOR FY 2021/22

Classification of Expenses, continued									
Budget Categories	**Total Revenue Requirements**	**Commodity**	**Conservation**	**Capacity**	**Customer**	**Basis of Classification**			
	FY 2021/22	**(COM)**	**(CON)**	**(CAP)**	**(CA)**	**(COM)**	**(CON)**	**(CAP)**	**(CA)**
Interfund Charges									
Interfund Charge - Facility Maintenance	$ 130,700	$ 98,025	$ -	$ 19,605	$ 13,070	75.0%	0.0%	15.0%	10.0%
Interfund Charge - Central Su.	37,700	28,275	-	5,655	3,770	75.0%	0.0%	15.0%	10.0%
Interfund Charge - Cost Distribution	214,900	161,175	-	32,235	21,490	75.0%	0.0%	15.0%	10.0%
Interfund Charge - Admin. Overhead	303,100	227,325	-	45,465	30,310	75.0%	0.0%	15.0%	10.0%
Interfund Charge - Vehicle Replacement	85,000	63,750	-	12,750	8,500	75.0%	0.0%	15.0%	10.0%
Interfund Charge - Vehicle Maintenance	66,100	49,575	-	9,915	6,610	75.0%	0.0%	15.0%	10.0%
Interfund Charge - Comp. Maintenance	88,400	66,300	-	13,260	8,840	75.0%	0.0%	15.0%	10.0%
Interfund Charge - Computer	19,300	14,475	-	2,895	1,930	75.0%	0.0%	15.0%	10.0%
Interfund Charge - Software	2,100	1,575	-	315	210	75.0%	0.0%	15.0%	10.0%
Interfund Charge - Motor Rental.	4,700	3,525	-	705	470	75.0%	0.0%	15.0%	10.0%
Subtotal	$ 952,000	$ 714,000	$ -	$ 142,800	$ 95,200				
Five-Year Update									
GSP Annual Report	$ 35,000	$ 26,250	$ -	$ 5,250	$ 3,500	75.0%	0.0%	15.0%	10.0%
Point of Contact - GSP	12,500	9,375	-	1,875	1,250	75.0%	0.0%	15.0%	10.0%
Data Management Software	10,000	7,500	-	1,500	1,000	75.0%	0.0%	15.0%	10.0%
Regional Water Management Group	9,000	6,750	-	1,350	900	75.0%	0.0%	15.0%	10.0%
Subtotal	$ 66,500	$ 49,875	$ -	$ 9,975	$ 6,650				
Special Payments									
Liability/Property Insurance	$ 160,500	$ 120,375	$ -	$ 24,075	$ 16,050	75.0%	0.0%	15.0%	10.0%
Retiree Insurance Premiums	2,100	1,575	-	315	210	75.0%	0.0%	15.0%	10.0%
OPEB Obligation Expense	46,300	34,725	-	6,945	4,630	75.0%	0.0%	15.0%	10.0%
Pension Expense-GASB 68	173,200	129,900	-	25,980	17,320	75.0%	0.0%	15.0%	10.0%
Subtotal	$ 382,100	$ 286,575	$ -	$ 57,315	$ 38,210				
Transfer Out									
Transfer Out	$ 60,000	$ 45,000	$ -	$ 9,000	$ 6,000	75.0%	0.0%	15.0%	10.0%
Transfer Out - Insurance Rese.	20,100	15,075	-	3,015	2,010	75.0%	0.0%	15.0%	10.0%
Subtotal	$ 80,100	$ 60,075	$ -	$ 12,015	$ 8,010				
Sub-Total: Water Maintenance and Operations	**$ 4,700,500**	**$ 3,945,375**	**$ -**	**$ 453,075**	**$ 302,050**	**83.9%**	**0.0%**	**9.6%**	**6.4%**

TABLE 26 : CLASSIFICATION OF EXPENSES FOR FY 2021/22

Classification of Expenses, continued									
Budget Categories	Total Revenue Requirements	Commodity	Conservation	Capacity	Customer	Basis of Classification			
	FY 2021/22	(COM)	(CON)	(CAP)	(CA)	(COM)	(CON)	(CAP)	(CA)
WATER QUALITY CONTROL									
Salaries & Benefits									
Salaries / Full-Time	$ 242,500	$ 121,250	$ -	$ 121,250	$ -	50.0%	0.0%	50.0%	0.0%
Salaries / Overtime	1,100	550	-	550	-	50.0%	0.0%	50.0%	0.0%
Salaries / Uniform Pay	1,100	550	-	550	-	50.0%	0.0%	50.0%	0.0%
Public Employees Retirement	31,000	15,500	-	15,500	-	50.0%	0.0%	50.0%	0.0%
Long Term Disability Insurance	700	350	-	350	-	50.0%	0.0%	50.0%	0.0%
Life Insurance Premiums	400	200	-	200	-	50.0%	0.0%	50.0%	0.0%
Workers Compensation Insurance	23,200	11,600	-	11,600	-	50.0%	0.0%	50.0%	0.0%
Medicare Tax - Employer's Share	3,700	1,850	-	1,850	-	50.0%	0.0%	50.0%	0.0%
Unfunded Accrued Liability	44,700	22,350	-	22,350	-	50.0%	0.0%	50.0%	0.0%
Deferred Compensation/Part-Time	-	-	-	-	-	50.0%	0.0%	50.0%	0.0%
Deferred Compensation/Full-Time	7,600	3,800	-	3,800	-	50.0%	0.0%	50.0%	0.0%
Unemployment Insurance	1,100	550	-	550	-	50.0%	0.0%	50.0%	0.0%
Section 125 Benefit Allowance	50,500	25,250	-	25,250	-	50.0%	0.0%	50.0%	0.0%
Subtotal	$ 407,600	$ 203,800	$ -	$ 203,800	$ -				
Materials & Services									
Telephone & Fax Charges	$ 2,600	$ 1,300	$ -	$ 1,300	$ -	50.0%	0.0%	50.0%	0.0%
Advertising/Bids & Notices	300	150	-	150	-	50.0%	0.0%	50.0%	0.0%
Advertising/Other	2,600	1,300	-	1,300	-	50.0%	0.0%	50.0%	0.0%
Professional Dues	200	100	-	100	-	50.0%	0.0%	50.0%	0.0%
Office Supplies Expendable	2,200	1,100	-	1,100	-	50.0%	0.0%	50.0%	0.0%
Postage/Other Mailing Charge	3,500	1,750	-	1,750	-	50.0%	0.0%	50.0%	0.0%
Vehicle Fuel, Supplies & Maintenance	4,700	2,350	-	2,350	-	50.0%	0.0%	50.0%	0.0%
Contracted Services	61,800	30,900	-	30,900	-	50.0%	0.0%	50.0%	0.0%
Taxes and Assessments	38,900	19,450	-	19,450	-	50.0%	0.0%	50.0%	0.0%
Conference/Training/Education	7,200	3,600	-	3,600	-	50.0%	0.0%	50.0%	0.0%
Maintenance/Other Supplies	41,200	20,600	-	20,600	-	50.0%	0.0%	50.0%	0.0%
Subtotal	$ 165,200	$ 82,600	$ -	$ 82,600	$ -				

TABLE 27 : CLASSIFICATION OF EXPENSES FOR FY 2021/22

Classification of Expenses, continued									
Budget Categories	**Total Revenue Requirements**	**Commodity**	**Conservation**	**Capacity**	**Customer**	**Basis of Classification**			
	FY 2021/22	**(COM)**	**(CON)**	**(CAP)**	**(CA)**	**(COM)**	**(CON)**	**(CAP)**	**(CA)**
Interfund Charge - Facility Maintenance	$ 85,500	$ 42,750	$ -	$ 42,750	$ -	50.0%	0.0%	50.0%	0.0%
Interfund Charge - Central Su.	1,200	600	-	600	-	50.0%	0.0%	50.0%	0.0%
Interfund Charge - Cost Distribution	170,000	85,000	-	85,000	-	50.0%	0.0%	50.0%	0.0%
Interfund Charge - Admin. Overhead	57,400	28,700	-	28,700	-	50.0%	0.0%	50.0%	0.0%
Interfund Charge - Vehicle Replacement	14,900	7,450	-	7,450	-	50.0%	0.0%	50.0%	0.0%
Interfund Charge - Vehicle Maintenance	15,200	7,600	-	7,600	-	50.0%	0.0%	50.0%	0.0%
Subtotal	$ 344,200	$ 172,100	$ -	$ 172,100	$ -				
Functional Expenses									
Water Conservation Program	$ 255,600	$ -	$ 255,600	$ -	$ -	0.0%	100.0%	0.0%	0.0%
Subtotal	$ 255,600	$ -	$ 255,600	$ -	$ -				
Special Payments									
OPEB Obligation Expense	$ 24,000	$ 12,000	$ -	$ 12,000	$ -	50.0%	0.0%	50.0%	0.0%
Pension Expense-GASB 68	61,300	30,650	-	30,650	-	50.0%	0.0%	50.0%	0.0%
Subtotal	$ 85,300	$ 42,650	$ -	$ 42,650	$ -				
Transfer Out									
Transfer Out - Insurance Rese.	$ 8,500	$ 4,250	$ -	$ 4,250	$ -	50.0%	0.0%	50.0%	0.0%
Subtotal	$ 8,500	$ 4,250	$ -	$ 4,250	$ -				
Sub-Total: Water Quality Control	**$ 1,266,400**	**$ 505,400**	**$ 255,600**	**$ 505,400**	**$ -**	**39.9%**	**20.2%**	**39.9%**	**0.0%**

TABLE 28 : CLASSIFICATION OF EXPENSES FOR FY 2021/22

Classification of Expenses, continued									
Budget Categories	Total Revenue Requirements	Commodity	Conservation	Capacity	Customer	Basis of Classification			
	FY 2021/22	(COM)	(CON)	(CAP)	(CA)	(COM)	(CON)	(CAP)	(CA)
WATER CONSERVATION PROGRAM									
Salaries & Benefits									
Salaries / Full-Time	$ 111,500	$ 33,450	$ 72,475	$ -	$ 5,575	30.0%	65.0%	0.0%	5.0%
Salaries / Uniform Pay	300	90	195	-	15	30.0%	65.0%	0.0%	5.0%
Public Employees Retirement	16,800	5,040	10,920	-	840	30.0%	65.0%	0.0%	5.0%
Long Term Disability Insurance	400	120	260	-	20	30.0%	65.0%	0.0%	5.0%
Life Insurance Premiums	100	30	65	-	5	30.0%	65.0%	0.0%	5.0%
Workers Compensation Insurance	10,600	3,180	6,890	-	530	30.0%	65.0%	0.0%	5.0%
Medicare Tax - Employer's Share	1,700	510	1,105	-	85	30.0%	65.0%	0.0%	5.0%
Unfunded Accrued Liability	30,500	9,150	19,825	-	1,525	30.0%	65.0%	0.0%	5.0%
Deferred Compensation/Full-Time	4,700	1,410	3,055	-	235	30.0%	65.0%	0.0%	5.0%
Unemployment Insurance	400	120	260	-	20	30.0%	65.0%	0.0%	5.0%
Section 125 Benefit Allowance	24,500	7,350	15,925	-	1,225	30.0%	65.0%	0.0%	5.0%
Subtotal	$ 201,500	$ 60,450	$ 130,975	$ -	$ 10,075				
Materials & Services									
Advertising/Other	$ 23,300	$ 6,990	$ 15,145	$ -	$ 1,165	30.0%	65.0%	0.0%	5.0%
Subtotal	$ 23,300	$ 6,990	$ 15,145	$ -	$ 1,165				
Interfund Charges									
Interfund Charge - Admin. Overhead	$ 17,700	$ 5,310	$ 11,505	$ -	$ 885	30.0%	65.0%	0.0%	5.0%
Subtotal	$ 17,700	$ 5,310	$ 11,505	$ -	$ 885				
Functional Expenses									
Water Conservation Program	$ 100,000	$ -	$ 100,000	$ -	$ -	0.0%	100.0%	0.0%	0.0%
Subtotal	$ 100,000	$ -	$ 100,000	$ -	$ -				
Special Payments									
OPEB Obligation Expense	$ (2,400)	$ (720)	$ (1,560)	$ -	$ (120)	30.0%	65.0%	0.0%	5.0%
Pension Expense-GASB 68	29,100	8,730	18,915	-	1,455	30.0%	65.0%	0.0%	5.0%
Subtotal	$ 26,700	$ 8,010	$ 17,355	$ -	$ 1,335				
Transfer Out									
Transfer Out - Insurance Rese.	$ 3,700	$ 1,110	$ 2,405	$ -	$ 185	30.0%	65.0%	0.0%	5.0%
Subtotal	$ 3,700	$ 1,110	$ 2,405	$ -	$ 185				
Sub-Total: Water Conservation Program	**$ 372,900**	**$ 81,870**	**$ 277,385**	**$ -**	**$ 13,645**	**22.0%**	**74.4%**	**0.0%**	**3.7%**

TABLE 29 : CLASSIFICATION OF EXPENSES FOR FY 2021/22

Classification of Expenses, continued									
Budget Categories	Total Revenue Requirements	Commodity	Conservation	Capacity	Customer	Basis of Classification			
	FY 2021/22	(COM)	(CON)	(CAP)	(CA)	(COM)	(CON)	(CAP)	(CA)
WATER DEBT SERVICE & REVENUE BONDS									
Materials & Services									
Contracted Services	$ 4,500	$ 2,250	$ -	$ 2,250	$ -	50.0%	0.0%	50.0%	0.0%
Subtotal	$ 4,500	$ 2,250	$ -	$ 2,250	$ -				
Sub-Total: Water Capital Outlay	**$ 4,500**	**$ 2,250**	**$ -**	**$ 2,250**	**$ -**	**50.0%**	**0.0%**	**50.0%**	**0.0%**
Total Operating Expense	**$ 7,258,284**	**$ 4,534,895**	**$ 532,985**	**$ 960,725**	**$ 1,229,679**	**62.5%**	**7.3%**	**13.2%**	**16.9%**

TABLE 30 : CLASSIFICATION OF EXPENSES FOR FY 2021/22

Classification of Expenses, continued									
Budget Categories	Total Revenue Requirements	Commodity	Conservation	Capacity	Customer	Basis of Classification			
	FY 2021/22	(COM)	(CON)	(CAP)	(CA)	(COM)	(CON)	(CAP)	(CA)
Debt Service Payments									
Existing Debt Service	$ 778,791	$ 389,395	$ -	$ 389,395	$ -	50.0%	0.0%	50.0%	0.0%
Total Debt Service Payments	**$ 778,791**	**$ 389,395**	**$ -**	**$ 389,395**	**$ -**	**50.0%**	**0.0%**	**50.0%**	**0.0%**
Capital Expenditures									
Rate Funded Capital Expenses	$ 1,948,133	$ 974,066	$ -	$ 974,066	$ -	50.0%	0.0%	50.0%	0.0%
TOTAL REVENUE REQUIREMENTS	**$ 9,985,208**	**$ 5,898,357**	**$ 532,985**	**$ 2,324,187**	**$ 1,229,679**	**59.1%**	**5.3%**	**23.3%**	**12.3%**
Less: Non-Rate Revenues									
WATER UTILITY									
Licenses & Permits									
State SB1186 Fees/Business License	$ (3,561)	$ (2,104)	$ (190)	$ (829)	$ (439)	59.1%	5.3%	23.3%	12.3%
Infrastructure Cost Payback	$ (5,937)	$ (3,507)	$ (317)	$ (1,382)	$ (731)	59.1%	5.3%	23.3%	12.3%
Meter Amortization	$ (10,000)	$ (5,907)	$ (534)	$ (2,328)	$ (1,232)	59.1%	5.3%	23.3%	12.3%
Fines & Forfeiture									
Late Payment/Other Penalty	$ (196,650)	$ (116,163)	$ (10,497)	$ (45,773)	$ (24,217)	59.1%	5.3%	23.3%	12.3%
Revenue/Water Patrol Fines	$ (45,983)	$ (27,163)	$ (2,454)	$ (10,703)	$ (5,663)	59.1%	5.3%	23.3%	12.3%
Charges for Services									
Application Fee	$ (34,547)	$ (20,407)	$ (1,844)	$ (8,041)	$ (4,254)	59.1%	5.3%	23.3%	12.3%
Construction Usage Fee	$ (7,860)	$ (4,643)	$ (420)	$ (1,830)	$ (968)	59.1%	5.3%	23.3%	12.3%
Meter Setup/Relocation Fee	$ (3,169)	$ (1,872)	$ (169)	$ (738)	$ (390)	59.1%	5.3%	23.3%	12.3%
User Charges									
Water Permits and Fees	$ (1,647)	$ (973)	$ (88)	$ (383)	$ (203)	59.1%	5.3%	23.3%	12.3%
Interest									
Interest Income	$ (415,410)	$ (245,386)	$ (22,174)	$ (96,692)	$ (51,158)	59.1%	5.3%	23.3%	12.3%
Interfund Charges									
Interfund Charges Revenue - Co	$ (4,326)	$ (2,555)	$ (231)	$ (1,007)	$ (533)	59.1%	5.3%	23.3%	12.3%
Refunds									
Refunds & Reimbursements	$ (2,246)	$ (1,327)	$ (120)	$ (523)	$ (277)	59.1%	5.3%	23.3%	12.3%
Collection Recovery	$ (1,938)	$ (1,145)	$ (103)	$ (451)	$ (239)	59.1%	5.3%	23.3%	12.3%
UTILITY BILLING AND WATER									
Refunds									
Refunds and Reimbursements	$ (841)	$ (497)	$ (45)	$ (196)	$ (104)	59.1%	5.3%	23.3%	12.3%
Collection Recovery	$ -	$ -	$ -	$ -	$ -	59.1%	5.3%	23.3%	12.3%
NET REVENUE REQUIREMENTS FOR FY 2021/22	**$ 9,251,093**	**$ 5,464,708**	**$ 493,800**	**$ 2,153,312**	**$ 1,139,273**				
Allocation of Revenue Requirements	**100.0%**	**59.1%**	**5.3%**	**23.3%**	**12.3%**				

TABLE 31 : ADJUSTMENT OF COST OF SERVICE ALLOCATION

Average adjusted current revenue with rate increases	Total Revenue Requirements	Commodity	Conservation	Capacity	Customer
	$ 11,919,552	*$ 7,040,993*	*$ 636,235*	*$ 2,774,431*	*$ 1,467,894*
	100.0%	59.1%	5.3%	23.3%	12.3%

TABLE 32

Development of the COMMODITY & CONSERVATION Allocation Factor					
Customer Class	Volume (hcf)[1]	Percent of Total Volume	*Average Monthly Statistics*		
			Winter	*Annual*	*Summer*
Single-Family	2,253,906	**63.4%**	8	15	22
Multi-Family	467,097	**13.1%**	9	12	17
Commercial	679,591	**19.1%**	42	70	103
Industrial	37,010	**1.0%**	101	134	168
Irrigation	115,456	**3.2%**	44	141	261
Total	**3,553,060**	**100%**			

1. Consumption is from January through December 2020.
Source files: September 2019 through August 2020: MAIS Meter Usage 12 Months_Manipulated.xlsx
September-December 2020: 2020 SEP-DEC Munis Water Usage_Manipulated.xlsx

Commodity Related Costs: *These costs are associated with the total consumption (flow) of water over a specified period of time (e.g. annual).*

TABLE 33

Development of the CAPACITY Allocation Factor				
Customer Class	Average Monthly Use (hcf)	Peak Monthly Use (hcf)[2]	Peaking Factor	Max Monthly Capacity Factor
Single-Family	187,825	286,177	**1.52**	**63.9%**
Multi-Family	38,925	54,661	**1.40**	**12.2%**
Commercial	56,633	84,950	**1.50**	**19.0%**
Industrial	3,084	4,013	**1.30**	**0.9%**
Irrigation	9,621	18,378	**1.91**	**4.1%**
Total	**296,088**	**448,180**		**100%**

2. Based on peak monthly data (peak day data not available).

Capacity Related Costs: *Costs associated with the maximum demand required at one point in time or the maximum size of facilities required to meet this demand.*

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TABLE 34

Development of the CUSTOMER Allocation Factor				
Customer Class	**Number of Meters[1]**	**Percent of Total Accounts**	**Number of Units[1]**	**Percent of Total Units**
Single-Family	12,663	**89.8%**	12,663	**75.6%**
Multi-Family	528	**3.7%**	3,183	**19.0%**
Commercial	813	**5.8%**	813	**4.9%**
Industrial	23	**0.2%**	23	**0.1%**
Irrigation	68	**0.5%**	68	**0.4%**
Total	**14,095**	**100.0%**	**16,750**	**100.0%**

1. Meter Count is from December 2020.

Customer Related Costs *: Costs associated with having a customer on the water system. These costs vary with the addition or deletion of customers on the system. Examples: Meter-reading, Postage and billing.*

TABLE 35 : SUMMARY OF COST OF SERVICE ALLOCATION OF WATER REVENUE REQUIREMENTS

Functional Category	***Proposed Rates for FY 2021/22*** **Adjusted Net Revenue Requirements 36% Fixed / 64% Variable**	
Commodity - Related Costs	**$ 7,040,993**	*59.1%*
Conservation - Related Costs	**$ 636,235**	*5.3%*
Capacity - Related Costs	**$ 2,774,431**	*23.3%*
Customer - Related Costs	**$ 1,467,894**	*12.3%*
Total	**$ 11,919,552**	*100%*

TABLE 36 : ALLOCATION OF ADJUSTED NET REVENUE REQUIREMENTS

Net Revenue Requirements for FY 2021/22						
Customer Classes	**Classification Components**				**Cost of Service Net Rev. Req'ts**	**% of COS Net Revenue Req'ts**
	Commodity - Related Costs	**Conservation - Related Costs**	**Capacity - Related Costs**	**Customer - Related Costs**		
Single-Family	$ 4,466,498	$ 403,600	$ 1,771,559	$ 1,109,728	$ 7,751,384	*65.0%*
Multi-Family	925,633	83,642	338,377	278,944	1,626,595	*13.6%*
Commercial	1,346,725	121,692	525,881	71,248	2,065,546	*17.3%*
Industrial	73,342	6,627	24,844	2,016	106,828	*0.9%*
Irrigation	228,795	20,674	113,770	5,959	369,199	*3.1%*
Total Net Revenue Requirement	**$ 7,040,993**	**$ 636,235**	**$ 2,774,431**	**$ 1,467,894**	**$ 11,919,552**	**100%**

TABLE 37

Meter Size	Standard Meters[1]	
	Meter Capacity (gpm)	Equivalency to 1 inch
	Displacement Meters	
5/8 inch	20	0.40
3/4 inch	30	0.60
1 inch	50	1.00
1.5 inch	100	2.00
2 inch	160	3.20
	Compound Class I Meters	
3 inch	320	6.40
4 inch	500	10.00
6 inch	1,000	20.00
8 inch	1,600	32.00

1. Meter flow rates are from *AWWA M-1* Table B-1.

TABLE 38 : CALCULATION OF MONTHLY FIXED METER SERVICE CHARGES

Proposed Fixed Meter Charges for FY 2021/22										
Number of Meters by Class and Size[1]	**5/8 inch**	**3/4 inch**	**1 inch**	**1 1/2 inch**	**2 inch**	**3 inch**	**4 inch**	**6 inch**	**8 inch**	**Total**
Single-Family	1	2	12,369	34	229	12	16	-	-	12,663
Multi-Family	-	1	416	11	91	2	1	4	2	528
Commercial	1	4	597	29	146	14	17	4	1	813
Industrial	-	-	13	3	4	2	1	-	-	23
Irrigation	-	-	46	3	14	3	2	-	-	68
Total Meters/Accounts	**2**	**7**	**13,441**	**80**	**484**	**33**	**37**	**8**	**3**	**14,095**
Hydraulic Capacity Factor[2]	*0.40*	*0.60*	*1.00*	*2.00*	*3.20*	*6.40*	*10.00*	*20.00*	*32.00*	
Total Equivalent Meters	**0.8**	**4.2**	**13,441**	**160**	**1,548.8**	**211.2**	**370**	**160**	**96**	**15,992**
Monthly Fixed Service Charges										
Customer Costs ($/Acct/month)[3]	$8.68	$8.68	$8.68	$8.68	$8.68	$8.68	$8.68	$8.68	$8.68	
Capacity Costs ($/Acct/month)[4]	$5.78	$8.67	$14.46	$28.91	$46.26	$92.53	$144.57	$289.15	$462.64	
Total Monthly Meter Charge	**$14.46**	**$17.35**	**$23.14**	**$37.59**	**$54.94**	**$101.21**	**$153.25**	**$297.83**	**$471.32**	

1. Number of meters by size and customer class for December 2020.
   Source file: 2020 SEP-DEC Munis Water Usage_Manipulated.xlsx
2. Source file: *AWWA Manual M1, "Principles of Water Rates, Fees, and Charges",* Table B-1.
3. Customer costs are allocated to each customer by dividing the total customer costs by the total number of customers.
4. Capacity costs are allocated by meter size and the hydraulic capacity of the meter.

TABLE 39 : SINGLE-FAMILY RESIDENTIAL TIER BREAKPOINT CONSUMPTION

Consumption by Tier			
Tier	**Monthly Breakpoint[1]**	**Annual Expected Consumption[2]**	**Percentage of Total SFR Consumption**
Tier 1	8 hcf	1,215,648	54%
Tier 2	8+ hcf	1,038,258	46%
Total		**2,253,906**	**100%**

1. Tier 1 break point set to provide basic indoor water needs.
2. Consumption is from January through December 2020 for residential customers.

Proposed Tier Breakpoints
8 Average Winter Usage

TABLE 40 : PEAK CAPACITY ALLOCATION FOR SINGLE-FAMILY RESIDENTIAL CUSTOMERS

Development of the Single-Family Residential PEAK CAPACITY (MAX MONTH) Allocation Factors				
Tier	**Description**	**Annual Consumption (hcf)[1]**	**Additional Capacity Required (hcf)[2]**	**Percent of Total**
Tier 1	Max Tier 1 Capacity [3]	1,215,648	0	**0.0%**
Tier 2	Peak up to Tier 2 [4]	1,038,258	1,038,258	**100.0%**
Total			**1,038,258**	**100.0%**

1. Consumption is from January through December 2020 for SFR customers.
2. This is the additional cumulative capacity to meet peak consumption at each tier.
3. Capacity allocated to the first tier represents the tier break multiplied by the number of customers.
4. This is the cumulative peak consumption up to the tier break; it represents capacity required to provide service to a given tier.

TABLE 41 : MULTI-FAMILY RESIDENTIAL TIER BREAKPOINT CONSUMPTION

Consumption by Tier			
Tier	Monthly Breakpoint	Expected Consumption[1]	Percentage of Total MFR Consumption
Tier 1	8 hcf	305,568	65%
Tier 2	8+ hcf	161,529	35%
Total		**467,097**	**100%**

1. Consumption is from January through December 2020 for MFR customers.

Proposed Tier Breakpoints
8 Average Winter Usage to match SFR

TABLE 42 : PEAK CAPACITY ALLOCATION FOR MULTI-FAMILY RESIDENTIAL CUSTOMERS

Development of the Multi-Family Residential PEAK CAPACITY (MAX MONTH) Allocation Factors				
Tier	Description	Annual Consumption (hcf)[1]	Additional Capacity Required (hcf)[2]	Additional Capacity Factor
Tier 1	Max Tier 1 Capacity[3]	305,568	0	**0.0%**
Tier 2	Peak up to Tier 2[4]	161,529	161,529	**100.0%**
Total			**161,529**	**100.0%**

1. Consumption is from January through December 2020 for MFR customers.
2. This is the additional cumulative capacity to meet peak consumption at each tier.
3. Consumption assigned to Tier 1 is the max Tier 1 water use (Tier 1 breakpoint multiplied by the number Multi-Family customers).
4. This is the cumulative peak consumption up to the tier break; it represents cumulative peak use up to each tier.

TABLE 43: UNIFORM VARIABLE WATER RATES

Proposed Volumetric Charges for FY 2021/22							
Customer Classes	**Water Consumption (hcf/yr.)[1]**	**Commodity - Related Costs**	**Conservation-Related Costs**	**Target Rev. Req't from Vol. Charges**	**Cost Per Unit of Water ($/hcf)**	**Base Volumetric Rates ($/hcf)**	**Estimated Revenue**
	a	**b**	**c**	**d = b+c**	**d / a**		
Single-Family	2,253,906	$ 4,466,498	$ 403,600	$ 4,870,097	$2.16	**$2.16**	$5,877,366
Multi-Family	467,097	925,633	83,642	1,009,275	$2.16		
Commercial	679,591	1,346,725	121,692	1,468,417	$2.16	**$2.16**	$1,797,243
Industrial	37,010	73,342	6,627	79,969	$2.16		
Irrigation	115,456	228,795	20,674	249,470	$2.16		
Total	**3,553,060**	**$ 7,040,993**	**$ 636,235**	**$ 7,677,228**			

1. Consumption by customer class from January-December 2020.
Source files: September 2019 through August 2020: MAIS Meter Usage 12 Months_Manipulated.xlsx
September-December 2020: 2020 SEP-DEC Munis Water Usage_Manipulated.xlsx

TABLE 44: TIERED VARIABLE WATER RATES - OPTION 2

Proposed Volumetric Charges for FY 2021/22							
Customer Classes	**Water Consumption (hcf/yr.)[1]**	**Commodity - Related Costs**	**Conservation-Related Costs**	**Target Rev. Req't from Vol. Charges**	**Cost Per Unit of Water ($/hcf)**	**Base Volumetric Rates ($/hcf)**	**Estimated Revenue**
	a	**b**	**c**	**d = b + c**	**d / a**		
Single-Family	2,253,906	$ 4,466,498	*Shown in Table 45*	$ 4,466,498	$1.98	**$1.98**	*Shown in Table 45*
Multi-Family	467,097	925,633		925,633	$1.98		
Commercial	679,591	1,346,725	$ 121,692	1,468,417	$2.16	**$2.16**	$1,797,243
Industrial	37,010	73,342	6,627	79,969	$2.16		
Irrigation	115,456	228,795	20,674	249,470	$2.16		
Total	**3,553,060**	**$ 7,040,993**	**$ 148,994**	**$ 7,189,986**			

1. Consumption by customer class from January-December 2020.
Source files: September 2019 through August 2020: MAIS Meter Usage 12 Months_Manipulated.xlsx
September-December 2020: 2020 SEP-DEC Munis Water Usage_Manipulated.xlsx

TABLE 45: TIERED VARIABLE WATER RATES - OPTION 2

Proposed Single-Family & Multi-Family Residential Tiered Charges for FY 2021/22							
Customer Classes	**Tier Break**	**Est. Water Consumption (hcf/yr.)**	**Conservation-Related Costs**	**Base Rate**	**Conservation Costs Allocated to Tier 2**	**Cost Per Unit of Water ($/hcf)**	**Estimated Revenue**
		a	**b**		**b / a**		
SFR and MFR							
Tier 1	8 hcf	1,521,216	$ -	$1.98		$1.98	$ 3,012,008
Tier 2	8+ hcf	1,199,787	$ 487,242	$1.98	$ 0.41	$2.39	$ 2,867,491
Total		**2,721,003**	**$ 487,242**				**$ 5,879,498**
Target Revenue Requirement from Volumetric Charges		**Commodity**	**Non-Res. Conservation**	**Total**			
		c	**d**	**b+c+d**			
		$ 7,040,993	**$ 148,994**	**$ 7,677,228**			

TABLE 46 : EXPENSES DIRECTLY IMPACTED BY FUTURE MANDATED WATER USE REDUCTION, IF DIRECTED BY COUNCIL

Expense Description	Commodity Costs[1] FY 2021/22
Total Commodity Costs Allocated in Function & Classification	$ 7,040,993
Adjusted Commodity Assigned Costs	**$ 7,040,993**

1. Costs change due to expected inflation.

TABLE 47 : YEAR 1 POTABLE NET REVENUE REQUIREMENTS BY FUTURE MANDATED WATER USE REDUCTION, IF DIRECTED BY COUNCIL

Percentage of Conservation	Total Consumption (hcf)	Base Commodity Cost	Impacted Commodity Cost	Savings	Adjusted Commodity Cost
a		*b*	*c*	*d = (-a) * c*	*e = b + d*
0%	3,553,060	$ 7,677,228	$ 7,040,993	$ -	$ 7,677,228
10%	3,197,754	$ 7,677,228	$ 7,040,993	$ (704,099)	$ 6,973,129
20%	2,842,448	$ 7,677,228	$ 7,040,993	$ (1,408,199)	$ 6,269,030
30%	2,487,142	$ 7,677,228	$ 7,040,993	$ (2,112,298)	$ 5,564,930
40%	2,131,836	$ 7,677,228	$ 7,040,993	$ (2,816,397)	$ 4,860,831
50%	1,776,530	$ 7,677,228	$ 7,040,993	$ (3,520,496)	$ 4,156,732
60%	1,421,224	$ 7,677,228	$ 7,040,993	$ (4,224,596)	$ 3,452,632

TABLE 48 : YEAR 1 POTABLE NET REVENUE REQUIREMENTS BY FUTURE MANDATED WATER USE REDUCTION, IF DIRECTED BY COUNCIL

Drought Level	Level of Conservation	Uniform	Tier 1 Rate	Tier 2 Rate
No Level	Baseline[1]	$2.16	$1.98	$2.39
Level 1	10%	$2.38	$2.18	$2.63
Level 2	20%	$2.43	$2.21	$2.71
Level 3	30%	$2.50	$2.24	$2.82
Level 4	40%	$2.58	$2.28	$2.96
Level 5	50%	$2.70	$2.34	$3.15
Level 6	60%	$2.88	$2.43	$3.44

1. Baseline level of consumption assumes 2020 consumption.

TABLE 49 : LEVEL 1 - 10% CONSERVATION

Rate Structure Type	Water Consumption (hcf/yr.)[1]	Percentage of Water Consumption	Adjusted Commodity Cost	Commodity Cost at 10% Conservation	Conservation Related Costs	Drought Rates
	a	b	c	d = b x c	e	(d+e)/a
Residential Uniform						
Single-Family	2,028,515	63.5%	$ 6,973,129	$ 4,427,937	$ 403,600	$2.38
Multi-Family	420,388	13.1%	$ 6,973,129	$ 913,480	$ 83,642	$2.38
All Other Customers - Uniform	748,851	23.4%	$ 6,973,129	$ 1,631,712	$ 148,994	$2.38
TOTAL	3,197,754	100%		$ 6,973,129	$ 636,235	
OPTION 2 - Residential Tiered Rates						
Tiered Potable Tier 1	1,369,094	42.8%	$ 6,973,129	$ 2,985,493	$ -	$2.18
Commodity Rate Tier 2	1,079,808	33.8%	$ 6,973,129	$ 2,354,666	$ 487,242	$2.63
All Other Customers - Uniform	748,851	23.4%	$ 6,973,129	$ 1,632,970	$ 148,994	$2.38
TOTAL	3,197,754	100.0%		$ 6,973,129	$ 636,235	

1. Consumption by customer class from January-December 2020.
Source files: September 2019 through August 2020: MAIS Meter Usage 12 Months_Manipulated.xlsx
September-December 2020: 2020 SEP-DEC Munis Water Usage_Manipulated.xlsx

TABLE 50 : LEVEL 2 - 20% CONSERVATION

Rate Structure Type	Water Consumption (hcf/yr.)[1]	Percentage of Water Consumption	Adjusted Commodity Cost	Commodity Cost at 20% Conservation	Conservation Related Costs	Drought Rates
	a	b	c	d = b x c	e	(d+e)/a
Residential Uniform						
Single-Family	1,803,124	63.5%	$ 6,269,030	$ 3,983,067	$ 403,600	$2.43
Multi-Family	373,678	13.1%	$ 6,269,030	$ 824,148	$ 83,642	$2.43
All Other Customers - Uniform	665,645	23.4%	$ 6,269,030	$ 1,468,084	$ 148,994	$2.43
TOTAL	2,842,448	100%		$ 6,275,299	$ 636,235	
OPTION 2 - Residential Tiered Rates						
Tiered Potable Tier 1	1,216,973	42.8%	$ 6,269,030	$ 2,684,038	$ -	$2.21
Commodity Rate Tier 2	959,830	33.8%	$ 6,269,030	$ 2,116,908	$ 487,242	$2.71
All Other Customers - Uniform	665,645	23.4%	$ 6,269,030	$ 1,468,084	$ 148,994	$2.43
TOTAL	2,842,448	100%		$ 6,269,030	$ 636,235	

1. Consumption by customer class from January-December 2020.
Source files: September 2019 through August 2020: MAIS Meter Usage 12 Months_Manipulated.xlsx
September-December 2020: 2020 SEP-DEC Munis Water Usage_Manipulated.xlsx

TABLE 51 : LEVEL 3 - 30% CONSERVATION

Rate Structure Type	Water Consumption (hcf/yr.)[1]	Percentage of Water Consumption	Adjusted Commodity Cost	Commodity Cost at 30% Conservation	Conservation Related Costs	Drought Rates
	a	b	c	d = b x c	e	(d+e)/a
Residential Uniform						
Single-Family	1,577,734	63.5%	$ 5,564,930	$ 3,535,713	$ 403,600	$2.50
Multi-Family	326,968	13.1%	$ 5,564,930	$ 731,585	$ 83,642	$2.50
All Other Customers - Uniform	582,440	23.4%	$ 5,564,930	$ 1,303,197	$ 148,994	$2.50
	2,487,142	**100%**		**$ 5,570,495**	**$ 636,235**	
OPTION 2						
Tiered Potable Tier 1	1,064,851	42.8%	$ 5,564,930	$ 2,382,583	$ -	$2.24
Commodity Rate Tier 2	839,851	33.8%	$ 5,564,930	$ 1,879,150	$ 487,242	$2.82
All Other Customers - Uniform	582,440	23.4%	$ 5,564,930	$ 1,303,197	$ 148,994	$2.49
	2,487,142	**100.0%**		**$ 5,564,930**	**$ 636,235**	

1. Consumption by customer class from January-December 2020.
Source files: September 2019 through August 2020: MAIS Meter Usage 12 Months_Manipulated.xlsx
September-December 2020: 2020 SEP-DEC Munis Water Usage_Manipulated.xlsx

TABLE 52 : LEVEL 4 - 40% CONSERVATION

Rate Structure Type	Water Consumption (hcf/yr.)[1]	Percentage of Water Consumption	Adjusted Commodity Cost	Commodity Cost at 40% Conservation	Conservation Related Costs	Drought Rates
	a	b	c	d = b x c	e	(d+e)/a
Residential Uniform						
Single-Family	1,352,343	63.5%	$ 4,860,831	$ 3,088,359	$ 403,600	$2.58
Multi-Family	280,258	13.1%	$ 4,860,831	$ 639,021	$ 83,642	$2.58
All Other Customers - Uniform	499,234	23.4%	$ 4,860,831	$ 1,138,311	$ 148,994	$2.58
	2,131,836	**100%**		**$ 4,865,692**	**$ 636,235**	
OPTION 2						
Tiered Potable Tier 1	912,730	42.8%	$ 4,860,831	$ 2,081,129	$ -	$2.28
Commodity Rate Tier 2	719,872	33.8%	$ 4,860,831	$ 1,641,391	$ 487,242	$2.96
All Other Customers - Uniform	499,234	23.4%	$ 4,860,831	$ 1,138,311	$ 148,994	$2.58
	2,131,836	**100.0%**		**$ 4,860,831**	**$ 636,235**	

1. Consumption by customer class from January-December 2020.
Source files: September 2019 through August 2020: MAIS Meter Usage 12 Months_Manipulated.xlsx
September-December 2020: 2020 SEP-DEC Munis Water Usage_Manipulated.xlsx

TABLE 53 : LEVEL 5 - 50% CONSERVATION

Rate Structure Type	Water Consumption (hcf/yr.)[1]	Percentage of Water Consumption	Adjusted Commodity Cost	Commodity Cost at 50% Conservation	Conservation Related Costs	Drought Rates
	a	b	c	d = b x c	e	(d+e)/a
OPTION 1 - Residential Uniform						
Single-Family	1,126,953	63.5%	$ 4,156,732	$ 2,641,005	$ 403,600	$2.70
Multi-Family	233,549	13.1%	$ 4,156,732	$ 546,458	$ 83,642	$2.70
All Other Customers - Uniform	416,028	23.4%	$ 4,156,732	$ 973,425	$ 148,994	$2.70
	1,776,530	100%		$ 4,160,888	$ 636,235	
OPTION 2						
Tiered Potable Tier 1	760,608	42.8%	$ 4,156,732	$ 1,779,674	$ -	$2.34
Commodity Rate Tier 2	599,893	33.8%	$ 4,156,732	$ 1,403,633	$ 487,242	$3.15
All Other Customers - Uniform	416,028	23.4%	$ 4,156,732	$ 973,425	$ 148,994	$2.70
	1,776,530	100.0%		$ 4,156,732	$ 636,235	

1. Consumption by customer class from January-December 2020.
Source files: September 2019 through August 2020: MAIS Meter Usage 12 Months_Manipulated.xlsx
September-December 2020: 2020 SEP-DEC Munis Water Usage_Manipulated.xlsx

TABLE 54 : LEVEL 6 - 60% CONSERVATION

Rate Structure Type	Water Consumption (hcf/yr.)[1]	Percentage of Water Consumption	Adjusted Commodity Cost	Commodity Cost at 60% Conservation	Conservation Related Costs	Drought Rates
	a	b	c	d = b x c	e	(d+e)/a
Residential Uniform						
Single-Family	901,562	63.5%	$ 3,452,632	$ 2,193,652	$ 403,600	$2.88
Multi-Family	186,839	13.1%	$ 3,452,632	$ 453,895	$ 83,642	$2.88
All Other Customers - Uniform	332,823	23.4%	$ 3,452,632	$ 808,539	$ 148,994	$2.88
	1,421,224	100%		$ 3,456,085	$ 636,235	
OPTION 2						
Tiered Potable Tier 1	608,486	42.8%	$ 3,452,632	$ 1,478,219	$ -	$2.43
Commodity Rate Tier 2	479,915	33.8%	$ 3,452,632	$ 1,165,875	$ 487,242	$3.44
All Other Customers - Uniform	332,823	23.4%	$ 3,452,632	$ 808,539	$ 148,994	$2.88
	1,421,224	100.0%		$ 3,452,632	$ 636,235	

1. Consumption by customer class from January-December 2020.
Source files: September 2019 through August 2020: MAIS Meter Usage 12 Months_Manipulated.xlsx
September-December 2020: 2020 SEP-DEC Munis Water Usage_Manipulated.xlsx

TABLE 55 : PROPOSED WATER RATES

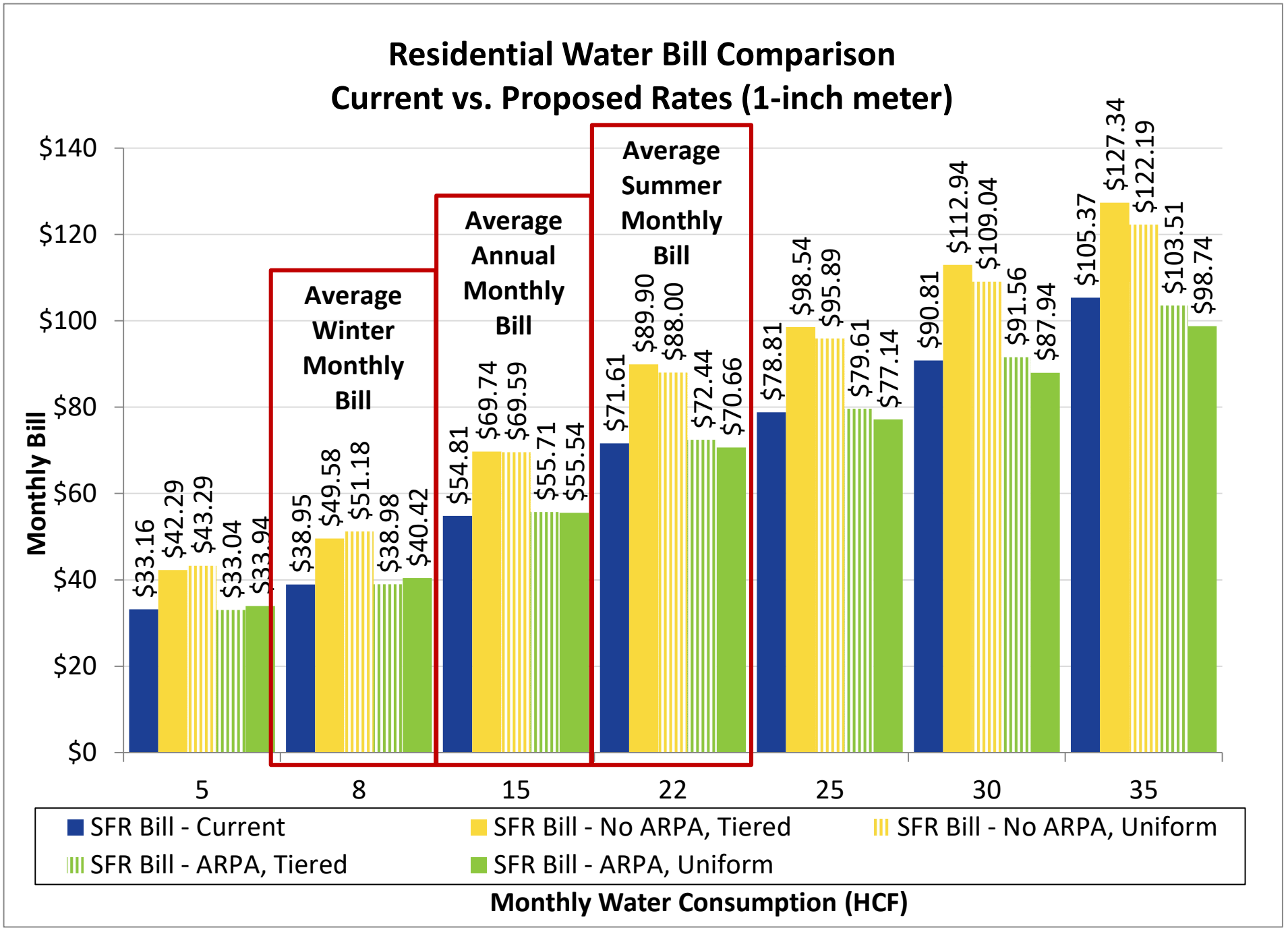
Water Rate Schedule	Current Rates	Proposed Rates				
		FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Fixed Meter Charges						
Monthly Fixed Service Charges:						
5/8 inch	$16.88	$14.46	$14.46	$14.46	$14.46	$14.46
3/4 inch	$19.09	$17.35	$17.35	$17.35	$17.35	$17.35
1 inch	$23.51	$23.14	$23.14	$23.14	$23.14	$23.14
1.5 inch	$34.56	$37.59	$37.59	$37.59	$37.59	$37.59
2 inch	$47.82	$54.94	$54.94	$54.94	$54.94	$54.94
3 inch	$89.81	$101.21	$101.21	$101.21	$101.21	$101.21
4 inch	$151.69	$153.25	$153.25	$153.25	$153.25	$153.25
6 inch	$299.76	$297.83	$297.83	$297.83	$297.83	$297.83
8 inch	$542.86	$471.32	$471.32	$471.32	$471.32	$471.32
Commodity Charges						
Rate per hcf of Water Consumed:						
Non-Residential	$2.41	$2.16	$2.16	$2.16	$2.16	$2.16
OPTION 1						
Residential Uniform Rates	N/A	$2.16	$2.16	$2.16	$2.16	$2.16
OPTION 2						
Tiered Rate - All Residential Customers:						
Proposed Break						
Tier 1 0 - 8 hcf	$1.93	$1.98	$1.98	$1.98	$1.98	$1.98
Tier 2 8+ hcf	$2.40	$2.39	$2.39	$2.39	$2.39	$2.39
Tier 3 N/A	$3.68	N/A	N/A	N/A	N/A	N/A

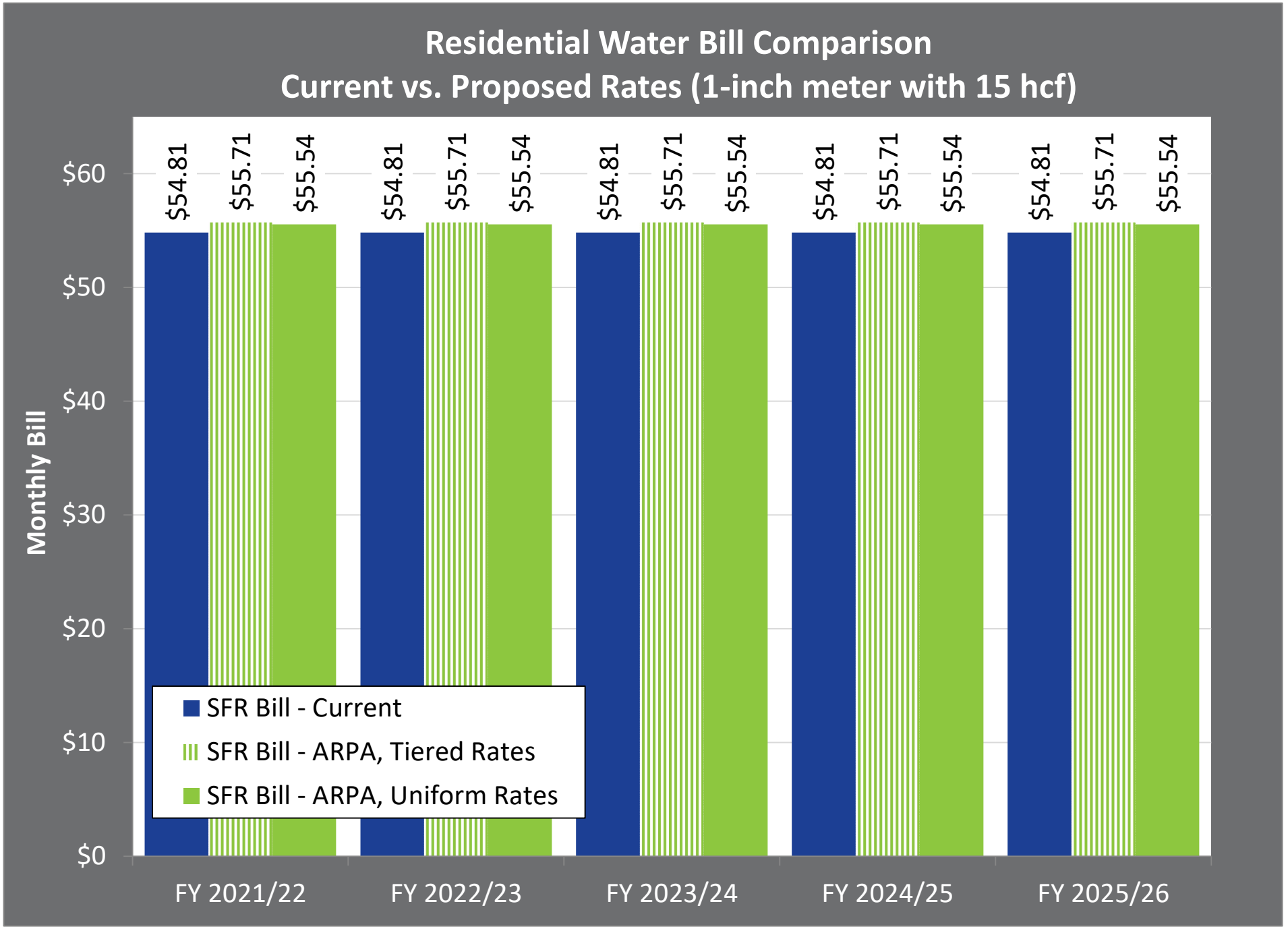
TABLE 56 : PROPOSED WATER DROUGHT RATES

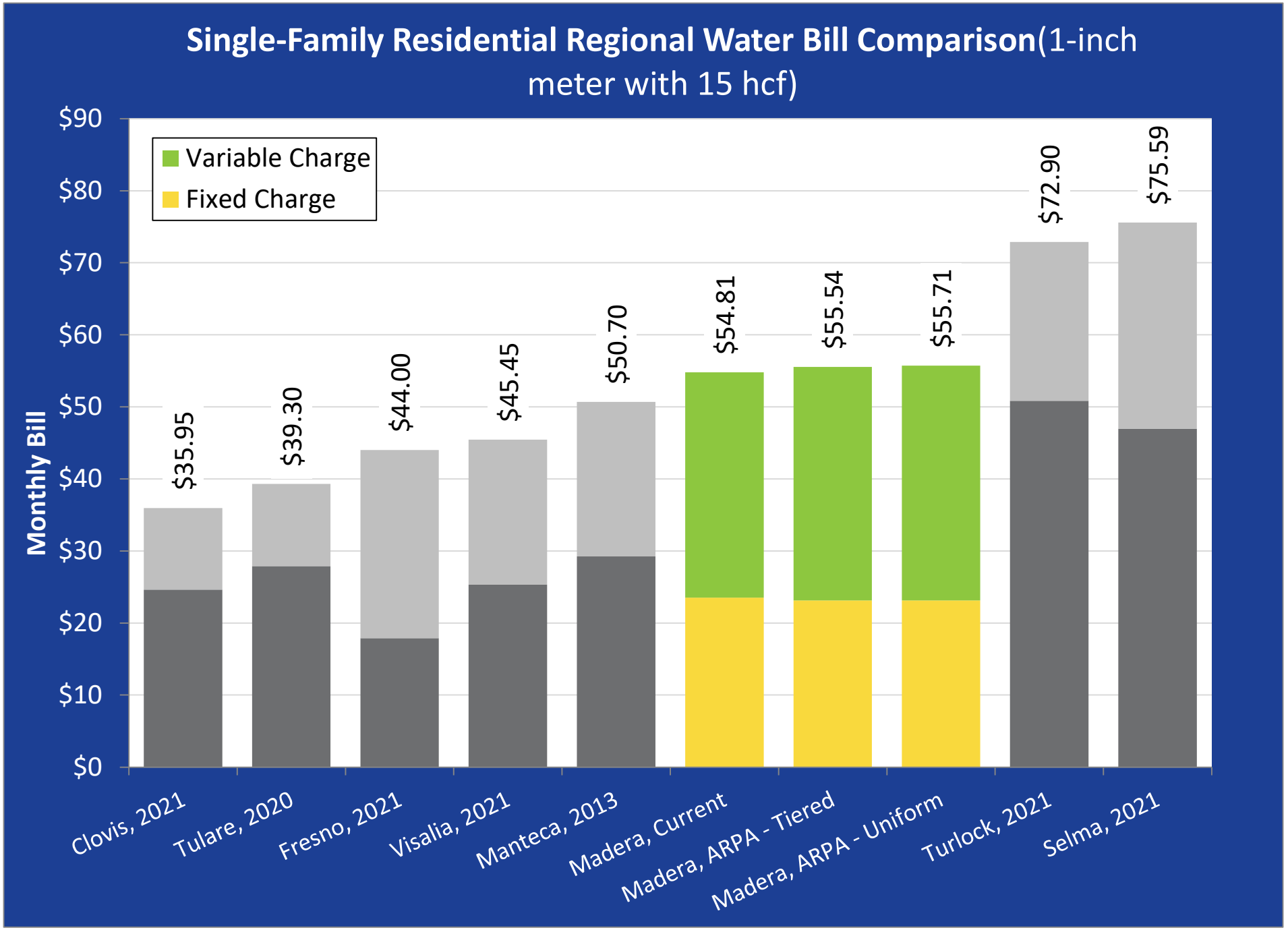
Water Rate Schedule	Current Rates	Proposed Rates				
		FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Drought Rate Charges						
Rate per hcf of Water Consumed:						
Non-Residential						
10% Conservation	N/A	$2.38	$2.38	$2.38	$2.38	$2.38
20% Conservation	N/A	$2.43	$2.43	$2.43	$2.43	$2.43
30% Conservation	N/A	$2.50	$2.50	$2.50	$2.50	$2.50
40% Conservation	N/A	$2.58	$2.58	$2.58	$2.58	$2.58
50% Conservation	N/A	$2.70	$2.70	$2.70	$2.70	$2.70
60% Conservation	N/A	$2.88	$2.88	$2.88	$2.88	$2.88
Residential Uniform Rates						
10% Conservation	N/A	$2.38	$2.38	$2.38	$2.38	$2.38
20% Conservation	N/A	$2.43	$2.43	$2.43	$2.43	$2.43
30% Conservation	N/A	$2.50	$2.50	$2.50	$2.50	$2.50
40% Conservation	N/A	$2.58	$2.58	$2.58	$2.58	$2.58
50% Conservation	N/A	$2.70	$2.70	$2.70	$2.70	$2.70
60% Conservation	N/A	$2.88	$2.88	$2.88	$2.88	$2.88

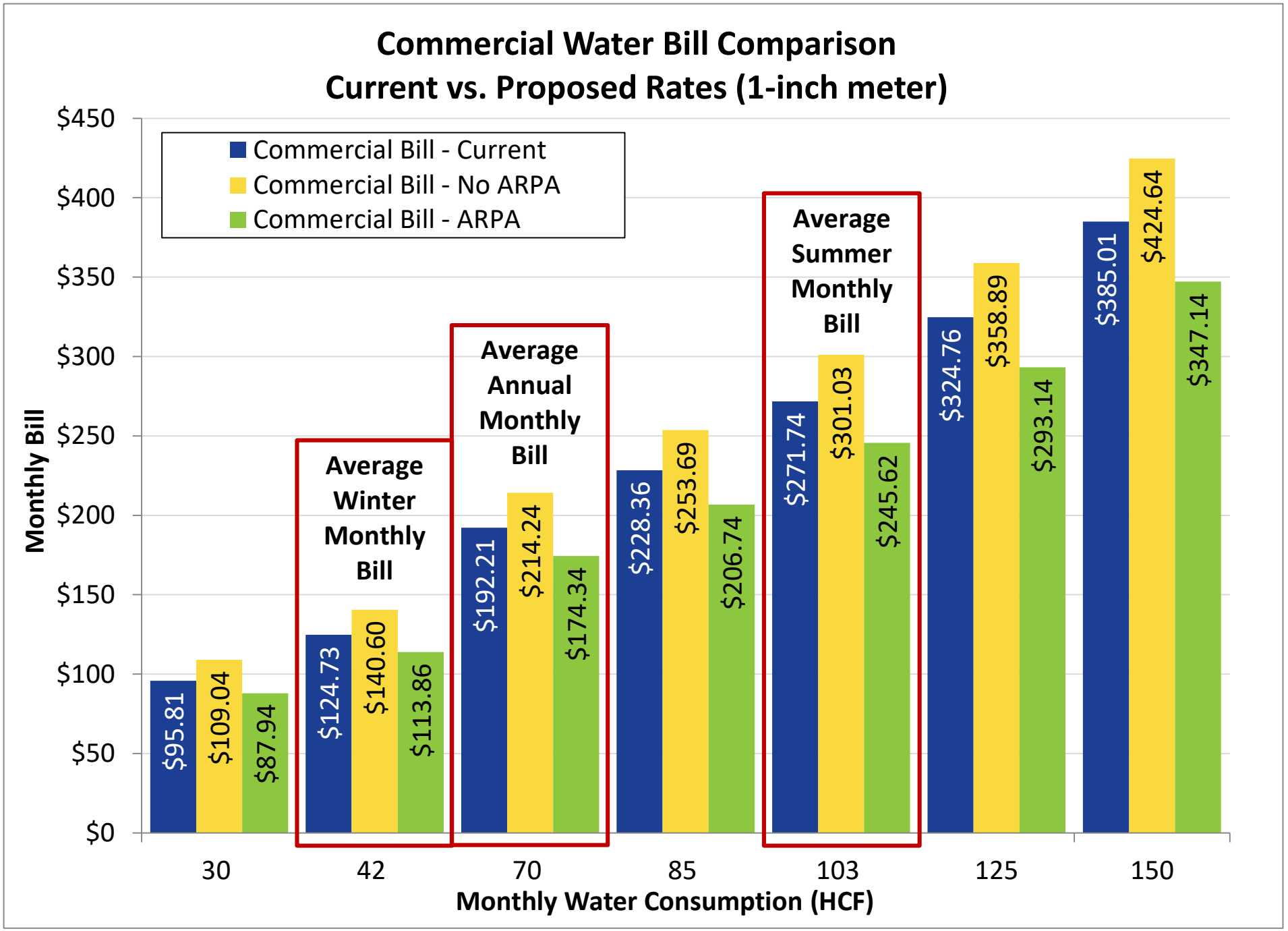
TABLE 57 : PROPOSED WATER DROUGHT RATES

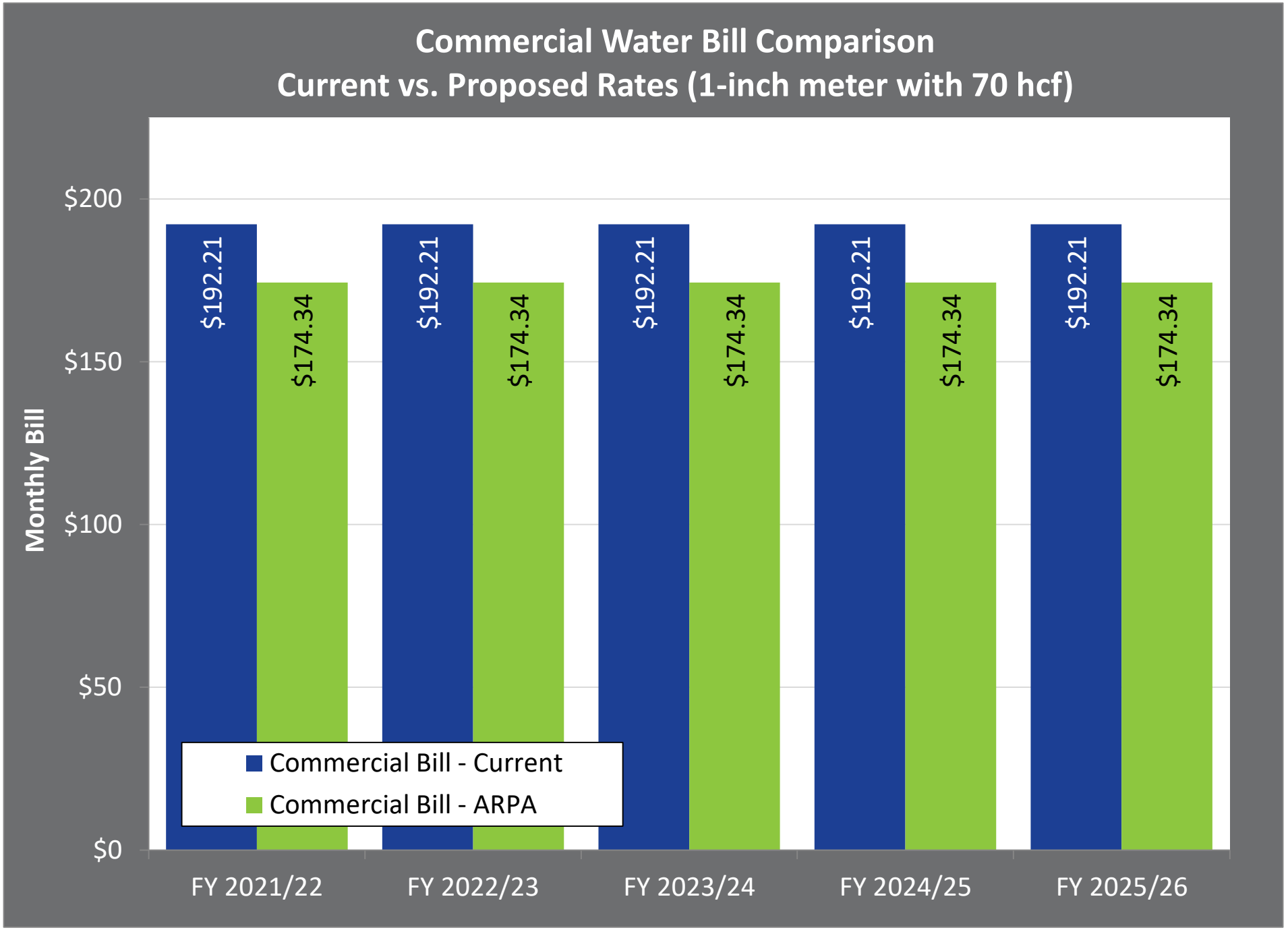
Water Rate Schedule	Current Rates	Proposed Rates				
		FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Drought Rate Charges						
OPTION 2						
Tiered Rate - Residential Customers:						
10% Conservation						
Tier 1	N/A	$2.18	$2.18	$2.18	$2.18	$2.18
Tier 2	N/A	$2.63	$2.63	$2.63	$2.63	$2.63
20% Conservation						
Tier 1	N/A	$2.21	$2.21	$2.21	$2.21	$2.21
Tier 2	N/A	$2.71	$2.71	$2.71	$2.71	$2.71
30% Conservation						
Tier 1	N/A	$2.24	$2.24	$2.24	$2.24	$2.24
Tier 2	N/A	$2.82	$2.82	$2.82	$2.82	$2.82
40% Conservation						
Tier 1	N/A	$2.28	$2.28	$2.28	$2.28	$2.28
Tier 2	N/A	$2.96	$2.96	$2.96	$2.96	$2.96
50% Conservation						
Tier 1	N/A	$2.34	$2.34	$2.34	$2.34	$2.34
Tier 2	N/A	$3.15	$3.15	$3.15	$3.15	$3.15
60% Conservation						
Tier 1	N/A	$2.43	$2.43	$2.43	$2.43	$2.43
Tier 2	N/A	$3.44	$3.44	$3.44	$3.44	$3.44

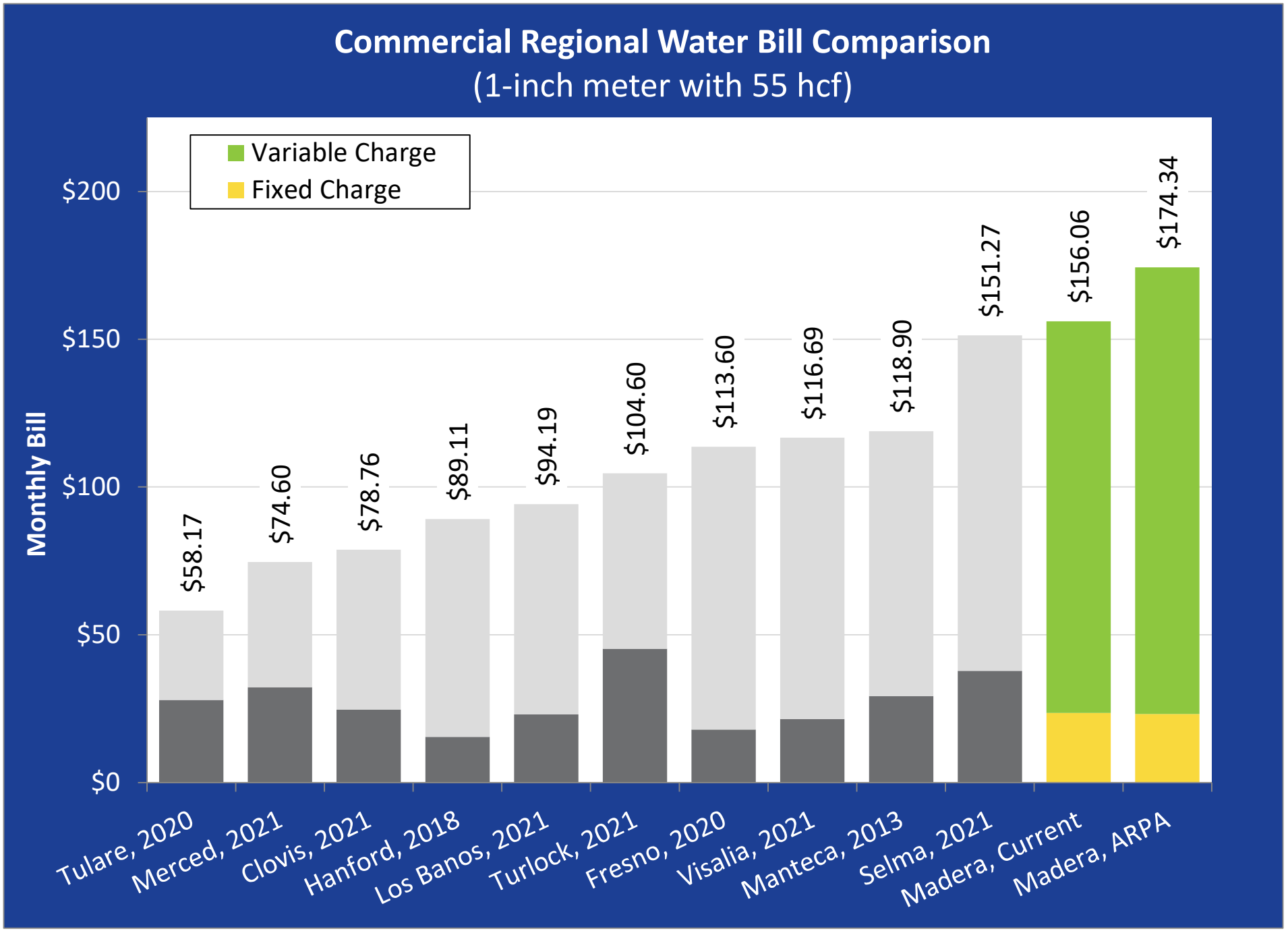

Residential Water Bill Comparison
Current vs. Proposed Rates (1-inch meter)
Monthly Bill
$0
$20
$40
$60
$80
$100
$120
$140
Average Winter Monthly Bill
Average Annual Monthly Bill
Average Summer Monthly Bill
$33.16
$42.29
$43.29
$33.04
$33.94
$38.95
$49.58
$51.18
$38.98
$40.42
$54.81
$69.74
$69.59
$55.71
$55.54
$71.61
$89.90
$88.00
$72.44
$70.66
$78.81
$98.54
$95.89
$79.61
$77.14
$90.81
$112.94
$109.04
$91.56
$87.94
$105.37
$127.34
$122.19
$103.51
$98.74
5
8
15
22
25
30
35
SFR Bill - Current
SFR Bill - No ARPA, Tiered
SFR Bill - No ARPA, Uniform
SFR Bill - ARPA, Tiered
SFR Bill - ARPA, Uniform
Monthly Water Consumption (HCF)


Residential Water Bill Comparison
Current vs. Proposed Rates (1-inch meter with 15 hcf)
Monthly Bill
$0
$10
$20
$30
$40
$50
$60
$54.81
$55.71
$55.54
FY 2021/22
FY 2022/23
FY 2023/24
FY 2024/25
FY 2025/26
SFR Bill - Current
SFR Bill - ARPA, Tiered Rates
SFR Bill - ARPA, Uniform Rates


Single-Family Residential Regional Water Bill Comparison(1-inch meter with 15 hcf)
Variable Charge
Fixed Charge
Monthly Bill
$90
$80
$70
$60
$50
$40
$30
$20
$10
$0
$35.95
$39.30
$44.00
$45.45
$50.70
$54.81
$55.54
$55.71
$72.90
$75.59
Clovis, 2021
Tulare, 2020
Fresno, 2021
Visalia, 2021
Manteca, 2013
Madera, Current
Madera, ARPA - Tiered
Madera, ARPA - Uniform
Turlock, 2021
Selma, 2021

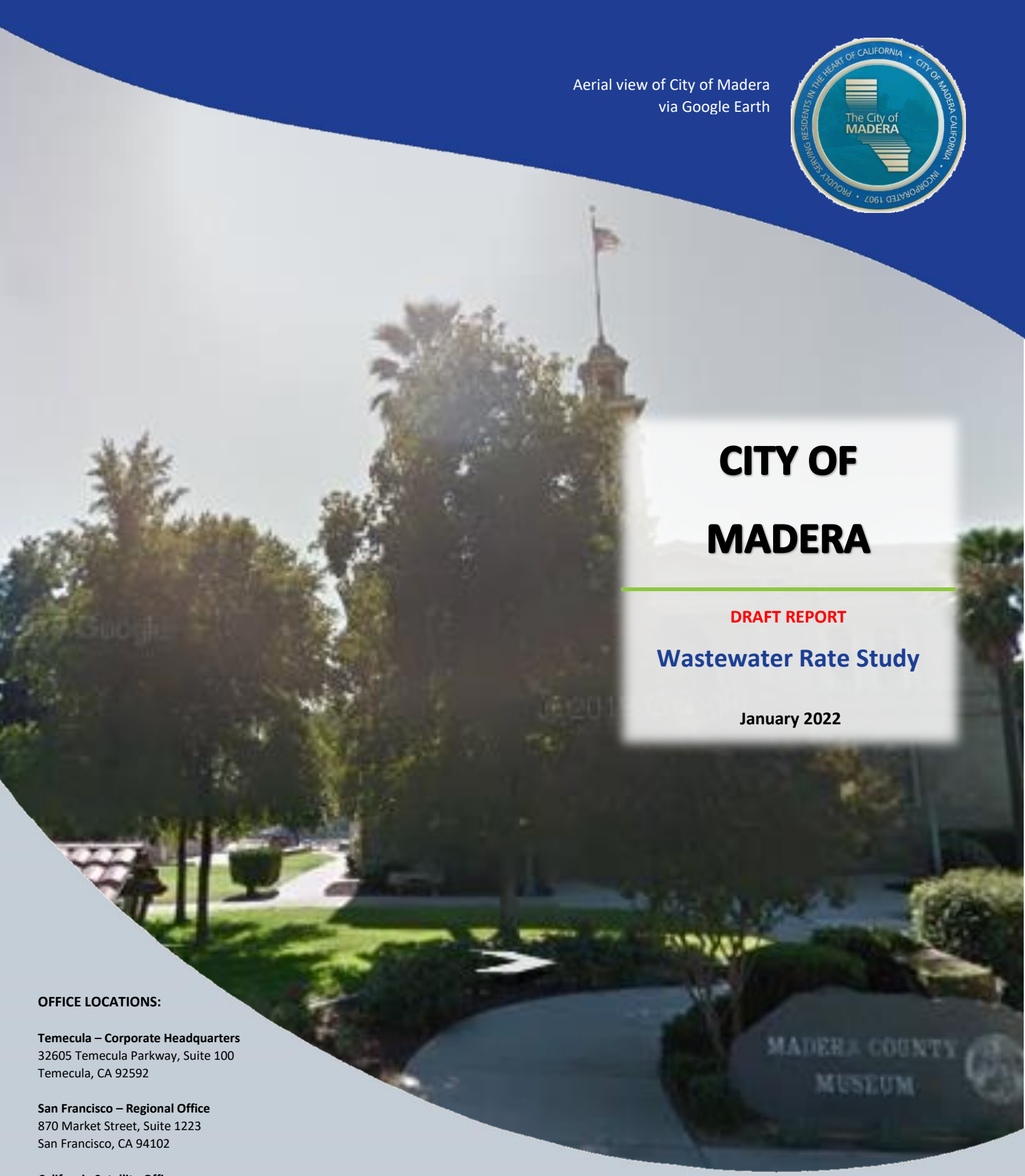

Commercial Water Bill Comparison
Current vs. Proposed Rates (1-inch meter)
Commercial Bill - Current
Commercial Bill - No ARPA
Commercial Bill - ARPA
Monthly Bill
$450
$400
$350
$300
$250
$200
$150
$100
$50
$0
Average Winter Monthly Bill
Average Annual Monthly Bill
Average Summer Monthly Bill
$95.81
$109.04
$87.94
$124.73
$140.60
$113.86
$192.21
$214.24
$174.34
$228.36
$253.69
$206.74
$271.74
$301.03
$245.62
$324.76
$358.89
$293.14
$385.01
$424.64
$347.14
30
42
70
85
103
125
150
Monthly Water Consumption (HCF)


Commercial Water Bill Comparison
Current vs. Proposed Rates (1-inch meter with 70 hcf)
Monthly Bill
$200
$150
$100
$50
$0
$192.21
$174.34
$192.21
$174.34
$192.21
$174.34
$192.21
$174.34
$192.21
$174.34
FY 2021/22
FY 2022/23
FY 2023/24
FY 2024/25
FY 2025/26
Commercial Bill - Current
Commercial Bill - ARPA


Commercial Regional Water Bill Comparison
(1-inch meter with 55 hcf)
Variable Charge
Fixed Charge
Monthly Bill
$200
$150
$100
$50
$0
$58.17
$74.60
$78.76
$89.11
$94.19
$104.60
$113.60
$116.69
$118.90
$151.27
$156.06
$174.34
Tulare, 2020
Merced, 2021
Clovis, 2021
Hanford, 2018
Los Banos, 2021
Turlock, 2021
Fresno, 2020
Visalia, 2021
Manteca, 2013
Selma, 2021
Madera, Current
Madera, ARPA

2. Wastewater Rate Study

Aerial view of City of Madera
via Google Earth



CITY OF MADERA

DRAFT REPORT

Wastewater Rate Study

January 2022

OFFICE LOCATIONS:

Temecula – Corporate Headquarters
32605 Temecula Parkway, Suite 100
Temecula, CA 92592

San Francisco – Regional Office
870 Market Street, Suite 1223
San Francisco, CA 94102

California Satellite Offices
Atascadero, Davis
Huntington Beach,
Joshua Tree, Riverside
Sacramento, San Jose

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ABBREVIATIONS & ACRONYMS

AAF	Average Annual Flow
AF	Acre Foot, equal to 435.6 HCF/CCF or 325,851 gallons
Alt.	Alternative
Avg.	Average
AWWA	American Water Works Association
BMP	Best Management Practice
BOD	Biochemical Oxygen Demand
CA	Customer
CAP	Capacity
CCF	Hundred Cubic Feet (same as HCF); equal to 748 gallons
CCI	Construction Cost Index
COD	Chemical Oxygen Demand
COM	Commodity
Comm.	Commercial
COS	Cost of Service
COSA	Cost of Service Analysis
CPI	Consumer Price Index
CIP	Capital Improvement Program
DU	Dwelling Unit
Excl.	Exclude
ENR	Engineering News Record
EDU	Equivalent Dwelling Unit
Exp.	Expense
FP	Fire Protection
FY	Fiscal Year (e.g., July 1st to June 30th)
GPD	Gallons per Day
GPM	Gallons per Minute
HCF	Hundred Cubic Feet; equal to 748 gallons or 1 CCF
Ind.	Industrial
Irr.	Irrigation
LAIF	Local Agency Investment Fund
Lbs.	Pounds
MFR	Multi-Family Residential
MGD	Million Gallons per Day
MG/L	Milligrams per Liter
Mo.	Month

This appendix identifies abbreviations and acronyms that may be used in this report. This appendix has not been viewed, arranged, or edited by an attorney, nor should it be relied on as legal advice. The intent of this appendix is to support the recognition and analysis of this report. Any questions regarding clarification of this document should be directed to staff or an attorney specializing in this particular subject matter.

NH3	Ammonia
NPV	Net Present Value
N/A	Not Available or Not Applicable
O&M	Operational & Maintenance Expenses
Prop 13	Proposition 13 (1978) – Article XIIIA of the California Constitution which limits taxes on real property to 1% of the full cash value of such property.
Prop 218	Proposition 218 (1996) – State Constitutional amendment expanded restrictions of local government revenue collections.
Req't	Requirement
Res.	Residential
Rev.	Revenue
RTS	Readiness-to-Serve
R&R	Rehabilitation & Replacement
SFR	Single Family Residential
SRF Loan	State Revolving Fund Loan
SWRCB	State Water Resources Control Council
TSS / SS	Total Suspended Solids
V. / Vs. /vs.	Versus
WWTP	Wastewater Treatment Plant

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SECTION 1. PURPOSE AND OVERVIEW OF THE STUDY

A. Purpose

The City of Madera (City) retained NBS to conduct a comprehensive wastewater rate study for several reasons, including meeting revenue requirements, providing greater financial stability for the wastewater enterprise, and complying with certain legal requirements (such as California Constitution article XIII D, Section 6, which is commonly referred to as Proposition 218 [Prop 218]). The rates resulting from this study were developed in a manner that is consistent with industry standard cost of service principles. In addition to documenting the rate study methodology, this report is provided with the intent of assisting the City to maintain transparent communications with its residents and businesses.

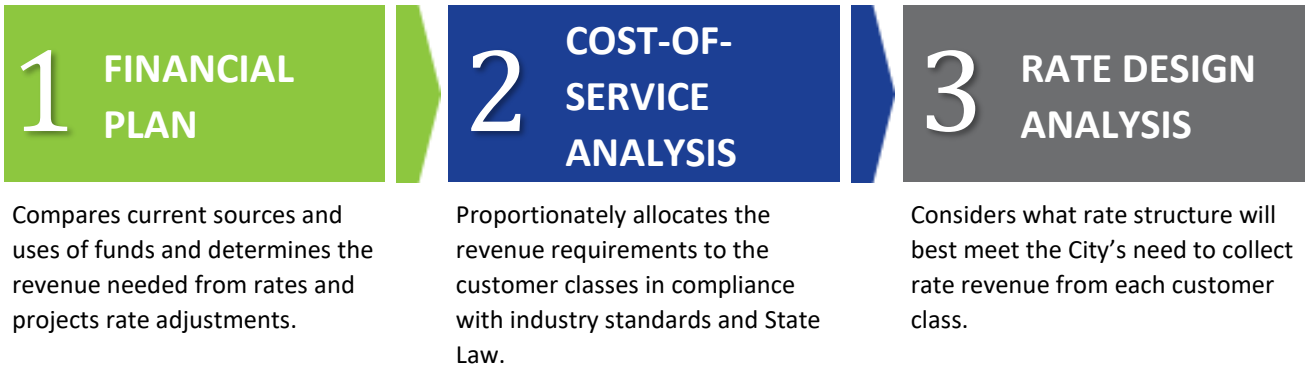
In developing new wastewater rates, NBS worked cooperatively with City staff and the City Council (Council) in selecting appropriate rate alternatives. Based on input from all stakeholders, the proposed rates are summarized in this report.

B. Overview of the Study

Comprehensive rate studies such as this one typically includes the following three components, as outlined in **Figure 1**:

1. Preparation of a **Financial Plan**, which identifies the net revenue requirements for the utility.
2. **Cost of Service Analysis,** which determines the cost of providing service to each customer class.
3. **Rate Design Analysis,** which evaluates different rate design alternatives.

Figure 1. Primary Components of a Rate Study



These steps are intended to follow industry standards and reflect the fundamental principles of cost-of-service rate making embodied in the American Water Works Association (AWWA) Principles of Water Rates, Fees, and Charges[1], also referred to as the M1 Manual. The rate study also addresses requirements under Proposition 218 that rates do not exceed the cost of providing the service, and that the rates be proportionate to the cost of providing service for all customers. In terms of the chronology of the study, these three steps

1 Principles of Water Rates, Fees, and Charges, Manual of Water Supply Practices, M1, AWWA, seventh edition, 2017.

represent the order they were performed. Detailed tables and figures documenting the development of the proposed rates are provided in the Appendix.

FINANCIAL PLAN

As a part of this rate study, NBS projected revenues and expenditures on a cash flow basis for the next five years. The amount of rate revenue required that will allow reserves to be maintained at the recommended levels is known as the *net revenue requirement*. Recommended reserve levels are based on a combination of industry standards and each utility's unique financial needs. More detail on recommended reserve levels is included in the Section 2. Rate adjustments -- or more accurately, adjustments in the total revenue collected from rates -- are recommended because of the capital improvements the City is needing to complete. This report presents an overview of the methodologies, assumptions, and data used, along with the financial plans and proposed rates developed in this study[2].

WASTEWATER RATE DESIGN ANALYSIS

Rate Design is typically the stage in the study where NBS, Staff, Committees and the Council must work closely together, to develop rate alternatives that will meet the City's objectives. It is important for the wastewater utility to send proper price signals to its customers about the actual cost of providing service. This objective is typically addressed through both the magnitude of the rate adjustments, and the rate structure design. In other words, both the amount of revenue collected, and the way in which the revenue is collected from customers are important.

Several criteria are typically considered in setting rates and developing sound rate structures. The fundamentals of this process have been documented in several rate-setting manuals, such as the AWWA Manual M1. The foundation for evaluating rate structures is generally credited to James C. Bonbright in the *Principles of Public Utility Rates*[3], which outlines pricing policies, theories, and economic concepts along with various rate designs. The following is a simplified list of the attributes of a sound rate structure:

- Rates should be easy to understand from the customer's perspective.
- Rates should be easy to administer from the utility's perspective.
- Rates should promote the efficient allocation of the resource.
- Rates should be equitable and non-discriminating (that is, cost based).
- There should be continuity in the ratemaking philosophy over time.
- Rates should address other utility policies (for example, encouraging conservation & economic development).
- Rates should provide month-to-month and year-to-year revenue stability.

The following are the basic rate design criteria that were considered in this study:

Rate Structure Basics – From a financial stability perspective, it is ideal when utilities recover their fixed costs from fixed charges and their variable costs from volumetric charges. When this is the case, fluctuations in variable revenues are directly offset by reductions or increases in variable expenses. However, other factors

2 The complete financial plan is set forth in the Appendix.

3 James C. Bonbright; Albert L. Danielsen and David R. Kamerschen, Principles of Public Utility Rates, (Arlington, VA: Public Utilities Report, Inc., Second Edition, 1988), p. 383-384.

are often considered when designing rates such as community values, water conservation goals, ease of understanding, and ease of administration.

The vast majority of rate structures contain a fixed or minimum charge in combination with a volumetric charge. However, many wastewater utilities choose to keep residential customers at a uniform fixed rate per equivalent dwelling unit (EDU). The rates proposed in this report are 100% fixed for residential customers and commercial customers are designed to collect 12 percent of rate revenue from the fixed meter charge and 88 percent from the variable commodity charge[4].

Fixed Charges – Fixed charges can be called base charges, minimum monthly charges, customer charges, fixed meter charges, etc.

Volumetric (Consumption-Based) Charges – In contrast to fixed charges, variable costs such as the cost of electricity used in pumping, and the cost of chemicals for treatment tend to change with the quantity of wastewater produced. For a wastewater utility, variable charges are typically based on winter water usage (or estimated wastewater discharge) and charged on a dollar-per-unit cost (for example, per 100 cubic feet, or hcf).

4 The California Urban Water Conservation Council recommends recovering at least 70 percent of rate revenue through volume-based rates. However, water utilities are allowed to develop their own allocations that accurately reflect their actual cost allocations.

SECTION 2. WASTEWATER RATES

A. Key Wastewater Rate Study Priorities

The City's wastewater rate analysis was undertaken with a few specific objectives, including:

- Maintain wastewater service through operation and maintenance for the wastewater collection system.
- Maintain adequate reserve levels to ensure continuity in operations.
- Provide greater revenue stability for the Utility, due to the level of capital investment planned over the next five years.
- Comply with Prop 218 requirements to ensure cost of service are properly allocated amongst user classifications.

The proposed fixed and volume-based rates were calculated based on the net revenue requirements, number of customer accounts, winter water consumption, and other City-provided information.

B. Financial Plan

It is important for municipal utilities to maintain reasonable reserves in order to handle emergencies, fund working capital, maintain a good credit rating, and generally follow sound financial management practices. Rate increases are governed by the need to meet operating and capital costs, address new regulations and requirements, maintain adequate debt coverage, and build reasonable reserve funds. The current state of the City's Wastewater Utility, regarding these objectives, is as follows:

- **Meeting Net Revenue Requirements:** For Fiscal Year (FY) 2021/22 through FY 2025/26, the projected net revenue requirement (that is, total annual expenses plus debt service and rate-funded capital costs, less non-rate revenues) for the City averages $8.2 million, annually. If no rate adjustments are implemented, the City is projected to have about a $908,000 deficit by FY 2025/26.
- **Building and Maintaining Reserve Funds:** Reserve funds provide a basis for a utility to cope with fiscal emergencies such as revenue shortfalls, asset failure, and natural disasters, among other events. Reserve policies provide guidelines for sound financial management, with an overall long-range perspective to maintain financial solvency and mitigate financial risks associated with revenue instability, volatile capital costs, and emergencies. The City anticipates having an average of $4.6 million in unrestricted wastewater fund reserves to meet targets, in following industry standard recommendations. The reserve funds for the Utility are considered unrestricted reserves and consist of the following:
    - **The Operating Reserve** should equal approximately 90 days of operating expenses (about 25% of the annual operating budget), and on average, the balance for the operating reserve should be approximately $1.6 million over the next five years. An Operating Reserve is intended to promote financial viability in the event of any short-term fluctuation in revenues and/or expenditures. Fluctuations in revenue can be caused by weather patterns, the natural inflow and outflow of cash during billing cycles, natural variability in demand-based revenue streams (such as volumetric charges), and – particularly in periods of economic distress – changes or trends in age of receivables.

- **The Capital Outlay Reserve** should equal 3 percent of net capital assets, which averages approximately $3 million over the next five years. This reserve is set aside to address long-term and routine capital system replacement and rehabilitation needs.

- **Funding Capital Improvement Projects:** The City must also be able to fund necessary capital improvements to maintain current service levels. City staff has identified roughly $24.5 million (in current year dollars) in expected total capital expenditures for FY 2021/22 through FY 2025/26. With the recommended rate increases, these expenditures can be accomplished while also maintaining reserves at the minimum recommended target.
- **Inflation and Growth Projections:** Assumptions regarding cost inflation were made to project future revenues and expenses for the study period.
  - Customer growth is expected to be 0% annually.
  - General inflation is assumed to be 3% annually.
  - Salaries, benefits, fuel, and electricity are all assumed to be 5% annually.
  - Some expenses are assumed to have no escalation annually.
- **Maintaining Adequate Bond Coverage:** The City currently has two outstanding wastewater debt obligations from 2006 and 2015 that require the City to maintain a debt service coverage ratio of at least 1.20. The benefit of exceeding the minimum debt coverage ratio is that it strengthens the City's credit rating, which can help lower the interest rates for debt-funded capital projects in the future, should the City decide to use them.

Rate revenue increases of 5 percent annually years from FY 2021/22 through 2025/26 will be needed to fully fund all operating expenses, debt services, planned capital projects and maintain reserves at the recommended targets. **Figure 2** summarizes the sources and uses of funds, net revenue requirements, and the recommended annual percent increases in total rate revenue recommended for the next 5 years for the City.

Figure 2. Summary of Wastewater Revenue Requirements

Summary of Sources and Uses of Funds and Net Revenue Requirements	Budgeted FY 2020/21	Projected FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Sources of Sewer Funds						
Rate Revenue Under Current Rates - Sewer	$ 8,412,960	$ 8,412,960	$ 8,412,960	$ 8,412,960	$ 8,412,960	$ 8,412,960
Non-Rate Revenues	796,722	796,722	796,722	796,722	796,722	796,722
Interest Earnings	48,640	123,350	116,887	139,973	162,164	137,605
Total Sources of Funds	**$ 9,258,322**	**$ 9,333,032**	**$ 9,326,569**	**$ 9,349,655**	**$ 9,371,846**	**$ 9,347,287**
Uses of Sewer Funds						
Operating Expenses	$ 5,847,944	$ 6,061,934	$ 6,286,151	$ 6,521,094	$ 6,767,283	$ 7,025,266
Existing Debt Service	2,534,738	2,532,336	2,533,048	2,527,048	2,529,375	2,530,647
New Debt Service	-	-	-	-	-	-
Rate Funded Capital Expenses	1,090,000	-	-	-	-	700,015
Total Use of Funds	**$ 9,472,682**	**$ 8,594,270**	**$ 8,819,199**	**$ 9,048,142**	**$ 9,296,658**	**$ 10,255,928**
Surplus (Deficiency) before Rate Increase	**$ (214,360)**	**$ 738,762**	**$ 507,370**	**$ 301,513**	**$ 75,188**	**$ (908,641)**
Additional Revenue from Rate Increases[1]	-	105,162	862,328	1,326,093	1,813,045	2,324,346
Surplus (Deficiency) after Rate Increase	**$ (214,360)**	**$ 843,924**	**$ 1,369,698**	**$ 1,627,606**	**$ 1,888,234**	**$ 1,415,704**
Increase in Rate Revenue Needed to Avoid Deficit	***0.00%***	***5.00%***	***5.00%***	***5.00%***	***5.00%***	***5.00%***
Cumulative Increases	*0.00%*	*5.00%*	*10.25%*	*15.76%*	*21.55%*	*27.63%*
Net Revenue Requirement[2]	**$ 8,627,320**	**$ 7,674,198**	**$ 7,905,590**	**$ 8,111,447**	**$ 8,337,772**	**$ 9,321,601**

1. Assumes new rates are implemented April 1, 2022, followed by July 1 implementations for FY 2022/23-FY 2025/26.
2. Total Use of Funds less non-rate revenues and interest earnings. This is the annual amount needed from rates.

Figure 3 summarizes the projected reserve fund balances and reserve targets for the sewer utility's unrestricted funds. A more detailed version of the utility's proposed 5-year financial plan is included in the

Appendix. As can be seen in Figure 3, given proposed rate increases, reserves will be well over the minimum target each of years in the five-year rate period.

Figure 3. Summary of Reserve Funds

Beginning Reserve Fund Balances and Recommended Reserve Targets	Projected FY 2020/21	Projected FY 2021/22	Projected FY 2022/23	Projected FY 2023/24	Projected FY 2024/25	Projected FY 2025/26
Operating Reserve						
Ending Balance	$ 1,441,959	$ 1,494,723	$ 1,550,010	$ 1,607,941	$ 1,668,645	$ 1,732,257
Recommended Minimum Target	*1,441,959*	*1,494,723*	*1,550,010*	*1,607,941*	*1,668,645*	*1,732,257*
Capital Outlay Reserve						
Ending Balance	$ 5,189,760	$ 4,789,544	$ 5,975,428	$ 7,110,555	$ 5,729,448	$ 4,352,092
Recommended Minimum Target	*3,000,000*	*3,000,000*	*3,000,000*	*3,000,000*	*3,000,000*	*3,000,000*
Total Ending Balance (Unrestricted)	**$ 6,631,719**	**$ 6,284,268**	**$ 7,525,438**	**$ 8,718,496**	**$ 7,398,093**	**$ 6,084,349**
Total Recommended Minimum Target (Unrestricted)	***$ 4,441,959***	***$ 4,494,723***	***$ 4,550,010***	***$ 4,607,941***	***$ 4,668,645***	***$ 4,732,257***

C. Cost of Service Analysis

Once the net revenue requirements are determined, the cost-of-service analysis proportionately distributes the revenue requirements to each customer class. The cost-of-service analysis consists of two major components: (1) the classification of expenses, and (2) the allocation of costs to customer classes. Costs were classified corresponding to the function they serve. All costs in the City's budget are allocated to each component of the rate structure in proportion to the level of service required by customers. The levels of service are related to volume and strength of wastewater treated, infrastructure capacity, and customer service. These are based on allocation factors, such as water consumption and number of accounts by customer class. Ultimately, a cost-of-service analysis is intended to result in rates that are proportional to the cost of providing service to each customer class.

CLASSIFICATION OF COSTS

Most costs are not typically allocated 100 percent to fixed or variable categories and, therefore, are allocated to multiple functions of wastewater service. Budgeted costs were classified into three categories: flow (collection) costs, strength costs (for BOD and TSS) and customer costs. The classification process provides the basis for allocating costs to various customer classes based on the cost causation (classification) components described below:

- **Flow (Collection) related costs** are costs associated with collection and transportation of wastewater to the treatment facility.
- **Strength related costs** are the costs associated with treatment of the wastewater. This specifically allocates costs related to treating both biochemical oxygen demand (BOD) and total suspended solids (TSS).
- **Customer related costs** are associated with having customers connected to the City's wastewater system, such as customer service, postage, billing, customer outreach and other administrative duties.

The City's budgeted costs were reviewed and allocated to these cost causation components which are used as the basis for establishing new wastewater rates and translate to fixed and variable charges. Tables in the Appendix show how the City's expenses were classified and allocated to these cost causation components.

The City's current rate structure collects 100 percent of the revenue from residential customers from fixed monthly charges. The commercial customers collect roughly 12% from fixed charges and 88% from variable

charges. Overall, this equates to about 83% of the City's revenue comes from fixed monthly charges, and 17% comes from the commercial variable charges.

Figure 4 summarizes the allocation of the net revenue requirements to each cost causation component for the proposed new rates. More detail on the development of the allocation factors that resulted in this summary will be covered in the following section.

Figure 4. Allocation of Revenue Requirements by Customer Class

Customer Class	Cost Classification Components				Cost-of-Service Revenue Req't.	% of COS Revenue Req't.
	Volume	Treatment		Customer Related		
		BOD	TSS			
Net Revenue Requirements [1]	***$ 2,308,340***	***$ 1,905,358***	***$ 1,905,358***	***$ 3,619,997***	***$ 9,739,053***	--
	23.7%	*19.6%*	*19.6%*	*37.2%*	*100%*	
Single-Family	$ 1,440,155	$ 1,067,338	$ 1,140,260	$ 2,724,144	**$ 6,371,897**	65.4%
Multi-Family (per unit)	369,823	137,043	146,406	701,476	**1,354,748**	13.9%
Commercial						
Car Dealer & Dept/Retail	22,504	25,018	24,500	12,121	**84,143**	0.9%
Game	1,904	1,940	1,884	1,322	**7,050**	0.1%
Grocery & Mortuary	27,882	103,319	77,265	3,967	**212,433**	2.2%
Hospital	10,471	11,641	11,400	1,543	**35,054**	0.4%
Hotel without dining	12,298	13,672	13,389	1,543	**40,901**	0.4%
Library & Church	12,872	14,309	14,013	8,815	**50,009**	0.5%
Professional Building	265,281	294,910	288,804	144,350	**993,345**	10.2%
Restaurant	27,193	120,921	64,591	11,460	**224,166**	2.3%
School	84,982	94,474	100,653	5,730	**285,839**	2.9%
Strip Mall	-	-	-	-	**-**	0.0%
Warehouse	-	-	-	-	**-**	0.0%
Industrial						
Light Industrial	32,976	20,774	22,193	3,526	**79,469**	0.8%
Medium Industrial	-	-	-	-	**-**	0.0%
High Industrial	-	-	-	-	**-**	0.0%
Total	**$ 2,308,340**	**$ 1,905,358**	**$ 1,905,358**	**$ 3,619,997**	**$ 9,739,053**	**100%**

1. Revenue requirement for each customer class is determined by multiplying the revenue requirement from each cost classification by the allocation factors for each customer class.

CUSTOMER CLASSES

Customer classes are determined by combining customers with similar demand characteristics and types of use into categories that reflect the cost differentials to serve each type of customer. This process is limited by the desire to not overcomplicate the City's rate structure. For the City, the customer classes are split between single family residential (SFR), multi-family residential (MFR) (dependent on number of units) and commercial (varies depending on commercial type).

As shown in **Figure 5,** the development of the collection (or flow) allocation factor was calculated by taking the lowest consecutive 3-month water usage from 2019/20 and annualizing the usage per customer class. From here, the annual usage was adjusted to meet the flow data from the wastewater treatment plant. It should be noted that the detailed customer classes were further combined by similar usage patterns to match the current rate schedule.

Figure 5. Development of the Volume Allocation Factor

Customer Class	Number of Accounts	Winter Consumption Jan.-Mar. 2020 (hcf)	Annualized Winter Consumption (hcf)	Adjusted Annual Volume[2] (hcf)	Percentage of Volume
Single-Family	12,361	330,244	1,320,976	1,553,198	**62.39%**
Multi-Family	452	84,805	339,219	398,852	**16.02%**
Commercial					
Auto Garage	39	940	3,762	4,423	**0.18%**
Bakeries	5	238	951	1,119	**0.04%**
Barber/Beauty	8	334	1,336	1,571	**0.06%**
Bars	1	4	15	18	**0.00%**
Car Wash	9	3,498	13,993	16,453	**0.66%**
Church	40	2,952	11,806	13,882	**0.56%**
Offices	630	57,375	229,498	269,843	**10.84%**
Grocery	18	6,394	25,574	30,070	**1.21%**
Hospitals	7	2,401	9,605	11,293	**0.45%**
Hotel-Motel	7	2,820	11,280	13,263	**0.53%**
Jails	2	638	2,553	3,001	**0.12%**
Laundromat	9	2,480	9,921	11,665	**0.47%**
School	24	18,849	75,397	88,651	**3.56%**
Rec Facility	6	437	1,746	2,053	**0.08%**
Restaurant	47	5,998	23,991	28,209	**1.13%**
Service Station	7	722	2,887	3,394	**0.14%**
Theater In	1	208	830	976	**0.04%**
Industrial	16	7,562	30,247	35,565	**1.43%**
Institutional	6	432	1,727	2,030	**0.08%**
Total	**13,695**	**529,329**	**2,117,316**	**2,489,531**	**100.00%**
				2,489,531	*Flow (hcf/yr.)*
				1.18	*Flow Adj. Factor*

1. *Source files for water consumption: September 2019 through August 2020: MAIS Meter Usage 12 Months_Manipulated.xlsx*
   September-December 2020: 2020 SEP-DEC Munis Water Usage_Manipulated.xlsx
2. Adjusted annual volume based on wastewater treatment plant influent data.
   Source file: Madera City of. WWTP Daily Flows Jan. 2012 through Dec. 2020.xlsx

Figure 6 shows the development of the strength allocation factors by customer class. The typical strength factors for biochemical oxygen demand (BOD) and total suspended solids (TSS) are derived from the previous strength factors used in past calculations as well as the State Water Resources Control Board Revenue Program Guidelines, Appendix G.

Figure 6. Development of the Strength Allocation Factor

Customer Class	Adjusted Annual Flow (hcf)	Rate Commercial Classes[3]	Biochemical Oxygen Demand (BOD)			Total Suspended Solids (TSS)		
			Average Strength Factor[4] (mg/l)	Calculated BOD (lbs./yr.)	Percent of Total	Average Strength Factor[4] (mg/l)	Calculated TSS (lbs./yr.)	Percent of Total
Single-Family	1,553,198	n/a	200	1,937,870	**56.0%**	200	1,937,870	**59.8%**
Multi-Family	398,852	n/a	100	248,817	**7.2%**	100	248,817	**7.7%**
Commercial								
Auto Garage	4,423	Car Dealer & Dept/Retail	300	8,278	**0.2%**	275	7,588	**0.2%**
Bakeries	1,119	Restaurant	1,200	8,373	**0.2%**	600	4,187	**0.1%**
Barber/Beauty	1,571	Professional Building	300	2,941	**0.1%**	275	2,696	**0.1%**
Bars	18	Professional Building	300	33	**0.0%**	275	31	**0.0%**
Car Wash	16,453	Car Dealer & Dept/Retail	300	30,793	**0.9%**	275	28,226	**0.9%**
Church	13,882	Library & Church	300	25,980	**0.8%**	275	23,815	**0.7%**
Offices	269,843	Professional Building	300	505,010	**14.6%**	275	462,926	**14.3%**
Grocery	30,070	Grocery & Mortuary	1,000	187,588	**5.4%**	700	131,312	**4.1%**
Hospitals	11,293	Hospital	300	21,135	**0.6%**	275	19,374	**0.6%**
Hotel-Motel	13,263	Hotel without dining	300	24,822	**0.7%**	275	22,754	**0.7%**
Jails	3,001	School	300	5,617	**0.2%**	275	5,149	**0.2%**
Laundromat	11,665	Professional Building	300	21,830	**0.6%**	275	20,011	**0.6%**
School	88,651	School	300	165,911	**4.8%**	300	165,911	**5.1%**
Rec Facility	2,053	Game	275	3,522	**0.1%**	250	3,202	**0.1%**
Restaurant	28,209	Restaurant	1,200	211,173	**6.1%**	600	105,586	**3.3%**
Service Station	3,394	Car Dealer & Dept/Retail	300	6,352	**0.2%**	275	5,823	**0.2%**
Theater In	976	Professional Building	300	1,827	**0.1%**	275	1,675	**0.1%**
Industrial								
Low	35,565	Light Industrial	170	37,717	**1.1%**	170	37,717	**1.2%**
Medium[5]		Medium Industrial	340			340		
High[5]		High Industrial	510			510		
Institutional	2,030	Professional Building	300	3,800	**0.1%**	275	3,483	**0.1%**
Total	**2,489,531**			**3,459,388**	**100.0%**		**3,238,150**	**100.0%**

3. To match City's current rate schedule for commercial variable charges.
4. Typical strength factors for BOD and TSS are derived from previous rate study and the State Water Resources Control Board Revenue Program Guidelines, Appendix G
5. NBS is recommending medium and high industrial users are added to commercial classes.

Figure 7 summarizes the development of the customer allocation factor. Both the number of accounts and number of units are shown in this figure, but the percentage of the number of units are used in the rate calculation.

Figure 7. Development of the Customer Allocation Factor

Customer Class	Number of Accounts[1]	Percentage of Accounts	Number of Units[1]	Percentage of Units
Single-Family	12,361	**90.3%**	12,361	**75.3%**
Multi-Family	452	**3.3%**	3,183	**19.4%**
Commercial				
Auto Garage	39	**0.3%**	39	**0.2%**
Bakeries	5	**0.0%**	5	**0.0%**
Barber/Beauty	8	**0.1%**	8	**0.0%**
Bars	1	**0.0%**	1	**0.0%**
Car Wash	9	**0.1%**	9	**0.1%**
Church	40	**0.3%**	40	**0.2%**
Offices	630	**4.6%**	630	**3.8%**
Grocery	18	**0.1%**	18	**0.1%**
Hospitals	7	**0.1%**	7	**0.0%**
Hotel-Motel	7	**0.1%**	7	**0.0%**
Jails	2	**0.0%**	2	**0.0%**
Laundromat	9	**0.1%**	9	**0.1%**
School	24	**0.2%**	24	**0.1%**
Rec Facility	6	**0.0%**	6	**0.0%**
Restaurant	47	**0.3%**	47	**0.3%**
Service Station	7	**0.1%**	7	**0.0%**
Theater In	1	**0.0%**	1	**0.0%**
Industrial	16	**0.1%**	16	**0.1%**
Institutional	6	**0.0%**	6	**0.0%**
Total	**13,695**	**100%**	**16,426**	**100%**

1. Source files for accounts: December 2020: 2020 DEC MUNIS Billing_Manipulated.xlsx

D. Rate Design Analysis

The process of evaluating the wastewater rate structure provides the opportunity to incorporate a number of rate-design objectives and policies, including revenue stability, equity among customer classes, and water conservation. Based on input provided by City staff, the proposed rates were developed. The following sections describe this process.

FIXED CHARGES

The fixed charge recognizes that the wastewater utility incurs fixed costs regardless of whether customers send any wastewater into the City's collection system. There are two factors used to develop the fixed charge: the number of dwelling units and the annual revenue requirement. The monthly fixed charge for residential customers is calculated by simple dividing the net revenue requirement by the number of units and the number of billing periods per year. For commercial customers, the fixed charge is calculated by taking the 12 percent fixed multiplied by the annual revenue requirement, then divide by the number of units and billing periods per year. The fixed charges for each customer class are shown in **Figure 8**.

VARIABLE CHARGES

The variable charges for commercial customers, on the other hand, are calculated by taking the additional 92 percent portion of the revenue requirement divided by the estimated annual sewage volume produced. This sewage volume is the adjusted annualized winter water consumption shown in **Figure 5**. The volumetric charges for each customer class are summarized in the rate design table shown in **Figure 8**.

Figure 8. Development of Fixed and Variable Charges

Customer Class	Number of Units	Annualized Winter Consumption	Net Revenue Requirement	Monthly Fixed Charge Per Unit	Volumetric Charge per HCF
Single-Family	12,361	1,553,198	$ 6,371,897	$ 42.96	
Multi-Family (per unit)	3,183	398,852	$ 1,354,748	$ 35.47	
Commercial					
Car Dealer & Dept/Retail	55	24,271	$ 84,143	$ 22.82	$ 3.05
Game	6	2,053	$ 7,050	$ 22.82	$ 3.02
Grocery & Mortuary	18	30,070	$ 212,433	$ 22.82	$ 6.22
Hospital	7	11,293	$ 35,054	$ 22.82	$ 2.73
Hotel without dining	7	13,263	$ 40,901	$ 22.82	$ 2.71
Library & Church	40	13,882	$ 50,009	$ 22.82	$ 3.17
Professional Building	655	286,104	$ 993,345	$ 22.82	$ 3.06
Restaurant	52	29,328	$ 224,166	$ 22.82	$ 6.73
School	26	91,653	$ 285,839	$ 22.82	$ 2.74
Strip Mall	0	0	$ -	$ 22.82	$ 3.06
Warehouse	0	0	$ -	$ 22.82	$ 1.97
Industrial					
Light Industrial	16	35,565	$ 79,469	$ 22.82	$ 1.97
Medium Industrial	0	0	$ -	$ 22.82	$ 2.74
High Industrial	0	0	$ -	$ 22.82	$ 3.81
Total	**16,426**	**2,489,531**	**$ 9,739,053**		

2. HCF = hundred cubic feet, equal to 748 gallons of water.

E. Current and Proposed Wastewater Rates

Figure 9 provides a comparison of the current and proposed wastewater rates through FY 2025/26. Commercial rates with similar strength effluent are combined in the rate calculation to simplify the rate structure. This is a common industry standard with customers that have similar usage patterns and is consistent with the City's current rate structure.

Figure 9. Proposed Wastewater Rates

Sewer Rate Schedule	Current Rates	Proposed Sewer Rates				
		FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
FIXED MONTHLY CHARGES						
Single-Family	$42.75	$42.96	$45.11	$47.37	$49.74	$52.23
Multi-Family (per unit)	$27.77	$35.47	$37.24	$39.10	$41.06	$43.11
Commercial (All)	$19.02	$22.82	$23.96	$25.16	$26.42	$27.74
NON-RESIDENTIAL VOLUMETRIC CHARGES PER HCF [1]						
Commercial						
Car Dealer & Dept/Retail	$2.30	$3.05	$3.20	$3.36	$3.53	$3.71
Game	$3.46	$3.02	$3.17	$3.33	$3.50	$3.68
Grocery & Mortuary	$5.04	$6.22	$6.53	$6.86	$7.20	$7.56
Hospital	$2.28	$2.73	$2.87	$3.01	$3.16	$3.32
Hotel without dining	$2.28	$2.71	$2.85	$2.99	$3.14	$3.30
Library & Church	$2.25	$3.17	$3.33	$3.50	$3.68	$3.86
Professional Building	$2.28	$3.06	$3.21	$3.37	$3.54	$3.72
Restaurant	$5.22	$6.73	$7.07	$7.42	$7.79	$8.18
School	$2.38	$2.74	$2.88	$3.02	$3.17	$3.33
Strip Mall	$3.52	$3.06	$3.21	$3.37	$3.54	$3.72
Warehouse	$3.51	$1.97	$2.07	$2.17	$2.28	$2.39
Industrial						
Light Industrial	$3.51	$1.97	$2.07	$2.17	$2.28	$2.39
Medium Industrial	N/A	$2.74	$2.88	$3.02	$3.17	$3.33
High Industrial	N/A	$3.81	$4.00	$4.20	$4.41	$4.63

1. HCF = hundred cubic feet, equal to 748 gallons of water.

F. Comparison of Current and Proposed Wastewater Bills

Figure 10, Figure 11, Figure 12, and **Figure 13** compare monthly wastewater bills for the current and proposed wastewater rates as a result of the planned rate adjustment for single-family residential customers and non-single family residential customers.

Figure 10. Monthly Wastewater Bill Comparison for Single Family Customers

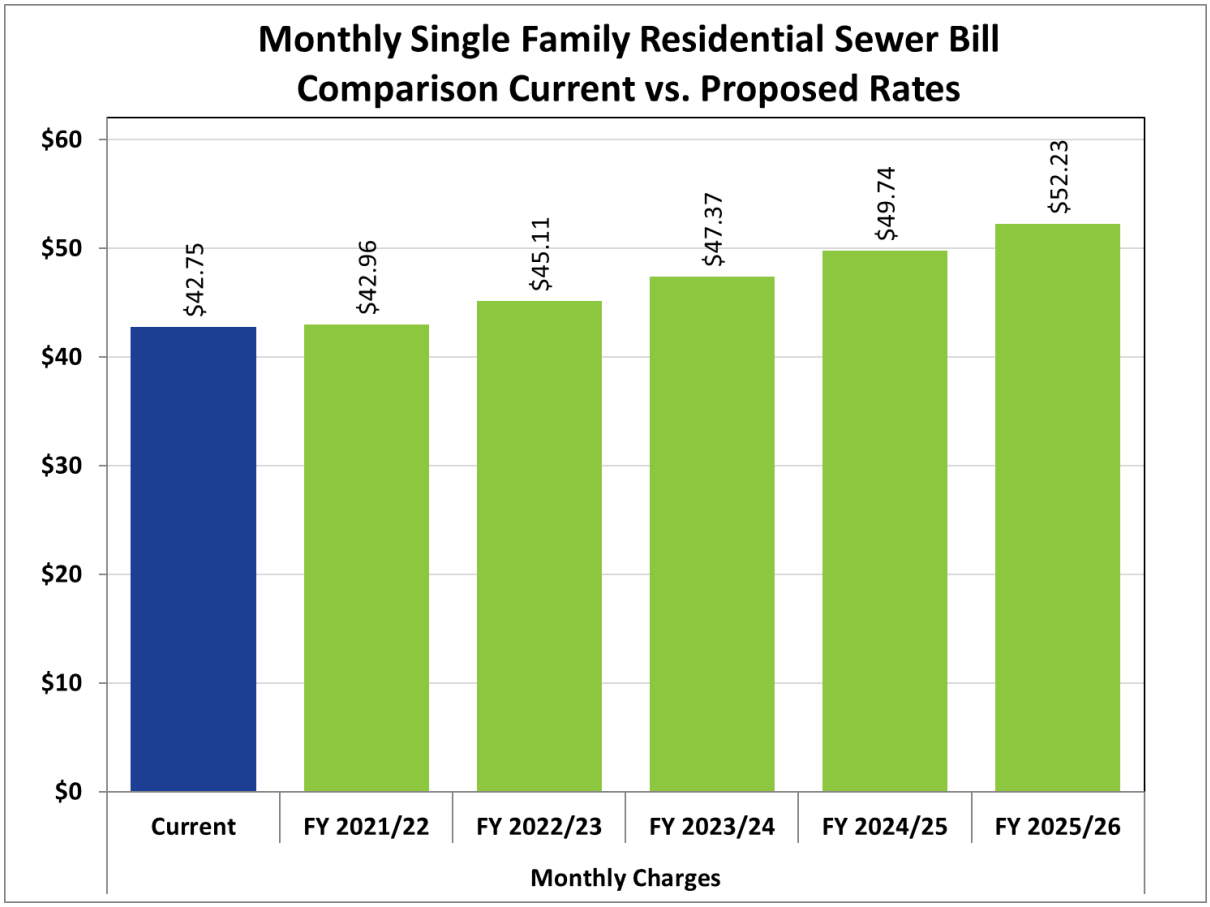


Figure 11. Monthly Wastewater Bill Comparison for Multi-Family Customers

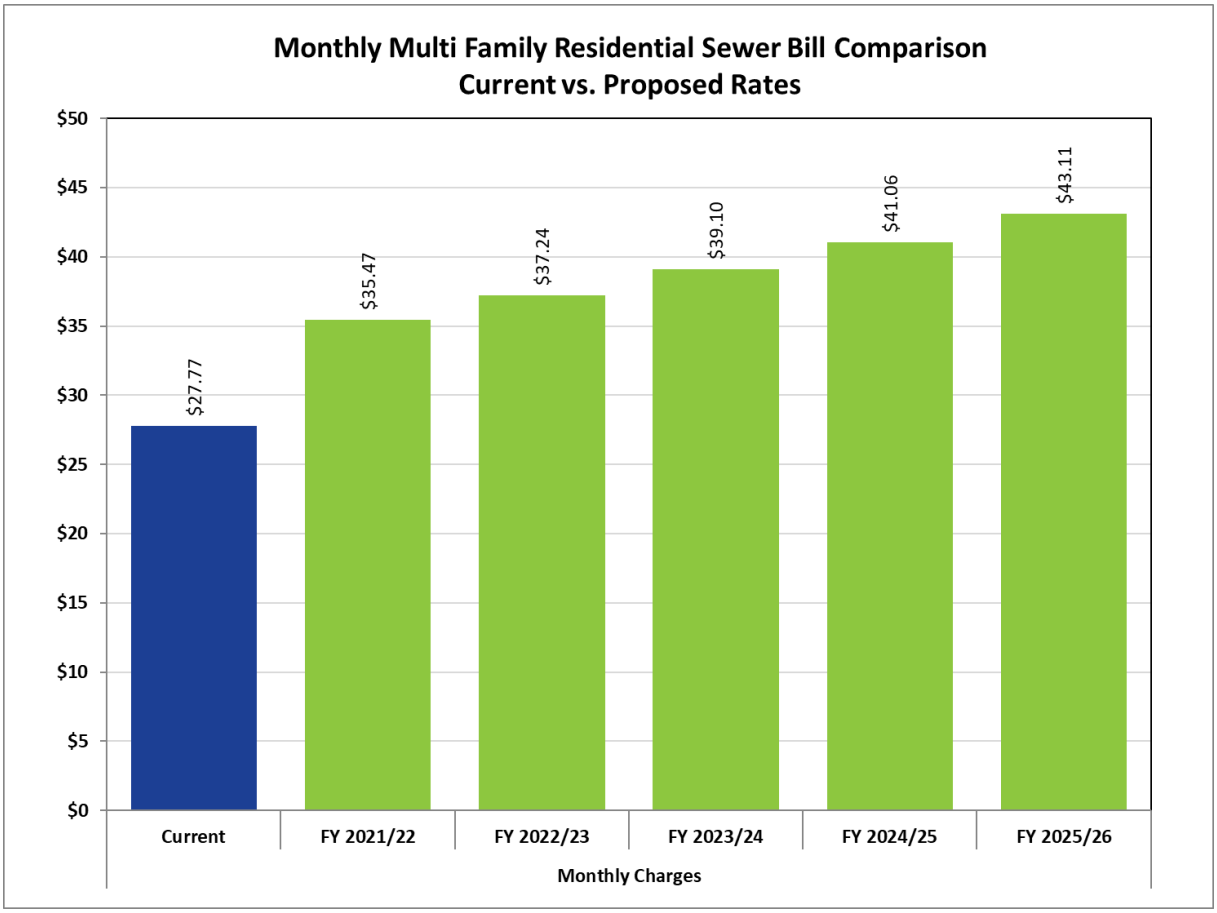


Figure 12. Monthly Wastewater Bill Comparison for Commercial Professional Building Customers

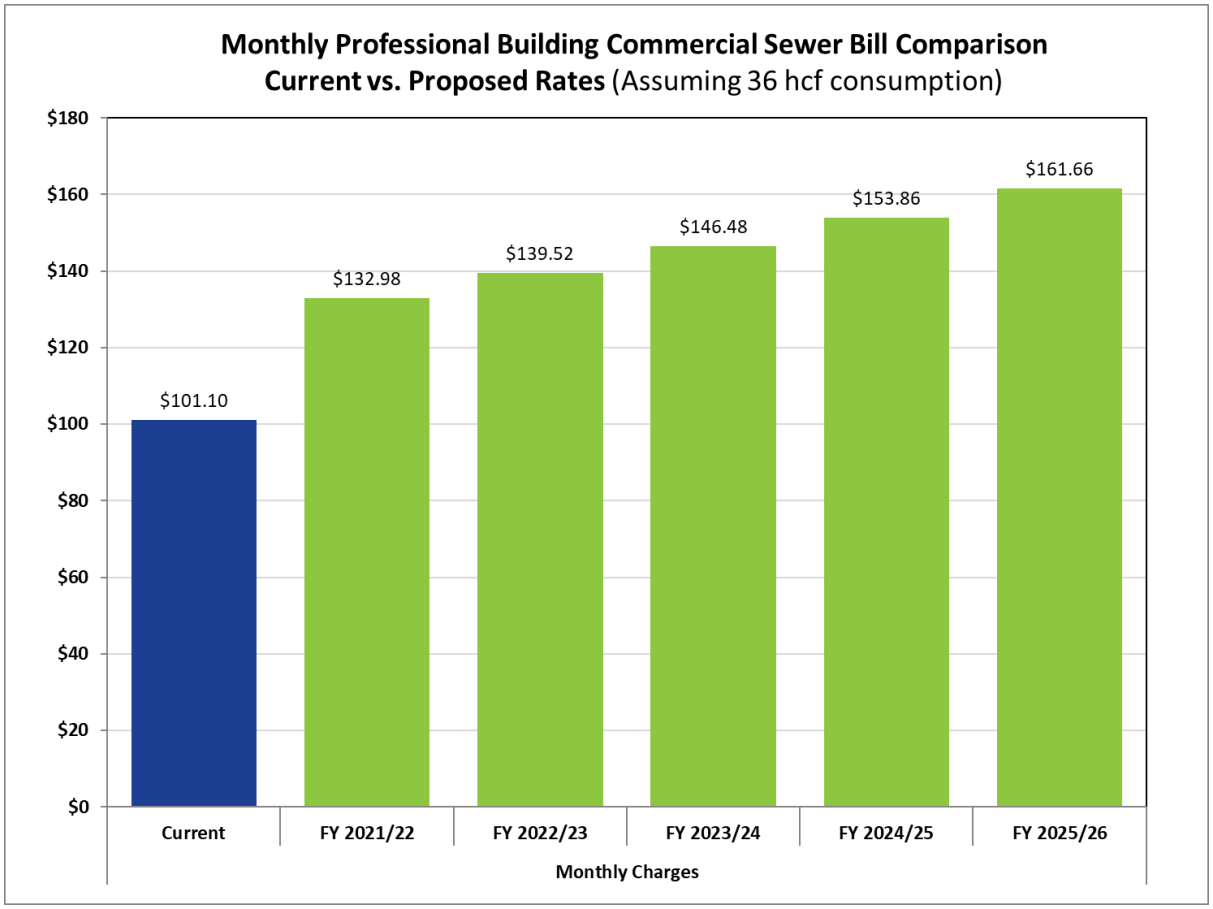


Figure 13. Monthly Wastewater Bill Comparison for Commercial Restaurant Customers

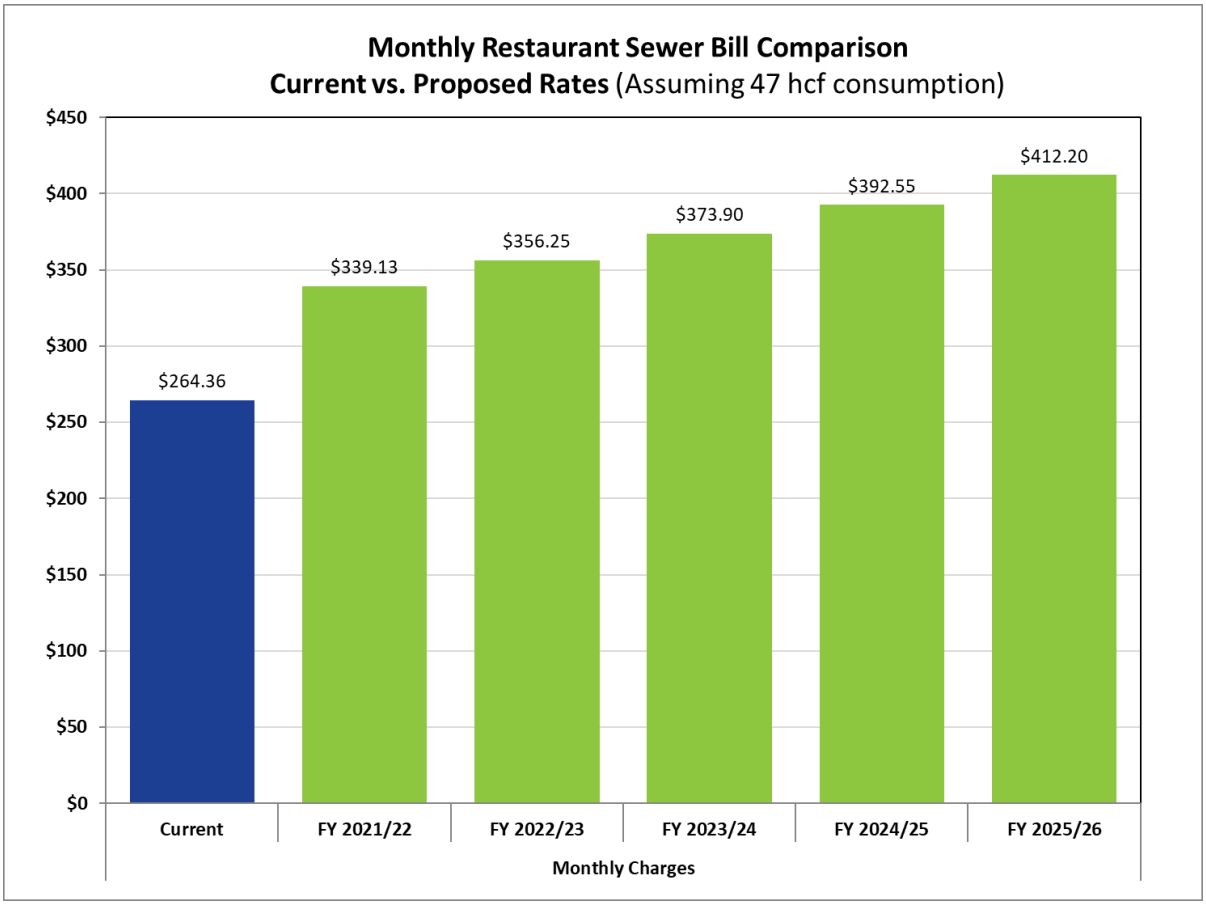


Figure 14 and **Figure 15** show a comparison on bills for single-family residential, professional office commercial and restaurant commercial customers compared to other regionally located Cities.

Figure 14. Single-Family Residential Regional Bill Comparison

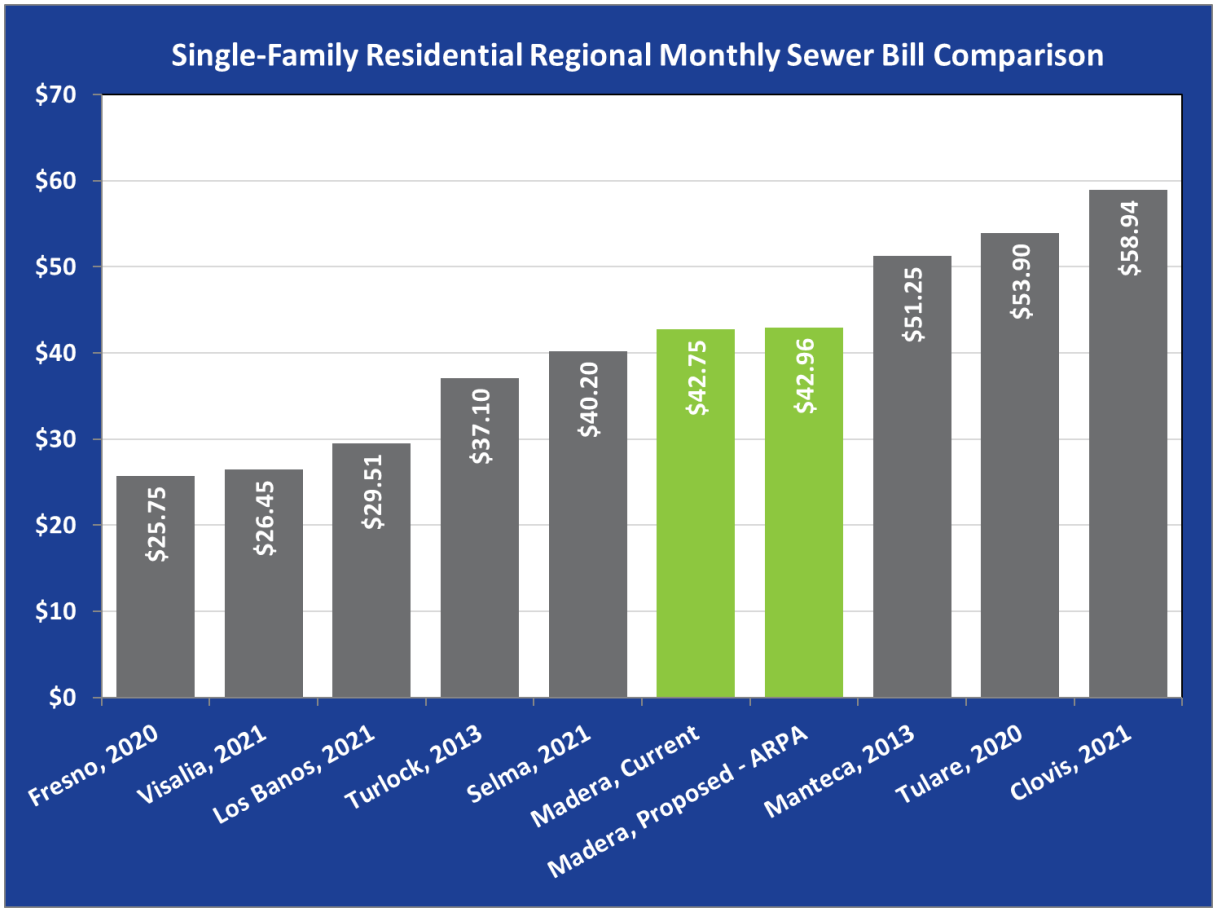


Figure 15. Professional Office Regional Bill Comparison

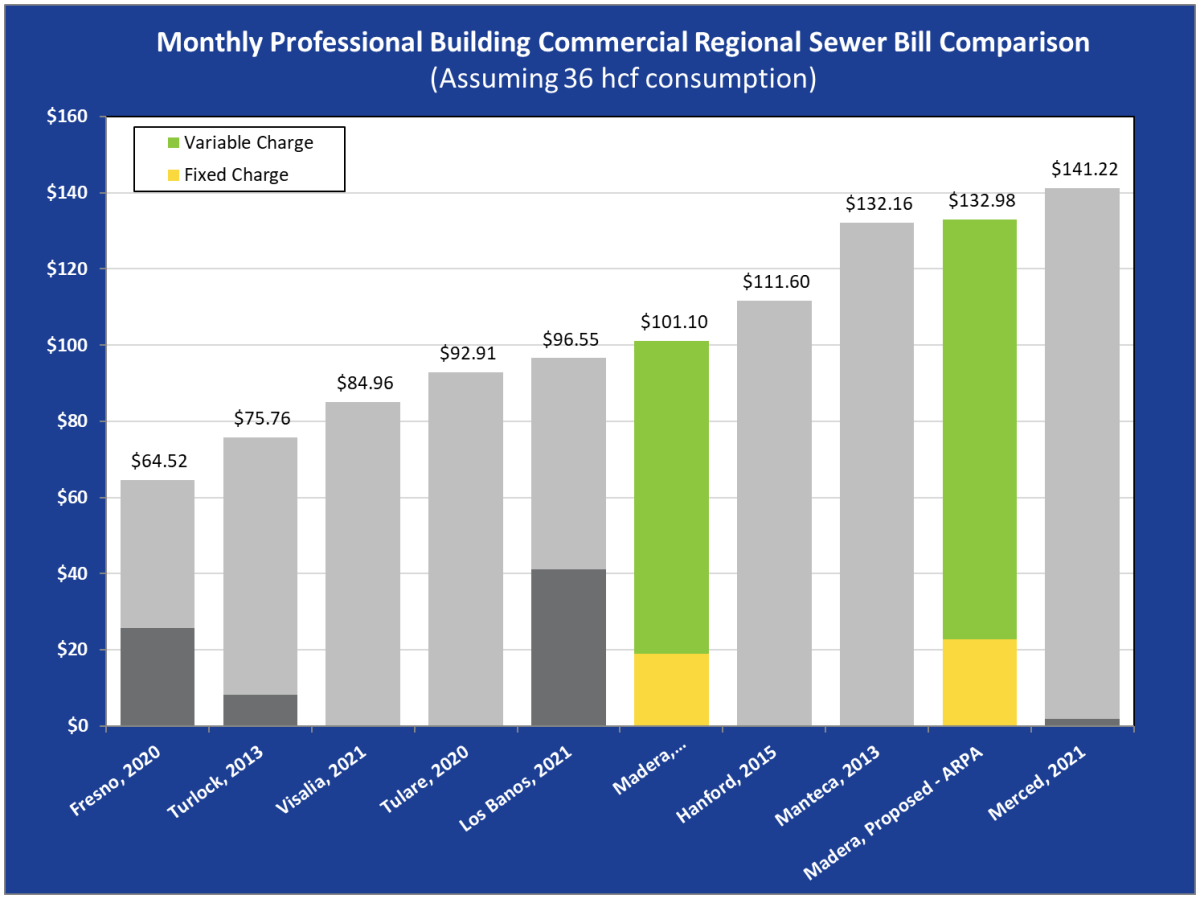
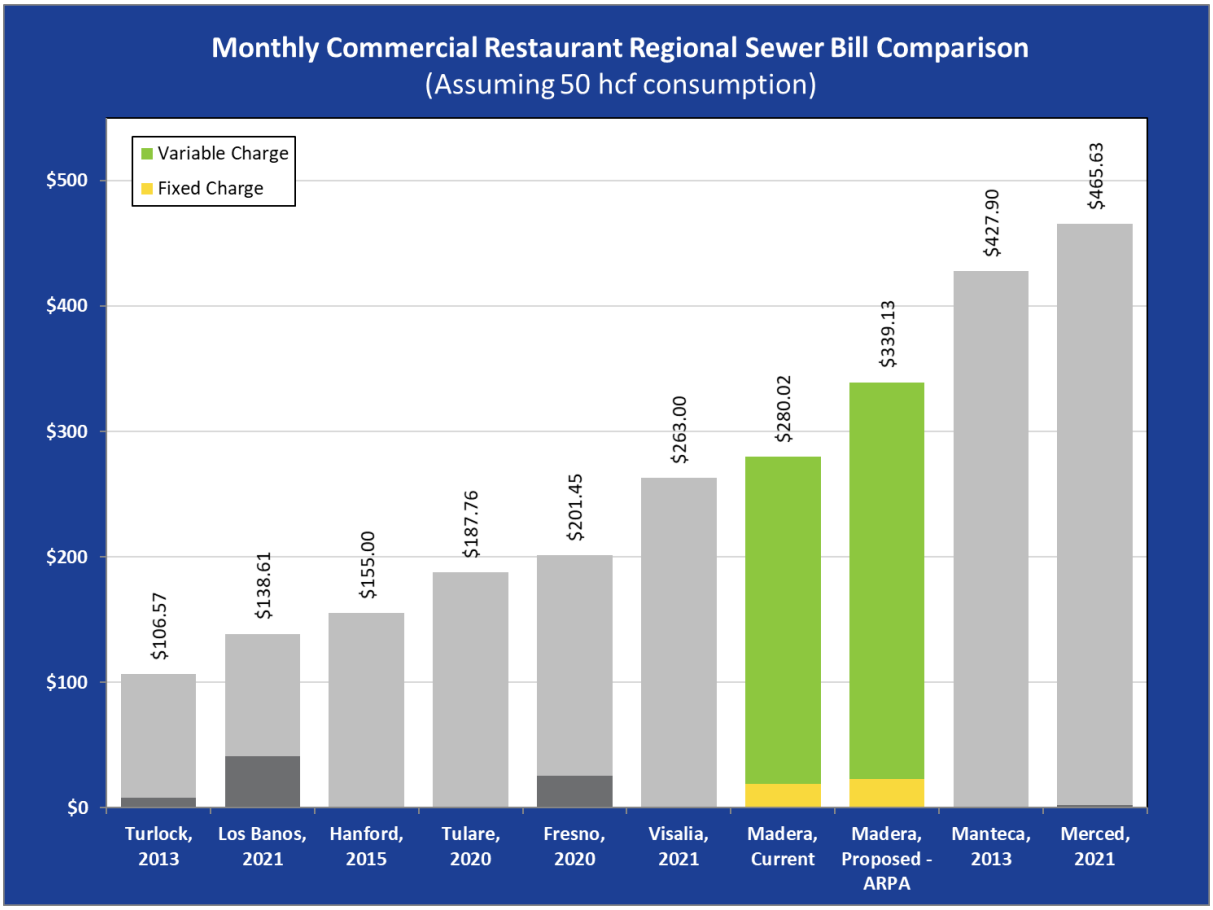


Figure 16. Restaurant Regional Bill Comparison



SECTION 3. RECOMMENDATIONS AND NEXT STEPS

A. Consultant Recommendations

NBS recommends the City take the following actions:

Approve and accept this Study: NBS recommends the City Council formally approve and adopt this Study and its recommendations and proceed with the steps required to implement the proposed rates to maintain current level of service and achieve the City's strategic goals. This report will provide documentation of the rate study analyses and the basis for analyzing potential changes to future rates.

Implement Recommended Levels of Rate Adjustments and Proposed Rates: Based on successfully meeting the Proposition 218 procedural requirements, the City Council should proceed with implementing the 5-year schedule of proposed rates and rate adjustments previously shown in **Figure 9**. This will help ensure the continued financial health of City's wastewater utility.

B. Next Steps

Annually Review Rates and Revenue – Any time an agency adopts new utility rates or rate structures, those new rates should be closely monitored over the next several years to ensure the revenue generated is sufficient to meet the annual revenue requirements. Changing economic and water consumption patterns underscore the need for this review, as well as potential and unseen changing revenue requirements—particularly those related to environmental regulations that can significantly affect capital improvements and repair and replacement costs.

Note: The attached Appendix provide more detailed information on the analysis of the wastewater revenue requirements, cost-of-service analysis and cost allocations, and the rate design analyses that have been summarized in this report.

C. NBS' Principal Assumptions and Considerations

In preparing this report and the opinions and recommendations included herein, NBS has relied on a number of principal assumptions and considerations with regard to financial matters, conditions, and events that may occur in the future. This information and these assumptions, including City's budgets, capital improvement costs, and information from City staff were provided by sources we believe to be reliable, although NBS has not independently verified this data.

While we believe NBS' use of such information and assumptions is reasonable for the purpose of this report and its recommendations, some assumptions will invariably not materialize as stated herein and may vary significantly due to unanticipated events and circumstances. Therefore, the actual results can be expected to vary from those projected to the extent that actual future conditions differ from those assumed by us or provided to us by others.

Appendix: Detailed Wastewater Study Tables and Figures

a.Appendix: Detailed Wastewater Study Tables and Figures

TABLE 1 : FINANCIAL PLAN AND SUMMARY OF REVENUE REQUIREMENTS **5-Year Rate Period**

RATE REVENUE REQUIREMENTS SUMMARY	Budgeted[1]	Projected				
	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Sources of Sewer Funds						
Sewer Rate Revenue:						
Sewer Rate Revenue Under Current Rates	$ 8,412,960	$ 8,412,960	$ 8,412,960	$ 8,412,960	$ 8,412,960	$ 8,412,960
Revenue from Rate Increases	-	*105,162*	*862,328*	*1,326,093*	*1,813,045*	*2,324,346*
Subtotal: Rate Revenue After Rate Increases	*$ 8,412,960*	*$ 8,518,122*	*$ 9,275,288*	*$ 9,739,053*	*$ 10,226,005*	*$ 10,737,306*
Non-Rate Revenue:						
Septic Dump Income	$ 310,641	$ 310,641	$ 310,641	$ 310,641	$ 310,641	$ 310,641
Water Capital Fee	1,183	1,183	1,183	1,183	1,183	1,183
Other Fees	145,734	145,734	145,734	145,734	145,734	145,734
Refunds	1,864	1,864	1,864	1,864	1,864	1,864
Taxes & Licenses	87,300	87,300	87,300	87,300	87,300	87,300
Other Income	250,000	250,000	250,000	250,000	250,000	250,000
Interest Income	48,640	123,350	116,887	139,973	162,164	137,605
Subtotal: Non-Rate Revenue	*$ 845,362*	*$ 920,072*	*$ 913,609*	*$ 936,695*	*$ 958,886*	*$ 934,327*
Total Sources of Funds	**$ 9,258,322**	**$ 9,438,194**	**$ 10,188,898**	**$ 10,675,748**	**$ 11,184,891**	**$ 11,671,632**
Uses of Sewer Funds						
Operating Expenses:						
Salaries & Benefits	$ 2,299,765	$ 2,414,753	$ 2,535,491	$ 2,662,265	$ 2,795,379	$ 2,935,148
Materials & Services	1,563,847	1,626,583	1,691,992	1,760,194	1,831,315	1,905,484
Interfund Charges	1,208,145	1,208,145	1,208,145	1,208,145	1,208,145	1,208,145
Special Payments	717,137	752,994	790,644	830,176	871,685	915,269
Capital Outlay	14,085	14,494	14,915	15,348	15,795	16,255
Transfer Out	44,965	44,965	44,965	44,965	44,965	44,965
Subtotal: Operating Expenses	*$ 5,847,944*	*$ 6,061,934*	*$ 6,286,151*	*$ 6,521,094*	*$ 6,767,283*	*$ 7,025,266*
Other Expenditures:						
Existing Debt Service	$ 2,534,738	$ 2,532,336	$ 2,533,048	$ 2,527,048	$ 2,529,375	$ 2,530,647
New Debt Service	-	-	-	-	-	-
Rate-Funded Capital Expenses	1,090,000	-	-	-	-	700,015
Subtotal: Other Expenditures	*$ 3,624,738*	*$ 2,532,336*	*$ 2,533,048*	*$ 2,527,048*	*$ 2,529,375*	*$ 3,230,662*
Total Uses of Funds	**$ 9,472,682**	**$ 8,594,270**	**$ 8,819,199**	**$ 9,048,142**	**$ 9,296,658**	**$ 10,255,928**
Annual Surplus/(Deficit)	**$ (214,360)**	**$ 843,924**	**$ 1,369,698**	**$ 1,627,606**	**$ 1,888,234**	**$ 1,415,704**
Net Revenue Req't. *(Total Uses less Non-Rate Rev.)*	**$ 8,627,320**	**$ 7,674,198**	**$ 7,905,590**	**$ 8,111,447**	**$ 8,337,772**	**$ 9,321,601**
Projected Annual Rate Revenue Adjustment	***0.00%***	***5.00%***	***5.00%***	***5.00%***	***5.00%***	***5.00%***
Cumulative Increases	*0.00%*	*5.00%*	*10.25%*	*15.76%*	*21.55%*	*27.63%*
Debt Coverage Ratio after Rate Increases	***1.01***	***0.97***	***1.18***	***1.27***	***1.37***	***1.47***

1. Revenue and expenses for FY 2020/21 are from source file: *Enterprise Funds Budget 2020-21.pdf, pages 33-42.*

TABLE 2: RESERVE FUND SUMMARY

SUMMARY OF CASH ACTIVITY UN-RESTRICTED RESERVES		5-Year Rate Period Projected				
	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Total Beginning Cash[2]	**$ 7,526,796**	**$ 8,127,754**	**$ 8,091,394**	**$ 9,649,441**	**$ 10,965,270**	**$ 8,969,922**
Sewer Operating Reserve Fund						
Beginning Reserve Balance	$ 6,346,078	$ 1,441,959	$ 1,494,723	$ 1,550,010	$ 1,607,941	$ 1,668,645
Plus: Net Cash Flow (After Rate Increases)	(214,360)	843,924	1,369,698	1,627,606	1,888,234	1,415,704
Less: Transfer Out to Capital Expenditure Reserve	(4,689,760)	(791,159)	(1,314,412)	(1,569,675)	(1,827,529)	(1,352,092)
Ending Operating Reserve Balance	***$ 1,441,959***	***$ 1,494,723***	***$ 1,550,010***	***$ 1,607,941***	***$ 1,668,645***	***$ 1,732,257***
Target Ending Balance (90-days of O&M)[3]	*$ 1,441,959*	*$ 1,494,723*	*$ 1,550,010*	*$ 1,607,941*	*$ 1,668,645*	*$ 1,732,257*
Capital Outlay Reserve Fund						
Beginning Reserve Balance	$ 500,000	$ 5,189,760	$ 4,789,544	$ 5,975,428	$ 7,110,555	$ 5,729,448
Plus: Transfer In of Operating Reserve Surplus	4,689,760	791,159	1,314,412	1,569,675	1,827,529	1,352,092
Less: Use of Reserves for Capital Projects	-	(1,191,375)	(128,528)	(434,548)	(3,208,637)	(2,729,448)
Ending Capital Expenditure Reserve Balance	***$ 5,189,760***	***$ 4,789,544***	***$ 5,975,428***	***$ 7,110,555***	***$ 5,729,448***	***$ 4,352,092***
Target Ending Balance (6% of Net Assets = ~$3M)[4]	*$ 3,000,000*	*$ 3,000,000*	*$ 3,000,000*	*$ 3,000,000*	*$ 3,000,000*	*$ 3,000,000*
Ending Balance	**$ 6,631,719**	**$ 6,284,268**	**$ 7,525,438**	**$ 8,718,496**	**$ 7,398,093**	**$ 6,084,349**
Minimum Target Ending Balance	**$ 4,441,959**	**$ 4,494,723**	**$ 4,550,010**	**$ 4,607,941**	**$ 4,668,645**	**$ 4,732,257**
Ending Surplus (Deficit) Compared to Targets	***$ 2,189,760***	***$ 1,789,544***	***$ 2,975,428***	***$ 4,110,555***	***$ 2,729,448***	***$ 1,352,092***

2. Beginning cash balance for the Sewer Fund is found in CAFR. Source File: *FY-2019-2020-Comprehensive-Annual-Financial-Report.pdf, Page 42.*
   Updated beginning cash balance for FY 20/21 per comments from City 08.02.21.
3. NBS Recommends keeping the Operating Reserve Fund target at 90 days of operating and maintenance expenses.
   Source file: Rate Study 2015.pdf, Section 4.1.5, Page 42.
4. NBS recommends the target Capital Outlay Reserve to a minimum of 6% of net assets.

TABLE 3: RESERVE FUND SUMMARY

5-Year Rate Period

SUMMARY OF CASH ACTIVITY	Budgeted	Projected				
	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Restricted Reserves:						
Debt Service Reserve Fund						
Beginning Reserve Balance[5]	$ 680,718	$ 680,718	$ 693,379	$ 706,276	$ 719,413	$ 732,794
Plus: Interest Earnings	-	12,661	12,897	13,137	13,381	13,630
Plus: Reserve Funding from New Debt Obligations	-	-	-	-	-	-
Ending Debt Reserve Balance	***$ 680,718***	***$ 693,379***	***$ 706,276***	***$ 719,413***	***$ 732,794***	***$ 746,424***
Target Ending Balance	$ -	$ -	$ -	$ -	$ -	$ -
Development Impact Fee Reserve Fund						
Beginning Reserve Balance[6]	$ 692,053	$ 815,318	$ 1,113,747	$ 1,417,727	$ 1,527,362	$ 839,035
Plus: Wastewater Dev. Impact Fee Revenues[7]	283,264	283,264	283,264	283,264	283,264	283,264
Plus: Interest Earnings	-	15,165	20,716	26,370	28,409	15,606
Less: Transfer Out for Capacity-Related CIP Costs	(160,000)	-	-	(200,000)	(1,000,000)	(1,000,000)
Ending Capacity Reserve Fund Balance	***$ 815,318***	***$ 1,113,747***	***$ 1,417,727***	***$ 1,527,362***	***$ 839,035***	***$ 137,906***
Target Ending Balance	$ -	$ -	$ -	$ -	$ -	$ -
Annual Interest Earnings Rate[8]	*0.00%*	*1.86%*	*1.86%*	*1.86%*	*1.86%*	*1.86%*

5. Beginning cash balance for Restricted Net Position in source File: *FY-2019-2020-Comprehensive-Annual-Financial-Report.pdf, Page 42.*
6. Beginning fund balance for development impact fee funds 4083, 4084 and 4085 from City staff in source file: *Water and Sewer DIF FB 7-1-20.xlsx*
7. Development Impact Fee revenue from current budget: FY-20-21-Adopted-Budget-City-of-Madera.pdf, page 349.
8. District's actual or budgeted interest earnings are used in analysis for unrestricted reserves in FY 2020/21. For 2021/22 and beyond, interest earning rates are estimate at the 3-year average (FY '17/18 - '19/20) for funds invested in LAIF, per the California Treasurer's Office website, for the restricted reserves. Source: https://www.treasurer.ca.gov/pmia-laif/historical/annual.asp.

CHART 1

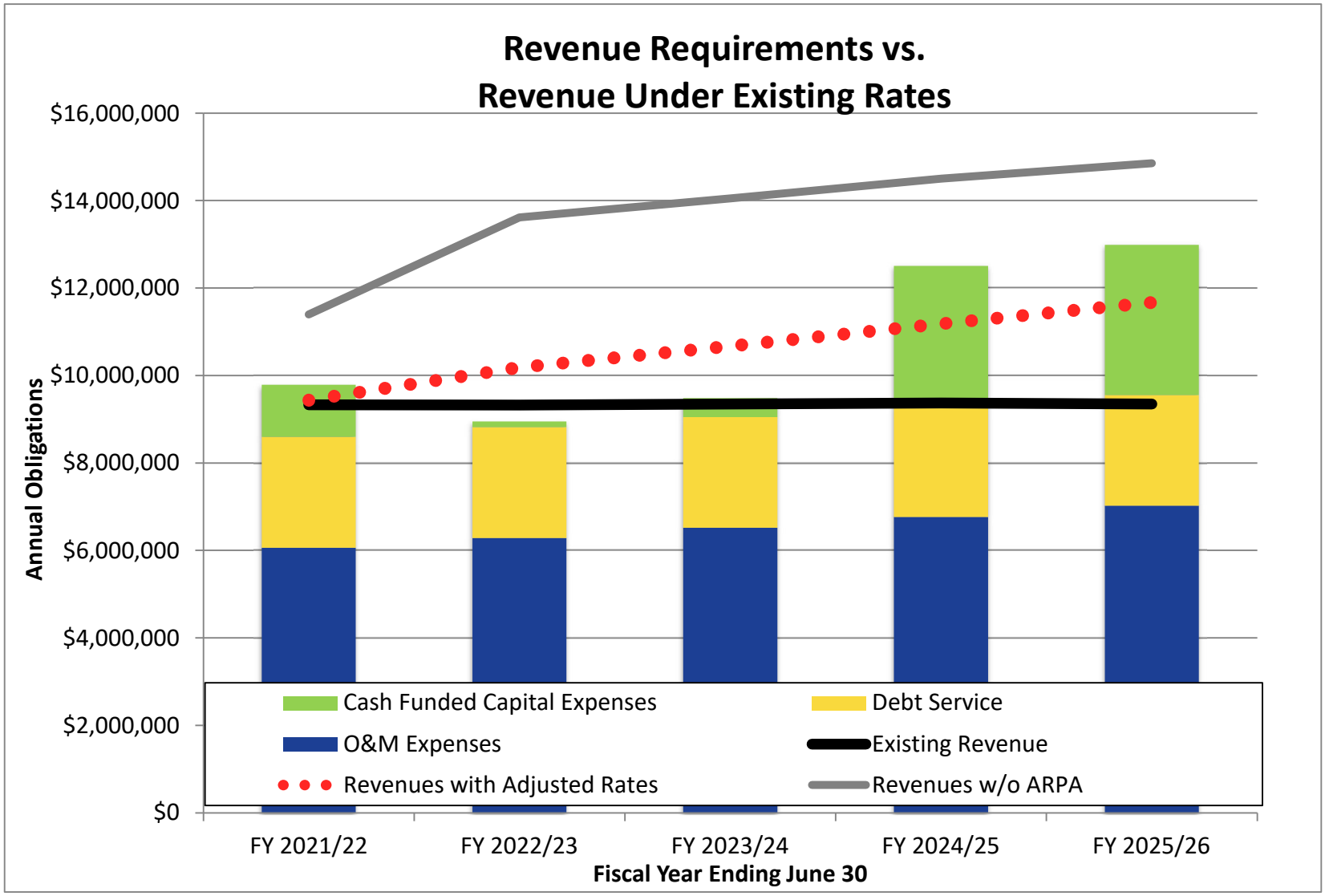

Revenue Requirements vs.
Revenue Under Existing Rates
$16,000,000
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
Annual Obligations
Cash Funded Capital Expenses
Debt Service
O&M Expenses
Existing Revenue
Revenues with Adjusted Rates
Revenues w/o ARPA
FY 2021/22
FY 2022/23
FY 2023/24
FY 2024/25
FY 2025/26
Fiscal Year Ending June 30

CHART 2

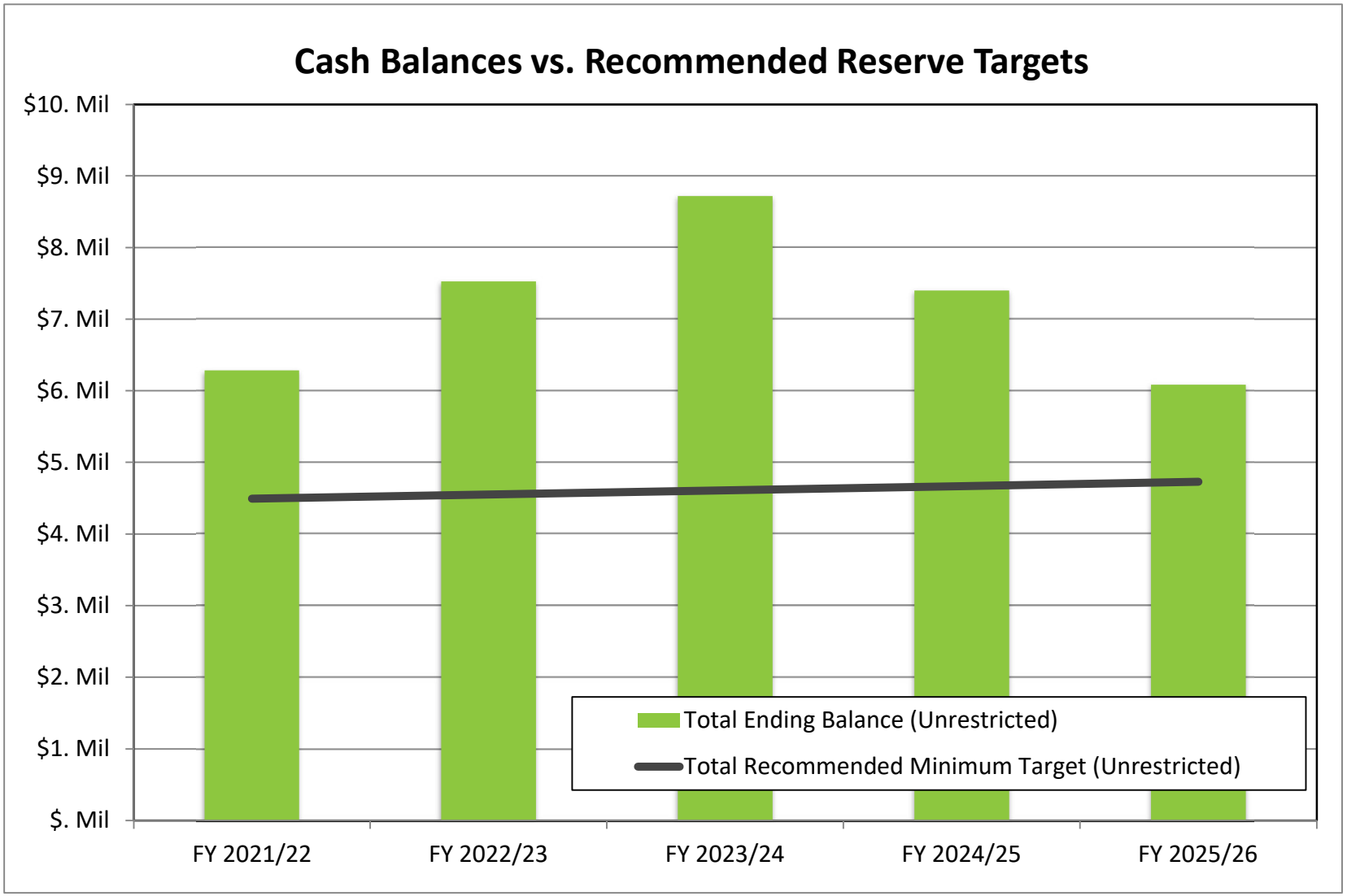
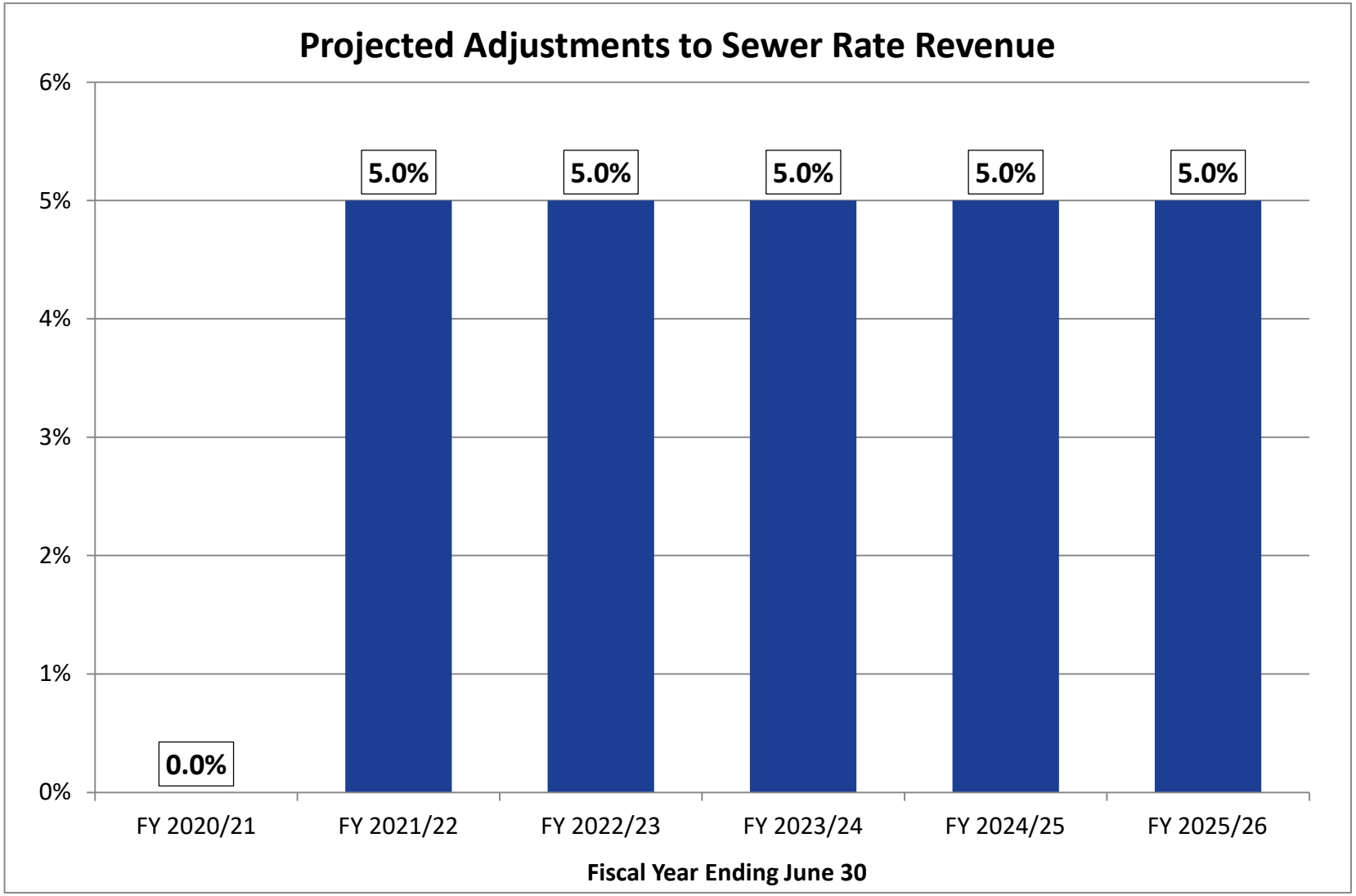

Cash Balances vs. Recommended Reserve Targets
$10. Mil
$9. Mil
$8. Mil
$7. Mil
$6. Mil
$5. Mil
$4. Mil
$3. Mil
$2. Mil
$1. Mil
$. Mil
FY 2021/22
FY 2022/23
FY 2023/24
FY 2024/25
FY 2025/26
Total Ending Balance (Unrestricted)
Total Recommended Minimum Target (Unrestricted)

CHART 3


Projected Adjustments to Sewer Rate Revenue
6%
5%
4%
3%
2%
1%
0%
0.0%
5.0%
5.0%
5.0%
5.0%
5.0%
FY 2020/21
FY 2021/22
FY 2022/23
FY 2023/24
FY 2024/25
FY 2025/26
Fiscal Year Ending June 30

CITY OF MADERA
SEWER RATE STUDY
Operating Revenue and Expenses

EXHIBIT 1

TABLE 4 : REVENUE FORECAST[1]

		Budget	Prop 218 Rate Period				
SOURCES OF REVENUE	***Basis***	**FY 2020/21**	**FY 2021/22**	**FY 2022/23**	**FY 2023/24**	**FY 2024/25**	**FY 2025/26**
SEWER FUND							
Taxes							
Current Secured Property Tax	*1*	$ 87,300	$ 87,300	$ 87,300	$ 87,300	$ 87,300	$ 87,300
Subtotal		$ 87,300	$ 87,300	$ 87,300	$ 87,300	$ 87,300	$ 87,300
Licenses & Permits							
Infrastructure Cost Payback	*1*	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal		$ -	$ -	$ -	$ -	$ -	$ -
Fines & Forfeiture							
Late Payment/Other Penalty	*1*	$ 145,734	$ 145,734	$ 145,734	$ 145,734	$ 145,734	$ 145,734
Subtotal		$ 145,734	$ 145,734	$ 145,734	$ 145,734	$ 145,734	$ 145,734
Charges for Services							
Parksdale Sewer #3 User Fees	*1*	$ 232,312	$ 232,312	$ 232,312	$ 232,312	$ 232,312	$ 232,312
User Charges	*1*	8,180,648	8,180,648	8,180,648	8,180,648	8,180,648	8,180,648
Septic Dump Income	*1*	310,641	310,641	310,641	310,641	310,641	310,641
Waste Water Plant Capital Fee	*1*	1,183	1,183	1,183	1,183	1,183	1,183
Subtotal		$ 8,724,784	$ 8,724,784	$ 8,724,784	$ 8,724,784	$ 8,724,784	$ 8,724,784
Interest							
Interest Income[4]	*See FP*	$ 48,640	$ -				
Subtotal		$ 48,640	$ -	$ -	$ -	$ -	$ -
Gains & Proceeds							
Sale of Real & Personal Property	*1*	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal		$ -	$ -	$ -	$ -	$ -	$ -
Refunds							
Refunds & Reimbursements	*1*	$ -	$ -	$ -	$ -	$ -	$ -
Collection Recovery	*1*	1,443	1,443	1,443	1,443	1,443	1,443
Subtotal		$ 1,443	$ 1,443	$ 1,443	$ 1,443	$ 1,443	$ 1,443
UTILITY BILLING & SEWER							
Refunds							
Refunds & Reimbursements	*1*	$ 421	$ 421	$ 421	$ 421	$ 421	$ 421
Subtotal		$ 421	$ 421	$ 421	$ 421	$ 421	$ 421
SEWER MAINTENANCE & OPERATIONS							
Non-Cash Capital Contribution							
Capital Contribution	*7*	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal		$ -	$ -	$ -	$ -	$ -	$ -

TABLE 5 : REVENUE FORECAST[1], continued

		Budget	Prop 218 Rate Period				
SOURCES OF REVENUE	***Basis***	**FY 2020/21**	**FY 2021/22**	**FY 2022/23**	**FY 2023/24**	**FY 2024/25**	**FY 2025/26**
WASTEWATER TREATMENT PLANT BOND ADMINISTRATION							
Transfers In							
Transfer-In	*7*	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000
Subtotal		$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000
GRAND TOTAL: SEWER REVENUE		**$ 9,258,322**	**$ 9,209,682**	**$ 9,209,682**	**$ 9,209,682**	**$ 9,209,682**	**$ 9,209,682**

TABLE 6 : SUMMARY OF REVENUES

	Budget	Prop 218 Rate Period				
REVENUE SUMMARY	**FY 2020/21**	**FY 2021/22**	**FY 2022/23**	**FY 2023/24**	**FY 2024/25**	**FY 2025/26**
RATE REVENUE						
Sewer Rate Revenue	$ 8,412,960	$ 8,412,960	$ 8,412,960	$ 8,412,960	$ 8,412,960	$ 8,412,960
OTHER REVENUE:						
Septic Dump Income	310,641	310,641	310,641	310,641	310,641	310,641
Water Capital Fee	1,183	1,183	1,183	1,183	1,183	1,183
Other Fees	145,734	145,734	145,734	145,734	145,734	145,734
Refunds	1,864	1,864	1,864	1,864	1,864	1,864
Taxes & Licenses	87,300	87,300	87,300	87,300	87,300	87,300
Other Income	250,000	250,000	250,000	250,000	250,000	250,000
Interest Income[2]	48,640	-	-	-	-	-
GRAND TOTAL: SEWER REVENUE	**$ 9,258,322**	**$ 9,209,682**	**$ 9,209,682**	**$ 9,209,682**	**$ 9,209,682**	**$ 9,209,682**

CITY OF MADERA
SEWER RATE STUDY
Operating Revenue and Expenses

EXHIBIT 1

TABLE 7 : OPERATING EXPENSE FORECAST[1,3]

		Budget	Prop 218 Rate Period				
EXPENSES	***Basis***	**FY 2020/21**	**FY 2021/22**	**FY 2022/23**	**FY 2023/24**	**FY 2024/25**	**FY 2025/26**
UTILITY BILLING & SEWER							
Salaries & Benefits							
Salaries/Full-Time	*2*	142,387	149,506	156,982	164,831	173,072	181,726
Salaries/Part-Time	*2*	-	-	-	-	-	-
Salaries/Overtime	*2*	-	-	-	-	-	-
Salaries - Leave Payout	*2*	-	-	-	-	-	-
Salaries - Auto & Expense Allo.	*2*	68	71	75	79	83	87
Public Employees Retirement	*3*	16,404	17,224	18,085	18,990	19,939	20,936
Long Term Disability Insurance	*3*	484	508	534	560	588	618
Life Insurance Premiums	*3*	181	190	200	210	220	231
Workers Compensation Insurance	*3*	12,488	13,112	13,768	14,456	15,179	15,938
Medicare Tax - Employer's Share	*3*	2,054	2,157	2,265	2,378	2,497	2,621
Unfunded Accrued Liability	*3*	25,629	26,910	28,256	29,669	31,152	32,710
Deferred Comp/Part-Time	*3*	-	-	-	-	-	-
Deferred Comp/Full-Time	*3*	4,988	5,237	5,499	5,774	6,063	6,366
Unemployment Insurance	*3*	536	563	591	620	652	684
Section 125 Benefit Allowance	*3*	40,627	42,658	44,791	47,031	49,382	51,851
Subtotal		$ 245,846	$ 258,138	$ 271,045	$ 284,597	$ 298,827	$ 313,769
Materials & Services							
Telephone & Fax Charges	*3*	$ 4,000	$ 4,200	$ 4,410	$ 4,631	$ 4,862	$ 5,105
Advertising/Bids & Notices	*3*	250	263	276	289	304	319
Office Supplies/Expendable	*3*	2,500	2,625	2,756	2,894	3,039	3,191
Postage/Other Mailing Charge	*3*	20,000	21,000	22,050	23,153	24,310	25,526
Vehicle Fuel, Supplies & Maintenance	*5*	375	394	413	434	456	479
Contracted Services	*3*	15,000	15,750	16,538	17,364	18,233	19,144
Bank Service Charges	*3*	7,500	7,875	8,269	8,682	9,116	9,572
Conference/Training/Education	*3*	1,500	1,575	1,654	1,736	1,823	1,914
Subtotal		$ 51,125	$ 53,681	$ 56,365	$ 59,184	$ 62,143	$ 65,250
Interfund Charges							
Interfund Charges - Central Su.	*7*	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2
Interfund Charges - Admin Overhead	*7*	19,977	19,977	19,977	19,977	19,977	19,977
Interfund Charges - Computer Maintenance	*7*	16,606	16,606	16,606	16,606	16,606	16,606
Interfund Charges - Computer Replace.	*7*	3,743	3,743	3,743	3,743	3,743	3,743
Interfund Charges - Motor Rental	*7*	1,485	1,485	1,485	1,485	1,485	1,485
Subtotal		$ 41,813	$ 41,813	$ 41,813	$ 41,813	$ 41,813	$ 41,813

TABLE 8 : OPERATING EXPENSE FORECAST, cont.[1,3]

		Budget	Prop 218 Rate Period				
EXPENSES	***Basis***	**FY 2020/21**	**FY 2021/22**	**FY 2022/23**	**FY 2023/24**	**FY 2024/25**	**FY 2025/26**
Special Payments							
OPEB Obligation Expense	*3*	$ 825	$ 866	$ 910	$ 955	$ 1,003	$ 1,053
Pension Expense - GASB 68	*3*	36,553	38,381	40,300	42,315	44,430	46,652
Subtotal		$ 37,378	$ 39,247	$ 41,209	$ 43,270	$ 45,433	$ 47,705
Capital Outlay							
Vehicles & Equipment	*4*	$ 325	$ 335	$ 345	$ 355	$ 366	$ 377
Subtotal		$ 325	$ 335	$ 345	$ 355	$ 366	$ 377
Other Nonoperating Expense							
Bad Debt Expense	*4*	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal		$ -	$ -	$ -	$ -	$ -	$ -
Transfer Out							
Transfer Out - Insurance Reserve	*7*	$ 4,695	$ 4,695	$ 4,695	$ 4,695	$ 4,695	$ 4,695
Subtotal		$ 4,695	$ 4,695	$ 4,695	$ 4,695	$ 4,695	$ 4,695
Sub-Total: Utility Billing and Sewer		**$ 381,182**	**$ 397,909**	**$ 415,473**	**$ 433,914**	**$ 453,277**	**$ 473,608**

TABLE 9 : OPERATING EXPENSE FORECAST, cont.[1,3]

		Budget	Prop 218 Rate Period				
EXPENSES	***Basis***	**FY 2020/21**	**FY 2021/22**	**FY 2022/23**	**FY 2023/24**	**FY 2024/25**	**FY 2025/26**
SEWER MAINTENANCE & OPERATIONS							
Salaries & Benefits							
Salaries/Full-Time	*2*	$ 404,092	$ 424,297	$ 445,511	$ 467,787	$ 491,176	$ 515,735
Salaries/Part-Time	*2*	-	-	-	-	-	-
Salaries/Overtime	*2*	6,000	6,300	6,615	6,946	7,293	7,658
Salaries - Uniform Pay	*2*	1,150	1,208	1,268	1,331	1,398	1,468
Public Employees Retirement	*3*	55,156	57,914	60,809	63,850	67,042	70,395
Long Term Disability Insurance	*3*	1,332	1,399	1,469	1,542	1,619	1,700
Life Insurance Premiums	*3*	509	534	561	589	619	650
Workers Compensation Insurance	*3*	38,999	40,949	42,996	45,146	47,404	49,774
Medicare Tax - Employer's Share	*3*	6,288	6,602	6,933	7,279	7,643	8,025
Unfunded Accrued Liability	*3*	89,938	94,435	99,157	104,114	109,320	114,786
Deferred Comp/Part-Time	*3*	-	-	-	-	-	-
Deferred Comp/Full-Time	*3*	15,380	16,149	16,956	17,804	18,694	19,629
Unemployment Insurance	*3*	1,711	1,797	1,886	1,981	2,080	2,184
Section 125 Benefit Allowance	*3*	82,026	86,127	90,434	94,955	99,703	104,688
Subtotal		$ 702,581	$ 737,710	$ 774,596	$ 813,325	$ 853,992	$ 896,691

TABLE 10 : OPERATING EXPENSE FORECAST, cont.[1,3]

		Budget	Prop 218 Rate Period				
EXPENSES	***Basis***	**FY 2020/21**	**FY 2021/22**	**FY 2022/23**	**FY 2023/24**	**FY 2024/25**	**FY 2025/26**
Materials & Services							
Gas & Electric Utilities	*6*	$ 34,000	$ 35,700	$ 37,485	$ 39,359	$ 41,327	$ 43,394
Telephone & Fax Charges	*4*	5,000	5,150	5,305	5,464	5,628	5,796
Advertising/Bids & Notices	*4*	1,500	1,545	1,591	1,639	1,688	1,739
Office Supplies/Expendable	*4*	3,000	3,090	3,183	3,278	3,377	3,478
Vehicle Fuel, Supplies & Maintenance	*5*	18,500	19,425	20,396	21,416	22,487	23,611
Contracted Services	*4*	25,000	25,750	26,523	27,318	28,138	28,982
Taxes & Assessments	*4*	12,000	12,360	12,731	13,113	13,506	13,911
Conference/Training/Education	*4*	4,300	4,429	4,562	4,699	4,840	4,985
Maintenance/Other Supplies	*4*	60,000	61,800	63,654	65,564	67,531	69,556
Subtotal		$ 163,300	$ 169,249	$ 175,429	$ 181,849	$ 188,520	$ 195,452
Interfund Charges							
Interfund Charges - Facility Maintenance	*7*	$ 70,859	$ 70,859	$ 70,859	$ 70,859	$ 70,859	$ 70,859
Interfund Charges - Central Su.	*7*	6,055	6,055	6,055	6,055	6,055	6,055
Interfund Charges - Cost Distr.	*7*	112,903	112,903	112,903	112,903	112,903	112,903
Interfund Charges - Admin Overhead	*7*	75,406	75,406	75,406	75,406	75,406	75,406
Interfund Charges - Vehicle Replacement	*7*	95,025	95,025	95,025	95,025	95,025	95,025
Interfund Charges - Vehicle Maintenance	*7*	48,931	48,931	48,931	48,931	48,931	48,931
Interfund Charges - Computer Maintenance	*7*	28,277	28,277	28,277	28,277	28,277	28,277
Interfund Charges - Computer Replace.	*7*	6,233	6,233	6,233	6,233	6,233	6,233
Interfund Charges - Software	*7*	131	131	131	131	131	131
Interfund Charges - Motor Rental	*7*	5,007	5,007	5,007	5,007	5,007	5,007
Subtotal		$ 448,827	$ 448,827	$ 448,827	$ 448,827	$ 448,827	$ 448,827
Special Payments							
Liability/Property Insurance	*3*	$ 27,894	$ 29,289	$ 30,753	$ 32,291	$ 33,905	$ 35,601
Retiree Insurance Premiums	*3*	1,994	2,094	2,198	2,308	2,424	2,545
OPEB Obligation Expense	*3*	22,696	23,831	25,022	26,273	27,587	28,966
Pension Expense - GASB 68	*3*	104,245	109,457	114,930	120,677	126,710	133,046
Subtotal		$ 156,829	$ 164,670	$ 172,904	$ 181,549	$ 190,627	$ 200,158
Capital Outlay							
Vehicles & Equipment	*7*	$ 461	$ 461	$ 461	$ 461	$ 461	$ 461
Subtotal		$ 461	$ 461	$ 461	$ 461	$ 461	$ 461
Transfer Out							
Transfer Out - Insurance Reserve	*7*	$ 14,001	$ 14,001	$ 14,001	$ 14,001	$ 14,001	$ 14,001
Subtotal		$ 14,001	$ 14,001	$ 14,001	$ 14,001	$ 14,001	$ 14,001
Sub-Total: Sewer Maintenance & Operations		**$ 1,485,999**	**$ 1,534,919**	**$ 1,586,217**	**$ 1,640,013**	**$ 1,696,428**	**$ 1,755,590**
Depreciation (Non-cash item left out of analysis)[4]							
Depreciation	*7*	$ 33,268	$ 33,268	$ 33,268	$ 33,268	$ 33,268	$ 33,268
Subtotal		$ 33,268	$ 33,268	$ 33,268	$ 33,268	$ 33,268	$ 33,268

TABLE 11 : OPERATING EXPENSE FORECAST, cont.[1,3]

		Budget	Prop 218 Rate Period				
EXPENSES	***Basis***	**FY 2020/21**	**FY 2021/22**	**FY 2022/23**	**FY 2023/24**	**FY 2024/25**	**FY 2025/26**
WATER WASTE TREATMENT PLANT							
Salaries & Benefits							
Salaries/Full-Time	*2*	$ 804,350	$ 844,568	$ 886,796	$ 931,136	$ 977,692	$ 1,026,577
Salaries/Part-Time	*2*	-	-	-	-	-	-
Salaries/Overtime	*2*	15,000	15,750	16,538	17,364	18,233	19,144
Salaries - Leave Payout	*2*	-	-	-	-	-	-
Salaries - Uniform Pay	*2*	1,400	1,470	1,544	1,621	1,702	1,787
Public Employees Retirement	*3*	95,222	99,983	104,982	110,231	115,743	121,530
Long Term Disability Insurance	*3*	2,283	2,397	2,517	2,643	2,775	2,914
Life Insurance Premiums	*3*	838	880	924	970	1,019	1,070
Workers Compensation Insurance	*3*	77,919	81,815	85,906	90,201	94,711	99,447
Medicare Tax - Employer's Share	*3*	12,405	13,025	13,677	14,360	15,078	15,832
Unfunded Accrued Liability	*3*	140,106	147,111	154,467	162,190	170,300	178,815
Deferred Comp/Part-Time	*3*	-	-	-	-	-	-
Deferred Comp/Full-Time	*3*	28,199	29,609	31,089	32,644	34,276	35,990
Unemployment Insurance	*3*	2,625	2,756	2,894	3,039	3,191	3,350
Section 125 Benefit Allowance	*3*	170,991	179,541	188,518	197,943	207,841	218,233
Subtotal		$ 1,351,338	$ 1,418,905	$ 1,489,850	$ 1,564,343	$ 1,642,560	$ 1,724,688
Materials & Services							
Gas & Electric Utilities	*6*	$ 671,410	$ 704,981	$ 740,230	$ 777,241	$ 816,103	$ 856,908
Telephone & Fax Charges	*4*	7,500	7,725	7,957	8,195	8,441	8,695
Advertising/Other	*4*	12,510	12,885	13,272	13,670	14,080	14,503
Office Supplies/Expendable	*4*	3,500	3,605	3,713	3,825	3,939	4,057
Mileage Reimbursements	*4*	502	517	533	549	565	582
Vehicle Fuel, Supplies & Maintenance	*5*	16,000	16,800	17,640	18,522	19,448	20,421
Contracted Services	*4*	312,000	321,360	331,001	340,931	351,159	361,694
Taxes & Assessments	*4*	41,000	42,230	43,497	44,802	46,146	47,530
Conference/Training/Education	*4*	15,000	15,450	15,914	16,391	16,883	17,389
Maintenance/Other Supplies	*4*	270,000	278,100	286,443	295,036	303,887	313,004
Subtotal		$ 1,349,422	$ 1,403,653	$ 1,460,198	$ 1,519,161	$ 1,580,651	$ 1,644,782
Interfund Charges							
Interfund Charges - Facility Maintenance	*7*	$ 180,641	$ 180,641	$ 180,641	$ 180,641	$ 180,641	$ 180,641
Interfund Charges - Central Su.	*7*	2,677	2,677	2,677	2,677	2,677	2,677
Interfund Charges - Admin Overhead	*7*	365,815	365,815	365,815	365,815	365,815	365,815
Interfund Charges - Vehicle Replacement	*7*	70,708	70,708	70,708	70,708	70,708	70,708
Interfund Charges - Vehicle Maintenance	*7*	64,251	64,251	64,251	64,251	64,251	64,251
Interfund Charges - Computer Maintenance	*7*	26,810	26,810	26,810	26,810	26,810	26,810
Interfund Charges - Computer Replace.	*7*	5,821	5,821	5,821	5,821	5,821	5,821
Interfund Charges - Software	*7*	782	782	782	782	782	782
Subtotal		$ 717,505	$ 717,505	$ 717,505	$ 717,505	$ 717,505	$ 717,505

TABLE 12 : OPERATING EXPENSE FORECAST, cont.[1,3]

		Budget	Prop 218 Rate Period				
EXPENSES	***Basis***	**FY 2020/21**	**FY 2021/22**	**FY 2022/23**	**FY 2023/24**	**FY 2024/25**	**FY 2025/26**
Special Payments							
Liability/Property Insurance	*3*	$ 305,799	$ 321,089	$ 337,143	$ 354,001	$ 371,701	$ 390,286
OPEB Obligation Expense	*3*	28,676	30,110	31,615	33,196	34,856	36,599
Pension Expense - GASB 68	*3*	188,455	197,878	207,772	218,160	229,068	240,522
Subtotal		$ 522,930	$ 549,077	$ 576,530	$ 605,357	$ 635,625	$ 667,406
Capital Outlay							
Vehicles & Equipment	*4*	$ 13,299	$ 13,698	$ 14,109	$ 14,532	$ 14,968	$ 15,417
Subtotal		$ 13,299	$ 13,698	$ 14,109	$ 14,532	$ 14,968	$ 15,417
Transfer Out							
Transfer Out - Insurance Reserve	*7*	$ 26,269	$ 26,269	$ 26,269	$ 26,269	$ 26,269	$ 26,269
Subtotal		$ 26,269	$ 26,269	$ 26,269	$ 26,269	$ 26,269	$ 26,269
Sub-Total: Water Waste Treatment Plant		**$ 3,980,763**	**$ 4,129,106**	**$ 4,284,461**	**$ 4,447,167**	**$ 4,617,578**	**$ 4,796,067**
Depreciation (Non-cash item left out of analysis)[4]							
Depreciation	*7*	$ 22,522	$ 22,522	$ 22,522	$ 22,522	$ 22,522	$ 22,522
Subtotal		$ 22,522	$ 22,522	$ 22,522	$ 22,522	$ 22,522	$ 22,522
GRAND TOTAL: SEWER OPERATING EXPENSES		**$ 5,847,944**	**$ 6,061,934**	**$ 6,286,151**	**$ 6,521,094**	**$ 6,767,283**	**$ 7,025,266**
Net Income		*$ 3,410,378*	*$ 3,147,748*	*$ 2,923,531*	*$ 2,688,588*	*$ 2,442,399*	*$ 2,184,416*

TABLE 13 : FORECASTING ASSUMPTIONS[3]

		Budget	Prop 218 Rate Period				
INFLATION FACTORS	***Basis***	**FY 2020/21**	**FY 2021/22**	**FY 2022/23**	**FY 2023/24**	**FY 2024/25**	**FY 2025/26**
Customer Growth	*1*	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Salaries	*2*	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Benefits	*3*	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
General Inflation	*4*	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Fuel	*5*	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Electricity	*6*	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
No Escalation	*7*	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

1. Revenue and expenses for FY 2019/20 through FY 2020/21 are from source file:*Enterprise Funds Budget 2020-21.pdf, pages 33-42.*
2. Interest income is calculated in the Financial Plan and excluded from this table.
3. Inflation factor values follow previous assumptions from 2015 Rate Study.
   Source file: Rate Study 2015.pdf, Table 1-1, Page 12.
4. Depreciation expense is not considered in this projection since it is not a cash expense.

TABLE 14 : CAPITAL FUNDING SUMMARY

CAPITAL FUNDING FORECAST	Budget	Projected				
Funding Sources:	**FY 2020/21**	**FY 2021/22**	**FY 2022/23**	**FY 2023/24**	**FY 2024/25**	**FY 2025/26**
Grants	$ -	$ -	$ -	$ -	$ -	$ -
Use of Development Impact Fee Reserve Fund[1]	*160,000*	-	-	*200,000*	*1,000,000*	*1,000,000*
Use of American Rescue Plan Proceeds[2]	2,089,500	5,630,000	2,020,000	1,600,000	4,660,500	
Use of Capital Expenditure Reserve Fund	-	1,191,375	128,528	434,548	3,208,637	2,729,448
Rate Revenue	1,090,000	-	-	-	-	700,015
Total Sources of Capital Funds	**$ 3,339,500**	**$ 6,821,375**	**$ 2,148,528**	**$ 2,234,548**	**$ 8,869,137**	**$ 4,429,463**
Uses of Capital Funds:						
Total Project Costs (Includes Exp. Related Projects)	$ 3,339,500	$ 6,821,375	$ 2,148,528	$ 2,234,548	$ 8,869,137	$ 4,429,463
American Rescue Plan	***$ -***	***$ 16,000,000***	***$ -***	***$ -***	***$ -***	***$ -***

1. DIF reserve fund contributions from source: Sewer CIP ARPA.xlsx, with ARPA funding taken into account for eligible projects. These amounts keep DIF fund in financial plan from
2. ARPA funding approved in August. Allocation across years are dependent on eligible projects per source: Sewer CIP ARPA.xlsx

CITY OF MADERA **EXHIBIT 2**
SEWER RATE STUDY
Capital Improvement Plan Expenditures

CAPITAL IMPROVEMENT PROGRAM

TABLE 15 : CAPITAL IMPROVEMENT PROGRAM COSTS (IN CURRENT-YEAR DOLLARS)[3,4]

Project Description	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
GL ORG: 20403420						
CCTV Program				$ 150,000	$ 150,000	$ 150,000
SSMP Update Every 5 years - next is 2024						
SS-00000 Engineering Support for Sewer Projects	25,000	25,000	25,000	25,000	25,000	25,000
6804						
S-VI-002 -Sewer Line Video Inspection Services	100,000					
S-VI-002 -Sewer Line Video Inspection Services - Phase II		695,000				
Master Plan Update				300,000		
7030						
SS-00006 -Fairgrounds Lift Station	574,500					
SS-00010 -Airport Lift Station Pumps Replacement	150,000					
SS-00007 Airport Lift Station Force Main Study	20,000					
South Street Lift Station Recommendations			120,000			
North Airport Lift Station Recommendations		50,000				
7050						
S-STDY-1 -Sewer System Cond. Assess/Rehab	180,000					
S-STDY-2 Asset Management Software	75,000					
SS-00012 - Doubletree Sewer Laterals	325,000					
SS-00009 2018 Sewer Main Repair/Rehab Priority Lines	495,000	500,000				
SS-00008 2018 Sewer Manhole Restoration/Rehab	45,000	105,000				
SS-00014 - Avenue 13 Interceptor Sewer	400,000	5,000,000			2,900,000	
SS-00011 -Mainberry btwn Howard & Sunset Relocate	450,000					
S-000012-Schnoor Ave. Trunk Sewer System		80,000	500,000			
-Annual Depreciation Repair 1% of system per year			1,400,000	1,400,000	1,400,000	1,400,000
Wastewater Treatment Plant						
WWTP20-01 WDR Permit Renewal Project	500,000					
CV Salts Compliance						
WWTP 10.1 mgd Permit Requirements		200,000				
WWTP Nitrification/Denitrification						
WWTP Name Plate Deficiency -Influent Lift Station Expansion					260,000	2,340,000
WWTP Sludge Thickener Class B Solids or digester				200,000	3,300,000	
NexGen Maintenance Management Program						
Data Recording and Back-up						
Future Projects[4]						
Total: CIP Program Costs *(Current-Year Dollars)*	**$ 3,339,500**	**$ 6,655,000**	**$ 2,045,000**	**$ 2,075,000**	**$ 8,035,000**	**$ 3,915,000**

3. CIP expenses found in source files: *Sewer CIP ARPA.xlsx*
4. Future projects, beyond FY2030/31 are estimated at the average of rate-funded capital projects in FY 2020/21-2031/32.

TABLE 16 : CAPITAL IMPROVEMENT PROGRAM COSTS (IN FUTURE-YEAR DOLLARS), CONTINUED

Project Description	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
GL ORG: 20403420						
CCTV Program	$ -	$ -	$ -	$ 161,534	$ 165,572	$ 169,711
SSMP Update Every 5 years - next is 2024	-	-	-	-	-	-
SS-00000 Engineering Support for Sewer Projects	25,000	25,625	26,266	26,922	27,595	28,285
6804	-	-	-	-	-	-
S-VI-002 -Sewer Line Video Inspection Services	100,000	-	-	-	-	-
S-VI-002 -Sewer Line Video Inspection Services - Phase II	-	712,375	-	-	-	-
Master Plan Update	-	-	-	323,067	-	-
7030	-	-	-	-	-	-
SS-00006 -Fairgrounds Lift Station	574,500	-	-	-	-	-
SS-00010 -Airport Lift Station Pumps Replacement	150,000	-	-	-	-	-
SS-00007 Airport Lift Station Force Main Study	20,000	-	-	-	-	-
South Street Lift Station Recommendations	-	-	126,075	-	-	-
North Airport Lift Station Recommendations	-	51,250	-	-	-	-
7050	-	-	-	-	-	-
S-STDY-1 -Sewer System Cond. Assess/Rehab	180,000	-	-	-	-	-
S-STDY-2 Asset Management Software	75,000	-	-	-	-	-
SS-00012 - Doubletree Sewer Laterals	325,000	-	-	-	-	-
SS-00009 2018 Sewer Main Repair/Rehab Priority Lines	495,000	512,500	-	-	-	-
SS-00008 2018 Sewer Manhole Restoration/Rehab	45,000	107,625	-	-	-	-
SS-00014 - Avenue 13 Interceptor Sewer	400,000	5,125,000	-	-	3,201,057	-
SS-00011 -Mainberry btwn Howard & Sunset Relocate	450,000	-	-	-	-	-
S-000012-Schnoor Ave. Trunk Sewer System	-	82,000	525,313	-	-	-
-Annual Depreciation Repair 1% of system per year	-	-	1,470,875	1,507,647	1,545,338	1,583,971
Wastewater Treatment Plant	-	-	-	-	-	-
WWTP20-01 WDR Permit Renewal Project	500,000	-	-	-	-	-
CV Salts Compliance	-	-	-	-	-	-
WWTP 10.1 mgd Permit Requirements	-	205,000	-	-	-	-
WWTP Nitrification/Denitrification	-	-	-	-	-	-
WWTP Name Plate Deficiency -Influent Lift Station Expansion	-	-	-	-	286,991	2,647,495
WWTP Sludge Thickener Class B Solids or digester	-	-	-	215,378	3,642,583	-
NexGen Maintenance Management Program	-	-	-	-	-	-
Data Recording and Back-up	-	-	-	-	-	-
Future Projects [4]	-	-	-	-	-	-
Total: CIP Program Costs *(Future-Year Dollars)*	**$ 3,339,500**	**$ 6,821,375**	**$ 2,148,528**	**$ 2,234,548**	**$ 8,869,137**	**$ 4,429,463**

4. Future projects, beyond FY2030/31 are estimated at the average of rate-funded capital projects in FY 2020/21-2031/32.

TABLE 17 : FORECASTING ASSUMPTIONS

Economic Variables	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Annual Construction Cost Inflation, Per Engineering News Record[5]	*0.00%*	*2.50%*	*2.50%*	*2.50%*	*2.50%*	*2.50%*
Cumulative Construction Cost Multiplier from FY 2020/21	*1.00*	*1.03*	*1.05*	*1.08*	*1.10*	*1.13*

5. Construction inflator is based on the most current 10 year average of the Engineering News-Record Construction Cost Index.
Source: www.enr.com/economics (August 2010 to August 2020).

TABLE 18 : EXISTING DEBT OBLIGATIONS

CURRENT DISTRICT DEBT OBLIGATIONS						
Annual Repayment Schedules:	**FY 2020/21**	**FY 2021/22**	**FY 2022/23**	**FY 2023/24**	**FY 2024/25**	**FY 2025/26**
2015 Wastewater Revenue Bonds ($28,8115,000)[1]						
Principal Payment	$ 1,120,000	$ 1,165,000	$ 1,210,000	$ 1,250,000	$ 1,300,000	$ 1,350,000
Interest Payment	886,150	844,710	801,605	756,835	710,585	662,485
Subtotal: Annual Debt Service	**$ 2,006,150**	**$ 2,009,710**	**$ 2,011,605**	**$ 2,006,835**	**$ 2,010,585**	**$ 2,012,485**
Coverage Requirement ($-Amnt above annual payment)	120%	120%	120%	120%	120%	120%
Reserve Requirement	$ -	$ -	$ -	$ -	$ -	$ -
2021 BBVA Loan ($10,000,000) - Refinanced[2]						
Principal Payment	$ 331,996	$ 372,000	$ 379,000	$ 387,000	$ 395,000	$ 404,000
Interest Payment	196,592	150,626	142,443	133,213	123,790	114,162
Subtotal: Annual Debt Service	**$ 528,588**	**$ 522,626**	**$ 521,443**	**$ 520,213**	**$ 518,790**	**$ 518,162**
Coverage Requirement ($-Amnt above annual payment)	120%	120%	120%	120%	120%	120%
Reserve Requirement	$ -	$ -	$ -	$ -	$ -	$ -

1. 2015 Wastewater Revenue Bonds refund the 2006 Wastewater Revenue Bonds. Source files: *Wastewater_Refunding 2015 Amortization Schedule.pdf, Wastewater_* 2015 wastewater refunding bond is due to mature in 2036.
2. 2021 BBVA Loan issued 02/01/2021. Loan refinanced and prop 218 rate period debt service updated per City notes 05.05.21.

TABLE 19 : EXISTING ANNUAL DEBT OBLIGATIONS TO BE SATISFIED BY SEWER RATES

Existing Annual Debt Service	***$ 2,534,738***	***$ 2,532,336***	***$ 2,533,048***	***$ 2,527,048***	***$ 2,529,375***	***$ 2,530,647***
Existing Annual Coverage Requirement	***1.20***	***1.20***	***1.20***	***1.20***	***1.20***	***1.20***
Existing Debt Reserve Target	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***

CITY OF MADERA **EXHIBIT 4**
SEWER RATE STUDY
Projected Water Rates Under Existing Rate Schedule

TABLE 20 : CURRENT SEWER RATE SCHEDULE

Current Monthly Sewer Service Fee[1]		FYE 2020
Residential Flat Rates		
	Monthly Fixed Charge	$42.75
Multi-Residential Rates		
	Monthly Fixed Charge	$27.77
Non-Residential Rates		
	Monthly Fixed Service Charge	$19.02
Non Residential Discharge Rates		
	CAR DLR & Dept/Ret	$2.30
	Game	$3.46
	GROC/MOR	$5.04
	HOSP/CON	$2.28
	HOTEL/WO	$2.28
	LIB/CHUR	$2.25
	Lt. Manufacturing	$3.51
	PROF BLD	$2.28
	RESTAURANT	$5.22
	SCHOOLS	$2.38
	STRP/MAL	$3.52
	WRHSE	$3.51
Non-Metered Non Residential Flat Rates		
CAR DLR & Dept/Ret	SEWER USE/BLDG/1000	$19.01
CAR SERV	SEWER USE/BAYS	$16.45
Game	SEWER USE/BLDG/1000	$57.63
GROC/MOR	SEWER USE/BLDG/1000	$33.80
HOSP/CON	SEWER USE/BEDS	$15.83
HOTEL/W	SEWER USE/ROOMS	$35.15
HOTEL/WO	SEWER USE/ROOMS	$20.59
LIB/CHUR	SEWER USE/SEATING	$0.50
OPN/AIR	SEWER USE/SEATING	$0.12
PROF BLD	SEWER USE/BLDG/1000	$38.02
REST IN	SEWER USE/SEATING	$7.02
REST OUT	SEWER USE/BLDG/1000	$70.22
SCHOOLS	SEWER USE/STUDENTS	$1.58
STRP/MAL	SEWER USE/BLDG/1000	$41.16
WRHSE	SEWER USE/BLDG/1000	$2.55
High Industrial User Rates[2]		
	Rate per MG of Flow	$1,234.50
	Rate per 1,000 lbs. of BOD	$410.00
	Rate per 1,000 lbs. of TSS	$340.00

1. Sewer rates for fiscal year ending 2020 are found in source file: *2142_001 Sewer Rates 2016-2020.pdf.*
2. The City currently does not have high industrial users, however these will be the applicable charges.

TABLE 21 : CLASSIFICATION OF EXPENSES FOR COST OF SERVICE ANALYSIS

Classification of Expenses[1]									
Budget Categories	Total Revenue	Flow	Strength		Customer	Basis of Classification			
	FY 2023/24	(VOL)	(BOD)	(TSS)	(CA)	(VOL)	(BOD)	(TSS)	(CA)
Sewer Fund									
UTILITY BILLING & SEWER									
Salaries & Benefits									
Salaries/Full-Time	$ 164,831	$ -	$ -	$ -	$ 164,831	0%	0%	0%	100%
Salaries - Auto & Expense Allo.	79	-	-	-	79	0%	0%	0%	100%
Public Employees Retirement	18,990	-	-	-	18,990	0%	0%	0%	100%
Long Term Disability Insurance	560	-	-	-	560	0%	0%	0%	100%
Life Insurance Premiums	210	-	-	-	210	0%	0%	0%	100%
Workers Compensation Insurance	14,456	-	-	-	14,456	0%	0%	0%	100%
Medicare Tax - Employer's Share	2,378	-	-	-	2,378	0%	0%	0%	100%
Unfunded Accrued Liability	29,669	-	-	-	29,669	0%	0%	0%	100%
Deferred Comp/Full-Time	5,774	-	-	-	5,774	0%	0%	0%	100%
Unemployment Insurance	620	-	-	-	620	0%	0%	0%	100%
Section 125 Benefit Allowance	47,031	-	-	-	47,031	0%	0%	0%	100%
Subtotal	$ 284,597	$ -	$ -	$ -	$ 284,597				
Materials & Services									
Telephone & Fax Charges	$ 4,631	$ -	$ -	$ -	$ 4,631	0%	0%	0%	100%
Advertising/Bids & Notices	289	-	-	-	289	0%	0%	0%	100%
Office Supplies/Expendable	2,894	-	-	-	2,894	0%	0%	0%	100%
Postage/Other Mailing Charge	23,153	-	-	-	23,153	0%	0%	0%	100%
Vehicle Fuel, Supplies & Maintenance	434	-	-	-	434	0%	0%	0%	100%
Contracted Services	17,364	-	-	-	17,364	0%	0%	0%	100%
Bank Service Charges	8,682	-	-	-	8,682	0%	0%	0%	100%
Conference/Training/Education	1,736	-	-	-	1,736	0%	0%	0%	100%
Subtotal	$ 59,184	$ -	$ -	$ -	$ 59,184				
Interfund Charges									
Interfund Charges - Central Su.	$ 2	$ -	$ -	$ -	$ 2	0%	0%	0%	100%
Interfund Charges - Admin Overhead	19,977	-	-	-	19,977	0%	0%	0%	100%
Interfund Charges - Computer Maintenance	16,606	-	-	-	16,606	0%	0%	0%	100%
Interfund Charges - Computer Replace.	3,743	-	-	-	3,743	0%	0%	0%	100%
Interfund Charges - Motor Rental	1,485	-	-	-	1,485	0%	0%	0%	100%
Subtotal	$ 41,813	$ -	$ -	$ -	$ 41,813				

TABLE 22 : CLASSIFICATION OF EXPENSES FOR COST OF SERVICE ANALYSIS

Classification of Expenses[1]									
Budget Categories	Total Revenue	Flow	Strength		Customer	Basis of Classification			
	FY 2023/24	(VOL)	(BOD)	(TSS)	(CA)	(VOL)	(BOD)	(TSS)	(CA)
Sewer Fund									
Special Payments									
OPEB Obligation Expense	$ 955	$ -	$ -	$ -	$ 955	0%	0%	0%	100%
Pension Expense - GASB 68	42,315	-	-	-	42,315	0%	0%	0%	100%
Subtotal	$ 43,270	$ -	$ -	$ -	$ 43,270				
Capital Outlay									
Vehicles & Equipment	$ 355	$ -	$ -	$ -	$ 355	0%	0%	0%	100%
Subtotal	$ 355	$ -	$ -	$ -	$ 355				
Transfer Out									
Transfer Out - Insurance Reserve	$ 4,695	$ -	$ -	$ -	$ 4,695	0%	0%	0%	100%
Subtotal	$ 4,695	$ -	$ -	$ -	$ 4,695				
Sub-Total: Utility Billing and Sewer	**$ 433,914**	**$ -**	**$ -**	**$ -**	**$ 433,914**	**0%**	**0%**	**0%**	**100%**

TABLE 23 : CLASSIFICATION OF EXPENSES FOR COST OF SERVICE ANALYSIS

Classification of Expenses Continued[1]									
Budget Categories	Total Revenue	Flow	Strength		Customer	Basis of Classification			
	FY 2023/24	(VOL)	(BOD)	(TSS)	(CA)	(VOL)	(BOD)	(TSS)	(CA)
Sewer Fund									
SEWER MAINTENANCE & OPERATIONS									
Salaries & Benefits									
Salaries/Full-Time	$ 467,787	$ 187,115	$ 46,779	$ 46,779	$ 187,115	40%	10%	10%	40%
Salaries/Overtime	6,946	2,778	695	695	2,778	40%	10%	10%	40%
Salaries - Uniform Pay	1,331	533	133	133	533	40%	10%	10%	40%
Public Employees Retirement	63,850	25,540	6,385	6,385	25,540	40%	10%	10%	40%
Long Term Disability Insurance	1,542	617	154	154	617	40%	10%	10%	40%
Life Insurance Premiums	589	236	59	59	236	40%	10%	10%	40%
Workers Compensation Insurance	45,146	18,058	4,515	4,515	18,058	40%	10%	10%	40%
Medicare Tax - Employer's Share	7,279	2,912	728	728	2,912	40%	10%	10%	40%
Unfunded Accrued Liability	104,114	41,646	10,411	10,411	41,646	40%	10%	10%	40%
Deferred Comp/Full-Time	17,804	7,122	1,780	1,780	7,122	40%	10%	10%	40%
Unemployment Insurance	1,981	792	198	198	792	40%	10%	10%	40%
Section 125 Benefit Allowance	94,955	37,982	9,496	9,496	37,982	40%	10%	10%	40%
Subtotal	$ 813,325	$ 325,330	$ 81,333	$ 81,333	$ 325,330				
Materials & Services									
Gas & Electric Utilities	$ 39,359	$ 15,744	$ 3,936	$ 3,936	$ 15,744	40%	10%	10%	40%
Telephone & Fax Charges	5,464	2,185	546	546	2,185	40%	10%	10%	40%
Advertising/Bids & Notices	1,639	656	164	164	656	40%	10%	10%	40%
Office Supplies/Expendable	3,278	1,311	328	328	1,311	40%	10%	10%	40%
Vehicle Fuel, Supplies & Maintenance	21,416	8,566	2,142	2,142	8,566	40%	10%	10%	40%
Contracted Services	27,318	10,927	2,732	2,732	10,927	40%	10%	10%	40%
Taxes & Assessments	13,113	5,245	1,311	1,311	5,245	40%	10%	10%	40%
Conference/Training/Education	4,699	1,879	470	470	1,879	40%	10%	10%	40%
Maintenance/Other Supplies	65,564	26,225	6,556	6,556	26,225	40%	10%	10%	40%
Subtotal	$ 181,849	$ 72,740	$ 18,185	$ 18,185	$ 72,740				

TABLE 24 : CLASSIFICATION OF EXPENSES FOR COST OF SERVICE ANALYSIS

Classification of Expenses Continued[1]									
Budget Categories	Total Revenue	Flow	Strength		Customer	Basis of Classification			
	FY 2023/24	(VOL)	(BOD)	(TSS)	(CA)	(VOL)	(BOD)	(TSS)	(CA)
Sewer Fund									
Interfund Charges									
Interfund Charges - Facility Maintenance	$ 70,859	$ 28,344	$ 7,086	$ 7,086	$ 28,344	40%	10%	10%	40%
Interfund Charges - Central Su.	6,055	2,422	606	606	2,422	40%	10%	10%	40%
Interfund Charges - Cost Distr.	112,903	45,161	11,290	11,290	45,161	40%	10%	10%	40%
Interfund Charges - Admin Overhead	75,406	30,162	7,541	7,541	30,162	40%	10%	10%	40%
Interfund Charges - Vehicle Replacement	95,025	38,010	9,503	9,503	38,010	40%	10%	10%	40%
Interfund Charges - Vehicle Maintenance	48,931	19,572	4,893	4,893	19,572	40%	10%	10%	40%
Interfund Charges - Computer Maintenance	28,277	11,311	2,828	2,828	11,311	40%	10%	10%	40%
Interfund Charges - Computer Replace.	6,233	2,493	623	623	2,493	40%	10%	10%	40%
Interfund Charges - Software	131	52	13	13	52	40%	10%	10%	40%
Interfund Charges - Motor Rental	5,007	2,003	501	501	2,003	40%	10%	10%	40%
Subtotal	$ 448,827	$ 179,531	$ 44,883	$ 44,883	$ 179,531				
Special Payments									
Liability/Property Insurance	$ 32,291	$ 12,916	$ 3,229	$ 3,229	$ 12,916	40%	10%	10%	40%
Retiree Insurance Premiums	2,308	923	231	231	923	40%	10%	10%	40%
OPEB Obligation Expense	26,273	10,509	2,627	2,627	10,509	40%	10%	10%	40%
Pension Expense - GASB 68	120,677	48,271	12,068	12,068	48,271	40%	10%	10%	40%
Subtotal	$ 181,549	$ 72,620	$ 18,155	$ 18,155	$ 72,620				
Capital Outlay									
Vehicles & Equipment	$ 461	$ 369	$ 46	$ 46	$ -	80%	10%	10%	0%
Subtotal	$ 461	$ 369	$ 46	$ 46	$ -				
Transfer Out									
Transfer Out - Insurance Reserve	$ 14,001	$ 5,600	$ 1,400	$ 1,400	$ 5,600	40%	10%	10%	40%
Subtotal	$ 14,001	5,600	1,400	1,400	5,600				
Sub-Total: Sewer Maintenance & Operations	**$ 1,640,013**	**$ 656,190**	**$ 164,001**	**$ 164,001**	**$ 655,821**	**40%**	**10%**	**10%**	**40%**

TABLE 25 : CLASSIFICATION OF EXPENSES FOR COST OF SERVICE ANALYSIS

Classification of Expenses Continued[1]									
Budget Categories	Total Revenue	Flow	Strength		Customer	Basis of Classification			
	FY 2023/24	(VOL)	(BOD)	(TSS)	(CA)	(VOL)	(BOD)	(TSS)	(CA)
Sewer Fund									
WATER WASTE TREATMENT PLANT									
Salaries & Benefits									
Salaries/Full-Time	$ 931,136	$ 186,227	$ 232,784	$ 232,784	$ 279,341	20%	25%	25%	30%
Salaries/Overtime	17,364	3,473	4,341	4,341	5,209	20%	25%	25%	30%
Salaries - Uniform Pay	1,621	324	405	405	486	20%	25%	25%	30%
Public Employees Retirement	110,231	22,046	27,558	27,558	33,069	20%	25%	25%	30%
Long Term Disability Insurance	2,643	529	661	661	793	20%	25%	25%	30%
Life Insurance Premiums	970	194	243	243	291	20%	25%	25%	30%
Workers Compensation Insurance	90,201	18,040	22,550	22,550	27,060	20%	25%	25%	30%
Medicare Tax - Employer's Share	14,360	2,872	3,590	3,590	4,308	20%	25%	25%	30%
Unfunded Accrued Liability	162,190	32,438	40,548	40,548	48,657	20%	25%	25%	30%
Deferred Comp/Full-Time	32,644	6,529	8,161	8,161	9,793	20%	25%	25%	30%
Unemployment Insurance	3,039	608	760	760	912	20%	25%	25%	30%
Section 125 Benefit Allowance	197,943	39,589	49,486	49,486	59,383	20%	25%	25%	30%
Subtotal	$ 1,564,343	$ 312,869	$ 391,086	$ 391,086	$ 469,303				
Materials & Services									
Gas & Electric Utilities	$ 777,241	$ 155,448	$ 194,310	$ 194,310	$ 233,172	20%	25%	25%	30%
Telephone & Fax Charges	8,195	1,639	2,049	2,049	2,459	20%	25%	25%	30%
Advertising/Other	13,670	2,734	3,418	3,418	4,101	20%	25%	25%	30%
Office Supplies/Expendable	3,825	765	956	956	1,147	20%	25%	25%	30%
Mileage Reimbursements	549	110	137	137	165	20%	25%	25%	30%
Vehicle Fuel, Supplies & Maintenance	18,522	3,704	4,631	4,631	5,557	20%	25%	25%	30%
Contracted Services	340,931	68,186	85,233	85,233	102,279	20%	25%	25%	30%
Taxes & Assessments	44,802	8,960	11,200	11,200	13,441	20%	25%	25%	30%
Conference/Training/Education	16,391	3,278	4,098	4,098	4,917	20%	25%	25%	30%
Maintenance/Other Supplies	295,036	59,007	73,759	73,759	88,511	20%	25%	25%	30%
Subtotal	$ 1,519,161	$ 303,832	$ 379,790	$ 379,790	$ 455,748				

TABLE 26 : CLASSIFICATION OF EXPENSES FOR COST OF SERVICE ANALYSIS

Classification of Expenses Continued[1]									
Budget Categories	Total Revenue	Flow	Strength		Customer	Basis of Classification			
	FY 2023/24	(VOL)	(BOD)	(TSS)	(CA)	(VOL)	(BOD)	(TSS)	(CA)
Sewer Fund									
Interfund Charges									
Interfund Charges - Facility Maintenance	$ 180,641	$ 36,128	$ 45,160	$ 45,160	$ 54,192	20%	25%	25%	30%
Interfund Charges - Central Su.	2,677	535	669	669	803	20%	25%	25%	30%
Interfund Charges - Admin Overhead	365,815	73,163	91,454	91,454	109,745	20%	25%	25%	30%
Interfund Charges - Vehicle Replacement	70,708	14,142	17,677	17,677	21,212	20%	25%	25%	30%
Interfund Charges - Vehicle Maintenance	64,251	12,850	16,063	16,063	19,275	20%	25%	25%	30%
Interfund Charges - Computer Maintenance	26,810	5,362	6,703	6,703	8,043	20%	25%	25%	30%
Interfund Charges - Computer Replace.	5,821	1,164	1,455	1,455	1,746	20%	25%	25%	30%
Interfund Charges - Software	782	156	196	196	235	20%	25%	25%	30%
Subtotal	$ 717,505	$ 143,501	$ 179,376	$ 179,376	$ 215,252				
Special Payments									
Liability/Property Insurance	$ 354,001	$ 70,800	$ 88,500	$ 88,500	$ 106,200	20%	25%	25%	30%
OPEB Obligation Expense	33,196	6,639	8,299	8,299	9,959	20%	25%	25%	30%
Pension Expense - GASB 68	218,160	43,632	54,540	54,540	65,448	20%	25%	25%	30%
Subtotal	$ 605,357	$ 121,071	$ 151,339	$ 151,339	$ 181,607				
Capital Outlay									
Vehicles & Equipment	14,532	2,906	3,633	3,633	4,360	20%	25%	25%	30%
Subtotal	$ 14,532	$ 2,906	$ 3,633	$ 3,633	$ 4,360				
Transfer Out									
Transfer Out - Insurance Reserve	$ 26,269	$ 5,254	$ 6,567	$ 6,567	$ 7,881	20%	25%	25%	30%
Subtotal	$ 26,269	$ 5,254	$ 6,567	$ 6,567	$ 7,881				
Sub-Total: Water Waste Treatment Plant	**$ 4,447,167**	**$ 889,433**	**$ 1,111,792**	**$ 1,111,792**	**$ 1,334,150**	**20%**	**25%**	**25%**	**30%**
Total Operating Expense	**$ 6,521,094**	**$ 1,545,623**	**$ 1,275,793**	**$ 1,275,793**	**$ 2,423,885**	**23.7%**	**19.6%**	**19.6%**	**37.2%**

TABLE 27 : CLASSIFICATION OF EXPENSES FOR COST OF SERVICE ANALYSIS

Classification of Expenses Continued[1]									
Budget Categories	Total Revenue	Flow	Strength		Customer	Basis of Classification			
	FY 2023/24	(VOL)	(BOD)	(TSS)	(CA)	(VOL)	(BOD)	(TSS)	(CA)
Debt Services									
Existing Debt Service	$ 2,527,048	$ 598,958	$ 494,394	$ 494,394	$ 939,301	24%	20%	20%	37%
New Debt Service	-	-	-	-	-	24%	20%	20%	37%
Capital Expenditures									
Rate-Funded Capital Expenses	$ -	$ -	$ -	$ -	$ -	24%	20%	20%	37%
TOTAL REVENUE REQUIREMENTS	**$ 9,048,142**	**$ 2,144,581**	**$ 1,770,187**	**$ 1,770,187**	**$ 3,363,186**	**24%**	**20%**	**20%**	**37%**
Less: Non-Rate Revenues									
Sewer Rate Revenue									
Septic Dump Income	$ (310,641)	$ (73,628)	$ (60,774)	$ (60,774)	$ (115,465)	24%	20%	20%	37%
Water Capital Fee	(1,183)	(280)	(231)	(231)	(440)	24%	20%	20%	37%
Other Fees	(145,734)	(34,542)	(28,512)	(28,512)	(54,169)	24%	20%	20%	37%
Refunds	(1,864)	(442)	(365)	(365)	(693)	24%	20%	20%	37%
Taxes & Licenses	(87,300)	(20,692)	(17,079)	(17,079)	(32,449)	24%	20%	20%	37%
Other Income	(250,000)	(59,255)	(48,910)	(48,910)	(92,925)	24%	20%	20%	37%
Interest Income	(139,973)	(33,176)	(27,384)	(27,384)	(52,028)	24%	20%	20%	37%
NET REVENUE REQUIREMENTS	**$ 8,111,447**	**$ 1,922,567**	**$ 1,586,931**	**$ 1,586,931**	**$ 3,015,018**				
Allocation of Revenue Requirements	**100.0%**	**23.7%**	**19.6%**	**19.6%**	**37.2%**				

Adjustments to Classification of Expenses					
Adjustment to Current Rate Level:	**Total**	**(VOL)**	**(BOD)**	**(TSS)**	**(CA)**
Projected Sewer Rate Revenue at Current Rates	*$8,412,960*				
Projected Sewer Rate Increase	*5.00%*				
Projected Sewer Rate Increase ($)	*$1,326,093*				
Target Rate Rev. After Rate Increases[2]	*$9,739,053*				
Adjusted Net Revenue	**$ 9,739,053**	**$ 2,308,340**	**$ 1,905,358**	**$ 1,905,358**	**$ 3,619,997**
Percent of Revenue	*100.0%*	*23.7%*	*19.6%*	*19.6%*	*37.2%*

1. Revenue and expenses for FY 2020/21 are from source file: *Enterprise Funds Budget 2020-21.pdf, pages 33-42.*
2. Revenue from rate increases assumes an implementation date of April 1, 2022 and each July 1 annual there after.

TABLE 28 : CUSTOMER ALLOCATION FACTOR

Development of the CUSTOMER Allocation Factor				
Customer Class	**Number of Accounts[1]**	**Percentage of Accounts**	**Number of Units[1]**	**Percentage of Units**
Single-Family	12,361	**90.3%**	12,361	**75.3%**
Multi-Family	452	**3.3%**	3,183	**19.4%**
Commercial				
Auto Garage	39	**0.3%**	39	**0.2%**
Bakeries	5	**0.0%**	5	**0.0%**
Barber/Beauty	8	**0.1%**	8	**0.0%**
Bars	1	**0.0%**	1	**0.0%**
Car Wash	9	**0.1%**	9	**0.1%**
Church	40	**0.3%**	40	**0.2%**
Offices	630	**4.6%**	630	**3.8%**
Grocery	18	**0.1%**	18	**0.1%**
Hospitals	7	**0.1%**	7	**0.0%**
Hotel-Motel	7	**0.1%**	7	**0.0%**
Jails	2	**0.0%**	2	**0.0%**
Laundromat	9	**0.1%**	9	**0.1%**
School	24	**0.2%**	24	**0.1%**
Rec Facility	6	**0.0%**	6	**0.0%**
Restaurant	47	**0.3%**	47	**0.3%**
Service Station	7	**0.1%**	7	**0.0%**
Theater In	1	**0.0%**	1	**0.0%**
Industrial	16	**0.1%**	16	**0.1%**
Institutional	6	**0.0%**	6	**0.0%**
Total	**13,695**	**100%**	**16,426**	**100%**

1. Source files for accounts: December 2020: 2020 DEC MUNIS Billing_Manipulated.xlsx

TABLE 29 : VOLUME ALLOCATION FACTOR

Development of the VOLUME Allocation Factor[1]					
Customer Class	**Number of Accounts**	**Winter Consumption Jan.-Mar. 2020 (hcf)**	**Annualized Winter Consumption (hcf)**	**Adjusted Annual Volume[2] (hcf)**	**Percentage of Volume**
Single-Family	12,361	330,244	1,320,976	1,553,198	**62.39%**
Multi-Family	452	84,805	339,219	398,852	**16.02%**
Commercial					
Auto Garage	39	940	3,762	4,423	**0.18%**
Bakeries	5	238	951	1,119	**0.04%**
Barber/Beauty	8	334	1,336	1,571	**0.06%**
Bars	1	4	15	18	**0.00%**
Car Wash	9	3,498	13,993	16,453	**0.66%**
Church	40	2,952	11,806	13,882	**0.56%**
Offices	630	57,375	229,498	269,843	**10.84%**
Grocery	18	6,394	25,574	30,070	**1.21%**
Hospitals	7	2,401	9,605	11,293	**0.45%**
Hotel-Motel	7	2,820	11,280	13,263	**0.53%**
Jails	2	638	2,553	3,001	**0.12%**
Laundromat	9	2,480	9,921	11,665	**0.47%**
School	24	18,849	75,397	88,651	**3.56%**
Rec Facility	6	437	1,746	2,053	**0.08%**
Restaurant	47	5,998	23,991	28,209	**1.13%**
Service Station	7	722	2,887	3,394	**0.14%**
Theater In	1	208	830	976	**0.04%**
Industrial	16	7,562	30,247	35,565	**1.43%**
Institutional	6	432	1,727	2,030	**0.08%**
Total	**13,695**	**529,329**	**2,117,316**	**2,489,531**	**100.00%**
				2,489,531	*Flow (hcf/yr.)*
				1.18	*Flow Adj. Factor*

1. *Source files for water consumption: September 2019 through August 2020: MAIS Meter Usage 12 Months_Manipulated.xlsx*
   September-December 2020: 2020 SEP-DEC Munis Water Usage_Manipulated.xlsx
2. Adjusted annual volume based on wastewater treatment plant influent data.
   Source file: Madera City of. WWTP Daily Flows Jan. 2012 through Dec. 2020.xlsx

TABLE 30 : STRENGTH ALLOCATION FACTOR

Development of the STRENGTH Allocation Factor								
			Biochemical Oxygen Demand (BOD)			Total Suspended Solids (TSS)		
Customer Class	Adjusted Annual Flow (hcf)	Rate Commercial Classes[3]	Average Strength Factor[4] (mg/l)	Calculated BOD (lbs./yr.)	Percent of Total	Average Strength Factor[4] (mg/l)	Calculated TSS (lbs./yr.)	Percent of Total
Single-Family	1,553,198	n/a	200	1,937,870	**56.0%**	200	1,937,870	**59.8%**
Multi-Family	398,852	n/a	100	248,817	**7.2%**	100	248,817	**7.7%**
Commercial								
Auto Garage	4,423	Car Dealer & Dept/Retail	300	8,278	**0.2%**	275	7,588	**0.2%**
Bakeries	1,119	Restaurant	1,200	8,373	**0.2%**	600	4,187	**0.1%**
Barber/Beauty	1,571	Professional Building	300	2,941	**0.1%**	275	2,696	**0.1%**
Bars	18	Professional Building	300	33	**0.0%**	275	31	**0.0%**
Car Wash	16,453	Car Dealer & Dept/Retail	300	30,793	**0.9%**	275	28,226	**0.9%**
Church	13,882	Library & Church	300	25,980	**0.8%**	275	23,815	**0.7%**
Offices	269,843	Professional Building	300	505,010	**14.6%**	275	462,926	**14.3%**
Grocery	30,070	Grocery & Mortuary	1,000	187,588	**5.4%**	700	131,312	**4.1%**
Hospitals	11,293	Hospital	300	21,135	**0.6%**	275	19,374	**0.6%**
Hotel-Motel	13,263	Hotel without dining	300	24,822	**0.7%**	275	22,754	**0.7%**
Jails	3,001	School	300	5,617	**0.2%**	275	5,149	**0.2%**
Laundromat	11,665	Professional Building	300	21,830	**0.6%**	275	20,011	**0.6%**
School	88,651	School	300	165,911	**4.8%**	300	165,911	**5.1%**
Rec Facility	2,053	Game	275	3,522	**0.1%**	250	3,202	**0.1%**
Restaurant	28,209	Restaurant	1,200	211,173	**6.1%**	600	105,586	**3.3%**
Service Station	3,394	Car Dealer & Dept/Retail	300	6,352	**0.2%**	275	5,823	**0.2%**
Theater In	976	Professional Building	300	1,827	**0.1%**	275	1,675	**0.1%**
Industrial								
Low	35,565	Light Industrial	170	37,717	**1.1%**	170	37,717	**1.2%**
Medium[5]		Medium Industrial	340			340		
High[5]		High Industrial	510			510		
Institutional	2,030	Professional Building	300	3,800	**0.1%**	275	3,483	**0.1%**
Total	**2,489,531**			**3,459,388**	**100.0%**		**3,238,150**	**100.0%**

3. To match City's current rate schedule for commercial variable charges.
4. Typical strength factors for BOD and TSS are derived from previous rate study and the State Water Resources Control Board Revenue Program Guidelines, Appendix G
5. NBS is recommending medium and high industrial users are added to commercial classes.

TABLE 31 : REVENUE BY CUSTOMER CLASS

Total Revenue by Customer Class[6]		
Customer Class	**Total Revenue 2020**	**% of Total Revenue**
Single-Family	$ 6,420,703	**64.9%**
Multi-Family	$ 1,631,105	**16.5%**
Commercial	$ 1,837,245	**18.6%**
Total	**$ 9,889,053**	**100.0%**

6. Source files for accounts and billing data: September 2019 through August 2020: MAIS Meter Usage 12 Months_Manipulated.xlsx
September-November 2020: 2020 SEP-NOV MUNIS Billing2_Manipulated.xlsx
December 2020: 2020 DEC MUNIS Billing_Manipulated.xlsx

TABLE 32 : ALLOCATION OF REVENUE REQUIREMENTS BY CUSTOMER CLASS

Customer Class	Cost Classification Components				Cost-of-Service Revenue Req't.	% of COS Revenue Req't.
	Volume	Treatment		Customer Related		
		BOD	TSS			
Net Revenue Requirements [1]	***$ 2,308,340***	***$ 1,905,358***	***$ 1,905,358***	***$ 3,619,997***	***$ 9,739,053***	--
	23.7%	*19.6%*	*19.6%*	*37.2%*	*100%*	
Single-Family	$ 1,440,155	$ 1,067,338	$ 1,140,260	$ 2,724,144	**$ 6,371,897**	65.4%
Multi-Family (per unit)	369,823	137,043	146,406	701,476	**1,354,748**	13.9%
Commercial						
Car Dealer & Dept/Retail	22,504	25,018	24,500	12,121	**84,143**	0.9%
Game	1,904	1,940	1,884	1,322	**7,050**	0.1%
Grocery & Mortuary	27,882	103,319	77,265	3,967	**212,433**	2.2%
Hospital	10,471	11,641	11,400	1,543	**35,054**	0.4%
Hotel without dining	12,298	13,672	13,389	1,543	**40,901**	0.4%
Library & Church	12,872	14,309	14,013	8,815	**50,009**	0.5%
Professional Building	265,281	294,910	288,804	144,350	**993,345**	10.2%
Restaurant	27,193	120,921	64,591	11,460	**224,166**	2.3%
School	84,982	94,474	100,653	5,730	**285,839**	2.9%
Strip Mall	-	-	-	-	**-**	0.0%
Warehouse	-	-	-	-	**-**	0.0%
Industrial						
Light Industrial	32,976	20,774	22,193	3,526	**79,469**	0.8%
Medium Industrial	-	-	-	-	**-**	0.0%
High Industrial	-	-	-	-	**-**	0.0%
Total	**$ 2,308,340**	**$ 1,905,358**	**$ 1,905,358**	**$ 3,619,997**	**$ 9,739,053**	**100%**

1. Revenue requirement for each customer class is determined by multiplying the revenue requirement from each cost classification by the allocation factors for each customer class.

TABLE 33 : PROPOSED SEWER RATES

Customer Class	Number of Units	Annualized Winter Consumption	Net Revenue Requirement	Monthly Fixed Charge Per Unit	Volumetric Charge per HCF
Single-Family	12,361	1,553,198	$ 6,371,897	$ 42.96	
Multi-Family (per unit)	3,183	398,852	$ 1,354,748	$ 35.47	
Commercial					
Car Dealer & Dept/Retail	55	24,271	$ 84,143	$ 22.82	$ 3.05
Game	6	2,053	$ 7,050	$ 22.82	$ 3.02
Grocery & Mortuary	18	30,070	$ 212,433	$ 22.82	$ 6.22
Hospital	7	11,293	$ 35,054	$ 22.82	$ 2.73
Hotel without dining	7	13,263	$ 40,901	$ 22.82	$ 2.71
Library & Church	40	13,882	$ 50,009	$ 22.82	$ 3.17
Professional Building	655	286,104	$ 993,345	$ 22.82	$ 3.06
Restaurant	52	29,328	$ 224,166	$ 22.82	$ 6.73
School	26	91,653	$ 285,839	$ 22.82	$ 2.74
Strip Mall	0	0	$ -	$ 22.82	$ 3.06
Warehouse	0	0	$ -	$ 22.82	$ 1.97
Industrial					
Light Industrial	16	35,565	$ 79,469	$ 22.82	$ 1.97
Medium Industrial	0	0	$ -	$ 22.82	$ 2.74
High Industrial	0	0	$ -	$ 22.82	$ 3.81
Total	**16,426**	**2,489,531**	**$ 9,739,053**		

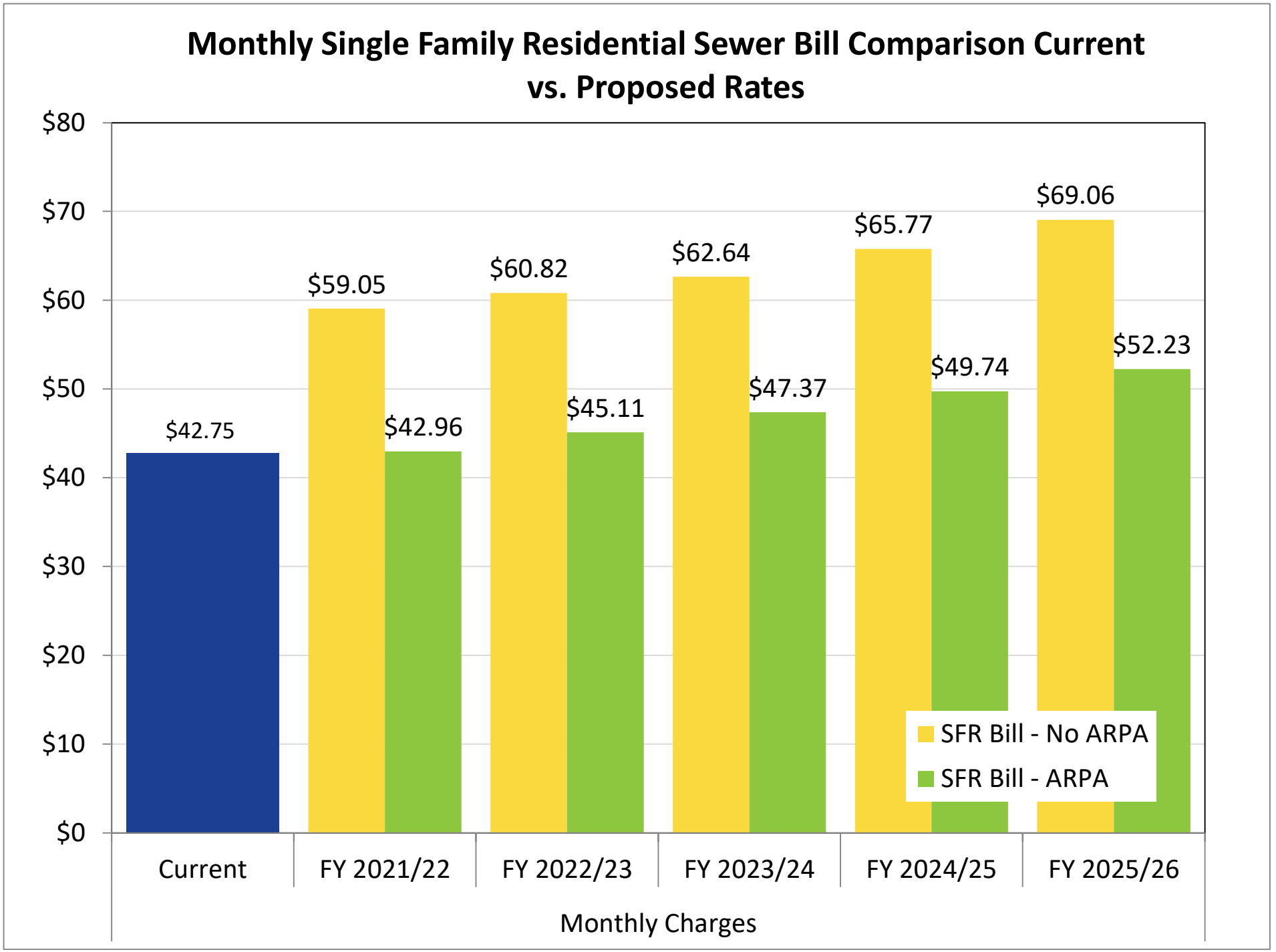
2. HCF = hundred cubic feet, equal to 748 gallons of water.

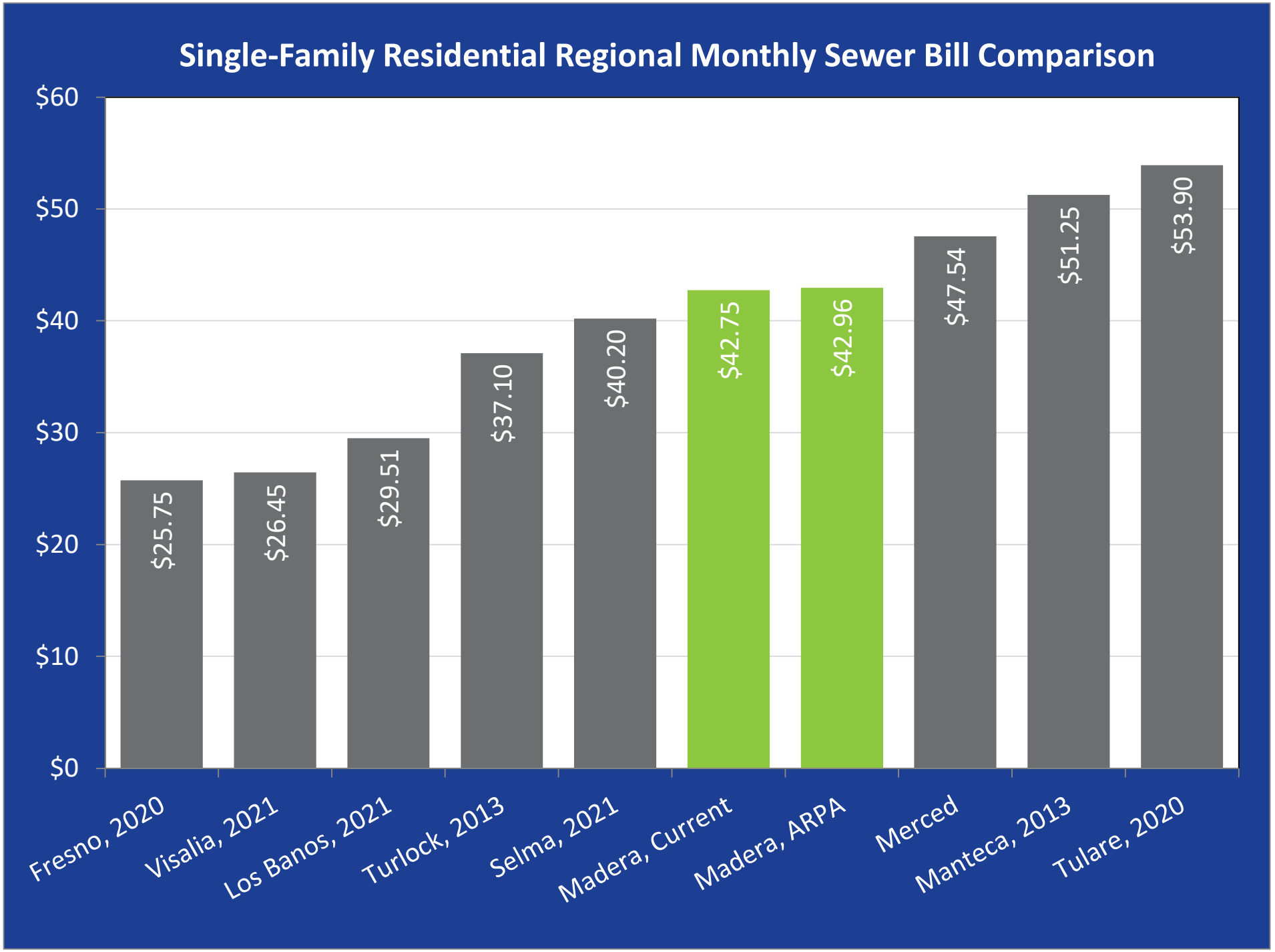
TABLE 34 : CURRENT VS. PROPOSED SEWER RATES (MONTHLY) - PROPOSED RATES

Sewer Rate Schedule	Current Rates	Proposed Sewer Rates				
		FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
FIXED MONTHLY CHARGES						
Single-Family	$42.75	$42.96	$45.11	$47.37	$49.74	$52.23
Multi-Family (per unit)	$27.77	$35.47	$37.24	$39.10	$41.06	$43.11
Commercial (All)	$19.02	$22.82	$23.96	$25.16	$26.42	$27.74
NON-RESIDENTIAL VOLUMETRIC CHARGES PER HCF[1]						
Commercial						
Car Dealer & Dept/Retail	$2.30	$3.05	$3.20	$3.36	$3.53	$3.71
Game	$3.46	$3.02	$3.17	$3.33	$3.50	$3.68
Grocery & Mortuary	$5.04	$6.22	$6.53	$6.86	$7.20	$7.56
Hospital	$2.28	$2.73	$2.87	$3.01	$3.16	$3.32
Hotel without dining	$2.28	$2.71	$2.85	$2.99	$3.14	$3.30
Library & Church	$2.25	$3.17	$3.33	$3.50	$3.68	$3.86
Professional Building	$2.28	$3.06	$3.21	$3.37	$3.54	$3.72
Restaurant	$5.22	$6.73	$7.07	$7.42	$7.79	$8.18
School	$2.38	$2.74	$2.88	$3.02	$3.17	$3.33
Strip Mall	$3.52	$3.06	$3.21	$3.37	$3.54	$3.72
Warehouse	$3.51	$1.97	$2.07	$2.17	$2.28	$2.39
Industrial						
Light Industrial	$3.51	$1.97	$2.07	$2.17	$2.28	$2.39
Medium Industrial	N/A	$2.74	$2.88	$3.02	$3.17	$3.33
High Industrial	N/A	$3.81	$4.00	$4.20	$4.41	$4.63

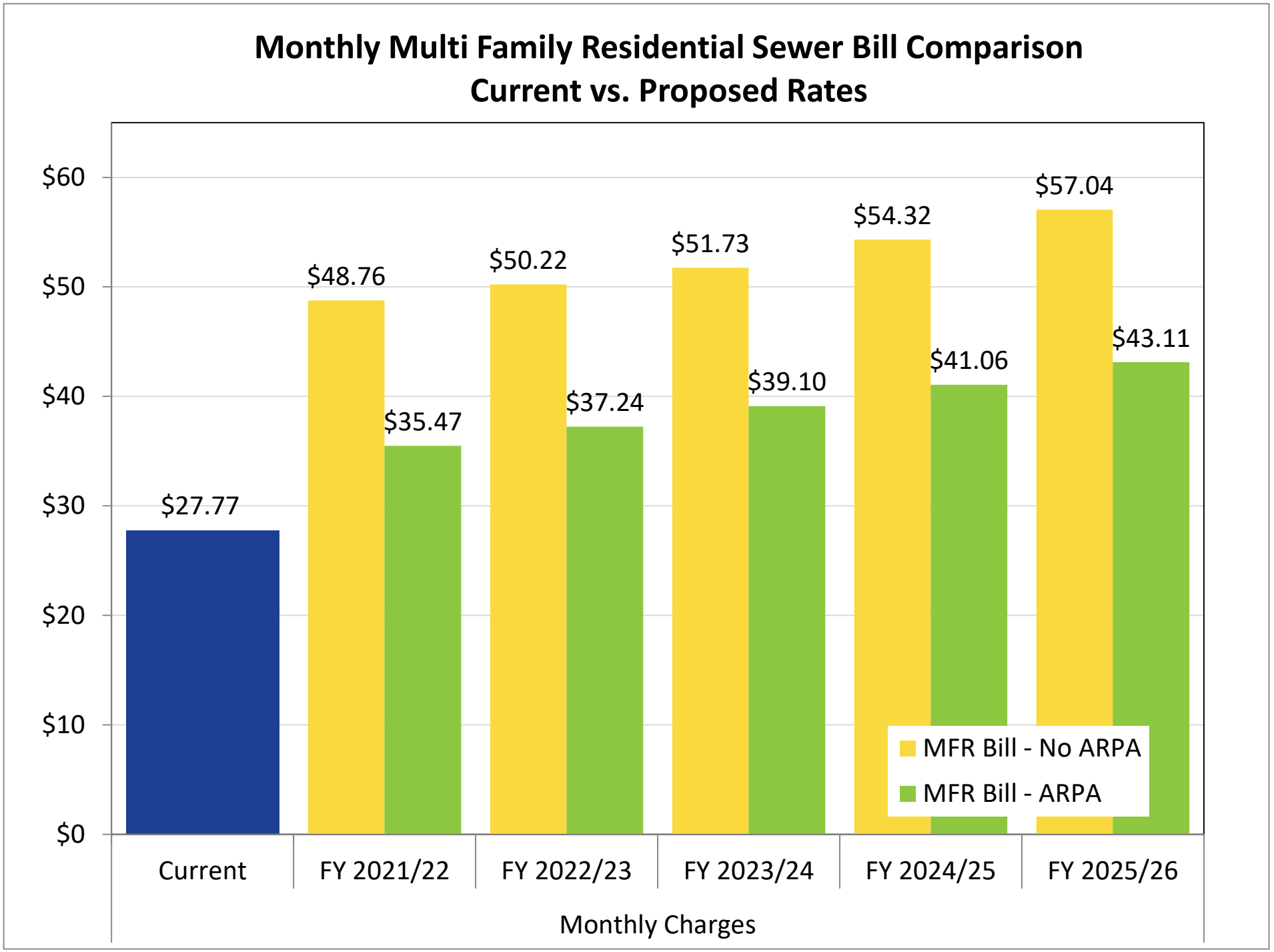
1. HCF = hundred cubic feet, equal to 748 gallons of water.

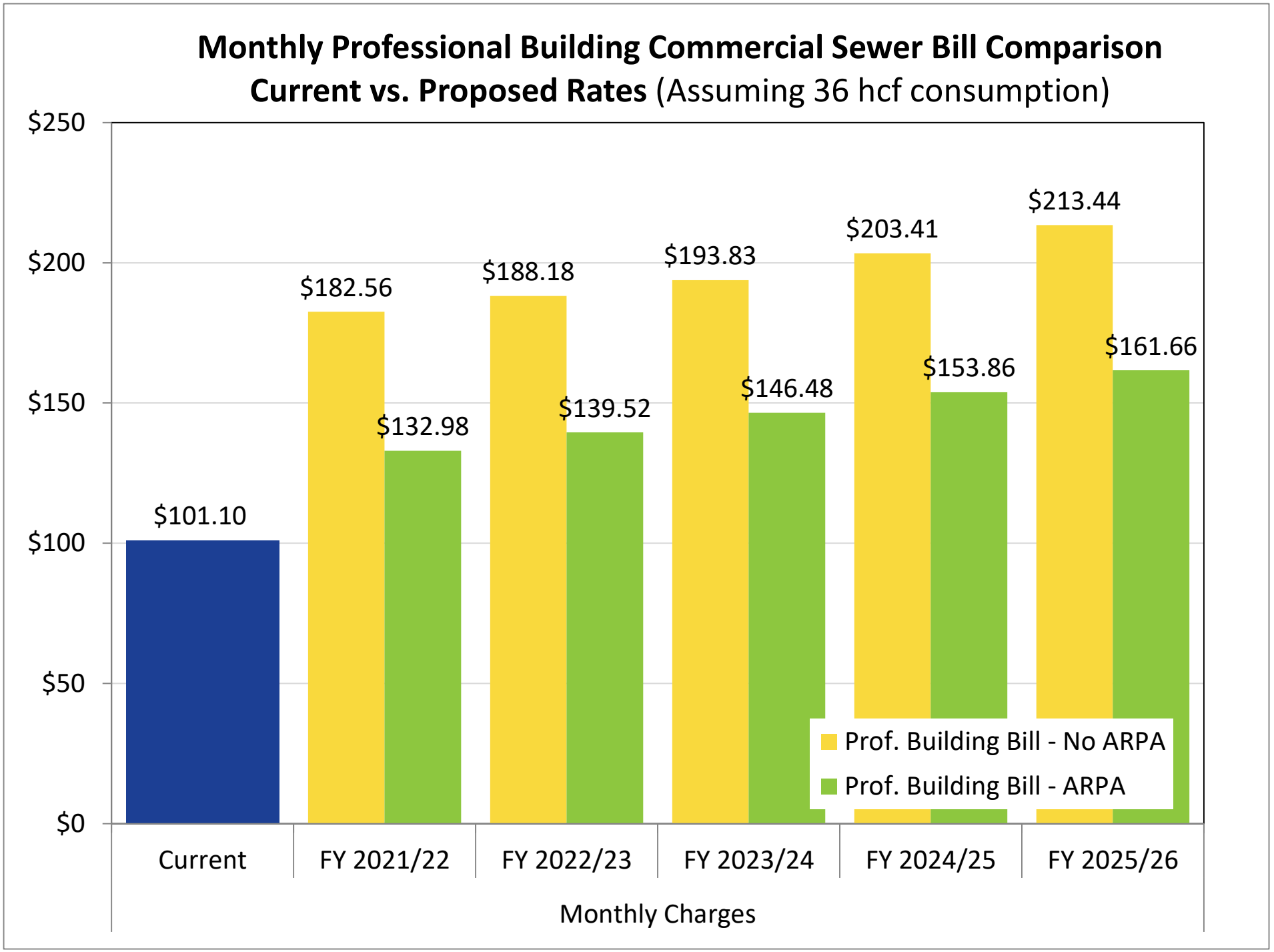
Monthly Single Family Residential Sewer Bill Comparison Current vs. Proposed Rates




Single-Family Residential Regional Monthly Sewer Bill Comparison
$60
$50
$40
$30
$20
$10
$0
$25.75
$26.45
$29.51
$37.10
$40.20
$42.75
$42.96
$47.54
$51.25
$53.90
Fresno, 2020
Visalia, 2021
Los Banos, 2021
Turlock, 2013
Selma, 2021
Madera, Current
Madera, ARPA
Merced
Manteca, 2013
Tulare, 2020

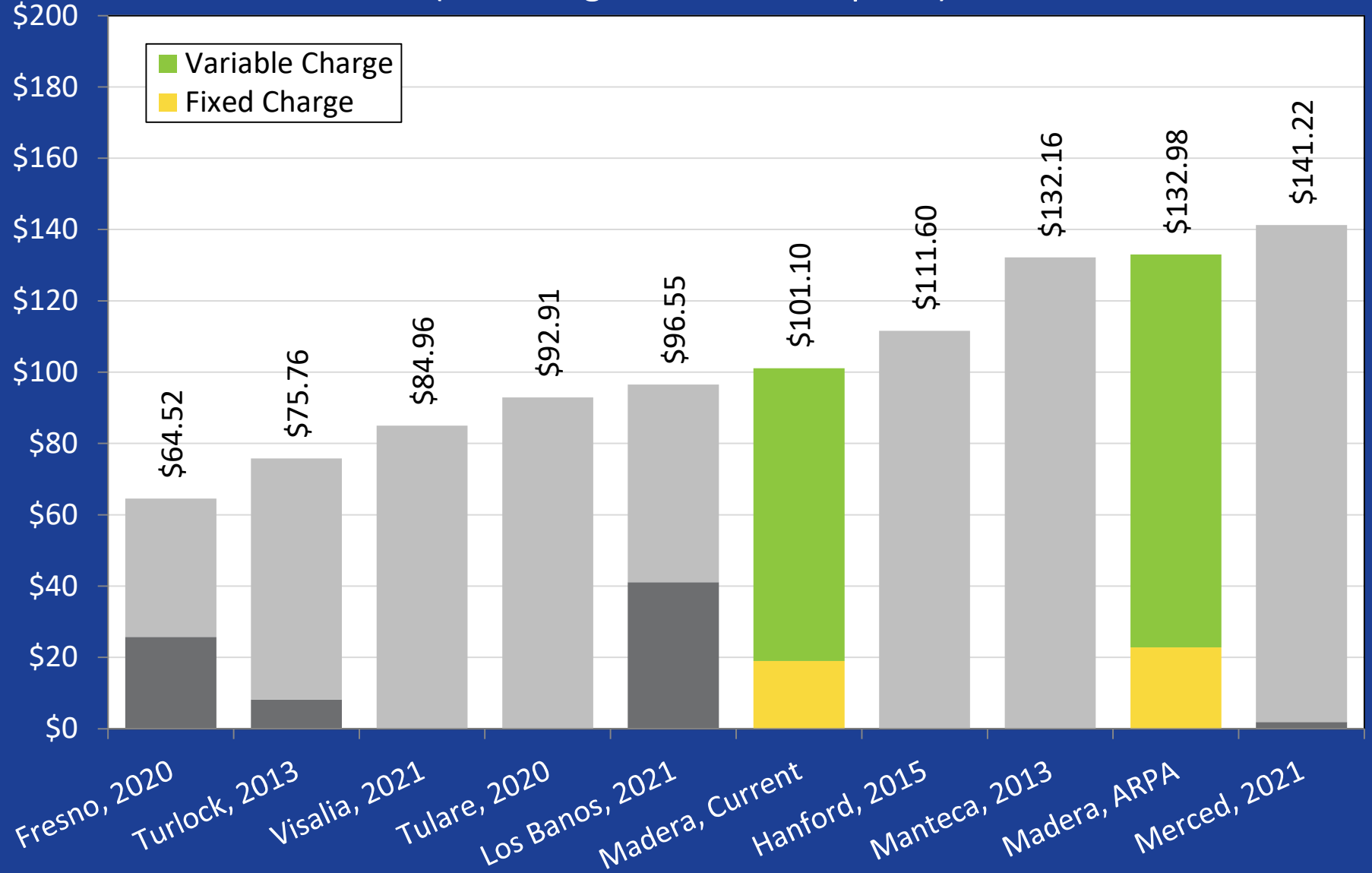
Monthly Multi Family Residential Sewer Bill Comparison
Current vs. Proposed Rates

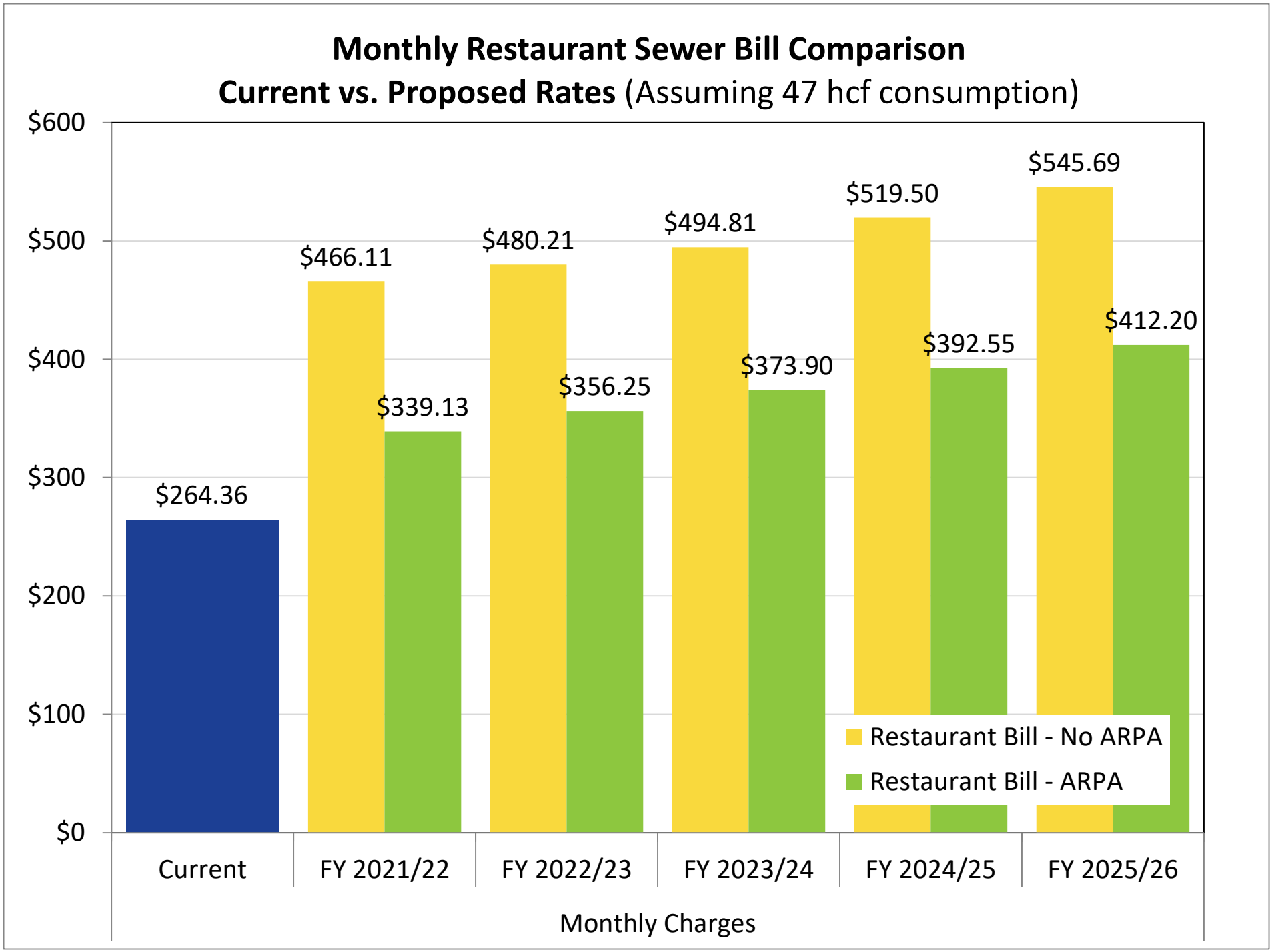



Monthly Professional Building Commercial Sewer Bill Comparison
Current vs. Proposed Rates (Assuming 36 hcf consumption)
$250
$200
$150
$100
$50
$0
$101.10
$182.56
$132.98
$188.18
$139.52
$193.83
$146.48
$203.41
$153.86
$213.44
$161.66
Prof. Building Bill - No ARPA
Prof. Building Bill - ARPA
Current
FY 2021/22
FY 2022/23
FY 2023/24
FY 2024/25
FY 2025/26
Monthly Charges

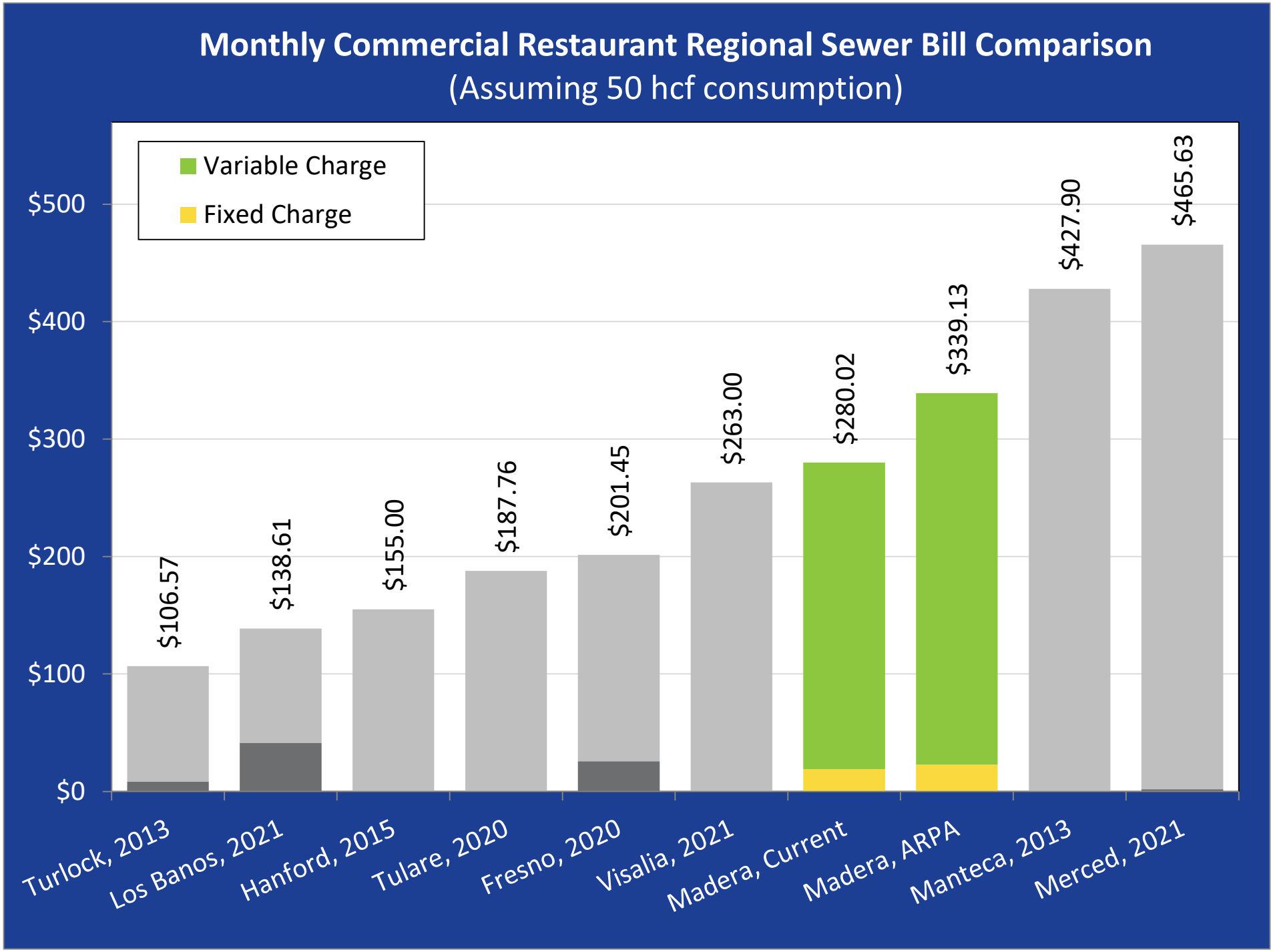
Monthly Professional Building Commercial Regional Sewer Bill Comparison

(Assuming 36 hcf consumption)



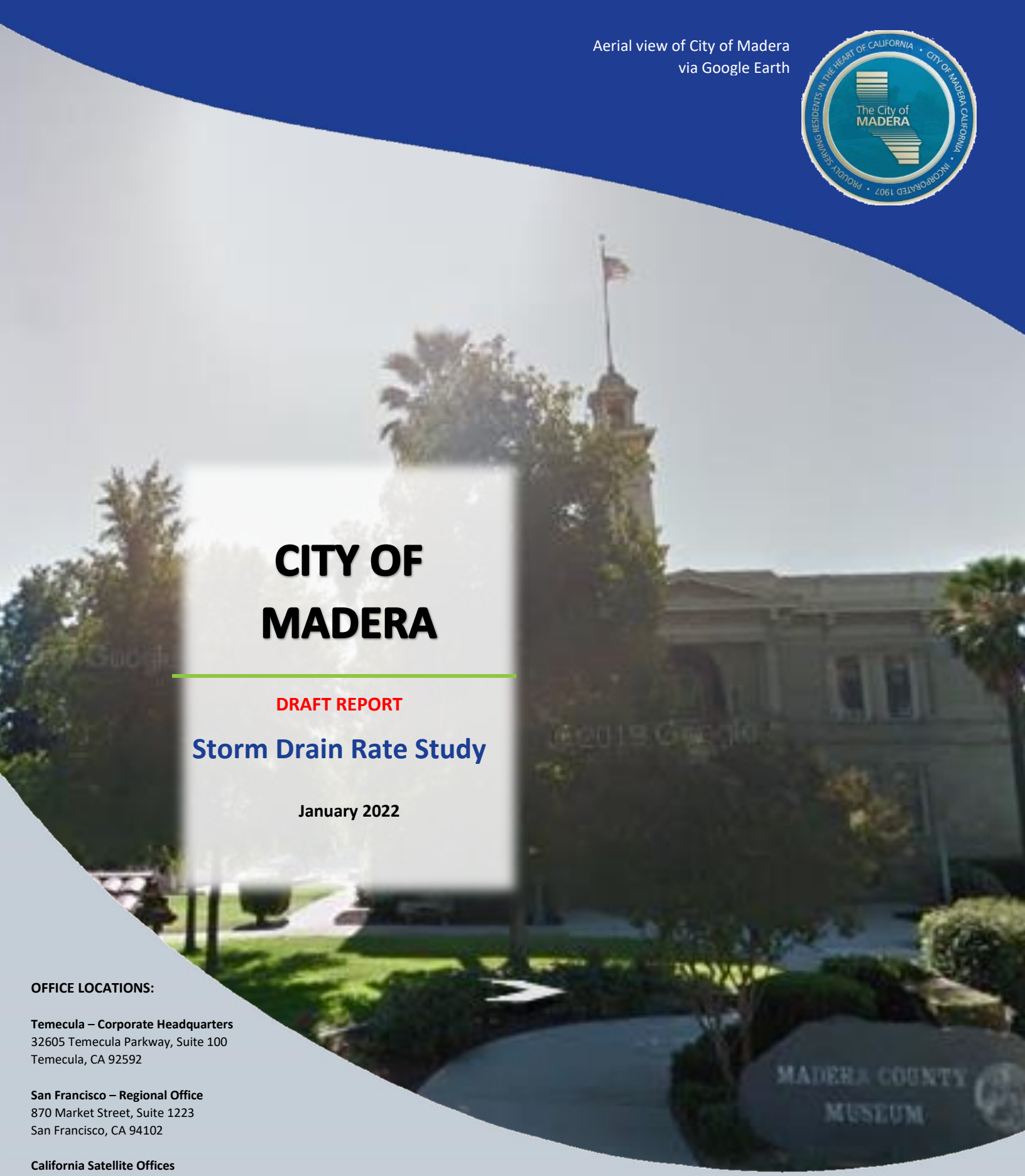

Monthly Restaurant Sewer Bill Comparison
Current vs. Proposed Rates (Assuming 47 hcf consumption)
$600
$500
$400
$300
$200
$100
$0
$264.36
$466.11
$339.13
$480.21
$356.25
$494.81
$373.90
$519.50
$392.55
$545.69
$412.20
Restaurant Bill - No ARPA
Restaurant Bill - ARPA
Current
FY 2021/22
FY 2022/23
FY 2023/24
FY 2024/25
FY 2025/26
Monthly Charges

Monthly Commercial Restaurant Regional Sewer Bill Comparison
(Assuming 50 hcf consumption)



3. Storm Drain Rate Study

Aerial view of City of Madera
via Google Earth



CITY OF MADERA

DRAFT REPORT

Storm Drain Rate Study

January 2022

OFFICE LOCATIONS:

Temecula – Corporate Headquarters
32605 Temecula Parkway, Suite 100
Temecula, CA 92592

San Francisco – Regional Office
870 Market Street, Suite 1223
San Francisco, CA 94102

California Satellite Offices
Atascadero, Davis
Huntington Beach,
Joshua Tree, Riverside
Sacramento, San Jose

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SECTION 1. PURPOSE AND OVERVIEW OF THE STUDY

A. Purpose

The City of Madera (City) retained NBS to conduct a comprehensive storm drain rate study. The study looked at setting rates to meet revenue requirements, provide greater financial stability for the storm drainage enterprise, and comply with legal requirements (such as California Constitution article XIII D, Section 6, which is commonly referred to as Proposition 218 [Prop 218]). The rates resulting from this study were developed in a manner that is consistent with industry standard cost of service principles. In addition to documenting the rate study methodology, this report is provided with the intent of assisting the City to maintain transparent communications with its residents and businesses.

In developing new storm drain rates, NBS worked cooperatively with City staff and the City Council (Council) in selecting appropriate proposed rates. Based on input from all stakeholders, the proposed rates are summarized in this report.

B. Overview of the Study

FINANCIAL PLAN

As a part of this rate study, NBS projected revenues and expenditures on a cash flow basis for the next five years. The amount of rate revenue required, that will allow reserves to be maintained at the recommended levels, is known as the *net revenue requirement*. As current rate revenue falls short of the net revenue requirement, rate adjustments -- or more accurately, adjustments in the total revenue collected from rates -- are recommended. This report presents an overview of the methodologies, assumptions, and data used, along with the financial plans and proposed rates developed in this study[1].

STORM DRAIN RATE DESIGN ANALYSIS

Rate design is typically the stage in the study where NBS, staff and the Council must work closely together, to develop rate alternatives that will meet the City's objectives. It is important for the storm drain utility to send proper price signals to its customers about the actual cost of providing storm drain services to each parcel. This objective is typically addressed through both the magnitude of the rate adjustments, and the rate structure design. In other words, both the amount of revenue collected, and the way in which the revenue is collected from customers are important.

1 The complete financial plan is set forth in the Appendix.

SECTION 2. STORM DRAIN RATE STUDY

A. Key Storm Drain Rate Study Issues

The City's storm drain rate analysis was undertaken with a few specific objectives, including:

- Maintain routine operation and maintenance expenditures of the storm drain system, including salaries and benefits of staff, contracted services and sustainability programs.
- Fund any potential capital projects to maintain a modern and reliable storm drain network and infrastructure.
- Maintain reserve fund levels to ensure future financial stability for the storm drain utility.
- Comply with Prop 218 requirements to ensure cost of service are properly allocated amongst user classifications.

The rate structure NBS proposed relied on industry standards and cost-of-service principles. The proposed rates follow the same rate structure as current rates, maintaining a fixed monthly usage charge dependent on customer class and square footage.

B. Financial Plan

It is important for municipal utilities to maintain reasonable reserves in order to handle emergencies, fund working capital, maintain a good credit rating, and generally follow sound financial management practices. Rate adjustments are governed by the need to meet these objectives. The current state of the City's storm drain utility, with regard to these objectives, is as follows:

- **Meeting Net Revenue Requirements:** For Fiscal Years (FY) 2021/22 through FY 2025/26, the projected net revenue requirement (that is, total annual expenses plus debt service and rate-funded capital costs[2], less non-rate revenues) for the City is approximately $810,000 on average, annually. If no rate adjustments are implemented, the City is projected to have about a $68,000 deficit in FY 2021/22.
- **Building and Maintaining Reserve Funds:** Reserve funds provide a basis for a utility to cope with fiscal emergencies such as revenue shortfalls, asset failure, and natural disasters, among other events. Reserve policies provide guidelines for sound financial management, with an overall long-range perspective to maintain financial solvency and mitigate financial risks associated with revenue instability, volatile capital costs, and emergencies. The reserve funds for the Utility are considered unrestricted reserves and consist of the following:
    - **The Operating Reserve** should equal approximately 90 days of operating expenses (reaching approximately $222,000 in FY 2025/26). An Operating Reserve is intended to promote financial viability in the event of any short-term fluctuation in revenues and/or expenditures, such as – particularly in periods of economic distress – changes or trends in age of receivables.

[2] *The City's storm drain utility does not currently have any outstanding debt services or capital improvement projects over the next 5 years at the time of this study.*

- **The Capital Outlay Reserve** should equal 3% of net assets, averaging about $500,000 over the next five years. These monies are set aside to address long-term and routine capital system replacement and rehabilitation needs.

- **Funding Capital Improvement Projects:** The City must also be able to fund necessary capital improvements to maintain current service levels. Currently, the City does not have any planned capital improvements for the storm drain utility.
- **Inflation and Growth Projections:** Assumptions regarding cost inflation were made in order to project future revenues and expenses for the study period.
  - Customer growth is expected to be 0% annually.
  - General inflation is assumed to be 3% annually.
  - Salaries, benefits, fuel, and electricity are all assumed to be 5% annually.
  - Some expenses are assumed to have no escalation annually.
- **Maintaining Adequate Bond Coverage:** The City currently has no outstanding debt service obligations. However, the benefit of maintaining a debt coverage ratio over 1.20 is that it strengthens the City's credit rating, which can help lower the interest rates for debt-funded capital projects in the future, should the City decide to use them.

Rate revenue adjustments of eight percent (8%) in FY 2021/22 through FY 2025/26 will be needed in order to fund operating expenses and maintain reserves at the recommended targets. **Figure 1** summarizes the sources and uses of funds, net revenue requirements, and the recommended annual percent adjustments in total rate revenue recommended for the next 5 years for the City.

Figure 1. Summary of Storm Drain Revenue Requirements

Summary of Sources and Uses of Funds and Net Revenue Requirements	Budget FY 2020/21	Projected FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Sources of Storm Drain Funds						
Rate Revenue Under Prevailing Rates	$ 668,179	$ 668,179	$ 668,179	$ 668,179	$ 668,179	$ 668,179
Additional Revenue from Rate Increases [1]	-	*13,364*	*111,185*	*173,534*	*240,871*	*313,595*
Non-Rate Revenues	182,442	12,442	12,442	12,442	12,442	12,442
Interest Earnings	3,110	14,925	13,662	13,656	14,250	15,521
Total Sources of Funds	**$ 853,731**	**$ 708,910**	**$ 805,468**	**$ 867,811**	**$ 935,742**	**$ 1,009,737**
Uses of Storm Drain Funds						
Operating Expenses	$ 749,310	$ 776,800	$ 805,800	$ 835,900	$ 867,400	$ 900,500
Debt Service	-	-	-	-	-	-
Rate-Funded Capital Expenses	-	-	-	-	-	-
Total Use of Funds	**$ 749,310**	**$ 776,800**	**$ 805,800**	**$ 835,900**	**$ 867,400**	**$ 900,500**
Surplus (Deficiency) after Rate Increase	**$ 104,421**	**$ (67,890)**	**$ (332)**	**$ 31,911**	**$ 68,342**	**$ 109,237**
Projected Annual Rate Increase	***0.00%***	***8.00%***	***8.00%***	***8.00%***	***8.00%***	***8.00%***
Cumulative Rate Increases	*1.00%*	*9.08%*	*17.81%*	*27.23%*	*37.41%*	*48.40%*
Surplus (Deficiency) before Rate Increase	**$ 104,421**	**$ (81,254)**	**$ (111,517)**	**$ (141,623)**	**$ (172,529)**	**$ (204,358)**
Net Revenue Requirement [2]	**$ 563,758**	**$ 749,433**	**$ 779,696**	**$ 809,802**	**$ 840,708**	**$ 872,537**

1. Revenue from rate increases assume an implementation date of April 1, 2022 and then July 1st, 2022 through 2025.
2. Total Use of Funds less non-rate revenues and interest earnings. This is the annual amount needed from storm drain rates.

Figure 2 summarizes the projected reserve fund balances and reserve targets for the storm drain utility's unrestricted reserve funds. A more detailed version of the proposed 5-year financial plan is included in the Appendix. As can be seen in Figure 2, given proposed rate adjustments, reserves will meet the minimum target all projected years.

Figure 2. Summary of Reserve Funds

Beginning Reserve Fund Balances and Recommended Reserve Targets	Budget FY 2020/21	Projected FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Storm Drainage Operating Reserve Fund						
Ending Balance	$ 184,761	$ 116,871	$ 116,539	$ 148,451	$ 213,879	$ 222,041
Recommended Minimum Target	*184,761*	*191,540*	*198,690*	*206,112*	*213,879*	*222,041*
Capital Outlay Reserve Fund						
Ending Balance	$ 617,661	$ 617,661	$ 617,661	$ 617,661	$ 620,574	$ 721,649
Recommended Minimum Target	*545,300*	*532,200*	*519,500*	*507,200*	*495,300*	*483,800*
Total Ending Balance	**$ 802,422**	**$ 734,532**	**$ 734,200**	**$ 766,112**	**$ 834,453**	**$ 943,690**
Total Recommended Minimum Target	***$ 730,061***	***$ 723,740***	***$ 718,190***	***$ 713,312***	***$ 709,179***	***$ 705,841***

C. Cost of Service Analysis

Once the net revenue requirements are determined, the cost-of-service analysis proportionately distributes the revenue requirements to each of the customer classes. All costs in the City's budget are allocated to each component of the rate structure in proportion to the level of service required by customers. The levels of service are related to number of accounts, total square footage, and current revenue. Ultimately, a cost-of-service analysis is intended to result in rates that are proportional to the cost of providing service to each customer.

CUSTOMER CLASSES

Customer classes are determined by combining customers with similar demand characteristics and types of use into categories that reflect the cost differentials to serve each type of customer. This process is limited by the desire to not overcomplicate the City's rate structure. For the City, the customer classes are split between single-family residential, multi-family residential, and non-residential.

The number of customers for each customer class and the estimated square foot total for non-single-family customers are shown in **Figure 3**. The 2020 rate revenue from usage charges are allocated to customer classes based on the revenue collected, as shown in **Figure 4**.

Figure 3. Customer Allocation Factor

Customer Class	Number of Accounts [1]	Percent of Total	Square Footage Estimate	Percent of Total
Single Family Residential	13,585	**94.4%**	n/a	
Multi Family Residential	4	**0.0%**	469,373	**7.7%**
Non-Residential	748	**5.2%**	5,191,845	**85.5%**
Church	51	**0.4%**	411,220	**6.8%**
Total	**14,388**	**100.0%**	**6,072,438**	**100.0%**

1. Number of accounts from Oct. 2020 & square footage estimate from source files:
MAIS Meter Usage 12 Months_Manipulated_02.06.21.xlsx,
2020 SEP-NOV MUNIS Billing2_Manipulated.xlsx, 2020 DEC MUNIS Billing_Manipulated.xlsx

Figure 4. Revenue Allocation Factor

Customer Class	2020 Revenue	Percent of Total
Single Family Residential	$ 415,808	**61.1%**
Multi Family Residential	$ 12,919	**1.9%**
Non-Residential	$ 242,238	**35.6%**
Church	$ 9,735	**1.4%**
Total	**$ 680,699**	**100%**

1. 2020 revenue found in source files: *MAIS Meter Usage 12 Months_Manipulated_02.06.21.xlsx, 2020 SEP-NOV MUNIS Billing2_Manipulated.xlsx, 2020 DEC MUNIS Billing_Manipulated.xlsx*

D. Rate Design Analysis

NBS recommends that the City retain the current storm drain rate structure, with a fixed monthly usage charge for single-family customers, and a per square foot charge (with a maximum monthly cap) for multi-family residential, non-residential (combined with churches). **Figure 5** summarizes the proposed storm drain monthly user charges.

Figure 5. Summary of Rate Calculation

Customer Classes	FY 2021/22 Net Revenue Requirement	Number of Accounts	Square Footage Estimate	By Account Monthly Charge	By Sq. Ft. Monthly Charge	Max Sq. Ft. Based on Current Rates	Max Monthly Rate
Proposed Storm Drain Monthly User Charges							
math formula	*a*	*b*	*c*	*d = b / a*	*e = c / a*	*f*	*g = f * e*
Single Family Residential	$ 457,794	*13,585*	n/a	$ 2.81	n/a	n/a	n/a
Multi Family Residential	$ 14,223	*4*	469,373	n/a	$ 0.003	40,000	$ 120.00
40 units to 80 units	-	-	-	n/a	$ 0.003	80,000	$ 240.00
Over 81 units	-	-	-	n/a	$ 0.003	120,000	$ 360.00
Non-Residential	$ 266,698	*748*	5,191,845	n/a	$ 0.005	20,000	$ 100.00
Church	$ 10,718	*51*	411,220	n/a			
Total Net Revenue Requirement	**$ 749,433**	**14,388**	**6,072,438**				

E. Proposed Storm Drain Rates

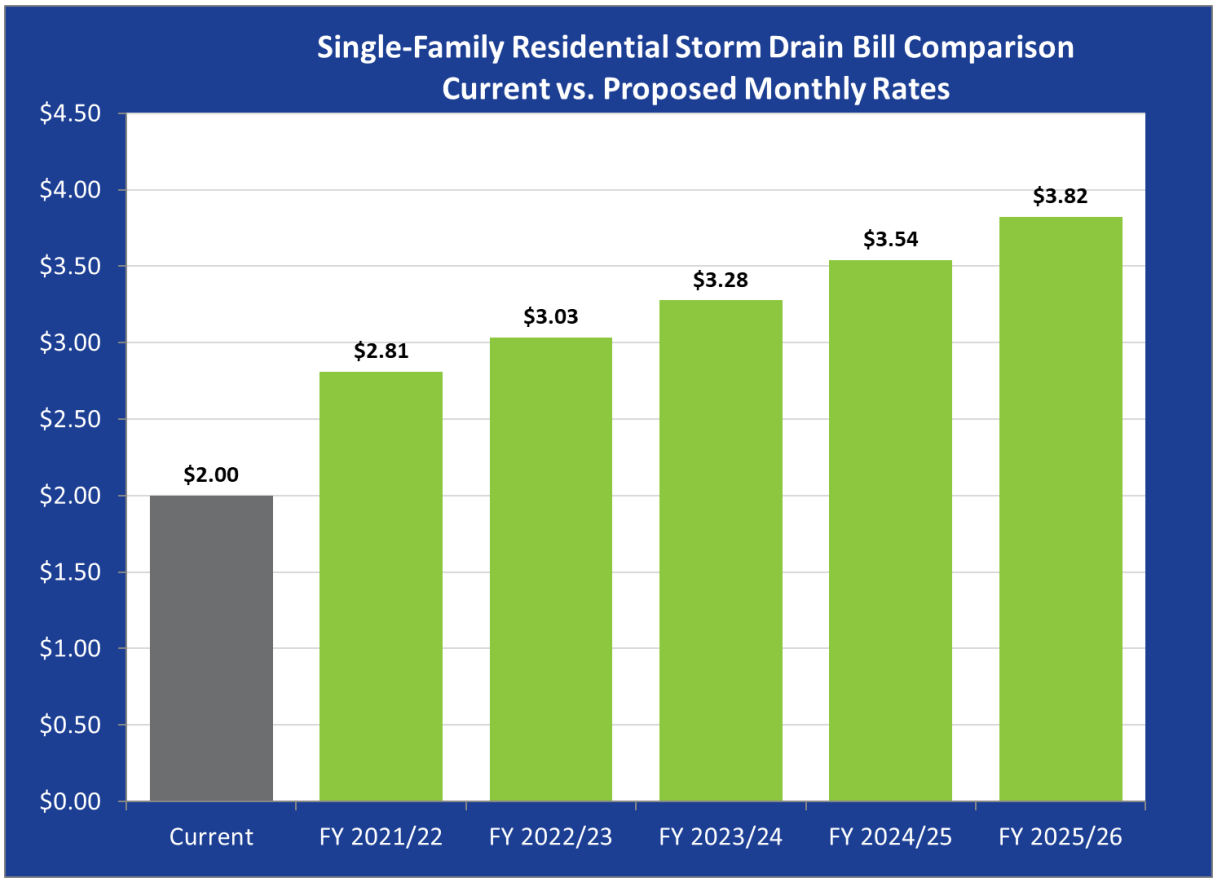
The cost-of-service analysis is used to establish the rates for the first year in the five-year rate plan, FY 2021/22. In the subsequent four years of the rate planning period, proposed charges are simply adjusted by the proposed adjustment in total rate revenue needed, to meet projected revenue requirements. **Figure 6** provides a comparison of the proposed rates for FY 2021/22 through FY 2025/26. More detailed tables on the development of the proposed charges are documented in the Appendix.

Figure 6. Proposed Storm Drain Rates

Storm Drain Rate Schedule	Current Rates	Proposed Rates				
		FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Proposed Monthly Usage Charge						
Single Family Residential						
per month	$2.00	$2.81	$3.03	$3.28	$3.54	$3.82
Multi Family Residential						
Equal or less than 40 units						
per square foot,	$0.002	$0.003	$0.004	$0.005	$0.006	$0.007
maximum per month	$80.00	$120.00	$130.00	$140.00	$151.00	$163.00
Greater than 40 & equal or less than 80 units						
per square foot,	$0.002	$0.003	$0.004	$0.005	$0.006	$0.007
maximum per month	$160.00	$240.00	$259.00	$280.00	$302.00	$326.00
Greater than 81 units						
per square foot,	$0.002	$0.003	$0.004	$0.005	$0.006	$0.007
maximum per month	$240.00	$360.00	$389.00	$420.00	$454.00	$490.00
Non-Residential (Including Churches)						
per square foot of ground floor,	$0.004	$0.005	$0.006	$0.007	$0.008	$0.009
maximum per month	$80.00	$100.00	$108.00	$117.00	$126.00	$136.00

Figure 7 compares the monthly storm drain bills for the current and proposed rates for single-family residential customers over the next five years.

Figure 7. Monthly Bill Comparison for Single-Family Customers



SECTION 3. RECOMMENDATIONS AND NEXT STEPS

A. Consultant Recommendations

NBS recommends the City take the following actions:

Approve and accept this Study: NBS recommends the City Council formally approve and adopt this Study and its recommendations and proceed with the steps required to implement the proposed rates. This will provide documentation of the rate study analyses and the basis for analyzing potential changes to future rates.

Implement Recommended Levels of Rate Adjustments and Proposed Rates: Based on successfully meeting the Proposition 218 procedural requirements, the City Council should proceed with implementing the 5-year schedule of proposed rates and rate adjustments previously shown in Figure 6. This will help ensure the continued financial health of City's storm drainage utility.

B. Next Steps

Annually Review Rates and Revenue – Any time an agency adopts new utility rates or rate structures, those new rates should be closely monitored over the next several years to ensure the revenue generated is sufficient to meet the annual revenue requirements.

Note: The attached Appendix provide more detailed information on the analysis of the storm drain revenue requirements, cost-of-service analysis and cost allocations, and the rate design analyses that have been summarized in this report.

C. NBS' Principal Assumptions and Considerations

In preparing this report and the opinions and recommendations included herein, NBS has relied on a number of principal assumptions and considerations with regard to financial matters, conditions, and events that may occur in the future. This information and these assumptions, including City's budgets, capital improvement costs, and information from City staff were provided by sources we believe to be reliable, although NBS has not independently verified this data.

While we believe NBS' use of such information and assumptions is reasonable for the purpose of this report and its recommendations, some assumptions will invariably not materialize as stated herein and may vary significantly due to unanticipated events and circumstances. Therefore, the actual results can be expected to vary from those projected to the extent that actual future conditions differ from those assumed by us or provided to us by others.

Appendix: Detailed Storm Drain Study Tables and Figures

a.Appendix: Detailed Storm Drain Study Tables and Figures

TABLE 1 : FINANCIAL PLAN AND SUMMARY OF REVENUE REQUIREMENTS — **5-Year Rate Period**

RATE REVENUE REQUIREMENTS SUMMARY[1]	Budget	Projected				
	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Sources of Storm Drain Funds						
Rate Revenue:						
Drainage User Fees	$ 668,179	$ 668,179	$ 668,179	$ 668,179	$ 668,179	$ 668,179
Revenue from Rate Increases	-	*13,364*	*111,185*	*173,534*	*240,871*	*313,595*
Subtotal: Rate Revenue After Rate Increases	668,179	681,543	779,364	841,713	909,050	981,774
Non-Rate Revenue:						
Fines & Forfeiture	12,287	12,287	12,287	12,287	12,287	12,287
Refunds	155	155	155	155	155	155
Other Revenue	170,000	-	-	-	-	-
Interest Income	3,110	14,925	13,662	13,656	14,250	15,521
Subtotal: Non-Rate Revenue	185,552	27,367	26,104	26,098	26,692	27,963
Total Sources of Funds	**$ 853,731**	**$ 708,910**	**$ 805,468**	**$ 867,811**	**$ 935,742**	**$ 1,009,737**
Uses of Storm Drainage Funds						
Operating Expenses						
Salaries & Benefits	$ 352,994	$ 370,600	$ 389,100	$ 408,400	$ 428,600	$ 450,000
Materials & Services	122,500	127,500	132,700	138,100	143,700	149,500
Interfund Charges	150,994	152,400	154,000	155,600	157,300	159,000
Special Payments	69,578	73,100	76,800	80,600	84,600	88,800
Transfer Out	53,244	53,200	53,200	53,200	53,200	53,200
Subtotal: Operating Expenses	$ 749,310	$ 776,800	$ 805,800	$ 835,900	$ 867,400	$ 900,500
Total Uses of Storm Drainage Funds	**$ 749,310**	**$ 776,800**	**$ 805,800**	**$ 835,900**	**$ 867,400**	**$ 900,500**
Annual Surplus/(Deficit)	**$ 104,421**	**$ (67,890)**	**$ (332)**	**$ 31,911**	**$ 68,342**	**$ 109,237**
Net Revenue Req't. *(Total Uses less Non-Rate Revenue)*	**$ 563,758**	**$ 749,433**	**$ 779,696**	**$ 809,802**	**$ 840,708**	**$ 872,537**
Projected Annual Rate Revenue Adjustment	***0.00%***	***8.00%***	***8.00%***	***8.00%***	***8.00%***	***8.00%***
Cumulative Increase from Annual Revenue Increases	*1.00%*	*9.08%*	*17.81%*	*27.23%*	*37.41%*	*48.40%*
Debt Coverage After Rate Increase	*N/A*	*N/A*	*N/A*	*N/A*	*N/A*	*N/A*

1. Revenue and expenses for FY 2019/20 through FY 2020/21 are from source file: *Enterprise Funds Budget 2020-21.pdf, pages 56-58.*

TABLE 2 : RESERVE FUND SUMMARY

5-Year Rate Period

SUMMARY OF CASH ACTIVITY UN-RESTRICTED RESERVES	Budget FY 2020/21	Projected FY 2021/22	 FY 2022/23	 FY 2023/24	 FY 2024/25	 FY 2025/26
Total Beginning Cash[1,2]	**$ 698,001**					
Storm Drainage Operating Reserve Fund						
Beginning Reserve Balance[1]	$ 375,000	$ 184,761	$ 116,871	$ 116,539	$ 148,451	$ 213,879
Plus: Net Cash Flow (After Rate Increases)	104,421	(67,890)	(332)	31,911	68,342	109,237
Less: Transfer Out to Capital Replacement Reserve	(294,660)	-	-	-	(2,913)	(101,075)
Ending Operating Reserve Balance	***$ 184,761***	***$ 116,871***	***$ 116,539***	***$ 148,451***	***$ 213,879***	***$ 222,041***
Target Ending Balance (90-days of O&M)[3]	*$ 184,761*	*$ 191,540*	*$ 198,690*	*$ 206,112*	*$ 213,879*	*$ 222,041*
Capital Outlay Reserve Fund						
Beginning Reserve Balance	$ 323,001	$ 617,661	$ 617,661	$ 617,661	$ 617,661	$ 620,574
Plus: Transfer of Operating Reserve Surplus	294,660	-	-	-	2,913	101,075
Less: Use of Reserves for Capital Projects	-	-	-	-	-	-
Ending Capital Rehab & Replacement Reserve Balance	***$ 617,661***	***$ 617,661***	***$ 617,661***	***$ 617,661***	***$ 620,574***	***$ 721,649***
Target Ending Balance (3% of Net Assets)[4]	*$ 545,300*	*$ 532,200*	*$ 519,500*	*$ 507,200*	*$ 495,300*	*$ 483,800*
Ending Balance	***$ 802,422***	***$ 734,532***	***$ 734,200***	***$ 766,112***	***$ 834,453***	***$ 943,690***
Minimum Target Ending Balance	***$ 730,061***	***$ 723,740***	***$ 718,190***	***$ 713,312***	***$ 709,179***	***$ 705,841***
Ending Surplus/(Deficit) Compared to Reserve Targets	***$ 72,361***	***$ 10,792***	***$ 16,010***	***$ 52,799***	***$ 125,274***	***$ 237,849***
Annual Interest Earnings Rate[5]	*0.00%*	*1.86%*	*1.86%*	*1.86%*	*1.86%*	*1.86%*

1. Revenue and expenses for FY 2019/20 through FY 2020/21 are from source file: *Enterprise Funds Budget 2020-21.pdf, pages 56-58.*
2. Beginning cash balance for the Storm Drainage Fund is found in Source File: *Storm Drainage Ent WTB 6_30_20.pdf, Pooled Cash.*
3. NBS Recommends setting the Operating Reserve Fund target at 90 days of operating and maintenance expenses.
4. NBS recommends setting the Capital Outlay Reserve to a minimum of 3% of net assets.
5. City's actual or budgeted interest earnings are used in analysis for unrestricted reserves in FY 2020/21. For 2021/22 and beyond, interest earning rates are estimated at the 3-year average (FY '17/18 - '19/20) for funds invested in LAIF, per the California Treasurer's Office website, for the restricted reserves. Source: https://www.treasurer.ca.gov/pmia-laif/historical/annual.asp.

CHART 1

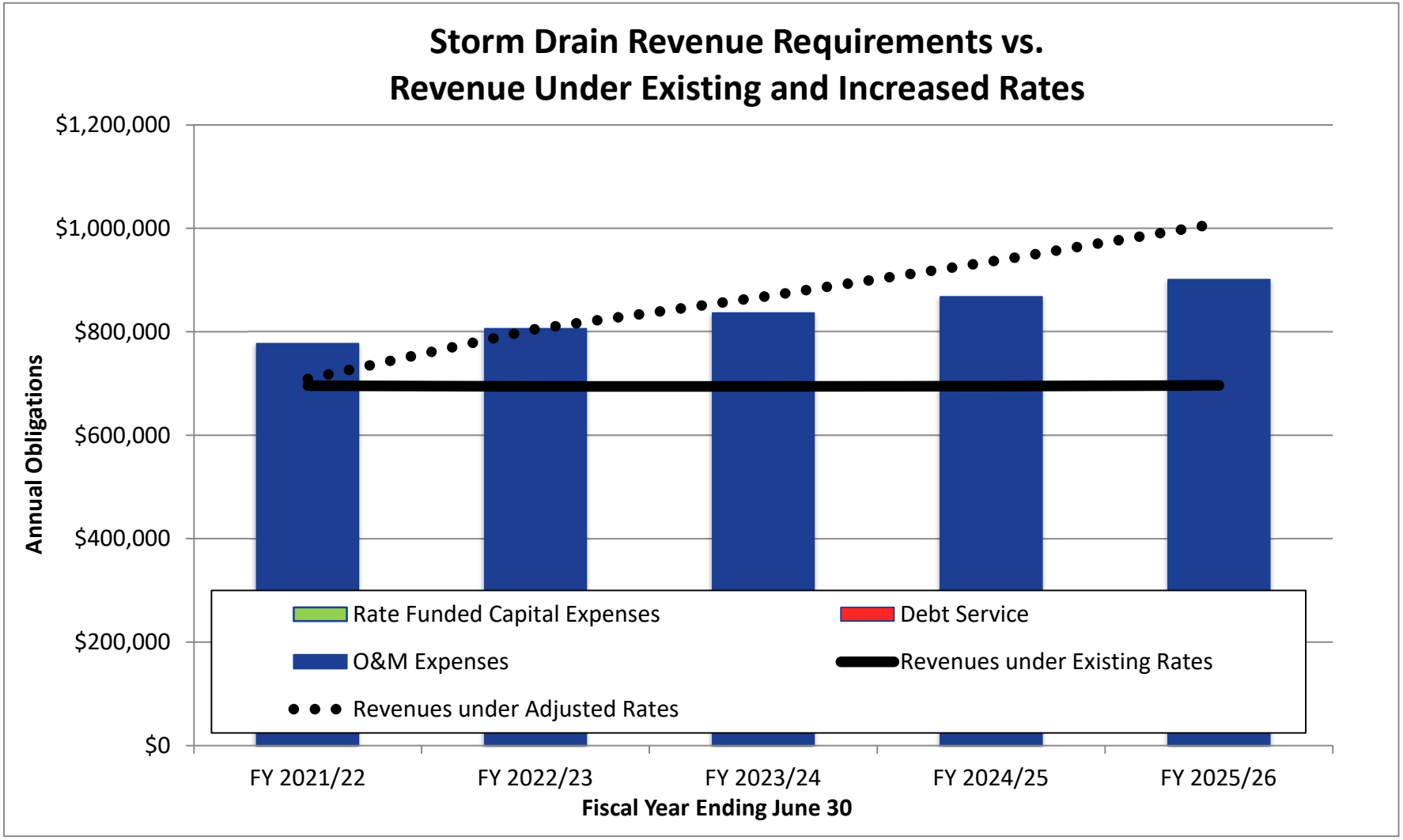

Storm Drain Revenue Requirements vs.
Revenue Under Existing and Increased Rates
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
$0
Annual Obligations
Rate Funded Capital Expenses
Debt Service
O&M Expenses
Revenues under Existing Rates
Revenues under Adjusted Rates
FY 2021/22
FY 2022/23
FY 2023/24
FY 2024/25
FY 2025/26
Fiscal Year Ending June 30

CHART 2

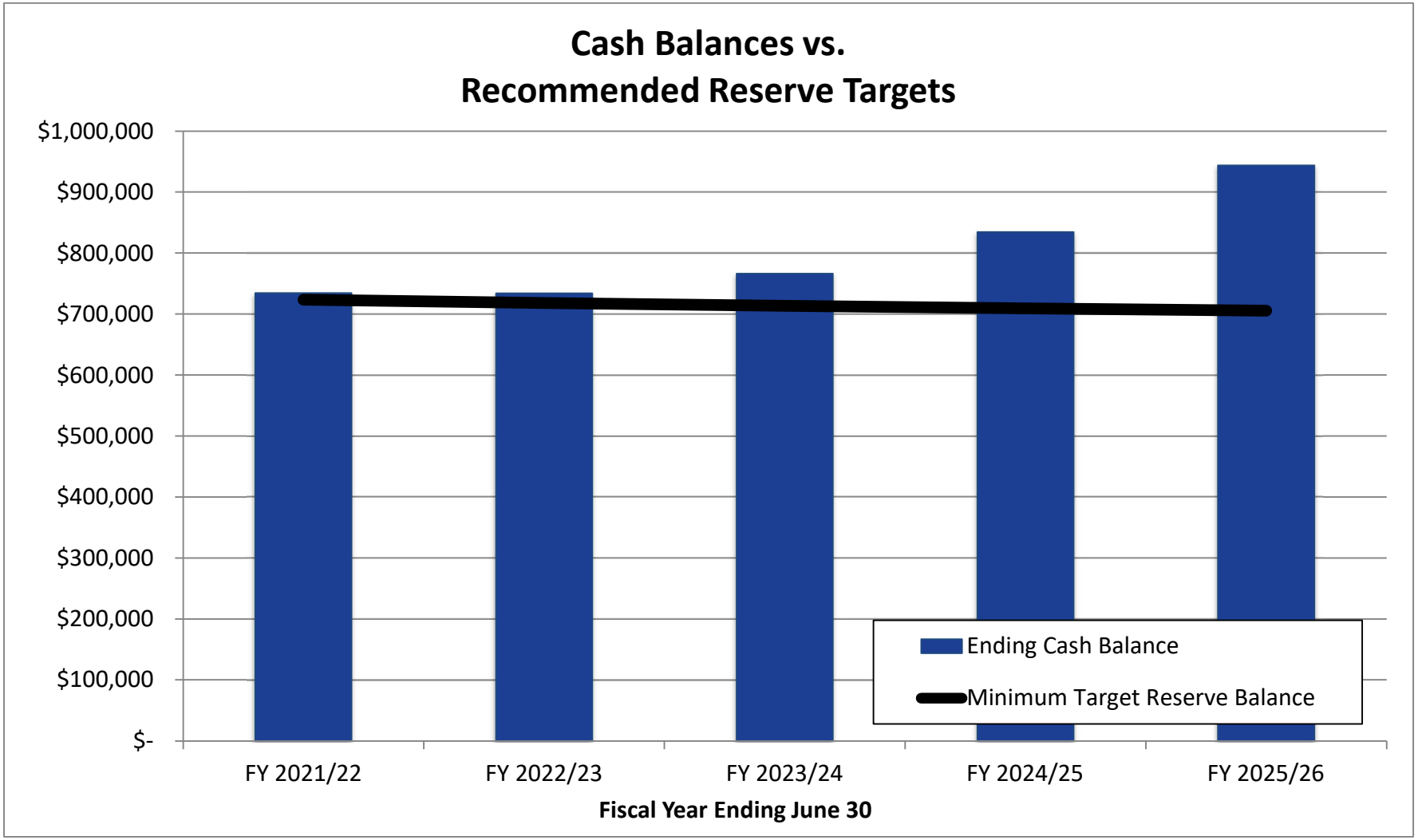
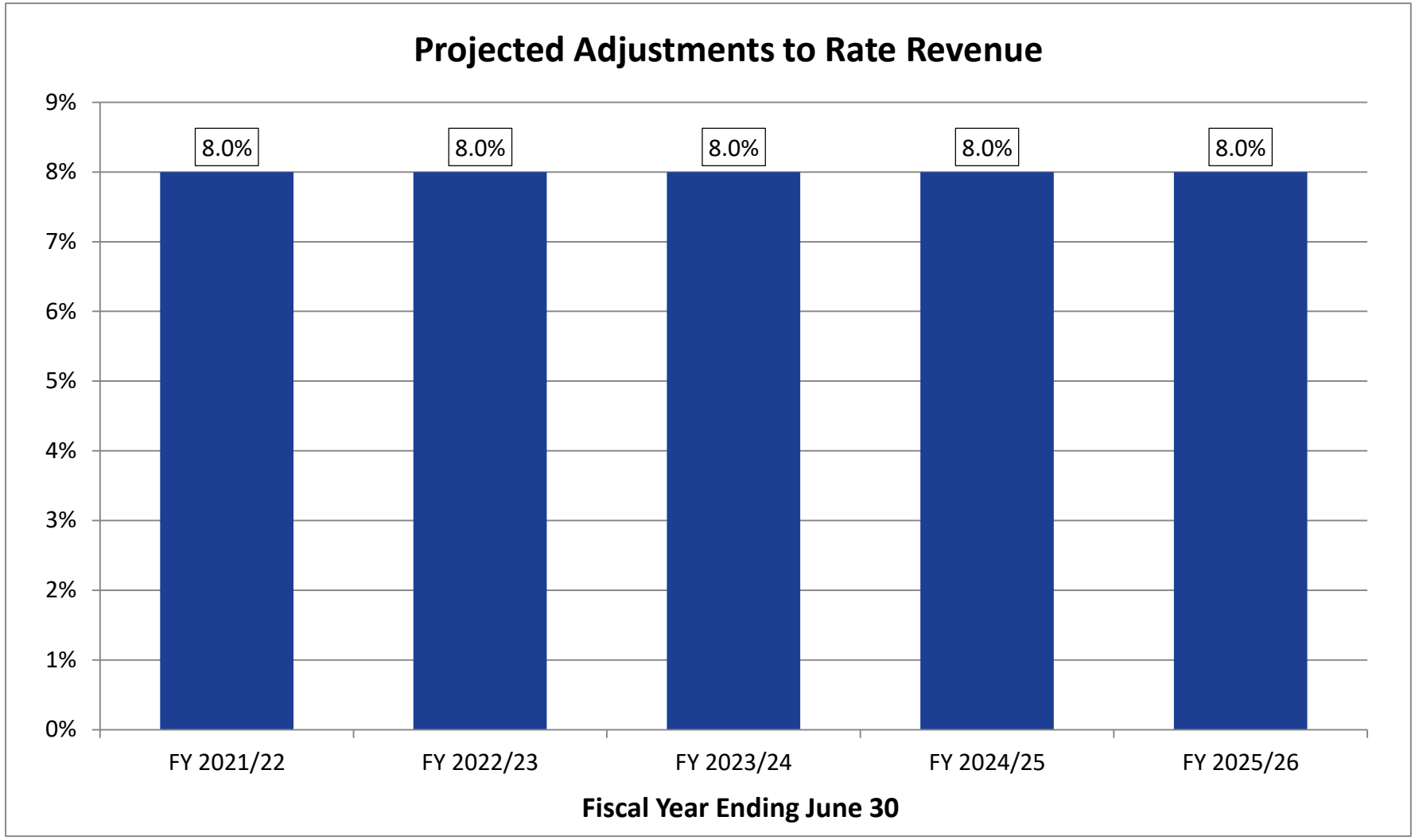

Cash Balances vs.
Recommended Reserve Targets
$1,000,000
$900,000
$800,000
$700,000
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$-
FY 2021/22
FY 2022/23
FY 2023/24
FY 2024/25
FY 2025/26
Fiscal Year Ending June 30
Ending Cash Balance
Minimum Target Reserve Balance

CHART 3


Projected Adjustments to Rate Revenue
9%
8%
7%
6%
5%
4%
3%
2%
1%
0%
8.0%
8.0%
8.0%
8.0%
8.0%
FY 2021/22
FY 2022/23
FY 2023/24
FY 2024/25
FY 2025/26
Fiscal Year Ending June 30

CITY OF MADERA **EXHIBIT 1**
STORM DRAIN RATE STUDY
Operating Revenue and Expenses

TABLE 3 : REVENUE FORECAST[1]

		Budget	Prop 218 Rate Period				
SOURCES OF REVENUE	***Basis***	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
DRAINAGE OPERATIONS							
Fines & Forfeiture							
Late Payment/Other Penalty	*1*	$ 12,287	$ 12,287	$ 12,287	$ 12,287	$ 12,287	$ 12,287
Subtotal		$ 12,287	$ 12,287	$ 12,287	$ 12,287	$ 12,287	$ 12,287
Charges for Services							
Drainage User Fees	*1*	$ 668,179	$ 668,179	$ 668,179	$ 668,179	$ 668,179	$ 668,179
Subtotal		$ 668,179	$ 668,179	$ 668,179	$ 668,179	$ 668,179	$ 668,179
Interest							
Interest Income[2]	*4*	$ 3,110	$ -	$ -	$ -	$ -	$ -
Subtotal		$ 3,110	$ -	$ -	$ -	$ -	$ -
Interfund Charges							
Interfund Charges Revenue - Co	*7*	$ 170,000	$ -	$ -	$ -	$ -	$ -
Subtotal		$ 170,000	$ -	$ -	$ -	$ -	$ -
Gains & Proceeds							
Sale of Real & Personal Property	*7*	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal		$ -	$ -	$ -	$ -	$ -	$ -
Refunds							
Collection Recovery	*1*	$ 155	$ 155	$ 155	$ 155	$ 155	$ 155
Subtotal		$ 155	$ 155	$ 155	$ 155	$ 155	$ 155
DRAINAGE FLOOD CONTROL							
Gains & Proceeds							
Sale of Real & Personal Property	*1*	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal		$ -	$ -	$ -	$ -	$ -	$ -
DRAINAGE CAPITAL OUTLAY							
Non-Cash Capital Contribution							
Capital Contribution	*Exh. 2*	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal		$ -	$ -	$ -	$ -	$ -	$ -
TOTAL: REVENUE		**$ 853,731**	**$ 680,621**	**$ 680,621**	**$ 680,621**	**$ 680,621**	**$ 680,621**

CITY OF MADERA **EXHIBIT 1**
STORM DRAIN RATE STUDY
Operating Revenue and Expenses

TABLE 4 : REVENUE SUMMARY

		Budget	Prop 218 Rate Period				
RATE REVENUE:							
Drainage User Fees		$ 668,179	$ 668,179	$ 668,179	$ 668,179	$ 668,179	$ 668,179
OTHER REVENUE:							
Fines & Forfeiture		12,287	12,287	12,287	12,287	12,287	12,287
Refunds		155	155	155	155	155	155
Gains & Proceeds		-	-	-	-	-	-
Other Revenue		170,000	-	-	-	-	-
Interest Income		3,110	-	-	-	-	-
TOTAL: REVENUE		**$ 853,731**	**$ 680,621**	**$ 680,621**	**$ 680,621**	**$ 680,621**	**$ 680,621**

TABLE 5 : OPERATING EXPENSE FORECAST[1]

		Budget	Prop 218 Rate Period				
DESCRIPTION	***Basis***	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
DRAINAGE OPERATIONS							
Interfund Charges							
Facility Maintenance	*4*	$ 47,905	$ 49,300	$ 50,800	$ 52,300	$ 53,900	$ 55,500
Admin Ove.	*4*	2,084	2,100	2,200	2,300	2,400	2,500
Subtotal		$ 49,989	$ 51,400	$ 53,000	$ 54,600	$ 56,300	$ 58,000
Transfer Out							
Transfer Out - Insurance Rese.	*7*	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000
Subtotal		$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000
Sub-Total: Drainage Operations		**$ 94,989**	**$ 96,400**	**$ 98,000**	**$ 99,600**	**$ 101,300**	**$ 103,000**
Depreciation (Non-cash item left out of analysis)[3]							
Depreciation/Replacement	*7*	$ 589	$ 600	$ 600	$ 600	$ 600	$ 600
Subtotal		$ 589	$ 600	$ 600	$ 600	$ 600	$ 600

TABLE 6 : OPERATING EXPENSE FORECAST[1]

		Budget	Prop 218 Rate Period				
DESCRIPTION	***Basis***	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
DRAINAGE FLOOD CONTROL							
Salaries & Benefits							
Salaries / Full-Time	*2*	$ 197,416	$ 207,300	$ 217,700	$ 228,600	$ 240,000	$ 252,000
Salaries / Part-Time	*2*	-	-	-	-	-	-
Salaries / Overtime	*2*	6,000	6,300	6,600	6,900	7,200	7,600
Salaries / Leave Payout	*2*	-	-	-	-	-	-
Salaries / Uniform Pay	*2*	592	600	600	600	600	600
Public Employees Retirement	*3*	25,814	27,100	28,500	29,900	31,400	33,000
Long Term Disability Insurance	*3*	662	700	700	700	700	700
Life Insurance Premiums	*3*	291	300	300	300	300	300
Workers Compensation Insurance	*3*	19,344	20,300	21,300	22,400	23,500	24,700
Medicare Tax - Employer's Share	*3*	3,037	3,200	3,400	3,600	3,800	4,000
Unfunded Accrued Liability	*3*	53,424	56,100	58,900	61,800	64,900	68,100
Deferred Compensation/Part-Time	*3*	-	-	-	-	-	-
Deferred Compensation/Full-Time	*3*	6,745	7,100	7,500	7,900	8,300	8,700
Unemployment Insurance	*3*	876	900	900	900	900	900
Section 125 Benefit Allowance	*3*	38,793	40,700	42,700	44,800	47,000	49,400
Subtotal		$ 352,994	$ 370,600	$ 389,100	$ 408,400	$ 428,600	$ 450,000
Materials & Services							
Gas & Electric Utilities	*6*	$ 50,000	$ 52,500	$ 55,100	$ 57,900	$ 60,800	$ 63,800
Vehicle Fuel, Supplies & Maintenance	*5*	12,500	13,100	13,800	14,500	15,200	16,000
Contracted Services	*4*	15,000	15,500	16,000	16,500	17,000	17,500
Taxes & Assessments	*4*	22,000	22,700	23,400	24,100	24,800	25,500
Maintenance/Other Supplies	*4*	23,000	23,700	24,400	25,100	25,900	26,700
Subtotal		$ 122,500	$ 127,500	$ 132,700	$ 138,100	$ 143,700	$ 149,500
Interfund Charges							
Interfund Charge - Central Su.	*7*	$ 3,324	$ 3,300	$ 3,300	$ 3,300	$ 3,300	$ 3,300
Interfund Charge - Admin. Overhead	*7*	38,271	38,300	38,300	38,300	38,300	38,300
Interfund Charge - Vehicle Replacement	*7*	12,031	12,000	12,000	12,000	12,000	12,000
Interfund Charge - Vehicle Maintenance	*7*	32,978	33,000	33,000	33,000	33,000	33,000
Interfund Charge - Comp. Maintenance	*7*	11,490	11,500	11,500	11,500	11,500	11,500
Interfund Charge - Computer	*7*	2,649	2,600	2,600	2,600	2,600	2,600
Interfund Charge - Software	*7*	262	300	300	300	300	300
Subtotal		$ 101,005	$ 101,000	$ 101,000	$ 101,000	$ 101,000	$ 101,000
Special Payments							
Pension Expense-GASB 68	*3*	$ 69,578	$ 73,100	$ 76,800	$ 80,600	$ 84,600	$ 88,800
Subtotal		$ 69,578	$ 73,100	$ 76,800	$ 80,600	$ 84,600	$ 88,800
Transfer Out							
Transfer Out - Insurance Rese.	*7*	8,244	8,200	8,200	8,200	8,200	8,200
Subtotal		$ 8,244	$ 8,200	$ 8,200	$ 8,200	$ 8,200	$ 8,200
Sub-Total: Drainage Flood Control		**$ 654,321**	**$ 680,400**	**$ 707,800**	**$ 736,300**	**$ 766,100**	**$ 797,500**

CITY OF MADERA **EXHIBIT 1**
STORM DRAIN RATE STUDY
Operating Revenue and Expenses

TABLE 7 : OPERATING EXPENSE FORECAST[1]

		Budget	Prop 218 Rate Period				
DESCRIPTION	***Basis***	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
DRAINAGE CAPITAL OUTLAY							
Capital Outlay							
Construction/Infrastructure	*7*	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal		$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total: Drainage Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Depreciation (Non-cash item left out of analysis)[3]							
Depreciation/Replacement	*7*	$ 328,927	$ 328,900	$ 328,900	$ 328,900	$ 328,900	$ 328,900
Subtotal		$ 328,927	$ 328,900	$ 328,900	$ 328,900	$ 328,900	$ 328,900
GRAND TOTAL: STORM DRAIN OPERATING EXPENSES		**$ 749,310**	**$ 776,800**	**$ 805,800**	**$ 835,900**	**$ 867,400**	**$ 900,500**

TABLE 8 : FORECASTING ASSUMPTIONS

INFLATION FACTORS[4]	***Basis***	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Customer Growth	*1*	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Salaries	*2*	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Benefits	*3*	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
General Inflation	*4*	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Fuel	*5*	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Electricity	*6*	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
No Escalation	*7*	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

1. Revenue and expenses for FY 2019/20 through FY 2020/21 are from source file: *Enterprise Funds Budget 2020-21.pdf, pages 56-58.*
2. Interest income is calculated in the Financial Plan and excluded from this table.
3. Depreciation expense is not considered in this projection since it is not a cash expense.
4. Inflation values follow assumptions made in water and sewer rate study from 2015.
   Source file: Rate Study 2015.pdf, Table 1-1, Page 12.

CITY OF MADERA
STORM DRAIN RATE STUDY
Storm Drain Rates Under Existing Rate Schedule

TABLE 9 : CURRENT STORM DRAINAGE RATE SCHEDULE

Current Monthly Rates[1]	Effective Dec. 21, 1992
Single Family Residential	
per month	$2.00
Multi Family Residential	
Equal or less than 40 units	
per square foot,	$0.002
maximum per month	$80.00
Greater than 40 & equal or less than 80 units	
per square foot,	$0.002
maximum per month	$160.00
Greater than 81 units	
per square foot,	$0.002
maximum per month	$240.00
Non-Residential (Except Churches)	
per square foot of ground floor,	$0.004
maximum per month	$80.00
Non-Residential (Churches)	
per square foot of ground floor,	$0.002
maximum per month	$80.00

1. Monthly service fee per Resolution 92-120. Source file: *Drainage.pdf*

TABLE 10

Customer Class	Number of Accounts[1]	Percent of Total	Square Footage Estimate	Percent of Total
Single Family Residential	13,585	**94.4%**	n/a	
Multi Family Residential	4	**0.0%**	469,373	**7.7%**
Non-Residential	748	**5.2%**	5,191,845	**85.5%**
Church	51	**0.4%**	411,220	**6.8%**
Total	**14,388**	**100.0%**	**6,072,438**	**100.0%**

1. Number of accounts from Oct. 2020 & square footage estimate from source files:
MAIS Meter Usage 12 Months_Manipulated_02.06.21.xlsx,
2020 SEP-NOV MUNIS Billing2_Manipulated.xlsx, 2020 DEC MUNIS Billing_Manipulated.xlsx

TABLE 11

Customer Class	2020 Revenue	Percent of Total
Single Family Residential	$ 415,808	**61.1%**
Multi Family Residential	$ 12,919	**1.9%**
Non-Residential	$ 242,238	**35.6%**
Church	$ 9,735	**1.4%**
Total	**$ 680,699**	**100%**

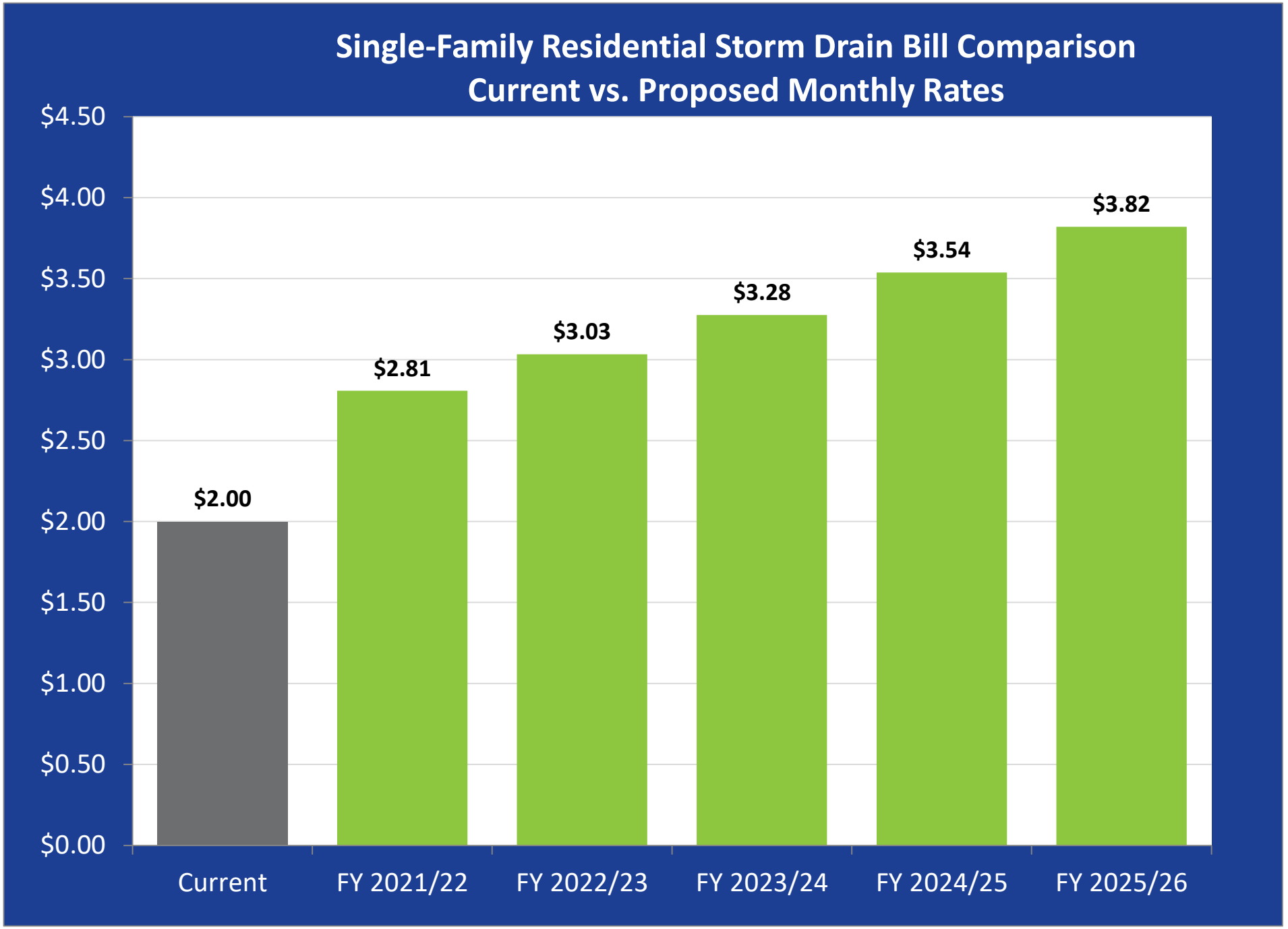
1. 2020 revenue found in source files: *MAIS Meter Usage 12 Months_Manipulated_02.06.21.xlsx,*
2020 SEP-NOV MUNIS Billing2_Manipulated.xlsx, 2020 DEC MUNIS Billing_Manipulated.xlsx

TABLE 12 : SUMMARY OF RATE CALCULATION

Customer Classes	FY 2021/22 Net Revenue Requirement	Number of Accounts	Square Footage Estimate	By Account Monthly Charge	By Sq. Ft. Monthly Charge	Max Sq. Ft. Based on Current Rates	Max Monthly Rate
Proposed Storm Drain Monthly User Charges							
math formula	*a*	*b*	*c*	*d = b / a*	*e = c / a*	*f*	*g = f * e*
Single Family Residential	$ 457,794	*13,585*	n/a	$ 2.81	n/a	n/a	n/a
Multi Family Residential	$ 14,223	*4*	469,373	n/a	$ 0.003	40,000	$ 120.00
40 units to 80 units	-	-	-	n/a	$ 0.003	80,000	$ 240.00
Over 81 units	-	-	-	n/a	$ 0.003	120,000	$ 360.00
Non-Residential	$ 266,698	*748*	5,191,845	n/a	$ 0.005	20,000	$ 100.00
Church	$ 10,718	*51*	411,220	n/a			
Total Net Revenue Requirement	**$ 749,433**	**14,388**	**6,072,438**				

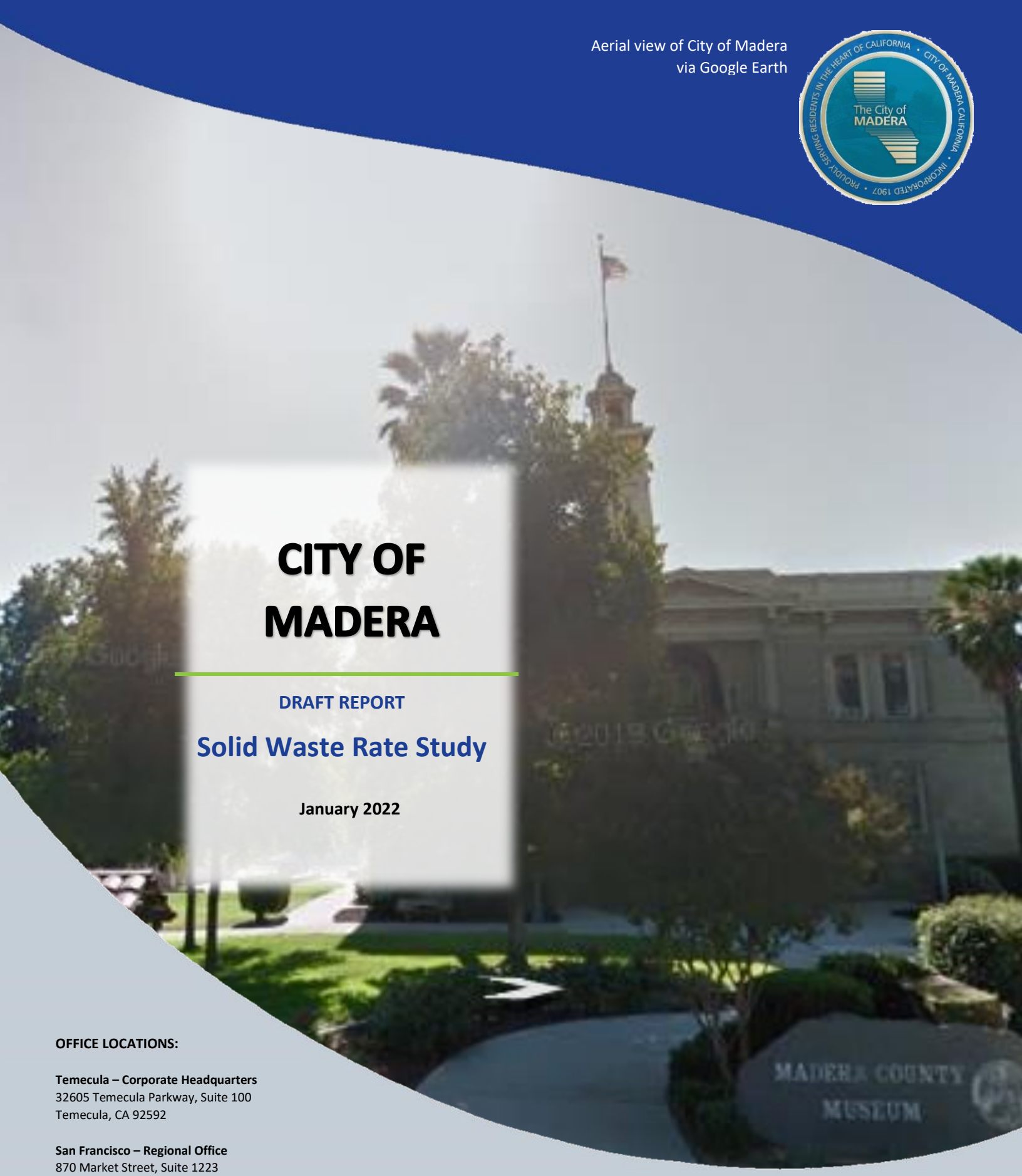
TABLE 13 : CURRENT VS. PROPOSED STORM DRAIN RATES

Storm Drain Rate Schedule	Current Rates	Proposed Rates				
		FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Proposed Monthly Usage Charge						
Single Family Residential						
per month	$2.00	$2.81	$3.03	$3.28	$3.54	$3.82
Multi Family Residential						
Equal or less than 40 units						
per square foot,	$0.002	$0.003	$0.004	$0.005	$0.006	$0.007
maximum per month	$80.00	$120.00	$130.00	$140.00	$151.00	$163.00
Greater than 40 & equal or less than 80 units						
per square foot,	$0.002	$0.003	$0.004	$0.005	$0.006	$0.007
maximum per month	$160.00	$240.00	$259.00	$280.00	$302.00	$326.00
Greater than 81 units						
per square foot,	$0.002	$0.003	$0.004	$0.005	$0.006	$0.007
maximum per month	$240.00	$360.00	$389.00	$420.00	$454.00	$490.00
Non-Residential (Including Churches)						
per square foot of ground floor,	$0.004	$0.005	$0.006	$0.007	$0.008	$0.009
maximum per month	$80.00	$100.00	$108.00	$117.00	$126.00	$136.00


Single-Family Residential Storm Drain Bill Comparison
Current vs. Proposed Monthly Rates
$4.50
$4.00
$3.50
$3.00
$2.50
$2.00
$1.50
$1.00
$0.50
$0.00
$2.00
$2.81
$3.03
$3.28
$3.54
$3.82
Current
FY 2021/22
FY 2022/23
FY 2023/24
FY 2024/25
FY 2025/26

4. Solid Waste Rate Study

Aerial view of City of Madera
via Google Earth



CITY OF MADERA

DRAFT REPORT

Solid Waste Rate Study

January 2022

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SECTION 1. PURPOSE AND OVERVIEW OF THE STUDY

A. Purpose

The City of Madera (City) provides solid waste collection and disposal services through a franchise agreement with Mid Valley Disposal (Mid Valley) and last updated its solid waste rates in 2017, although the City has not performed a rate study in many years. Recent Proposition 218[1] (Prop 218) related court decisions[2] required the City to demonstrate the cost-basis of new rates, which must then be approved through Prop 218 noticing procedures.

To demonstrate this cost-basis, this comprehensive solid waste rate study evaluates revenue requirements and the estimated costs of collection and disposal services. Key objectives in this analysis include improving the fairness and equity among various customer classes and service levels and the defensibility of the City's rates. However, the most significant change is the cost the City will incur to comply with new State regulations[3] (SB 1383) related to organics recycling programs, which is currently estimated to increase overall costs by approximately 35 percent. The recommended rates were developed in a manner that is consistent with industry standard cost-of-service principles and include a general SB 1383 surcharge. This surcharge may be adjusted later once actual costs and changes in services provided to customers are better understood. By documenting the rate study methodology and cost-of-service analysis, this report provides the necessary support for the Prop 218 approval process and helps the City maintain transparent communications with its residential and commercial solid waste customers.

NBS worked cooperatively with City and Mid Valley staff to develop collection and disposal costs assumptions. An overview of the rate study methodology is summarized below.

B. Overview of the Study

Comprehensive rate studies, whether for a water, sewer, or solid waste utility, include three key components:

1. **Financial Plan,** which identifies the current and projected costs and revenues, including the City's administrative and overhead costs, and the annual net revenue requirements for the solid waste utility that must be collected through solid waste rates.
2. **Cost of Service Analysis,** which determines the cost of providing service to each customer class and service level, such as the standard three-container service to residential customers vs. commercial types of service, such as two-cubic yard bin service with once-per-week pickups.
3. **Rate Design Analysis,** unlike water and sewer rate studies, which evaluate different alternatives for fixed and variable charges, solid waste rates are driven by the collection and disposal costs for each type of service, which are combined into a single fixed monthly charge[4].

---

[1] *California Constitution article XIII D, Section 6, commonly referred to as Proposition 218 [Prop 218].*

[2] *For example, the San Juan Capistrano court case (Capistrano Taxpayers Association, Inc. v. City of San Juan Capistrano, Opinion G048969, Superior Ct. No 30-2012-00594579, Filed April 20, 2015).*

[3] *California Code of Regulations, Title 14, Division 7, Chapter 3, Article 6.0.*

[4] *There is also a separate Administrative Fee, primarily for container replacement, collected from residential customers.*

These three components embody the industry standards and fundamental cost-of-service rate making principles detailed in the American Water Works Association (AWWA) Principles of Water Rates, Fees, and Charges[5], also referred to as the M1 Manual. They also represent the order in which the study was performed.

This methodology meets the Prop 218 requirements that rates not exceed the cost of providing the service, and that the rates are proportionate to the cost of providing service for all customers. That is, rates for one customer class do not subsidize the rates for another customer class.

The following sections briefly summarize each of the three study components, including the methodologies and general assumptions used in developing recommended solid waste rates. Section 2 then provides more detailed results, and the Appendix provides full documentation of how rates were developed.

FINANCIAL PLAN

NBS projected revenues and expenditures on a cash-basis for the next five years based on City budgets. The amount of rate revenue required to meet annual costs and maintain reserves at or near the recommended levels, is known as the *net revenue requirement*. As current rate revenue falls short of the net revenue requirement, rate adjustments -- or more accurately, adjustments in the total revenue collected from rates – are recommended. There is also a question about whether the City wants to include the costs of street sweeping services in solid waste revenue requirements and whether the Administrative Fee (Admin Fee) the City currently pays to Mid Valley should be collected from residential customers.[6]

COST OF SERVICE

As noted above, cost-of-service principles are generally the same whether applied to water, sewer, or solid waste rates. Since Prop 218 requires that solid waste rates demonstrate the cost basis for the monthly charges, this study relied on the best available assumptions about these costs[7], including waste volumes and densities, time spent on collection routes, and the differences between the costs of residential vs. commercial vs. recyclable services and various other types of service.

As with any rate study, there are limits to the level of detail on individual customers and customer classes. For example: (1) individual residential solid waste customers dispose various amounts of trash and other materials, some more than the average and some less; (2) a particular commercial customer (say a 2-Cubic Yard (CY) bin picked up once per week) may dispose twice the average trash and/or may be located significantly farther from the normal commercial route.

While costs for individual customers may be more or less than average, cost-of-service analysis treats these customers as a "customer class", regardless of these individual differences. For example, standard single-family rates assume that all customers dispose of the same amount of trash, recyclables and green waste, and that differences in Mid Valley's travel distances to individual customers are not a factor in their rate. Likewise, all 2-CY bin commercial customers are assumed to dispose the average amount of trash. Otherwise, customer class rates would devolve into different rates for every single customer, for which there is insufficient data, and which is not administratively or practically feasible even if there was sufficient data.

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[5] *Principles of Water Rates, Fees, and Charges, Manual of Water Supply Practices, M1, AWWA, seventh edition, 2017.*

[6] *The City currently pays Mid Valley this fee for residential customers but does not collect it from these customers.*

[7] *Many assumptions were provided by Mid Valley Disposal based on their experience and actual costs.*

Additionally, general guidance on rate setting practices include the following observation: (1) rates do not need to be determined on a "parcel-by-parcel" basis but can be grouped and calculated on a "class-by-class" basis; (2) "apportionment" (i.e., allocation of costs) is not a determination that lends itself to a precise calculation; (3) apportionment in accordance with the City's informal, best cost estimates is sufficient, and (4) ratemaking data does not need to be perfect.[8]

Regarding the SB 1383 surcharge, this surcharge was calculated as a 35-percent across-the-board increase in proposed new solid waste rates. This assumes that this new regulation provides new services and environmentally based benefits to solid waste customers on a broad basis vs. specific new services (and benefits) to just a limited number of customers. Once the actual costs and specific programs are better understood, the City may need to refine this surcharge in terms of the total costs recovered and/or how it is allocated to individual customer classes.

RATE DESIGN

Rate design for solid waste rates is a far less complicated analysis than for water or sewer rates, where trade-offs between fixed and volumetric charges must be considered. In contrast, solid waste rates are 100-percent "fixed" in that they use a single monthly rate that includes both collection and disposal for each type of service. However, several of the more generic criteria documented in various rate-setting manuals[9] are typically considered in setting solid waste rates, including pricing policies, theories, and economic concepts. The following are the rate design attributes applicable to a sound solid waste rate structure:

- Rates are easy to understand from the customer's perspective.
- Rates are easy to administer from the utility's perspective.
- Rates are equitable and non-discriminating (that is, cost based).
- There is continuity in the ratemaking philosophy over time.
- Rates should address other utility policies (for example, encouraging waste reduction, recycling, and the economic development of the community).
- Rates should provide month-to-month and year-to-year revenue stability.

REGULATORY ISSUES

State regulations, beginning with AB 929 in 1989, have promoted waste reduction and recycling for the purpose of preserving landfill capacities and increasing the quantity of recyclable materials reused. The key regulatory issue the City is currently facing is SB 1383 which was recently adopted and mandates significant new organics and food waste recycling programs. These extensive regulatory mandates have an initial (Tier 1) implementation date of January 1, 2022. Mid Valley and the City are currently discussing how to meet these requirements, and Mid Valley has stated that these new programs typically increase overall costs by 35-40 percent. Although NBS is recommending the City implement an SB 1383 surcharge of 35 percent, these implementation discussions will play a role in future rate increases and the currently proposed surcharge may be adjusted as needed.

---

[8] *ACWA Board of Directors' Workshop Agenda Packet, July 30, 2015, Kelly Salt, Partner, Best Best & Krieger, LLP, pp. 6 and 8 of 95.*

[9] *Such as the American Water Works Association (AWWA) Manual M1.*

SECTION 2. SOLID WASTE RATE STUDY

A. Key Solid Waste Rate Study Issues

The City's solid waste rate analysis was undertaken with a few specific objectives, including:

- Maintaining annual revenues needed to sufficiently fund operational expenditures, including salaries and benefits of City staff, overhead/interfund charges, and regulatory compliance programs.
- Maintaining reserve fund levels to ensure future financial stability for the solid waste utility.
- Continuing to encourage recycling and waste reduction.
- Providing revenue stability for the Utility, particularly considering new regulatory mandates imposed by the State, such as SB 1383.
- Complying with Prop 218 requirements to ensure cost are properly allocated among customer classes and service levels.

The rate structure NBS proposed relied on these industry standards and cost-of-service principles. The recommended rates were calculated based on the net revenue requirements, number of customer accounts, and various assumptions and data provided by the City and Mid Valley.

B. Financial Plan

Besides meeting the overall goal of providing sufficient revenue to meet annual operating and regulatory costs, financial plans also strive to maintain reasonable reserves to handle emergencies and follow sound financial management practices to ensure the financial health of the solid waste utility. Rate adjustments are governed by the need to meet these objectives. The current financial status of the City's solid waste utility is as follows:

- **Meeting Net Revenue Requirements:** For Fiscal Year (FY) 2021/22 through FY 2025/26, the average projected net revenue requirement is approximately $6 million per year. If no rate increases are implemented, the annual deficits are projected to grow from $1 million in FY 2021/22 to $2 million by FY 2025/26.
- **Operating Reserve Funds:** The operating reserve provides for fiscal emergencies such as revenue shortfalls or, more likely in the solid waste utility's case, unfunded regulatory mandates. The utility's operating reserve is considered an unrestricted reserve. Although this reserve would normally only need to be about 10 percent of annual operating expenses (given that over 60 percent of expenses are payments to Mid Valley), the utility should maintain a reserve balance of closer to 30 percent as a short-term funding backstop for SB 1383 compliance. This amounts to approximately $1.8 million. Without rate increases, the ending balance of the operating reserves would go negative by more than $7 million.
- **Inflation and Growth Projections:** Projected future revenue and expense assumptions were made based on current expectations, including the ongoing impacts of the Covid 19 pandemic and what appear to be accelerating inflation.
    - Although the City has some population growth, customer growth is conservatively assumed to be 0 percent.
    - General inflation is assumed to be 3 percent annually.
    - Growth in City salaries and benefits are assumed to be 1.5 percent per year.

- **Contractor Payments:** Mid Valley payments are the largest single expense and is projected assuming a general inflation rate of 3 percent annually. However, as noted above, the cost of compliance with SB 1383 will be a significant cost increase that has not yet been defined and is not included in these projections. Once the City has a better understanding of those costs, a significant future adjustment will likely be needed.

Rate revenue increases of ten percent (10 percent) in FY 2021/22 through FY 2024/25 and four percent (4 percent) in FY 2025/26, will adequately fund operating expenses and, while maintaining less-than-optimal reserves, fixes the trending deficit and recommended levels will be achieved a few years after this five-year period. **Figure 1** summarizes the sources and uses of funds, net revenue requirements, and the recommended annual rate increases for the next five years. These projections do not include the assumed 35 percent surcharge needed to pay for the SB 1383 mandated costs.

Figure 1. Summary of Solid Waste Revenue Requirements

Summary of Sources and Uses of Funds and Net Revenue Requirements	Projection FY 2019/20	Budget FY 2020/21	Projected FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Sources of Solid Waste Funds							
Disposal Collection Fees	$ 5,035,107	$ 5,266,337	$ 5,266,337	$ 5,266,337	$ 5,266,337	$ 5,266,337	$ 5,266,337
Street Sweeping Fees	444,880	406,637	406,637	406,637	406,637	406,637	406,637
Other Charges & Interest Income	399,557	445,914	156,133	134,996	134,726	134,726	141,150
Total Sources of Funds	**$ 5,879,544**	**$ 6,118,888**	**$ 5,829,107**	**$ 5,807,970**	**$ 5,807,700**	**$ 5,807,700**	**$ 5,814,124**
Uses of Solid Waste Funds							
Materials & Services	$ 4,839,643	$ 4,630,784	$ 4,769,391	$ 4,912,055	$ 5,058,997	$ 5,210,344	$ 5,366,228
Street Cleaning	$ 560,560	$ 504,904	$ 516,021	$ 527,417	$ 539,098	$ 551,074	$ 563,351
Transfer Out	$ 780,494	$ 780,494	$ 780,494	$ 780,494	$ 780,494	$ 780,494	$ 780,494
Interfund Charges	$ 470,530	$ 470,006	$ 484,106	$ 498,629	$ 513,588	$ 528,996	$ 544,866
Salaries & Benefits	$ 289,754	$ 322,358	$ 327,193	$ 332,101	$ 337,083	$ 342,139	$ 347,271
Operating Expenses:	$ 17,894	$ 214,678	$ 219,929	$ 225,319	$ 230,853	$ 236,535	$ 242,369
Total Uses of Funds	**$ 6,958,875**	**$ 6,923,224**	**$ 7,097,135**	**$ 7,276,016**	**$ 7,460,114**	**$ 7,649,581**	**$ 7,844,578**
Surplus (Deficiency) before Rate Increase	**$ (1,079,331)**	**$ (804,336)**	**$ (1,268,028)**	**$ (1,468,046)**	**$ (1,652,414)**	**$ (1,841,881)**	**$ (2,030,454)**
Additional Revenue from Rate Increases	$ -	$ -	$ 131,658	$ 1,105,931	$ 1,743,158	$ 2,444,107	$ 2,752,525
Surplus (Deficiency) after Rate Increase	**$ (1,079,331)**	**$ (804,336)**	**$ (1,136,370)**	**$ (362,115)**	**$ 90,744**	**$ 602,226**	**$ 722,070**
Increase in Annual Rate Revenue	*0.00%*	*0.00%*	*10.00%*	*10.00%*	*10.00%*	*10.00%*	*4.00%*
Cumulative Increases	*0.00%*	*0.00%*	*10.00%*	*21.00%*	*33.10%*	*46.41%*	*52.27%*
Net Revenue Requirement [1]	**$ 6,114,438**	**$ 6,070,673**	**$ 6,534,365**	**$ 6,734,383**	**$ 6,918,751**	**$ 7,108,218**	**$ 7,296,791**
Total Rate Revenue After Rate Increases	**$ 5,035,107**	**$ 5,266,337**	**$ 5,397,995**	**$ 6,372,268**	**$ 7,009,495**	**$ 7,710,444**	**$ 8,018,862**

1. Total Use of Funds less non-rate revenues and interest earnings. This is the annual amount needed from solid waste rates.

Figure 2 summarizes the projected reserve balances and targets for the solid waste utility's operating reserve. A more detailed version of the proposed 5-year financial plan is included in the Appendix. As Figure 2 shows, reserves will meet the minimum target for all projected years. **Figures 3 and 4** graphically show the revenues and expenses and the reserve fund balances with and without rate increases.

Figure 2. Summary of Solid Waste Operating Reserve

Ending Reserve Fund Balances and Recommended Reserve Targets	Projection FY 2019/20	Budget FY 2020/21	Projected FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
O&M Reserve Fund							
O&M Reserve Fund Ending Balance	$ 1,955,229	$ 1,150,893	$ 14,523	$ (347,592)	$ (256,849)	$ 345,377	$ 1,067,447
O&M Reserve Fund Minimum Target	*1,740,000*	*1,730,000*	*1,770,000*	*1,820,000*	*1,870,000*	*1,910,000*	*1,960,000*
Total Ending Reserves - Proposed Rates	**$ 1,955,229**	**$ 1,150,893**	**$ 14,523**	**$ (347,592)**	**$ (256,849)**	**$ 345,377**	**$ 1,067,447**
Total Ending Balance w/o Rate Increases	**$ 1,955,229**	**$ 1,150,893**	**$ (117,135)**	**$ (1,585,182)**	**$ (3,237,595)**	**$ (5,079,477)**	**$ (7,109,931)**
Minimum Reserve Target	***$ 1,740,000***	***$ 1,730,000***	***$ 1,770,000***	***$ 1,820,000***	***$ 1,870,000***	***$ 1,910,000***	***$ 1,960,000***

1. Beginning cash balance for the Soild Waste Fund is found in CAFR. Source File: FY-2018-2019-Comprehensive-Annual-Financial-Report.pdf, Page 42.

2. NBS recommends Solid Waste Fund will maintain a minimum of 90 days operating budget in reserves.

3. District's actual or budgeted interest earnings are used in analysis for unrestricted reserves in FY 2020/21. For 2021/22 and beyond, interest earning rates are estimated at the 3-year average (FY '17/18 - '19/20) for funds invested in LAIF, per the California Treasurer's Office website, for the restricted reserves.

Figure 3. Summary of Solid Waste Revenue Requirements

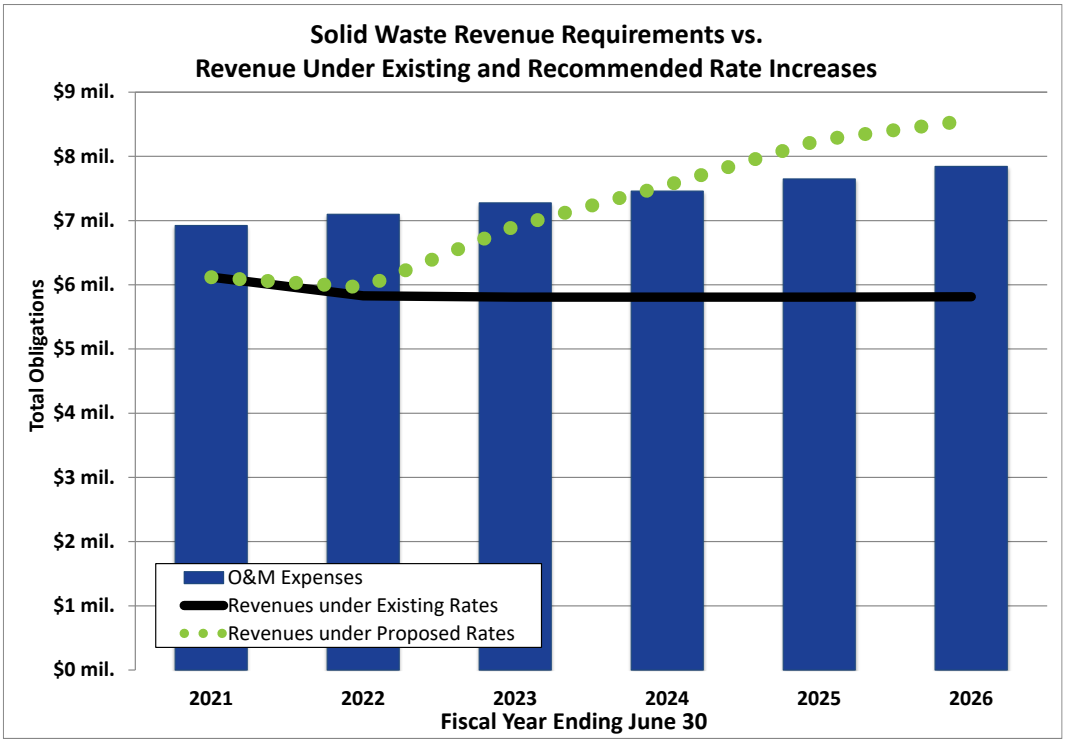
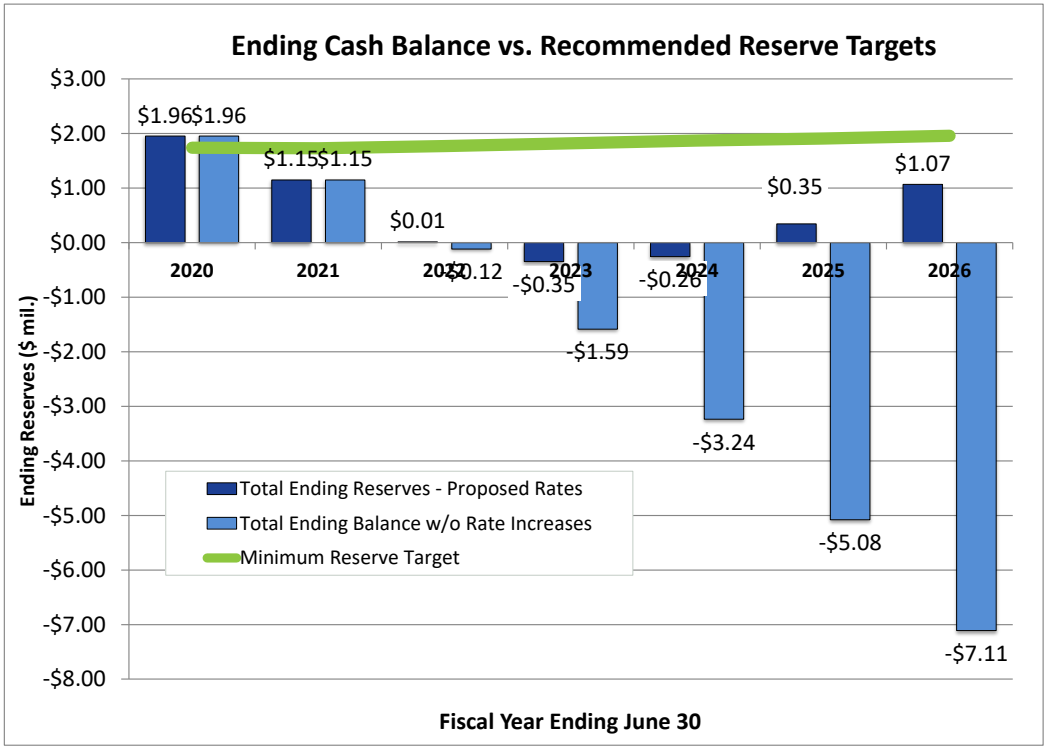


Figure 4. Summary of Solid Waste Operating Reserve



C. Cost of Service Analysis

Once the total net revenue requirements are determined, the cost-of-service analysis determines the revenue collected from each customer class. The three major components of the cost-of-service analysis are collection and disposal expenses and the City's administrative and overhead costs. Since the City contracts for collection and disposal services with Mid Valley, the City does not have direct access to individual field operation costs such as driver salaries and benefits, cost of collection vehicles, general overhead, and profit. Those costs are embodied in the City's agreement with Mid Valley, but a detailed breakdown of those costs is not available. The following is a description of the methodology followed to establish cost-based solid waste rates.

SOLID WASTE RATE METHODOLOGY

The intent of the cost of service is to anchor rates to a cost basis reasonably reflecting actual costs. Since current rates have not been updated in many years and there is no clear record of how they were originally set, some of the new rates may be quite different than the current rate.

Residential and Commercial Customer Accounts – Standard residential service, which includes three 96-gallon containers (grey for trash, blue for recyclables, and green for yardwaste/organics), account for 84 percent of all solid waste accounts[10]. Typical commercial service varies by size of the bin (from 2-CY to 6-CY, and from once-per-week [1x/week] collection to six-days-per-week [6x/week]). There are also miscellaneous rates for individual containers, recyclable bins, compactor bins, and organics bins. These other rates are a small part of the overall solid waste rate revenues but are included in the various rate tables below.

Initial Rates – In general, disposal costs, which are based on discussions with Mid Valley, were calculated first. Disposal costs are assumed to be approximately 20 percent of overall rates. The remaining 80 percent is assumed to be a collection-related cost. There was no attempt to identify costs related to Mid Valley's overhead and/or profit, since those are proprietary costs and are embedded in the contracted rates the City pays Mid Valley under the franchise agreement.

True-Up Adjustments – Finally, since initial rate calculations are estimates of the actual collection and disposal costs, the revenue generated by these rates needs to be "trued-up" to the total net revenue requirement shown in the financial plan. To do this, separate across-the-board adjustments were used to calibrate the amount of rate revenue collected from residential customers, commercial bins service, and the remaining commercial customer classes.

Mid Valley estimated that 66 percent of systemwide costs are for residential service, while commercial accounts for the remaining 34 percent. Commercial bin service accounts for about 26 percent of the total revenue, with all other commercial classes making up about 8 percent of the total. Therefore, adjustments within each of these classes of customers (i.e., residential, commercial bin service, and all other commercial) were made to calibrate the rate revenues with the net revenue requirements. This approach maintains the overall cost basis between customer classes (i.e., they maintain fair and equitable shares of overall revenue), and thereby meets broader cost-of-service equity and fairness objectives.

The following is a more detailed description of the assumptions used and the rate calculations performed.

Disposal Costs – General assumptions are that trash weighs 125 lbs. per cubic yard and tipping fees are $28/ton. According to Mid Valley, disposal costs for green waste and recyclables are approximately same as trash disposal, although we have set recyclables disposal costs at less than the cost for trash disposal because

[10] *There are 13,822 standard residential accounts vs. 16,405 total accounts.*

of the need to promote waste reduction and recycling. Since the City is mandated to achieve recycling and waste reduction goals, solid waste rates need to encourage this mandate. Industry standards for cost-of-service analysis allows for adjustments such as these with the broader intent of ensuring that rates within each customer class are not subsidizing costs of other customer classes. Also, most recyclable costs are bundled along with standard residential service rates. All collection containers/bins are assumed to have the same amount of material (whether trash, green waste, organics, or recyclables). Lastly, commercial compactors are assumed to have a 3:1 density ratio (i.e., 375 lbs./CY vs. 125 lbs. for uncompacted trash).

Collection Costs – Residential and commercial collection costs for a 96-gallon container are assumed to be the same regardless of type of container (grey/green/blue), and larger containers (i.e., 2 CY – 6 CY bins) are assumed to be similar regardless of container size (i.e., while disposal costs directly correlate to size, the collection costs do not). However, there are cost differences between standard residential service and commercial bins service, based on assumptions provided by Mid Valley. For example, residential 96-gallon collection generally involves short travel distances between customers whereas commercial bin service customers on average are far more "spread out" than residential customers. Also, carry-out service takes significantly more driver time than an automated curbside pickup. We have relied on Mid Valley assumptions in setting the initial rates by type of service.

The 13,822 residential standard service customers have a current rate of $15.59/month, which is lower than the rate that the City pays Mid Valley. Therefore, the initial rate was set above the current rate before being adjusted to meet net revenue requirements. Mid Valley estimates that commercial bin rates for 1x/week service are artificially low and should be increased.[11]

In general, additional commercial pickups/week are assumed to be a straight multiple of the 1x/week service and "carryout" rates were assumed to be significantly higher than for automated curbside service, with the difference between automated and carryout assumed to be similar to the differences in current rates. For commercial compactor rates, although disposal costs reflect a 3:1 density ratio, collection costs are like those for commercial bins.

Administrative Fees – In 2018, the City transitioned certain services over to Mid Valley, including replacing residential containers and handling service calls. The City negotiated a Mid Valley reimbursement fee of $2.33/residential account for these services, which amounts to approximately $400,000 per year. The City has not collected this fee from customers in the past but needs to begin doing so going forward. This cost is already included in the net revenue requirements for FY 2021/22, since it is a part of the fees paid to Mid Valley.

Current Rate Revenue vs. the Costs of Mid Valley Services – **Figure 5** below summarizes the estimated current solid waste rate revenue the City receives[12] and the costs of Mid Valley services based on the most recent invoice for January 2021. This Figure shows that approximately 70 percent of the City-collected revenue comes from residential customers (vs. Mid Valley's estimate that residential is about 66 percent of actual costs), while commercial customers account for about 30 percent of the revenue (vs. Mid Valley's estimate that commercial represents about 34 percent of actual costs). The Mid Valley percentages are assumed to better represent the actual costs of service (based on discussions with City and Mid Valley staff).

---

[11] The City's rate for commercial 2-CY, 3-CY, and 6-CY with 1X/week service is less than what the City pays Mid Valley. For comparison, Mid Valley's reimbursement rate for standard residential service is only 64 percent of the rate the City charges.

[12] As the most recent financial data, the $5.375 million revenue shown in this figure is slightly higher than shown in the City budget (i.e., $5.266 million).

Figure 5. Summary of Current Rate Revenue & Costs of Mid Valley Services

City and Mid Valley Revenue From Current Rates - FY 2021/22 (Based on Jan '21 MVD Payment)							Difference (City - MVD Rev.)
Customer Class	City Rate Revenue		Mid Valley Rate Revenue				
	Current Rates	% of Total	Contract Rate	Admin Fees	Total Revenue	% of Total	
	(Based on NBS Calculations)						
Single Family Residential	$3,502,921	65.2%	$2,498,240	$388,113	$2,886,352	63.5%	$616,569
Multi-Family Residential	$272,059	5.1%	$92,440	$12,470	$104,910	2.3%	$167,149
Total Residential	$3,774,980	70.2%	$2,590,679	$400,583	$2,991,262	65.8%	$783,718
Commercial 96-Gal. Service	$63,383	1.2%	$41,020	$0	$41,020	0.9%	$22,362
Commercial Bin Service	$1,262,512	23.5%	$1,185,682	$4,446	$1,190,127	26.2%	$72,384
Commercial Recycling	$247,890	4.6%	$285,540	$0	$285,540	6.3%	-$37,650
Commercial Compactor	$6,580	0.1%	$7,032	$0	$7,032	0.2%	-$452
Commercial Organics	$19,743	0.4%	$28,624	$0	$28,624	0.6%	-$8,881
Total Commercial	$1,600,107	29.8%	$1,547,899	$4,446	$1,552,344	34.2%	$47,763
Total Revenue[2] - FY 2021/22	**$5,375,087**	**100.0%**	**$4,138,578**	**$405,029**	**$4,543,607**	**100.0%**	**$831,481**

1. Overall allocation of residential vs. commercial revenue requirements is about 66%/34% per Mid Valley Disposal.
2. Total Revenue based on Current City rates and number of accounts as of January 2021.

Proposed Revenue Requirements – Based on discussions with City staff, the new solid waste rates should include street sweeping costs and an SB 1383 surcharge. These costs would be allocated to all customers (i.e., residential and commercial), while the Admin Fee is only paid by the residential customers (i.e., single- and multi-family customers). **Figure 6** summarizes these components of the revenue requirements and **Figure 7** summarizes the total revenue generated by the new rates by customer class. These figures include the first-year increase in total rate revenue, street sweeping costs, and the SB 1383 surcharge of 35 percent, totaling $7.8 million. These costs are discussed in more detail below.

Figure 6. Summary of Components of the Revenue Requirements

Summary of FY'21/22 Solid Waste Costs		Notes:
Net Rev. Reqts. ***(from Financial Plan)***	**$5,792,971**	*From Fin. Plan (Figure 1) - Includes proposed rate increase [1]*
less Admin Fees *(already included in the above)*	**($400,583)**	*Separately allocated to Single- and Multi-Family Resid. [2]*
Street Sweeping Costs	**$406,637**	*Offsets current Street Sweeping fees being collected [3]*
Net Rev. Reqts. - Including Street Sweeping	**$5,799,025**	*Allocated 66% to Residential, 34% Commercial*
SB 1383 Surcharge (35%)	**$2,029,659**	*35% of Net Rev. Reqts.*
Net Rev. Reqts. - Incl. Street Sweeping & Surcharge	**$7,828,683**	*Excludes Admin Fees separately applied to Residential*

1. Assume adoption April 1, 2022 means only 25% of the rate increse is collected in FY'21/22.
2. Calculated as $2.33/account times residential containers to which this fee applies. This is applied separately to these customers.
3. Street Sweeping fees from the Financial Plan. There are other street sweeping costs already included in Net Revenue Requirements.

Figure 7. Summary of Proposed Rate Revenue

Proposed Rate Revenue - FY 2021/22			INCLUDING STREET SWEEPING & 35% SURCHARGE		
Customer Class	Rate Revenue[1]	% of Total[2]	35% Surcharge	Total Revenue	% of Total
Single Family Residential	$3,692,620	63.7%	$1,292,417	$4,985,038	63.7%
Multi-Family Residential	$134,736	2.3%	$47,157	$181,893	2.3%
Total Residential	$3,827,356	66.0%	$1,339,575	$5,166,931	66.0%
Commercial 96-Gal. Service	$68,453	1.2%	$23,959	$92,412	1.2%
Commercial Bin Service	$1,519,344	26.2%	$531,770	$2,051,114	26.2%
Commercial Recycling	$352,275	6.1%	$123,296	$475,572	6.1%
Commercial Compactor	$2,262	0.0%	$792	$3,053	0.0%
Commercial Organics	$29,334	0.5%	$10,267	$39,601	0.5%
Total Commercial	$1,971,668	34.0%	$690,084	$2,661,752	34.0%
Total Revenue - FY 2021/22	**$5,799,024**	**100.0%**	**$2,029,658**	**$7,828,682**	**100.0%**

1. Total Revenue based on Proposed Rates and number of accounts as of January 2021, including rate increases and Street Sweeping costs.
2. Overall allocation of residential vs. commercial revenue requirements is about 66%/34% per Mid Valley Disposal.
3. Admin Service Fees of $2.33/residential account will be separately added to residential customers rates.

Street Sweeping Fees – The City currently has a street sweeping fee of $0.0248 per foot of street exposure and a fee of $0.0125 for additional cleaning. The City currently expects to collect about $406,637 from these fees in FY 2021/22, although actual costs are approximately $660,000 with the difference of about $261,000 funded by the City's General Fund and other Enterprise fund transfers. The nexus of the benefits of street cleaning to either the per-foot charges or the costs collected from various residential and commercial customers is not abundantly clear[13], and NBS recommends incorporating the street sweeping costs into solid waste rates on a broader basis from all customers. While this would increase solid waste rates, it would also eliminate the current street sweeping charges.

The street sweeping program benefits solid waste customers in two ways: (1) the direct benefit to residents and businesses receiving the street/curb cleaning in front of their home and/or business and, (2) improved sanitation and trash removal in other public areas (streets) not necessarily tied to an individual solid waste customer. The nexus between these street sweeping benefits and the cost allocated to all solid waste customers would support including these costs on an across-the-board basis.

While there can also be a case made for allocating some of the street sweeping costs to water customers (related to protecting groundwater quality), or drainage customers (removing trash from streets helps reduce trash accumulating in drainage catch-basins thereby reducing flooding), the benefit seems more directly tied to solid waste customers. NBS recommends the City's legal counsel review this approach before proceeding with adding street sweeping costs to solid waste rates.

SB 1383 Surcharges – As discussed above, compliance with SB 1383 is estimated to cost an additional 35-40 percent more than the revenue requirements shown previously in Figure 1. This 35 percent surcharge would generate an additional $2.0 million in revenue used to cover the cost of newly mandated SB 1383 programs.

D. Rate Design Analysis

As previously mentioned, the rate design for solid waste rates is a fixed charge tied to estimates of the actual costs for collection and disposal rather than the combinations of fixed and variable charges used in water rates. Also, rates are calculated on a customer class basis rather than for each individual customer. For example, most individual residential customers dispose of different amounts of trash than the average residential customer (i.e., its higher or lower than average), but rates are not tailored to individual customers. The same is true for commercial customers; commercial services provide each customer with the opportunity or capacity to dispose of the volume of waste as defined by their container size, regardless of whether each customer fully utilizes that capacity.

The City's current solid waste rates reflect the container size and the number of pickups per week, and NBS recommends that the City continue with this rate structure. Based on reasonable cost estimates and assumptions,[14] NBS updated the collection and disposal components of the rates and then calibrate these rates to match the revenue requirements that should be collected from each customer class (e.g., residential vs. commercial customers).

Also, the City's current rate schedule includes "non-functional" rates for which there are either no customers and/or there are no plans to provide a type of service in the future. For example, there are only two compactor bins service accounts, but the rate schedule includes rates for multiple bin sizes (i.e., 2 CY, 3 CY, 4

[13] The City has no formal documentation of how these rates were developed or the rationale for this approach.

[14] The assumptions are primarily provided by Mid Valley staff and relate to systemwide collection and disposal practices and costs.

CY, 5 CY, and 6 CY) and pickups from 1X/week through 6X/week. Likewise, there are only two commercial 5 CY bin service accounts and Mid Valley will be phasing out this service and converting these customers to another size of bin.

Lastly, NBS is recommending the proposed solid waste rates include: (1) the Admin Fee that the City currently pays Mid Valley for each residential account but has not collected from customers; (2) street sweeping costs; and (3) the 35 percent SB 1383 surcharge. These costs were not previously included customer rates.

The following section outlines the results of the rate analysis and compares the current vs. proposed new solid waste rates that include the Admin Fee, street sweeping costs, and the 35 percent SB 1383 surcharges.

E. Proposed Solid Waste Rates

This section summarizes the current and proposed new rates. For purposes of clarity, we have excluded rates that currently have no customers. The Appendix includes more detailed rate schedules that include all the rates currently in the City's rate schedule.

Figure 8 shows the monthly rates for residential and commercial customers receiving 96-gallon container service. The standard residential service, which includes over 90 percent of these services, includes three containers (trash, recyclables, and organics/green waste). **Figure 9** shows the rates for commercial bin service, and **Figures 10** and **11** shows the rates for other commercial services.

Figure 8. Solid Waste Rates for Standard (96-Gallon) Container Services

(Including Admin Fees of $2.33/mo., Street Sweeping Costs, and 35 percent Surcharge)

Customer Classes/Service Type	Current Rates	Proposed Rates (Include Street Sweeping, Admin Fee & SB 1383 Surcharge) [1]				
	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Single Family Residential						
Three Standard Containers	$ 23.22	$ 32.00	$ 34.97	$ 38.23	$ 41.82	$ 45.77
1/2 Resid. (Grey & Blue only)	$ 16.02	$ 25.68	$ 28.02	$ 30.58	$ 33.41	$ 36.52
Additional Grey Container	$ 4.73	$ 23.35	$ 25.69	$ 28.25	$ 31.08	$ 34.19
Additional Green Container	$ 2.17	$ 8.27	$ 9.09	$ 10.00	$ 11.00	$ 12.11
Additional Blue Container	$ 2.17	$ 8.27	$ 9.09	$ 10.00	$ 11.00	$ 12.11
Residential Carry-Out Service						
Two Containers	$ 55.32	$ 42.21	$ 46.20	$ 50.58	$ 55.41	$ 60.72
Each Additional Container	$ 11.44	$ 16.54	$ 18.19	$ 20.01	$ 22.01	$ 24.21
Multi-Family Residential						
First Two Dwelling Units (each)	$ 23.22	$ 32.00	$ 34.97	$ 38.23	$ 41.82	$ 45.77
Each Additional Dwelling Unit	$ 22.59	$ 29.45	$ 32.16	$ 35.14	$ 38.42	$ 42.03
Commercial						
Two Containers	$ 29.46	$ 42.21	$ 46.20	$ 50.58	$ 55.41	$ 60.72
Additional Container	$ 40.85	$ 34.77	$ 38.25	$ 42.08	$ 46.28	$ 50.91
Commercial Carry-Out Service						
Two Containers	$ 57.64	$ 62.63	$ 68.66	$ 75.29	$ 82.59	$ 90.61
Each Additional Container	$ 17.70	$ 30.15	$ 33.16	$ 36.48	$ 40.13	$ 44.14

1. Note: admin Fee only applies to initial service charges, not on additional containers.

Figure 9. Solid Waste Rates for Commercial Bin Services

Customer Classes/Service Type	Current Rates FY 2019/20	Proposed Rates *(Include Street Sweeping & SB 1383 Surcharge)* FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Bin Service (Solid Waste)						
2 Cubic Yard						
1x per week	$ 52.11	$ 146.72	$ 161.39	$ 177.53	$ 195.28	$ 214.81
2x per week	$ 102.40	$ 200.07	$ 220.07	$ 242.08	$ 266.29	$ 292.92
3x per week	$ 151.25	$ 265.42	$ 291.96	$ 321.16	$ 353.28	$ 388.60
4x per week	$ 203.10	$ 346.38	$ 381.02	$ 419.12	$ 461.03	$ 507.14
5x per week	$ 253.47	$ 447.63	$ 492.39	$ 541.63	$ 595.79	$ 655.37
3 Cubic Yard						
1x per week	$ 65.84	$ 153.38	$ 168.72	$ 185.59	$ 204.15	$ 224.57
2x per week	$ 130.34	$ 213.40	$ 234.74	$ 258.22	$ 284.04	$ 312.45
3x per week	$ 194.44	$ 285.43	$ 313.97	$ 345.37	$ 379.90	$ 417.90
4x per week	$ 258.72	$ 373.06	$ 410.36	$ 451.40	$ 496.54	$ 546.19
5x per week	$ 323.14	$ 480.97	$ 529.07	$ 581.98	$ 640.18	$ 704.19
4 Cubic Yard						
1x per week	$ 79.73	$ 160.05	$ 176.06	$ 193.66	$ 213.03	$ 234.33
2x per week	$ 157.87	$ 226.74	$ 249.42	$ 274.36	$ 301.79	$ 331.97
3x per week	$ 272.25	$ 305.43	$ 335.98	$ 369.58	$ 406.53	$ 447.19
4x per week	$ 333.10	$ 399.73	$ 439.71	$ 483.68	$ 532.04	$ 585.25
5x per week	$ 392.17	$ 514.32	$ 565.75	$ 622.32	$ 684.56	$ 753.01
5 Cubic Yard						
3x per week	$ 276.11	$ 325.44	$ 357.99	$ 393.78	$ 433.16	$ 476.48
6 Cubic Yard						
1x per week	$ 107.22	$ 173.39	$ 190.73	$ 209.80	$ 230.78	$ 253.86
2x per week	$ 213.04	$ 253.42	$ 278.76	$ 306.64	$ 337.30	$ 371.03
3x per week	$ 318.78	$ 345.45	$ 379.99	$ 417.99	$ 459.79	$ 505.77
5x per week	$ 529.93	$ 581.01	$ 639.11	$ 703.02	$ 773.32	$ 850.65

Figure 10. Solid Waste Rates for Commercial Recyclables & Compactor Services

Customer Classes/Service Type	Current Rates FY 2019/20	Proposed Rates *(Include Street Sweeping & SB 1383 Surcharge)* FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Bin Service (Recyclables)						
2 Cubic Yard						
1x per week	$ 31.22	$ 65.08	$ 71.58	$ 78.74	$ 86.62	$ 95.28
2x per week	$ 55.98	$ 130.15	$ 143.17	$ 157.49	$ 173.24	$ 190.56
3x per week	$ 80.79	$ 195.23	$ 214.75	$ 236.23	$ 259.85	$ 285.84
3 Cubic Yard						
1x per week	$ 41.89	$ 76.70	$ 84.37	$ 92.81	$ 102.09	$ 112.30
2x per week	$ 72.72	$ 146.90	$ 161.59	$ 177.75	$ 195.52	$ 215.08
3x per week	$ 109.38	$ 217.10	$ 238.81	$ 262.69	$ 288.96	$ 317.85
4 Cubic Yard						
1x per week	$ 47.92	$ 83.99	$ 92.39	$ 101.63	$ 111.79	$ 122.97
2x per week	$ 89.40	$ 159.31	$ 175.24	$ 192.76	$ 212.04	$ 233.24
3x per week	$ 130.89	$ 234.62	$ 258.08	$ 283.89	$ 312.28	$ 343.51
6 Cubic Yard						
1x per week	$ 64.58	$ 98.57	$ 108.43	$ 119.27	$ 131.20	$ 144.32
2x per week	$ 118.12	$ 184.12	$ 202.53	$ 222.79	$ 245.07	$ 269.57
3x per week	$ 171.54	$ 269.67	$ 296.64	$ 326.31	$ 358.94	$ 394.83
Compactor - Bin Service						
3 Cubic Yard						
3x per week	$ 388.88	$ 166.71	$ 183.38	$ 201.72	$ 221.89	$ 244.08
4 Cubic Yard						
1x per week	$ 159.46	$ 87.74	$ 96.52	$ 106.17	$ 116.79	$ 128.47
Roll-Off Container (Not a City rate)						
25 Cubic Yard						
Monthly Rent	$ 181.13	$ 181.13	$ 199.24	$ 219.17	$ 241.08	$ 265.19
Per Load	$ 185.25	$ 185.25	$ 203.78	$ 224.15	$ 246.57	$ 271.22

Figure 11. Solid Waste Rates for Other Commercial Services

Customer Classes/Service Type	Current Rates FY 2019/20	Proposed Rates FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Organic Waste *(Include Street Sweeping & SB 1383 Surcharge)*						
96 Gallon Container						
1x per week	$ 10.28	$ 13.88	$ 15.26	$ 16.79	$ 18.47	$ 20.32
2x per week	$ 20.57	$ 27.75	$ 30.53	$ 33.58	$ 36.94	$ 40.63
2 Cubic Yard Bin						
1x per week	$ 42.18	$ 60.32	$ 66.36	$ 72.99	$ 80.29	$ 88.32
2x per week	$ 77.36	$ 120.65	$ 132.71	$ 145.98	$ 160.58	$ 176.64
3x per week	$ 118.54	$ 180.97	$ 199.07	$ 218.98	$ 240.87	$ 264.96
3 Cubic Yard Bin						
5x per week	$ 243.84	$ 321.84	$ 354.02	$ 389.42	$ 428.36	$ 471.20
Miscellaneous Rates and Charges *(Does Not Include Street Sweepig or SB 1383 Surcharge)*						
Locking Service Fee (Optional)	$10.00	$ 10.00	$ 11.00	$ 12.10	$ 13.31	$ 14.64
Lost Lock Fee	$15.00	$ 15.00	$ 16.50	$ 18.15	$ 19.97	$ 21.96
New or Replacement Can	$53.30	$ 53.30	$ 58.63	$ 64.49	$ 70.94	$ 78.04
Delivery Charge	$10.00	$ 10.00	$ 11.00	$ 12.10	$ 13.31	$ 14.64
Street Cleaning Service						
Per foot of street exposure	$0.0248	*(Now Included in Solid Waste Rates)*				
Additional Cleaning per foot	$0.0125					

F. Comparison of Current and Proposed Solid Waste Monthly Bills

Figure 12 compares the City's current residential rates to the proposed rates with the street sweeping costs and SB 1383 surcharges. The proposed residential rates also include the Admin Fee of $2.33/account, which does not apply to accounts with additional containers. **Figure 13** shows a detailed breakdown of the proposed single-family rate along with the current rate and the rate that the City pays Mid Valley. **Figure 14** compares the City's current commercial rates to the proposed rates with the street sweeping costs and SB 1383 surcharges.

Figure 12. Solid Waste Rates - Residential Customers

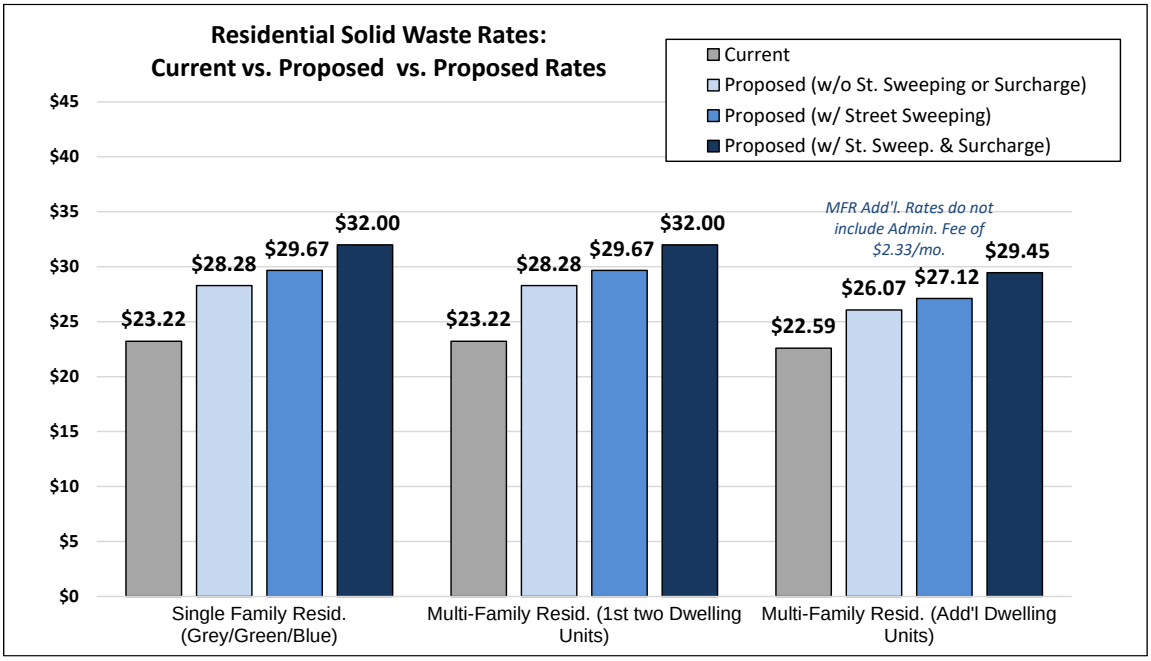


Figure 13. Details of Single-Family Solid Waste Rates

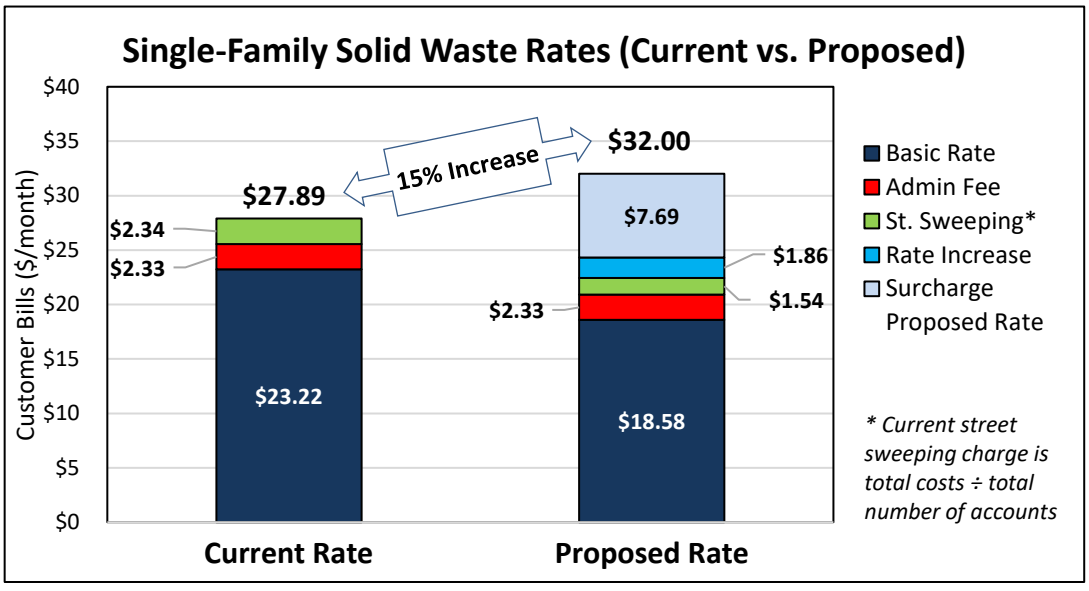
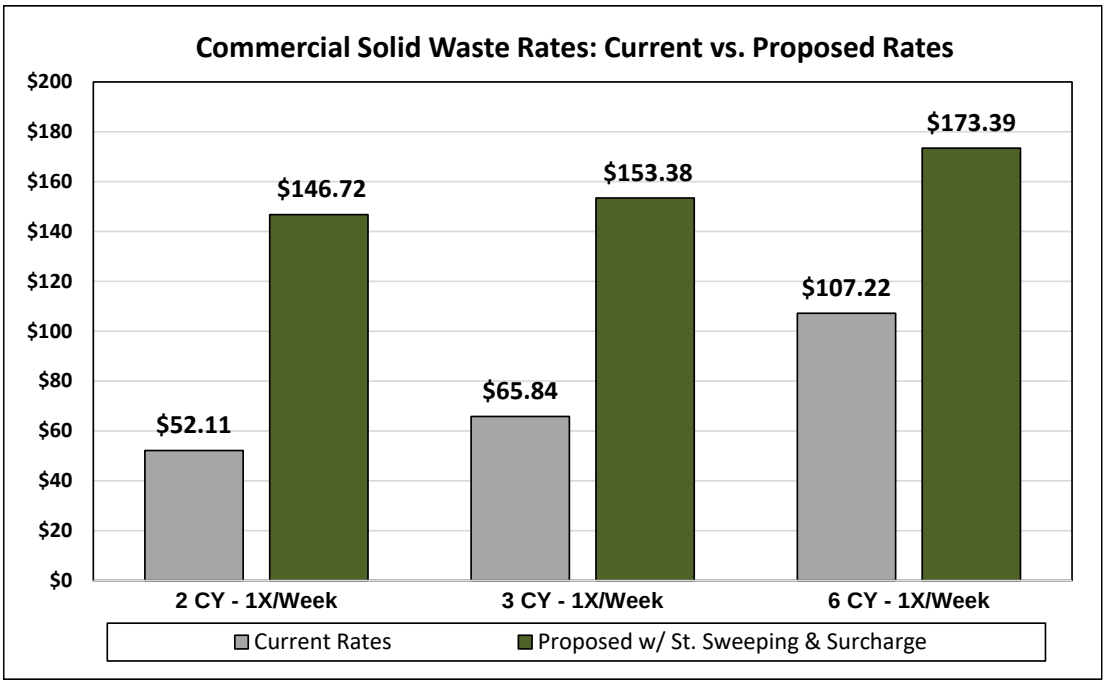


Figure 14. Solid Waste Rates - Commercial Bin Services



SECTION 3. RECOMMENDATIONS AND NEXT STEPS

A. Consultant Recommendations

NBS recommends the City take the following actions:

Approve and Accept this Study: NBS recommends the City Council formally approve and adopt this Study and its recommendations and proceed with the steps required to implement the proposed rates. This will provide documentation of the rate study analyses and the basis for analyzing potential changes to future rates.

Implement Recommended Levels of Rate Adjustments and Proposed Rates: The Council should direct City staff to mail out Prop 218 notices to customers. Then, based on successfully meeting the Prop 218 procedural requirements, the Council should proceed with implementing the 5-year schedule of proposed rates and rate adjustments previously shown in Figures 8 through 11.[15] This will help ensure the continued financial health of the City's solid waste utility.

B. Next Steps

Annually Review Rates and Revenue – Any time an agency adopts new utility rates or rate structures, those new rates should be closely monitored over the next several years to ensure the revenue generated is sufficient to meet the annual revenue requirements. In particular, the new costs associated with implementation of SB 1383 mandates will need to be monitored.

Note: The attached Appendix provides more detailed information on the analysis of the solid waste revenue requirements and cost-of-service analyses that have been summarized in this report.

C. NBS' Principal Assumptions and Considerations

In preparing this report and the opinions and recommendations included herein, NBS has relied on several principal assumptions and considerations regarding financial matters, conditions, and events that may occur in the future. This information and these assumptions, including City's budgets, cost information and assumptions from Mid Valley and City staff were provided by sources we believe to be reliable, although NBS has not independently verified this data.

While we believe NBS' use of such information and assumptions is reasonable for the purpose of this report and its recommendations, some assumptions will invariably not materialize as stated herein and may vary significantly due to unanticipated events and circumstances. Therefore, the actual results can be expected to vary from those projected to the extent that actual future conditions differ from those assumed by us or provided to us by others.

[15] *Depending on whether the City intends to eliminate rates that have no customers or will be discontinued, the rates adopted would be either those shown in Figures 8 through 11 or the rate schedule shown in Appendix Table 30.*

Appendix: Detailed Solid Waste Study Tables and Figures

The following tables and figures are presented in the order of the three rate study components previously mentioned in Section 1.B. (i.e., Financial Plan, Cost-of-Service Analysis, and Rate Design).

TABLE 1 : FINANCIAL PLAN AND SUMMARY OF REVENUE REQUIREMENTS

RATE REVENUE REQUIREMENTS SUMMARY	Projection	Budget	Projected				
	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Sources of Solid Waste Funds							
Disposal Collection Fees	$ 5,035,107	$ 5,266,337	$ 5,266,337	$ 5,266,337	$ 5,266,337	$ 5,266,337	$ 5,266,337
Sub-Total Rate Revenues:	*$ 5,035,107*	*$ 5,266,337*	*$ 5,266,337*	*$ 5,266,337*	*$ 5,266,337*	*$ 5,266,337*	*$ 5,266,337*
Street Sweeping Fees	$ 444,880	$ 406,637	$ 406,637	$ 406,637	$ 406,637	$ 406,637	$ 406,637
Other Charges for Services	65,281	16,545	16,545	16,545	16,545	16,545	16,545
Refunds	1,476	2,363	2,363	2,363	2,363	2,363	2,363
Fines & Forfeiture	79,197	115,818	115,818	115,818	115,818	115,818	115,818
Gains & Proceeds	2,747	-	-	-	-	-	-
Transfers In	226,431	293,742	-	-	-	-	-
Interest Income	24,425	17,446	21,407	270	-	-	6,424
Sub-Total Non-Rate Revenue	*$ 844,437*	*$ 852,551*	*$ 562,770*	*$ 541,633*	*$ 541,363*	*$ 541,363*	*$ 547,787*
Total Solid Waste Revenues	**$ 5,879,544**	**$ 6,118,888**	**$ 5,829,107**	**$ 5,807,970**	**$ 5,807,700**	**$ 5,807,700**	**$ 5,814,124**
Uses of Solid Waste Funds							
Operating Expenses:							
Salaries & Benefits	$ 289,754	$ 322,358	$ 327,193	$ 332,101	$ 337,083	$ 342,139	$ 347,271
Materials & Services	4,839,643	4,630,784	4,769,391	4,912,055	5,058,997	5,210,344	5,366,228
Street Cleaning	560,560	504,904	516,021	527,417	539,098	551,074	563,351
Interfund Charges	470,530	470,006	484,106	498,629	513,588	528,996	544,866
Special Payments	17,519	79,303	80,493	81,700	82,925	84,169	85,432
Capital Outlay	375	135,375	139,436	143,619	147,928	152,366	156,937
Transfer Out	780,494	780,494	780,494	780,494	780,494	780,494	780,494
Total Solid Waste Operating Expenses	**$ 6,958,875**	**$ 6,923,224**	**$ 7,097,135**	**$ 7,276,016**	**$ 7,460,114**	**$ 7,649,581**	**$ 7,844,578**
Annual Surplus/(Deficit) without rate increase	**$ (1,079,331)**	**$ (804,336)**	**$ (1,268,028)**	**$ (1,468,046)**	**$ (1,652,414)**	**$ (1,841,881)**	**$ (2,030,454)**
Net Revenue Req't.	**$ 6,114,438**	**$ 6,070,673**	**$ 6,534,365**	**$ 6,734,383**	**$ 6,918,751**	**$ 7,108,218**	**$ 7,296,791**
Total Rate Revenue After Rate Increases	**$ 5,035,107**	**$ 5,266,337**	**$ 5,397,995**	**$ 6,372,268**	**$ 7,009,495**	**$ 7,710,444**	**$ 8,018,862**
Annual Surplus/(Deficit) with rate increases	**$ (1,079,331)**	**$ (804,336)**	**$ (1,136,370)**	**$ (362,115)**	**$ 90,744**	**$ 602,226**	**$ 722,070**
Rate Increase*	***0.0%***	***0.0%***	***10.0%***	***10.0%***	***10.0%***	***10.0%***	***4.0%***
Additional Revenue from Rate Increases	***$0***	***$0***	***$131,658***	***$1,105,931***	***$1,743,158***	***$2,444,107***	***$2,752,525***
Cumulative Rate Increases	0.0%	*0.0%*	*10.0%*	*21.0%*	*33.1%*	*46.4%*	*52.3%*

**Note: Percent increase is calculated off the net revenue requirement. Customer rates do not directly reflect this percent increase due to cost-of-service adjustments.*

TABLE 2 : RESERVE FUND SUMMARY

SUMMARY OF RESERVE FUND ACTIVITY	Projection	Budget	Projected			
	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Total Beginning Cash [1]	**$ 3,034,560**					
Solid Waste O&M Reserve Fund						
Beginning Reserve Balance	$ 3,034,560	$ 1,955,229	$ 1,150,893	$ 14,523	$ (347,592)	$ (256,849)
Plus: Net Cash Flow (After Rate Increases)	(1,079,331)	(804,336)	(1,136,370)	(362,115)	90,744	602,226
Ending O&M Reserve Balance	***$ 1,955,229***	***$ 1,150,893***	***$ 14,523***	***$ (347,592)***	***$ (256,849)***	***$ 345,377***
Total Ending Balance w/o Rate Increases	*$ 1,955,229*	*$ 1,150,893*	*$ (117,135)*	*$ (1,585,182)*	*$ (3,237,595)*	*$ (5,079,477)*
Minimum Ending Balance (30% O&M) [2]	*$ 1,740,000*	*$ 1,730,000*	*$ 1,770,000*	*$ 1,820,000*	*$ 1,870,000*	*$ 1,910,000*
Ending vs. Target - Annual Surplus/(Deficit)	**$ 215,229**	**$ (579,107)**	**$ (1,755,477)**	**$ (2,167,592)**	**$ (2,126,849)**	**$ (1,564,623)**
Annual Interest Earnings Rate [3]	*0.00%*	*1.86%*	*1.86%*	*1.86%*	*1.86%*	*1.86%*

1. Beginning cash balance for the Solid Waste Fund is found in CAFR. Source File: *FY-2018-2019-Comprehensive-Annual-Financial-Report.pdf, Page 42.*
2. NBS recommends Solid Waste Fund will maintain a minimum of 90 days operating budget in reserves.
3. District's actual or budgeted interest earnings are used in analysis for unrestricted reserves in FY 2020/21. For 2021/22 and beyond, interest earning rates are estimated at the 3-year average (FY '17/18 - '19/20) for funds invested in LAIF, per the California Treasurer's Office website, for the restricted reserves. *Source: https://www.treasurer.ca.gov/pmia-laif/historical/annual.asp.*

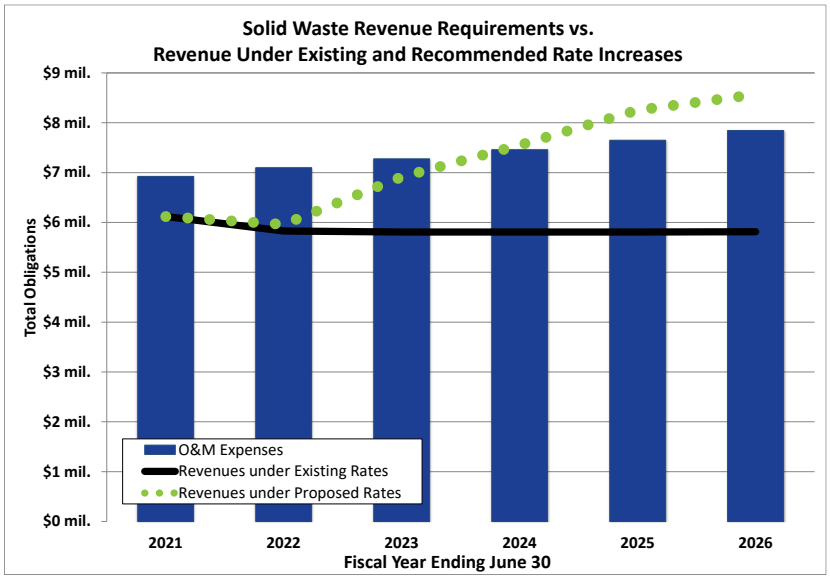

Solid Waste Revenue Requirements vs.
Revenue Under Existing and Recommended Rate Increases
$9 mil.
$8 mil.
$7 mil.
$6 mil.
$5 mil.
$4 mil.
$3 mil.
$2 mil.
$1 mil.
$0 mil.
Total Obligations
O&M Expenses
Revenues under Existing Rates
Revenues under Proposed Rates
2021
2022
2023
2024
2025
2026
Fiscal Year Ending June 30

TABLE 3 : SOLID WASTE UTILITY REVENUE	Proj. Year-End	Budget	Prop 218 Rate Period				
SOURCES OF REVENUE	**2020**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
UTILITY BILLING/GARBAGE							
Refunds							
Refunds & Reimbursements	$ -	$ 421	$ 421	$ 421	$ 421	$ 421	$ 421
Subtotal	$ -	$ 421	$ 421	$ 421	$ 421	$ 421	$ 421
SOLID WASTE DISPOSAL							
Fines & Forfeiture							
Late Payment/Other Penalty	$ 70,722	$ 106,764	$ 106,764	$ 106,764	$ 106,764	$ 106,764	$ 106,764
Subtotal	$ 70,722	$ 106,764	$ 106,764	$ 106,764	$ 106,764	$ 106,764	$ 106,764
Charges for Services							
Disposal Collection Fees	$ 5,035,107	$ 5,266,337	$ 5,266,337	$ 5,266,337	$ 5,266,337	$ 5,266,337	$ 5,266,337
Admin Fees	65,281	16,545	16,545	16,545	16,545	16,545	16,545
Subtotal	$ 5,100,388	$ 5,282,882	$ 5,282,882	$ 5,282,882	$ 5,282,882	$ 5,282,882	$ 5,282,882
Interest							
Interest Income [2]	$ 24,425	$ 17,446	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 24,425	$ 17,446	$ -	$ -	$ -	$ -	$ -
Gains & Proceeds							
Sale of Real & Personal Property	$ 2,747	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 2,747	$ -	$ -	$ -	$ -	$ -	$ -
Refunds							
Refunds & Reimbursements	$ 63	$ -	$ -	$ -	$ -	$ -	$ -
Collection Recovery	1,257	1,613	1,613	1,613	1,613	1,613	1,613
Subtotal	$ 1,320	$ 1,613	$ 1,613	$ 1,613	$ 1,613	$ 1,613	$ 1,613
Transfers In							
Transfers In	$ 67,311	$ 67,311	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 67,311	$ 67,311	$ -	$ -	$ -	$ -	$ -
SOLID WASTE RECYCLING							
Transfers In							
Transfers In	$ -	$ 67,311	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ 67,311	$ -	$ -	$ -	$ -	$ -
STREET CLEANING							
Fines & Forfeiture							
Late Payment/Other Penalty	$ 8,475	$ 9,054	$ 9,054	$ 9,054	$ 9,054	$ 9,054	$ 9,054
Subtotal	$ 8,475	$ 9,054	$ 9,054	$ 9,054	$ 9,054	$ 9,054	$ 9,054
Charges for Services							
Street Sweeping Fees	$ 444,880	$ 406,637	$ 406,637	$ 406,637	$ 406,637	$ 406,637	$ 406,637
Subtotal	$ 444,880	$ 406,637	$ 406,637	$ 406,637	$ 406,637	$ 406,637	$ 406,637
Gains & Proceeds							
Sale of Real & Personal Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Refunds							
Collection Recovery	$ 156	$ 329	$ 329	$ 329	$ 329	$ 329	$ 329
Subtotal	$ 156	$ 329	$ 329	$ 329	$ 329	$ 329	$ 329
Transfers In							
Transfers In	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ -
Transfers In							
Transfers In	$ 109,120	$ 109,120	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 109,120	$ 109,120	$ -	$ -	$ -	$ -	$ -
Total SOURCES OF REVENUE	**$ 5,879,544**	**$ 6,118,888**	**$ 5,807,700**	**$ 5,807,700**	**$ 5,807,700**	**$ 5,807,700**	**$ 5,807,700**

TABLE 5 : SOLID WASTE UTILITY EXPENSE FORECAST [1]

DESCRIPTION	2020	2021	2022	2023	2024	2025	2026
UTILITY BILLING/GARBAGE							
Salaries & Benefits							
Salaries/Full-Time	$ 115,354	$ 142,387	$ 144,523	$ 146,691	$ 148,891	$ 151,124	$ 153,391
Salaries/Part-Time	10,370	-	-	-	-	-	-
Salaries/Overtime	199	-	-	-	-	-	-
Salaries - Leave Payout	545	-	-	-	-	-	-
Salaries - Auto & Expense Allo.	45	68	69	70	71	72	73
Public Employees Retirement	14,439	16,404	16,650	16,900	17,153	17,411	17,672
Long Term Disability Insurance	397	484	491	499	506	514	521
Life Insurance Premiums	155	181	184	186	189	192	195
Workers Compensation Insurance	12,732	12,488	12,675	12,865	13,058	13,254	13,453
Medicare Tax - Employer's Share	1,877	2,054	2,085	2,116	2,148	2,180	2,213
Unfunded Accrued Liability	22,536	25,629	26,013	26,404	26,800	27,202	27,610
Deferred Comp/Part-Time	395	-	-	-	-	-	-
Deferred Comp/Full-Time	4,545	4,988	5,063	5,139	5,216	5,294	5,373
Unemployment Insurance	719	536	544	552	560	569	577
Section 125 Benefit Allowance	45,688	40,627	41,236	41,855	42,483	43,120	43,767
Subtotal	$ 229,996	$ 245,846	$ 249,534	$ 253,277	$ 257,076	$ 260,932	$ 264,846
Materials & Services							
Telephone & Fax Charges	$ 4,000	$ 4,000	$ 4,120	$ 4,244	$ 4,371	$ 4,502	$ 4,637
Advertising/Bids & Notices	375	250	258	265	273	281	290
Advertising/Other	-	606	624	643	662	682	703
Office Supplies/Expendable	3,000	2,500	2,575	2,652	2,732	2,814	2,898
Postage/Other Mailing Charge	22,500	20,000	20,600	21,218	21,855	22,510	23,185
Vehicle Fuel, Supplies & Maintenance	813	750	758	765	773	780	788
Contracted Services	29,000	15,000	15,450	15,914	16,391	16,883	17,389
Bank Service Charges	175,000	15,000	15,450	15,914	16,391	16,883	17,389
Conference/Training/Education	1,500	1,500	1,545	1,591	1,639	1,688	1,739
Subtotal	$ 236,188	$ 59,606	$ 61,379	$ 63,205	$ 65,086	$ 67,023	$ 69,018
Interfund Charges							
Central Su.	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2
Admin. Ove.	19,977	19,977	20,576	21,194	21,829	22,484	23,159
Vehicle Replacement	-	-	-	-	-	-	-
Vehicle Maintenance	-	-	-	-	-	-	-
Computer Maintenance	16,606	16,606	17,104	17,617	18,146	18,690	19,251
Computer R.	3,743	3,743	3,855	3,971	4,090	4,213	4,339
Software	-	-	-	-	-	-	-
Motor Renta.	1,485	1,485	1,530	1,575	1,623	1,671	1,722
Subtotal	$ 41,813	$ 41,813	$ 43,067	$ 44,359	$ 45,690	$ 47,061	$ 48,473
Special Payments							
OPEB Obligation Expense	$ 825	$ -	$ -	$ -	$ -	$ -	$ -
Pension Expense-GASB 68	-	38,606	39,185	39,773	40,369	40,975	41,590
Subtotal	$ 825	$ 38,606	$ 39,185	$ 39,773	$ 40,369	$ 40,975	$ 41,590
Capital Outlay							
Vehicles & Equipment	$ 375	$ 375	$ 386	$ 398	$ 410	$ 422	$ 435
Subtotal	$ 375	$ 375	$ 386	$ 398	$ 410	$ 422	$ 435
Transfer Out							
Transfer Out - Insurance Reserve	$ 4,695	$ 4,695	$ 4,695	$ 4,695	$ 4,695	$ 4,695	$ 4,695
Subtotal	$ 4,695	$ 4,695	$ 4,695	$ 4,695	$ 4,695	$ 4,695	$ 4,695
Sub-Total: Utility Billing/Garbage	**$ 513,892**	**$ 390,941**	**$ 398,247**	**$ 405,707**	**$ 413,327**	**$ 421,108**	**$ 429,057**

TABLE 6 : SOLID WASTE UTILITY EXPENSE FORECAST, continued [1]

DESCRIPTION	2020	2021	2022	2023	2024	2025	2026
SOLID WASTE DISPOSAL							
Salaries & Benefits							
Salaries/Full-Time	$ 30,376	$ 48,117	$ 48,839	$ 49,571	$ 50,315	$ 51,070	$ 51,836
Salaries/Part-Time	5,963	-	-	-	-	-	-
Salaries/Overtime	3	-	-	-	-	-	-
Salaries - Leave Payout	-	-	-	-	-	-	-
Salaries/Uniform Pay	-	-	-	-	-	-	-
Salaries - Auto & Expense Allo.	-	-	-	-	-	-	-
Public Employees Retirement	3,887	5,948	6,037	6,128	6,220	6,313	6,408
Long Term Disability Insurance	99	143	145	147	150	152	154
Life Insurance Premiums	39	52	53	54	54	55	56
Workers Compensation Insurance	3,676	4,576	4,645	4,714	4,785	4,857	4,930
Medicare Tax - Employer's Share	539	710	721	731	742	754	765
Unfunded Accrued Liability	6,093	6,926	7,030	7,135	7,242	7,351	7,461
Deferred Comp/Part-Time	224	-	-	-	-	-	-
Deferred Comp/Full-Time	911	1,052	1,068	1,084	1,100	1,117	1,133
Unemployment Insurance	191	136	138	140	142	144	147
Section 125 Benefit Allowance	7,315	8,793	8,925	9,059	9,195	9,333	9,473
Subtotal	$ 59,316	$ 76,453	$ 77,600	$ 78,764	$ 79,945	$ 81,144	$ 82,362
Materials & Services							
Gas & Electric Utilities	$ 11,500	$ 12,000	$ 12,060	$ 12,120	$ 12,181	$ 12,242	$ 12,303
Telephone & Fax Charges	1,818	1,500	1,545	1,591	1,639	1,688	1,739
Advertising/Other	12,000	12,500	12,875	13,261	13,659	14,069	14,491
Office Supplies/Expendable	350	450	464	477	492	506	522
Postage/Other Mailing Charge	200	50	52	53	55	56	58
Vehicle Fuel, Supplies & Maintenance	-	5,000	5,050	5,101	5,152	5,203	5,255
Contracted Services	4,545,950	4,500,000	4,635,000	4,774,050	4,917,272	5,064,790	5,216,733
Bank Service Charges	3	5	5	5	5	6	6
Maintenance/Other Supplies	-	150	155	159	164	169	174
Subtotal	$ 4,571,821	$ 4,531,655	$ 4,667,205	$ 4,806,818	$ 4,950,618	$ 5,098,729	$ 5,251,281
Interfund Charges							
Facility Maintenance	$ 24,144	$ 23,620	$ 24,329	$ 25,058	$ 25,810	$ 26,585	$ 27,382
Central Su.	15	15	15	16	16	17	17
Cost Distribution	9,517	9,517	9,803	10,097	10,399	10,711	11,033
Admin. Ove.	243,939	243,939	251,257	258,795	266,559	274,555	282,792
Vehicle Replacement	10,717	10,717	11,039	11,370	11,711	12,062	12,424
Vehicle Maintenance	12,200	12,200	12,566	12,943	13,331	13,731	14,143
Route/Roll-Off	108,150	108,150	111,395	114,736	118,178	121,724	125,375
Computer Maintenance	16,150	16,150	16,635	17,134	17,648	18,177	18,722
Computer R.	3,623	3,623	3,732	3,844	3,959	4,078	4,200
Software	262	262	270	278	286	295	304
Subtotal	$ 428,717	$ 428,193	$ 441,039	$ 454,270	$ 467,898	$ 481,935	$ 496,393
Special Payments							
Liability/Property Insurance	$ 16,694	$ 18,596	$ 18,875	$ 19,158	$ 19,445	$ 19,737	$ 20,033
Pension Expense-GASB 68	-	18,056	18,327	18,602	18,881	19,164	19,451
Subtotal	$ 16,694	$ 36,652	$ 37,202	$ 37,760	$ 38,326	$ 38,901	$ 39,485
Capital Outlay							
Vehicles & Equipment	$ -	$ 135,000	$ 139,050	$ 143,222	$ 147,518	$ 151,944	$ 156,502
Subtotal	$ -	$ 135,000	$ 139,050	$ 143,222	$ 147,518	$ 151,944	$ 156,502
Transfer Out							
Transfer Out	$ 770,288	$ 770,288	$ 770,288	$ 770,288	$ 770,288	$ 770,288	$ 770,288
Transfer Out-Insurance Reserve	4,373	4,373	4,373	4,373	4,373	4,373	4,373
Subtotal	$ 774,661	$ 774,661	$ 774,661	$ 774,661	$ 774,661	$ 774,661	$ 774,661
Sub-Total: Solid Waste Disposal	**$ 5,851,209**	**$ 5,982,614**	**$ 6,136,756**	**$ 6,295,494**	**$ 6,458,966**	**$ 6,627,314**	**$ 6,800,683**
Depreciation (Non-cash item left out of analysis) [4]							
Depreciation/Replacement	$ 5,458	$ 5,458	$ 5,622	$ 5,790	$ 5,964	$ 6,143	$ 6,327
Subtotal	$ 5,458	$ 5,458	$ 5,622	$ 5,790	$ 5,964	$ 6,143	$ 6,327

TABLE 7 : SOLID WASTE UTILITY EXPENSE FORECAST, continued [1]

DESCRIPTION	2020	2021	2022	2023	2024	2025	2026
SOLID WASTE RECYCLING							
Salaries & Benefits							
Public Employees Retirement	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Materials & Services							
Telephone & Fax Charges	$ -	$ (58)	$ -	$ -	$ -	$ -	$ -
Advertising/Other	-	-	-	-	-	-	-
Office Supplies/Expendable	-	-	-	-	-	-	-
Postage/Other Mailing Charge	-	-	-	-	-	-	-
Contracted Services	51	(38)	-	-	-	-	-
Conference/Training/Education	-	-	-	-	-	-	-
Maintenance/Other Supplies	-	-	-	-	-	-	-
Subtotal	$ 51	$ (96)	$ -	$ -	$ -	$ -	$ -
Interfund Charges							
Cost Distribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Admin. Ove.	-	-	-	-	-	-	-
Subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special Payments							
Liability/Property Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total: Solid Waste Recycling	**$ 51**	**$ (96)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

TABLE 8 : SOLID WASTE UTILITY EXPENSE FORECAST, continued [1]

DESCRIPTION	2020	2021	2022	2023	2024	2025	2026
STREET CLEANING							
Salaries & Benefits							
Salaries/Full-Time	$ 174,702	$ 20,502	$ 20,810	$ 21,122	$ 21,438	$ 21,760	$ 22,086
Salaries/Part-Time	10,883	-	-	-	-	-	-
Salaries/Overtime	14,952	11,250	11,419	11,590	11,764	11,940	12,119
Salaries - Leave Payout	6,571	-	-	-	-	-	-
Salaries/Uniform Pay	800	588	597	606	615	624	633
Salaries - Auto & Expense Allo.	-	-	-	-	-	-	-
Public Employees Retirement	19,262	25,181	25,559	25,942	26,331	26,726	27,127
Long Term Disability Insurance	459	566	574	583	592	601	610
Life Insurance Premiums	206	251	255	259	262	266	270
Workers Compensation Insurance	16,017	17,627	17,891	18,160	18,432	18,709	18,989
Medicare Tax - Employer's Share	2,428	2,820	2,862	2,905	2,949	2,993	3,038
Unfunded Accrued Liability	33,060	37,611	38,175	38,748	39,329	39,919	40,518
Deferred Comp/Part-Time	409	-	-	-	-	-	-
Deferred Comp/Full-Time	5,227	6,441	6,538	6,636	6,735	6,836	6,939
Unemployment Insurance	632	695	705	716	727	738	749
Section 125 Benefit Allowance	33,783	40,430	41,036	41,652	42,277	42,911	43,555
Subtotal	$ 319,391	$ 163,962	$ 166,421	$ 168,918	$ 171,452	$ 174,023	$ 176,634
Materials & Services							
Telephone & Fax Charges	$ 39	$ 40	$ 41	$ 42	$ 44	$ 45	$ 46
Vehicle Fuel, Supplies & Maintenance	29,297	30,000	30,300	30,603	30,909	31,218	31,530
Contracted Services	-	49,180	50,655	52,175	53,740	55,353	57,013
Maintenance/Other Supplies	15,000	15,000	15,450	15,914	16,391	16,883	17,389
Subtotal	$ 44,336	$ 94,220	$ 96,447	$ 98,734	$ 101,084	$ 103,498	$ 105,979
Interfund Charges							
Central Su.	$ 380	$ 380	$ 391	$ 403	$ 415	$ 428	$ 441
Admin. Ove.	20,623	20,623	21,242	21,879	22,535	23,211	23,908
Vehicle Replacement	91,404	91,404	94,146	96,971	99,880	102,876	105,962
Vehicle Maintenance	74,705	74,705	76,946	79,255	81,632	84,081	86,604
Subtotal	$ 187,112	$ 187,112	$ 192,725	$ 198,507	$ 204,462	$ 210,596	$ 216,914
Special Payments							
Liability/Property Insurance	$ 4,637	$ 5,166	$ 5,243	$ 5,322	$ 5,402	$ 5,483	$ 5,565
Pension Expense-GASB 68	-	49,360	50,100	50,852	51,615	52,389	53,175
Subtotal	$ 4,637	$ 54,526	$ 55,344	$ 56,174	$ 57,017	$ 57,872	$ 58,740
Transfer Out							
Transfer Out-Insurance Reserve	$ 5,084	$ 5,084	$ 5,084	$ 5,084	$ 5,084	$ 5,084	$ 5,084
Subtotal	$ 5,084	$ 5,084	$ 5,084	$ 5,084	$ 5,084	$ 5,084	$ 5,084
Sub-Total: Street Cleaning	**$ 560,560**	**$ 504,904**	**$ 516,021**	**$ 527,417**	**$ 539,098**	**$ 551,074**	**$ 563,351**

TABLE 9 : SOLID WASTE UTILITY EXPENSE FORECAST, continued [1]

DESCRIPTION	2020	2021	2022	2023	2024	2025	2026
BEVERAGE CONTAINER RECYCLING							
Materials & Services							
Advertising/Other	$ 16,583	$ 16,039	$ 16,520	$ 17,016	$ 17,526	$ 18,052	$ 18,594
Conference/Training/Education	-	600	618	637	656	675	696
Subtotal	$ 16,583	$ 16,639	$ 17,138	$ 17,652	$ 18,182	$ 18,727	$ 19,289
Sub-Total: Beverage Container Recycling	**$ 16,583**	**$ 16,639**	**$ 17,138**	**$ 17,652**	**$ 18,182**	**$ 18,727**	**$ 19,289**

TABLE 10 : SOLID WASTE UTILITY EXPENSE FORECAST, continued [1]

DESCRIPTION	2020	2021	2022	2023	2024	2025	2026
USED OIL RECYCLING							
Materials & Services							
Advertising/Other	$ -	$ 9,900	$ 10,197	$ 10,503	$ 10,818	$ 11,143	$ 11,477
Subtotal	$ -	$ 9,900	$ 10,197	$ 10,503	$ 10,818	$ 11,143	$ 11,477
Sub-Total: Used Oil Recycling	**$ -**	**$ 9,900**	**$ 10,197**	**$ 10,503**	**$ 10,818**	**$ 11,143**	**$ 11,477**

TABLE 11 : SOLID WASTE UTILITY EXPENSE FORECAST, continued [1]

DESCRIPTION	2020	2021	2022	2023	2024	2025	2026
TIRE CLEAN UP							
Salaries & Benefits							
Salaries/Full-Time	$ 345	$ -	$ -	$ -	$ -	$ -	$ -
Salaries/Overtime	-	-	-	-	-	-	-
Salaries - Leave Payout	-	-	-	-	-	-	-
Salaries/Uniform Pay	-	-	-	-	-	-	-
Public Employees Retirement	33	-	-	-	-	-	-
Long Term Disability Insurance	-	-	-	-	-	-	-
Life Insurance Premiums	-	-	-	-	-	-	-
Workers Compensation Insurance	35	-	-	-	-	-	-
Medicare Tax - Employer's Share	5	-	-	-	-	-	-
Unfunded Accrued Liability	-	59	60	61	62	63	64
Deferred Comp/Full-Time	14	-	-	-	-	-	-
Unemployment Insurance	10	-	-	-	-	-	-
Section 125 Benefit Allowance	-	-	-	-	-	-	-
Subtotal	$ 442	$ 59	$ 60	$ 61	$ 62	$ 63	$ 64
Materials & Services							
Contracted Services	$ 15,000	$ 13,080	$ 13,472	$ 13,877	$ 14,293	$ 14,722	$ 15,163
Maintenance/Other Supplies	-	-	-	-	-	-	-
Subtotal	$ 15,000	$ 13,080	$ 13,472	$ 13,877	$ 14,293	$ 14,722	$ 15,163
Special Payments							
Pension Expense-GASB 68	$ -	$ 4,045	$ 4,106	$ 4,167	$ 4,230	$ 4,293	$ 4,358
Subtotal	$ -	$ 4,045	$ 4,106	$ 4,167	$ 4,230	$ 4,293	$ 4,358
Transfer Out							
Transfer Out-Insurance Reserve	$ 1,138	$ 1,138	$ 1,138	$ 1,138	$ 1,138	$ 1,138	$ 1,138
Subtotal	$ 1,138	$ 1,138	$ 1,138	$ 1,138	$ 1,138	$ 1,138	$ 1,138
Sub-Total: Tire Clean Up	**$ 16,580**	**$ 18,322**	**$ 18,776**	**$ 19,243**	**$ 19,722**	**$ 20,215**	**$ 20,722**
Total Expenses	**$ 6,958,875**	**$ 6,923,224**	**$ 7,097,135**	**$ 7,276,016**	**$ 7,460,114**	**$ 7,649,581**	**$ 7,844,578**

TABLE 12 : FORECASTING ASSUMPTIONS

INFLATION FACTORS [3]	2020	2021	2022	2023	2024	2025	2026
Customer Growth	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Salaries	-	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Benefits	-	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
General Inflation	-	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Fuel	-	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Electricity	-	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
No Escalation	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

1. Revenue and expenses for FY 2019/20 through FY 2020/21 are from source file: *Enterprise Funds Budget 2020-21.pdf, pages 43-53.*
2. Interest income is calculated in the Financial Plan and excluded from this table.
3. Inflation values follow 5-year average (2016-2020) from US Bureau of Labor Statistics (BLS).
   Website: https://data.bls.gov/cgi-bin/surveymost?en+06
4. Depreciation expense is not considered in this projection since it is not a cash expense.

TABLE 13 : SOURCES AND USES OF CAPITAL FUNDS

CAPITAL FUNDING FORECAST	Budget	Budget	Projected				
Funding Sources:	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Grants [1]	$ 86,142	$ -	$ -	$ -	$ -	$ -	$ -
State Revolving Fund Loan	-	-	-	-	-	-	-
Revenue Bond	-	-	-	-	-	-	-
Use of Rate Revenue	-	-	-	-	-	-	-
Grand Total: Capital Funding Sources	**$ 86,142**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Uses of Capital Funds:							
Effective Annual Funding of Capital Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Funding Surplus (Deficiency)	**$ (86,142)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

1. Grant Funding is per source file: *Enterprise Funds Budget 2020-21.pdf, pages 51-53.*

Customer Data - Tonnage, Account Count and Amount Billed

Count of December 2020 Number of Accounts

Sum of Account Count	2020 December	MVD Rate Sheet Rate	MVD Rate Sheet Monthly Revenue	Current City Rates Rate	Current City Rates Monthly Revenue	2020 Billing Amount
Solid Waste Disposal						
SINGLE FAMILY REFUSE 3 CANS	12,371	$15.35	$189,895	$23.22	$287,255	$ 290,784
SINGLE FAMILY W/O GREEN	52				$972	$ 972
RESIDENTIAL CARRYOUT	1				$53	$ 53
DITIONAL REFUSE PICK UP - RESIDENTIAL	-					
MULTI FAMILY FIRST TWO UNITS	334	$15.35	$5,127	$23.22	$7,755	$ 17,612
MULTI FAMILY MORE THAN 2 UNITS	3				$2,846	$ 2,846
ADDITIONAL BLUE CAN	10				$76	$ 76
ADDITIONAL GRAY CAN	10				$927	$ 927
ADDITIONAL GREEN CAN	9				$154	$ 154
COMMERCIAL CARRYOUT	3	$29.57	$89	$40.85	$123	$ 173
COMMERCIAL CARRYOUT ADDITIONAL	-					
COMMERCIAL GRAY ONLY	2					
COMMERCIAL REFUSE	135	$17.72	$2,392	$29.46	$3,977	$ 4,728
COMMERCIAL REFUSE 1/2	2				$44	$ 44
COMMERCIAL REFUSE ADDL	3				$245	$ 245
ORGANIC WASTE 2 CUBIC YARD 3X WK	1	$126.93	$127	$118.54	$119	$ 356
RGANIC WASTE 2 CUBIC YARD BIN 1X WK	1	$45.26	$45	$42.18	$42	$ 337
ORGANIC WASTE 2 CUBIC YD 2X WK	1	$82.78	$83	$77.36	$77	$ 387
ORGANIC WASTE 3 CUBIC YD 5X WK	-					$ -
ORGANIC WASTE 96 GAL 1X WK	1	$11.03	$11	$10.28	$10	$ 21
ORGANIC WASTE 96 GAL 2X WK	-				$51	$ 51
RECYCLE 2YD 1X WK	1	$34.75	$35	$31.22	$31	$ 4,574
RECYCLE 2YD 2X WK	-				$1,344	$ 1,344
RECYCLE 2YD 3X WK	-				$323	$ 323
RECYCLE 3YD 1X WK	-				$3,267	$ 3,267
RECYCLE 3YD 2X WK	-				$2,327	$ 2,327
RECYCLE 3YD 3X WK	1	$139.77	$140	$109.38	$109	$ 984
RECYCLE 4YD 1X WK	1	$53.35	$53	$47.92	$48	$ 2,013
RECYCLE 4YD 2X WK	-				$1,430	$ 1,430
RECYCLE 4YD 3X WK	-				$262	$ 262
RECYCLE 6YD 1X WK	-				$323	$ 323
RECYCLE 6YD 2X WK	-				$945	$ 945
RECYCLE 6YD 3X WK	1	$204.69	$205	$171.54	$172	$ 1,715
REFUSE SVC 2YD 1X WK	180	$55.08	$9,914	$52.11	$9,380	$ 13,002
REFUSE SVC 2YD 2X WK	18	$103.05	$1,855	$102.40	$1,843	$ 2,765
REFUSE SVC 2YD 3X WK	4	$152.20	$609	$151.25	$605	$ 756
REFUSE SVC 2YD 4X WK	-				$203	$ 203
REFUSE SVC 2YD 5X WK	-				$253	$ 253
REFUSE SVC 3YD 1X WK	97	$67.53	$6,550	$65.84	$6,386	$ 8,820
REFUSE SVC 3YD 2X WK	56	$127.94	$7,165	$130.34	$7,299	$ 15,945
REFUSE SVC 3YD 3X WK	18	$188.35	$3,390	$194.44	$3,500	$ 8,420
REFUSE SVC 3YD 4X WK	3	$248.75	$746	$258.72	$776	$ 1,035
REFUSE SVC 3YD 5X WK	1	$337.58	$338	$323.14	$323	$ 969
REFUSE SVC 4YD 1X WK	35	$77.29	$2,705	$79.73	$2,791	$ 4,545
REFUSE SVC 4YD 2X WK	27	$149.25	$4,030	$157.87	$4,262	$ 11,682
REFUSE SVC 4YD 3X WK	10	$304.72	$3,047	$272.25	$2,723	$ 8,440
REFUSE SVC 4YD 4X WK	4	$433.54	$1,734	$333.10	$1,332	$ 1,332
REFUSE SVC 4YD 5X WK	2	$480.92	$962	$392.17	$784	$ 3,137
					$94	$ 94
REFUSE SVC 5YD 3X WK	2	$295.84	$592	$276.11	$552	$ 552
REFUSE SVC 6YD 1X WK	26	$113.72	$2,957	$107.22	$2,788	$ 4,342
REFUSE SVC 6YD 2X WK	17	$216.76	$3,685	$213.04	$3,622	$ 8,841
REFUSE SVC 6YD 3X WK	5	$319.82	$1,599	$318.78	$1,594	$ 3,188
					$424	$ 424
REFUSE SVC 6YD 5X WK	1	$525.03	$525	$529.93	$530	$ 2,650
REFUSE SVC 3YD 3X WK COMP	-				$389	$ 389
REFUSE SVC 4YD 1XWK COMPACTOR	-				$255	$ 255
TRASH CANS ALL 3	-				$945	$ 945
TRASH CANS EACH	-				$1,715	$ 1,715
Grand Total	13,449					
REFUSE LOCKING SERVICE	124				$1,860	$ 1,860
Source file: 2020 DEC MUNIS Billing_Manipulated.xlsx, Solid Waste tab.						
	Total Monthly Revenue		$250,604		$367,374	$ 443,175
	Total Annual Revenue		$3,007,249		$4,408,487	$ 5,318,102

2020 Billing Amount

Sum of bd_original_amount	MONTH 1
Solid Waste Disposal	
SINGLE FAMILY REFUSE 3 CANS	$ 290,784
SINGLE FAMILY W/O GREEN	$ 972
RESIDENTIAL CARRYOUT	$ 53
DITIONAL REFUSE PICK UP - RESIDENTIAL	
ADDITIONAL BLUE CAN	$ 76
ADDITIONAL GRAY CAN	$ 927
ADDITIONAL GREEN CAN	$ 154
MULTI FAMILY FIRST TWO UNITS	$ 17,612
MULTI FAMILY MORE THAN 2 UNITS	$ 2,846
COMMERCIAL CARRYOUT	$ 173
COMMERCIAL CARRYOUT ADDITIONAL	
COMMERCIAL GRAY ONLY	
COMMERCIAL REFUSE	$ 4,728
COMMERCIAL REFUSE 1/2	$ 44
COMMERCIAL REFUSE ADDL	$ 245
REFUSE SVC 2YD 1X WK	$ 13,002
REFUSE SVC 2YD 2X WK	$ 2,765
REFUSE SVC 2YD 3X WK	$ 756
REFUSE SVC 2YD 4X WK	$ 203
REFUSE SVC 2YD 5X WK	$ 253
REFUSE SVC 3YD 1X WK	$ 8,820
REFUSE SVC 3YD 2X WK	$ 15,945
REFUSE SVC 3YD 3X WK	$ 8,420
REFUSE SVC 3YD 4X WK	$ 1,035
REFUSE SVC 3YD 5X WK	$ 969
REFUSE SVC 4YD 1X WK	$ 4,545
REFUSE SVC 4YD 2X WK	$ 11,682
REFUSE SVC 4YD 3X WK	$ 8,440
REFUSE SVC 4YD 4X WK	$ 1,332
REFUSE SVC 4YD 5X WK	$ 3,137
REFUSE SVC 5YD 1X WK	$ 94
REFUSE SVC 5YD 3X WK	$ 552
REFUSE SVC 6YD 1X WK	$ 4,342
REFUSE SVC 6YD 2X WK	$ 8,841
REFUSE SVC 6YD 3X WK	$ 3,188
REFUSE SVC 6YD 4X WK	$ 424
REFUSE SVC 6YD 5X WK	$ 2,650
REFUSE SVC 3YD 3X WK COMP	$ 389
REFUSE SVC 4YD 1XWK COMPACTOR	$ 255
ORGANIC WASTE 2 CUBIC YARD 3X WK	$ 356
RGANIC WASTE 2 CUBIC YARD BIN 1X WK	$ 337
ORGANIC WASTE 2 CUBIC YD 2X WK	$ 387
ORGANIC WASTE 3 CUBIC YD 5X WK	
ORGANIC WASTE 96 GAL 1X WK	$ 21
ORGANIC WASTE 96 GAL 2X WK	$ 51
RECYCLE 2YD 1X WK	$ 4,574
RECYCLE 2YD 2X WK	$ 1,344
RECYCLE 2YD 3X WK	$ 323
RECYCLE 3YD 1X WK	$ 3,267
RECYCLE 3YD 2X WK	$ 2,327
RECYCLE 3YD 3X WK	$ 984
RECYCLE 4YD 1X WK	$ 2,013
RECYCLE 4YD 2X WK	$ 1,430
RECYCLE 4YD 3X WK	$ 262
RECYCLE 6YD 1X WK	$ 323
RECYCLE 6YD 2X WK	$ 945
RECYCLE 6YD 3X WK	$ 1,715
REFUSE LOCKING SERVICE	$ 1,860
TRASH CANS ALL 3	
TRASH CANS EACH	$ -
Grand Total	**$ 443,175**

Source file: MAIS Meter Usage 12 Months_Manipulated_02.06.21.xlsx, Revenue Pivots 1-10 tab.

Source file: 2020 SEP-NOV MUNIS Billing2_Manipulated.xlsx, Solid Waste tab.

Source file: 2020 DEC MUNIS Billing_Manipulated.xlsx, Solid Waste tab.

TABLE 27 : Summary of FY'21/22 Solid Waste Costs

Summary of FY'21/22 Solid Waste Costs		Notes:
Net Rev. Reqts. ***(from Financial Plan)***	**$5,792,971**	*From Fin. Plan (Figure 1) - Includes proposed rate increase* [1]
less Admin Fees *(already included in the above)*	**($400,583)**	*Separately allocated to Single- and Multi-Family Resid.* [2]
Street Sweeping Costs	**$406,637**	*Offsets current Street Sweeping fees being collected* [3]
Net Rev. Reqts. - Including Street Sweeping	**$5,799,025**	*Allocated 66% to Residential, 34% Commercial*
SB 1383 Surcharge (35%)	**$2,029,659**	*35% of Net Rev. Reqts.*
Net Rev. Reqts. - Incl. Street Sweeping & Surcharge	**$7,828,683**	*Excludes Admin Fees separately applied to Residential*

1. Assume adoption April 1, 2022 means only 25% of the rate increse is collected in FY'21/22.

2. Calculated as $2.33/account times residential containers to which this fee applies. This is applied separately to these customers.

3. Street Sweeping fees from the Financial Plan. There are other street sweeping costs already included in Net Revenue Requirements.

TABLE 28 : Proposed Rate Revenue - FY 2021/22

Proposed Rate Revenue - FY 2021/22			***INCLUDING STREET SWEEPING & 35% SURCHARGE***		
Customer Class	*Rate Revenue* [1]	*% of Total* [2]	*35% Surcharge*	*Total Revenue*	*% of Total*
Single Family Residential	$3,692,620	63.7%	$1,292,417	$4,985,038	63.7%
Multi-Family Residential	$134,736	2.3%	$47,157	$181,893	2.3%
Total Residential	$3,827,356	66.0%	$1,339,575	$5,166,931	66.0%
Commercial 96-Gal. Service	$68,453	1.2%	$23,959	$92,412	1.2%
Commercial Bin Service	$1,519,344	26.2%	$531,770	$2,051,114	26.2%
Commercial Recycling	$352,275	6.1%	$123,296	$475,572	6.1%
Commercial Compactor	$2,262	0.0%	$792	$3,053	0.0%
Commercial Organics	$29,334	0.5%	$10,267	$39,601	0.5%
Total Commercial	$1,971,668	34.0%	$690,084	$2,661,752	34.0%
Total Revenue - FY 2021/22	**$5,799,024**	**100.0%**	**$2,029,658**	**$7,828,682**	**100.0%**

1. Total Revenue based on Proposed Rates and number of accounts as of January 2021, including rate increases and Street Sweeping costs.

2. Overall allocation of residential vs. commercial revenue requirements is about 66%/34% per Mid Valley Disposal.

3. Admin Service Fees of $2.33/residential account will be separately added to residential customers rates.

TABLE 29 :

Allocation Factors Used in Calculating Commercial Rates

A. Allocation of Collection/Disposal Costs:

Collection	**80.0%**	*Mid-Valley*
Disposal	**20.0%**	*Estimates*

B. % Incr. in COLLECTION Costs (vs. 2 CY):

Bin Size	Comm. FL Bins	Mo. Container
96 gal.	**47.5%**	*NA*
2.0 CY	**100.0%**	**$6.00**
3.0 CY	**100.0%**	**$9.00**
4.0 CY	**100.0%**	**$12.00**
5.0 CY	**100.0%**	**$15.00**
6.0 CY	**100.0%**	**$18.00**
Efficiency Adjmnt:	**0%**	**100%**

C. Base Commercial Bin Service Rates ($/Mo.)

Base ***Collection*** Charge (2 CY @ 1X/Week)	**$ 75.83**
Base ***Disposal*** Charge (2 CY @ 1X/Week)	**$15.17**
Base Charge (2 CY @ 1X/Week)	**$ 91.00**
Base **Recycl**. Disp Charge (2 CY @ 1X/Wk)	$ -
Base **Organics**. Disp Charge (2 CY @ 1X/Wk)	$ -

D. MVD Compactor Density Factor: **300.0%**

E. True-Up Factor *(Equalizes Proposed Rates w/o Increases to Current Rates):*

Residential/MFR/Commercial 96-gal. Service Rate Revenue	**48.524%**
Commercial Bin Rate Revenue	**130.283%**
Commercial Non-Bin Rate Revenue	**53.568%**
AB 1383 Surcharge ***Target = 35%***	**100.000%**
Revenue Generated by Surcharge:	**$2,029,659**

TABLE 30 : Analysis of Current and Proposed Residential and Commercial Rates

Analysis of Current and Proposed Residential and Commercial Rates

Customer Classes/Service Type	What Mid Valley is Paid	Current Rates		Calculations of Proposed Rates							No. Units	Rev. Est. W/O Surcharge		Rev. Est. WITH Surcharge	
		FY 2019/20	Mo. Revenue	Collection $	Bin Replace-ment	Disposal $	FY 2020/21 Unadjusted	FY 2020/21 Adjusted	AB 1383 Surcharge	New Rate w/ Surcharge		Mo. Revenue	Annual Rev.	Mo. Revenue	Annual Rev.
Single Family Residential															
Three Standard Containers	*$14.90*	$ 23.22	$ 320,946.84	$ 15.59	*NA*	$ 14.41	$ 30.00	$ 21.98	$ 7.69	$ 29.67	13,822	$303,769	$3,645,224	$410,088	$4,921,053
1/2 Resid. (Grey & Blue only)	*$15.35*	$ 16.02	$ 945.18	$ 20.79	*NA*	$ 7.21	$ 28.00	$ 17.30	$ 6.05	$ 23.35	59	$1,021	$12,246	$1,378	$16,532
Additional Grey Container	*$4.69*	$ 4.73	$ 1,121.01	$ 5.20	*NA*	$ 7.21	$ 12.40	$ 9.73	$ 3.40	$ 13.13	237	$2,306	$27,667	$3,113	$37,350
Additional Green Container	*$2.32*	$ 2.17	$ 154.07	$ 5.20	*NA*	$ 3.60	$ 8.80	$ 6.12	$ 2.14	$ 8.27	71	$435	$5,218	$587	$7,044
Additional Blue Container	*$2.19*	$ 2.17	$ 56.42	$ 5.20	*NA*	$ 3.60	$ 8.80	$ 6.12	$ 2.14	$ 8.27	26	$159	$1,911	$215	$2,580
Residential Carry-Out Service															
Two Containers	*$26.01*	$ 55.32	$ 55.32	$ 31.17	*NA*	$ 14.41	$ 45.59	$ 29.54	$ 10.34	$ 39.88	1	$30	$354	$40	$479
Each Additional Container	*$5.88*	$ 11.44	$ -	$ 10.39	*NA*	$ 7.21	$ 17.60	$ 12.25	$ 4.29	$ 16.54	-	$0	$0	$0	$0
Total Resid. Service	*$208,187*		**$323,279**									**$307,718**	**$3,692,620**	**$415,420**	**$4,985,038**
Multi-Family Residential															
First Two Dwelling Units (each)	*$14.90*	$ 23.22	$ 10,356.12	$ 15.59	*NA*	$ 14.41	$ 30.00	$ 21.98	$ 7.69	$ 29.67	446	$9,802	$117,622	$13,232	$158,790
Each Additional Dwelling Unit	*$14.90*	$ 22.59	$ 1,603.89	$ 11.69	*NA*	$ 14.41	$ 26.10	$ 20.09	$ 7.03	$ 27.12	71	$1,426	$17,114	$1,925	$23,103
Total Multi-Family Service	*$22,672*		**$11,960**									**$11,228**	**$134,736**	**$15,158**	**$181,893**
Commercial															
Two Containers	*17.53*	$ 29.46	$ 5,214.42	$ 31.17	*NA*	$ 14.41	$ 45.59	$ 29.54	$ 10.34	$ 39.88	177	$5,229	$62,743	$7,059	$84,703
Additional Two Containers	*34.23*	$ 40.85	$ 81.70	$ 23.38	*NA*	$ 14.41	$ 37.79	$ 25.76	$ 9.02	$ 34.77	2	$52	$618	$70	$835
Commercial Carry-Out Service														$0	
Two Containers	*29.57*	$ 57.64	$ 172.92	$ 62.34	*NA*	$ 14.41	$ 76.76	$ 44.67	$ 15.63	$ 60.30	3	$134	$1,608	$181	$2,171
Each Additional Container	*17.20*	$ 17.70	$ 106.20	$ 31.17	*NA*	$ 7.21	$ 38.38	$ 22.33	$ 7.82	$ 30.15	6	$134	$1,608	$181	$2,171
Two Containers (Grey Only)	*16.54*	$ 29.46	$ 88.38	$ 62.34	*NA*	$ 14.41	$ 76.76	$ 44.67	$ 15.63	$ 60.30	3	$134	$1,608	$181	$2,171
COMM C/O 96	*5.57*	$ 5.41	$ 5.41	$ 31.17	*NA*	$ 7.21	$ 38.38	$ 22.33	$ 7.82	$ 30.15	1	$22	$268	$30	$362
Total Comm. 96-Gal. Service	*$5,282*		**$5,669**									**$5,704**	**$68,453**	**$7,701**	**$92,412**
Bin Service (Solid Waste)															
2 Cubic Yard					*Excluded*										
1x per week	*$55.08*	$ 52.11	$ 14,017.59	$ 75.83	$ -	$ 15.17	$ 91.00	$ 108.68	$ 38.04	$ 146.72	269	$29,234	$350,813	$39,466	$473,597
2x per week	*$103.05*	$ 102.40	$ 3,072.00	$ 98.58	$ -	$ 30.33	$ 128.92	$ 148.20	$ 51.87	$ 200.07	30	$4,446	$53,351	$6,002	$72,024
3x per week	*$152.20*	$ 151.25	$ 1,210.00	$ 128.16	$ -	$ 45.50	$ 173.66	$ 196.61	$ 68.81	$ 265.42	8	$1,573	$18,874	$2,123	$25,480
4x per week	*$202.55*	$ 203.10	$ 203.10	$ 166.61	$ -	$ 60.67	$ 227.27	$ 256.58	$ 89.80	$ 346.38	1	$257	$3,079	$346	$4,157
5x per week	*$285.35*	$ 253.47	$ 253.47	$ 216.59	$ -	$ 75.83	$ 292.42	$ 331.58	$ 116.05	$ 447.63	1	$332	$3,979	$448	$5,372
6x per week		$ 309.40	$ -	$ 281.56	$ -	$ 91.00	$ 372.56	$ 426.11	$ 149.14	$ 575.25	-	$0	$0	$0	$0
3 Cubic Yard															
1x per week	*$67.53*	$ 65.84	$ 10,995.28	$ 75.83	$ -	$ 22.75	$ 98.58	$ 113.62	$ 39.77	$ 153.38	167	$18,974	$227,690	$25,615	$307,382
2x per week	*$127.94*	$ 130.34	$ 11,339.58	$ 98.58	$ -	$ 45.50	$ 144.08	$ 158.08	$ 55.33	$ 213.40	87	$13,753	$165,033	$18,566	$222,794
3x per week	*$188.35*	$ 194.44	$ 11,860.84	$ 128.16	$ -	$ 68.25	$ 196.41	$ 211.43	$ 74.00	$ 285.43	61	$12,897	$154,765	$17,411	$208,933
4x per week	*$248.75*	$ 258.72	$ 1,034.88	$ 166.61	$ -	$ 91.00	$ 257.61	$ 276.34	$ 96.72	$ 373.06	4	$1,105	$13,264	$1,492	$17,907
5x per week	*$337.58*	$ 323.14	$ 646.28	$ 216.59	$ -	$ 113.75	$ 330.34	$ 356.28	$ 124.70	$ 480.97	2	$713	$8,551	$962	$11,543
6x per week		$ 387.39	$ -	$ 281.56	$ -	$ 136.50	$ 418.06	$ 455.75	$ 159.51	$ 615.26	-	$0	$0	$0	$0
4 Cubic Yard															
1x per week	*$77.29*	$ 79.73	$ 5,740.56	$ 75.83	$ -	$ 30.33	$ 106.17	$ 118.56	$ 41.50	$ 160.05	72	$8,536	$102,434	$11,524	$138,286
2x per week	*$149.25*	$ 157.87	$ 7,577.76	$ 98.58	$ -	$ 60.67	$ 159.25	$ 167.96	$ 58.78	$ 226.74	48	$8,062	$96,743	$10,884	$130,603
3x per week	*$304.00*	$ 272.25	$ 6,806.25	$ 128.16	$ -	$ 91.00	$ 219.16	$ 226.25	$ 79.19	$ 305.43	25	$5,656	$67,874	$7,636	$91,630
4x per week	*$433.54*	$ 333.10	$ 1,665.50	$ 166.61	$ -	$ 121.33	$ 287.94	$ 296.10	$ 103.63	$ 399.73	5	$1,480	$17,766	$1,999	$23,984
5x per week	*$480.92*	$ 392.17	$ 3,529.53	$ 216.59	$ -	$ 151.67	$ 368.25	$ 380.98	$ 133.34	$ 514.32	9	$3,429	$41,145	$4,629	$55,546
6x per week		$ 470.24	$ -	$ 281.56	$ -	$ 182.00	$ 463.56	$ 485.39	$ 169.89	$ 655.27	-	$0	$0	$0	$0

TABLE 30 : Analysis of Current and Proposed Residential and Commercial Rates

Analysis of Current and Proposed Residential and Commercial Rates

Customer Classes/Service Type	What Mid Valley is Paid	Current Rates		Calculations of Proposed Rates							No. Units	Rev. Est. W/O Surcharge		Rev. Est. WITH Surcharge	
		FY 2019/20	Mo. Revenue	Collection $	Bin Replace-ment	Disposal $	FY 2020/21 Unadjusted	FY 2020/21 Adjusted	AB 1383 Surcharge	New Rate w/ Surcharge		Mo. Revenue	Annual Rev.	Mo. Revenue	Annual Rev.
5 Cubic Yard															
1x per week	*$87.95*	$ 93.56	$ -	$ 75.83	$ -	$ 37.92	$ 113.75	$ 123.50	$ 43.22	$ 166.72	-	$0	$0	$0	$0
2x per week	*$191.92*	$ 185.53	$ -	$ 98.58	$ -	$ 75.83	$ 174.42	$ 177.84	$ 62.24	$ 240.08	-	$0	$0	$0	$0
3x per week	*$295.84*	$ 276.11	$ 552.22	$ 128.16	$ -	$ 113.75	$ 241.91	$ 241.07	$ 84.37	$ 325.44	2	$482	$5,786	$651	$7,811
4x per week	*$391.84*	$ 369.45	$ -	$ 166.61	$ -	$ 151.67	$ 318.27	$ 315.86	$ 110.55	$ 426.41	-	$0	$0	$0	$0
5x per week	*$487.80*	$ 461.47	$ -	$ 216.59	$ -	$ 189.58	$ 406.17	$ 405.68	$ 141.99	$ 547.66	-	$0	$0	$0	$0
6x per week		$ 553.33	$ -	$ 281.56	$ -	$ 227.50	$ 509.06	$ 515.03	$ 180.26	$ 695.29	-	$0	$0	$0	$0
6 Cubic Yard															
1x per week	*$113.72*	$ 107.22	$ 4,074.36	$ 75.83	$ -	$ 45.50	$ 121.33	$ 128.44	$ 44.95	$ 173.39	38	$4,881	$58,568	$6,589	$79,066
2x per week	*$216.76*	$ 213.04	$ 6,178.16	$ 98.58	$ -	$ 91.00	$ 189.58	$ 187.72	$ 65.70	$ 253.42	29	$5,444	$65,325	$7,349	$88,189
3x per week	*$319.82*	$ 318.78	$ 2,550.24	$ 128.16	$ -	$ 136.50	$ 264.66	$ 255.89	$ 89.56	$ 345.45	8	$2,047	$24,565	$2,764	$33,163
4x per week	*$427.60*	$ 424.44	$ -	$ 166.61	$ -	$ 182.00	$ 348.61	$ 335.62	$ 117.47	$ 453.08	-	$0	$0	$0	$0
5x per week	*$525.03*	$ 529.93	$ 2,119.72	$ 216.59	$ -	$ 227.50	$ 444.09	$ 430.37	$ 150.63	$ 581.01	4	$1,721	$20,658	$2,324	$27,888
6x per week		$ 635.62	$ -	$ 281.56	$ -	$ 273.00	$ 554.56	$ 544.67	$ 190.63	$ 735.30	-	$0	$0	$0	$0
LOCK	*$5.93*	$ 10.00	$ 1,590.00	$ -		$ -	$ 10.00	$ 10.00	$ 3.50	$ 13.50	159	$1,590	$19,080	$2,147	$25,758
Bin Service Rate Revenue	*$105,209*		**$97,017**									**$126,612**	**$1,519,344**	**$170,926**	**$2,051,115**
Bin Service (Recyclables)	*No Disposal Costs Included*														
2 Cubic Yard															
1x per week	*$34.75*	$ 31.22	$ 5,369.84	$ 75.83	$ -	$ 7.58	$ 83.42	$ 48.21	$ 16.87	$ 65.08	172	$8,291	$99,496	$11,193	$134,319
2x per week	*$62.32*	$ 55.98	$ 1,063.62	$ 151.67	$ -	$ 15.17	$ 166.83	$ 96.41	$ 33.74	$ 130.15	19	$1,832	$21,982	$2,473	$29,675
3x per week	*$95.70*	$ 80.79	$ 403.95	$ 227.50	$ -	$ 22.75	$ 250.25	$ 144.62	$ 50.62	$ 195.23	5	$723	$8,677	$976	$11,714
3 Cubic Yard															
1x per week	*$46.64*	$ 41.89	$ 3,141.75	$ 84.83	$ -	$ 11.38	$ 96.21	$ 56.82	$ 19.89	$ 76.70	75	$4,261	$51,136	$5,753	$69,034
2x per week	*$80.94*	$ 72.72	$ 1,890.72	$ 160.67	$ -	$ 22.75	$ 183.42	$ 108.82	$ 38.09	$ 146.90	26	$2,829	$33,950	$3,819	$45,833
3x per week	*$139.77*	$ 109.38	$ 1,312.56	$ 236.50	$ -	$ 34.13	$ 270.63	$ 160.81	$ 56.28	$ 217.10	12	$1,930	$23,157	$2,605	$31,262
4 Cubic Yard															
1x per week	*$53.35*	$ 47.92	$ 2,300.16	$ 87.83	$ -	$ 15.17	$ 103.00	$ 62.22	$ 21.78	$ 83.99	48	$2,986	$35,837	$4,032	$48,380
2x per week	*$99.51*	$ 89.40	$ 1,341.00	$ 163.67	$ -	$ 30.33	$ 194.00	$ 118.01	$ 41.30	$ 159.31	15	$1,770	$21,241	$2,390	$28,675
3x per week	*$195.01*	$ 130.89	$ 523.56	$ 239.50	$ -	$ 45.50	$ 285.00	$ 173.79	$ 60.83	$ 234.62	4	$695	$8,342	$938	$11,262
4 CY Recycling Compactor															
RC4/1COM	*$105.55*	$ 95.84	$ 95.84	$ 87.83	*NA*	$ 45.50	$ 133.33	$ 92.55	$ 32.39	$ 124.94	1	$93	$1,111	$125	$1,499
6 Cubic Yard															
1x per week	*$71.88*	$ 64.58	$ 516.64	$ 93.83	$ -	$ 22.75	$ 116.58	$ 73.01	$ 25.55	$ 98.57	8	$584	$7,009	$789	$9,463
2x per week	*$131.48*	$ 118.12	$ 1,181.20	$ 169.67	$ -	$ 45.50	$ 215.17	$ 136.39	$ 47.74	$ 184.12	10	$1,364	$16,366	$1,841	$22,095
3x per week	*$204.69*	$ 171.54	$ 1,715.40	$ 245.50	$ -	$ 68.25	$ 313.75	$ 199.76	$ 69.92	$ 269.67	10	$1,998	$23,971	$2,697	$32,361
Recyclables Rate Revenue	*$20,658*		**$20,856**									**$29,356**	**$352,275**	**$39,631**	**$475,572**

TABLE 30 : Analysis of Current and Proposed Residential and Commercial Rates

Analysis of Current and Proposed Residential and Commercial Rates

Customer Classes/Service Type	What Mid Valley is Paid	Current Rates		Calculations of Proposed Rates							No. Units	Rev. Est. W/O Surcharge		Rev. Est. WITH Surcharge	
		FY 2019/20	Mo. Revenue	Collection $	Bin Replace-ment	Disposal $	FY 2020/21 Unadjusted	FY 2020/21 Adjusted	AB 1383 Surcharge	New Rate w/ Surcharge		Mo. Revenue	Annual Rev.	Mo. Revenue	Annual Rev.
Compactor - Bin Service															
2 Cubic Yard															
1x per week		$ 104.22	$ -	$ 75.83	NA	$ 45.50	$ 121.33	$ 52.81	$ 18.48	$ 71.29	-	$0	$0	$0	$0
2x per week		$ 204.80	$ -	$ 98.58	NA	$ 91.00	$ 189.58	$ 77.18	$ 27.01	$ 104.20	-	$0	$0	$0	$0
3x per week		$ 302.50	$ -	$ 128.16	NA	$ 136.50	$ 264.66	$ 105.21	$ 36.82	$ 142.03	-	$0	$0	$0	$0
4x per week		$ 406.20	$ -	$ 166.61	NA	$ 182.00	$ 348.61	$ 137.99	$ 48.30	$ 186.29	-	$0	$0	$0	$0
5x per week		$ 506.94	$ -	$ 216.59	NA	$ 227.50	$ 444.09	$ 176.95	$ 61.93	$ 238.89	-	$0	$0	$0	$0
6x per week		$ 618.80	$ -	$ 281.56	NA	$ 273.00	$ 554.56	$ 223.95	$ 78.38	$ 302.33	-	$0	$0	$0	$0
3 Cubic Yard															
1x per week		$ 131.68	$ -	$ 75.83	NA	$ 68.25	$ 144.08	$ 58.90	$ 20.62	$ 79.52	-	$0	$0	$0	$0
2x per week		$ 260.68	$ -	$ 98.58	NA	$ 136.50	$ 235.08	$ 89.37	$ 31.28	$ 120.65	-	$0	$0	$0	$0
3x per week	*$433.07*	$ 388.88	$ 388.88	$ 128.16	NA	$ 204.75	$ 332.91	$ 123.49	$ 43.22	$ 166.71	1	$123	$1,482	$167	$2,001
4x per week		$ 517.44	$ -	$ 166.61	NA	$ 273.00	$ 439.61	$ 162.37	$ 56.83	$ 219.19	-	$0	$0	$0	$0
5x per week		$ 646.28	$ -	$ 216.59	NA	$ 341.25	$ 557.84	$ 207.42	$ 72.60	$ 280.02	-	$0	$0	$0	$0
6x per week		$ 774.78	$ -	$ 281.56	NA	$ 409.50	$ 691.06	$ 260.51	$ 91.18	$ 351.68	-	$0	$0	$0	$0
4 Cubic Yard															
1x per week	*$152.96*	$ 159.46	$ 159.46	$ 75.83	NA	$ 91.00	$ 166.83	$ 65.00	$ 22.75	$ 87.74	1	$65	$780	$88	$1,053
2x per week		$ 315.74	$ -	$ 98.58	NA	$ 182.00	$ 280.58	$ 101.56	$ 35.54	$ 137.10	-	$0	$0	$0	$0
3x per week		$ 544.50	$ -	$ 128.16	NA	$ 273.00	$ 401.16	$ 141.77	$ 49.62	$ 191.39	-	$0	$0	$0	$0
4x per week		$ 666.20	$ -	$ 166.61	NA	$ 364.00	$ 530.61	$ 186.74	$ 65.36	$ 252.10	-	$0	$0	$0	$0
5x per week		$ 784.34	$ -	$ 216.59	NA	$ 455.00	$ 671.59	$ 237.89	$ 83.26	$ 321.15	-	$0	$0	$0	$0
6x per week		$ 940.48	$ -	$ 281.56	NA	$ 546.00	$ 827.56	$ 297.07	$ 103.97	$ 401.04	-	$0	$0	$0	$0
5 Cubic Yard															
1x per week		$ 187.12	$ -	$ 75.83	NA	$ 113.75	$ 189.58	$ 71.09	$ 24.88	$ 95.97	-	$0	$0	$0	$0
2x per week		$ 371.06	$ -	$ 98.58	NA	$ 227.50	$ 326.08	$ 113.74	$ 39.81	$ 153.55	-	$0	$0	$0	$0
3x per week		$ 552.22	$ -	$ 128.16	NA	$ 341.25	$ 469.41	$ 160.05	$ 56.02	$ 216.07	-	$0	$0	$0	$0
4x per week		$ 738.90	$ -	$ 166.61	NA	$ 455.00	$ 621.61	$ 211.11	$ 73.89	$ 285.00	-	$0	$0	$0	$0
5x per week		$ 922.94	$ -	$ 216.59	NA	$ 568.75	$ 785.34	$ 268.35	$ 93.92	$ 362.28	-	$0	$0	$0	$0
6x per week		$ 1,106.66	$ -	$ 281.56	NA	$ 682.50	$ 964.06	$ 333.63	$ 116.77	$ 450.39	-	$0	$0	$0	$0
6 Cubic Yard															
1x per week		$ 214.44	$ -	$ 75.83	NA	$ 136.50	$ 212.33	$ 77.18	$ 27.01	$ 104.20	-	$0	$0	$0	$0
2x per week		$ 426.08	$ -	$ 98.58	NA	$ 273.00	$ 371.58	$ 125.93	$ 44.07	$ 170.00	-	$0	$0	$0	$0
3x per week		$ 637.56	$ -	$ 128.16	NA	$ 409.50	$ 537.66	$ 178.33	$ 62.42	$ 240.75	-	$0	$0	$0	$0
4x per week		$ 848.88	$ -	$ 166.61	NA	$ 546.00	$ 712.61	$ 235.49	$ 82.42	$ 317.91	-	$0	$0	$0	$0
5x per week		$ 1,059.86	$ -	$ 216.59	NA	$ 682.50	$ 899.09	$ 298.82	$ 104.59	$ 403.41	-	$0	$0	$0	$0
6x per week		$ 1,271.24	$ -	$ 281.56	NA	$ 819.00	$ 1,100.56	$ 370.19	$ 129.57	$ 499.75	-	$0	$0	$0	$0
Compactor Rate Revenue	*$548*		**$548**									**$188**	**$2,262**	**$254**	**$3,053**

TABLE 30 : Analysis of Current and Proposed Residential and Commercial Rates

Analysis of Current and Proposed Residential and Commercial Rates

Customer Classes/Service Type	What Mid Valley is Paid	Current Rates		Calculations of Proposed Rates							No. Units	Rev. Est. W/O Surcharge		Rev. Est. WITH Surcharge	
		FY 2019/20	Mo. Revenue	Collection $	Bin Replace-ment	Disposal $	FY 2020/21 Unadjusted	FY 2020/21 Adjusted	AB 1383 Surcharge	New Rate w/ Surcharge		Mo. Revenue	Annual Rev.	Mo. Revenue	Annual Rev.
Compactor - Bin Service															
Organic Waste															
96 Gallon Container															
1x per week	*$11.03*	$ 10.28	$ 133.64	$ 15.59	*NA*	$ 7.21	$22.79	$ 10.28	$ 3.60	$ 13.88	13	$134	$1,604	$180	$2,165
2x per week	*$22.07*	$ 20.57	$ 61.71	$ 31.17	*NA*	$ 14.41	$45.59	$ 20.56	$ 7.20	$ 27.75	3	$62	$740	$83	$999
3x per week	*$33.11*	$ 30.85	$ -	$ 46.76	*NA*	$ 21.62	$68.38	$ 30.84	$ 10.79	$ 41.63	-	$0	$0	$0	$0
4x per week	*$44.16*	$ 41.13	$ -	$ 62.34	*NA*	$ 28.83	$91.17	$ 41.12	$ 14.39	$ 55.51	-	$0	$0	$0	$0
5x per week	*$55.19*	$ 51.41	$ -	$ 77.93	*NA*	$ 36.04	$113.96	$ 51.40	$ 17.99	$ 69.38	-	$0	$0	$0	$0
2 Cubic Yard Bin			$ -												
1x per week	*$45.26*	$ 42.18	$ 548.34	$ 75.83	$ -	$ 15.17	$91.00	$ 44.68	$ 15.64	$ 60.32	13	$581	$6,971	$784	$9,410
2x per week	*$82.78*	$ 77.36	$ 773.60	$ 151.67	$ -	$ 30.33	$182.00	$ 89.37	$ 31.28	$ 120.65	10	$894	$10,724	$1,206	$14,478
3x per week	*$126.93*	$ 118.54	$ 474.16	$ 227.50	$ -	$ 45.50	$273.00	$ 134.05	$ 46.92	$ 180.97	4	$536	$6,435	$724	$8,687
4x per week	*$165.54*	$ 157.07	$ -	$ 303.33	$ -	$ 60.67	$364.00	$ 178.74	$ 62.56	$ 241.29	-	$0	$0	$0	$0
5x per week	*$204.19*	$ 193.84	$ -	$ 379.17	$ -	$ 75.83	$455.00	$ 223.42	$ 78.20	$ 301.62	-	$0	$0	$0	$0
3 Cubic Yard Bin			$ -												
1x per week	*$56.29*	$ 52.77	$ -	$ 84.83	$ -	$ 22.75	$107.58	$ 51.54	$ 18.04	$ 69.57	-	$0	$0	$0	$0
2x per week	*$104.86*	$ 98.54	$ -	$ 160.67	$ -	$ 45.50	$206.17	$ 98.25	$ 34.39	$ 132.64	-	$0	$0	$0	$0
3x per week	*$160.05*	$ 150.30	$ -	$ 236.50	$ -	$ 68.25	$304.75	$ 144.97	$ 50.74	$ 195.71	-	$0	$0	$0	$0
4x per week	*$203.60*	$ 197.07	$ -	$ 312.33	$ -	$ 91.00	$403.33	$ 191.68	$ 67.09	$ 258.77	-	$0	$0	$0	$0
5x per week	*$251.82*	$ 243.84	$ 243.84	$ 388.17	$ -	$ 113.75	$501.92	$ 238.40	$ 83.44	$ 321.84	1	$238	$2,861	$322	$3,862
Total Organic Rate Revenue	*$1,645*		**$2,235**									**$2,444**	**$29,334**	**$3,300**	**$39,601**
Total Comm. Rate Revenue	*$133,342.27*		**$126,326.22**									**$164,306**	**$1,971,668**	**$221,813**	**$2,661,752**
Total Resid. & Comm.	*$364,200.47*		**$461,565.07**									**$483,252**	**$5,799,024**	**$652,390**	**$7,828,683**
City Admin Service Fee														*(Surcharge does not apply)*	
SFR Admin Service Fee	*$2.33*	*$2.33*	$ 32,342.73				*$2.33*	*$2.33*			*13,881*	$32,343	$388,113	$32,343	$388,113
MFR Admin Service Fee	*$2.33*	*$2.33*	$ 1,039.18				*$2.33*	*$2.33*			*446*	$1,039	$12,470	$1,039	$12,470
Comm/Lock Admin Service Fee	*$2.33*	*$2.33*	$ 370.47				*$2.33*	*$2.33*			*159*	$370	$4,446	$370	$4,446
Total Admin Service Fee	*$ 33,752*		***$33,752***									***$33,752***	***$405,029***	***$33,752***	***$405,029***
Total Resid./Comm./Admin	*$397,952.85*		**$495,317.45**									**$517,004**	**$6,204,053**	**$686,143**	**$8,233,712**

TABLE 31 : Proposed Rates (Include Street Sweeping, Admin Fee & SB 1383 Surcharge)

Customer Classes/Service Type	Current Rates FY 2019/20	Proposed Rates (Include Street Sweeping, Admin Fee & SB 1383 Surcharge) [1] FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Single Family Residential						
Three Standard Containers	$ 23.22	$ 32.00	$ 34.97	$ 38.23	$ 41.82	$ 45.77
1/2 Resid. (Grey & Blue only)	$ 16.02	$ 25.68	$ 28.02	$ 30.58	$ 33.41	$ 36.52
Additional Grey Container	$ 4.73	$ 23.35	$ 25.69	$ 28.25	$ 31.08	$ 34.19
Additional Green Container	$ 2.17	$ 8.27	$ 9.09	$ 10.00	$ 11.00	$ 12.11
Additional Blue Container	$ 2.17	$ 8.27	$ 9.09	$ 10.00	$ 11.00	$ 12.11
Residential Carry-Out Service						
Two Containers	$ 55.32	$ 42.21	$ 46.20	$ 50.58	$ 55.41	$ 60.72
Each Additional Container	$ 11.44	$ 16.54	$ 18.19	$ 20.01	$ 22.01	$ 24.21
Multi-Family Residential						
First Two Dwelling Units (each)	$ 23.22	$ 32.00	$ 34.97	$ 38.23	$ 41.82	$ 45.77
Each Additional Dwelling Unit	$ 22.59	$ 29.45	$ 32.16	$ 35.14	$ 38.42	$ 42.03
Commercial						
Two Containers	$ 29.46	$ 42.21	$ 46.20	$ 50.58	$ 55.41	$ 60.72
Additional Container	$ 40.85	$ 34.77	$ 38.25	$ 42.08	$ 46.28	$ 50.91
Commercial Carry-Out Service						
Two Containers	$ 57.64	$ 62.63	$ 68.66	$ 75.29	$ 82.59	$ 90.61
Each Additional Container	$ 17.70	$ 30.15	$ 33.16	$ 36.48	$ 40.13	$ 44.14

1. Note: admin Fee only applies to initial service charges, not on additional containers.

Customer Classes/Service Type	Current Rates FY 2019/20	Proposed Rates (Include Street Sweeping & SB 1383 Surcharge) FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Bin Service (Solid Waste)						
2 Cubic Yard						
1x per week	$ 52.11	$ 146.72	$ 161.39	$ 177.53	$ 195.28	$ 214.81
2x per week	$ 102.40	$ 200.07	$ 220.07	$ 242.08	$ 266.29	$ 292.92
3x per week	$ 151.25	$ 265.42	$ 291.96	$ 321.16	$ 353.28	$ 388.60
4x per week	$ 203.10	$ 346.38	$ 381.02	$ 419.12	$ 461.03	$ 507.14
5x per week	$ 253.47	$ 447.63	$ 492.39	$ 541.63	$ 595.79	$ 655.37
3 Cubic Yard						
1x per week	$ 65.84	$ 153.38	$ 168.72	$ 185.59	$ 204.15	$ 224.57
2x per week	$ 130.34	$ 213.40	$ 234.74	$ 258.22	$ 284.04	$ 312.45
3x per week	$ 194.44	$ 285.43	$ 313.97	$ 345.37	$ 379.90	$ 417.90
4x per week	$ 258.72	$ 373.06	$ 410.36	$ 451.40	$ 496.54	$ 546.19
5x per week	$ 323.14	$ 480.97	$ 529.07	$ 581.98	$ 640.18	$ 704.19
4 Cubic Yard						
1x per week	$ 79.73	$ 160.05	$ 176.06	$ 193.66	$ 213.03	$ 234.33
2x per week	$ 157.87	$ 226.74	$ 249.42	$ 274.36	$ 301.79	$ 331.97
3x per week	$ 272.25	$ 305.43	$ 335.98	$ 369.58	$ 406.53	$ 447.19
4x per week	$ 333.10	$ 399.73	$ 439.71	$ 483.68	$ 532.04	$ 585.25
5x per week	$ 392.17	$ 514.32	$ 565.75	$ 622.32	$ 684.56	$ 753.01
5 Cubic Yard						
3x per week	$ 276.11	$ 325.44	$ 357.99	$ 393.78	$ 433.16	$ 476.48
6 Cubic Yard						
1x per week	$ 107.22	$ 173.39	$ 190.73	$ 209.80	$ 230.78	$ 253.86
2x per week	$ 213.04	$ 253.42	$ 278.76	$ 306.64	$ 337.30	$ 371.03
3x per week	$ 318.78	$ 345.45	$ 379.99	$ 417.99	$ 459.79	$ 505.77
5x per week	$ 529.93	$ 581.01	$ 639.11	$ 703.02	$ 773.32	$ 850.65

TABLE 32 : Proposed Rates (Include Street Sweeping, Admin Fee & SB 1383 Surcharge)

Customer Classes/Service Type	Current Rates FY 2019/20	Proposed Rates *(Include Street Sweeping & SB 1383 Surcharge)* FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Bin Service (Recyclables)						
2 Cubic Yard						
1x per week	$ 31.22	$ 65.08	$ 71.58	$ 78.74	$ 86.62	$ 95.28
2x per week	$ 55.98	$ 130.15	$ 143.17	$ 157.49	$ 173.24	$ 190.56
3x per week	$ 80.79	$ 195.23	$ 214.75	$ 236.23	$ 259.85	$ 285.84
3 Cubic Yard						
1x per week	$ 41.89	$ 76.70	$ 84.37	$ 92.81	$ 102.09	$ 112.30
2x per week	$ 72.72	$ 146.90	$ 161.59	$ 177.75	$ 195.52	$ 215.08
3x per week	$ 109.38	$ 217.10	$ 238.81	$ 262.69	$ 288.96	$ 317.85
4 Cubic Yard						
1x per week	$ 47.92	$ 83.99	$ 92.39	$ 101.63	$ 111.79	$ 122.97
2x per week	$ 89.40	$ 159.31	$ 175.24	$ 192.76	$ 212.04	$ 233.24
3x per week	$ 130.89	$ 234.62	$ 258.08	$ 283.89	$ 312.28	$ 343.51
6 Cubic Yard						
1x per week	$ 64.58	$ 98.57	$ 108.43	$ 119.27	$ 131.20	$ 144.32
2x per week	$ 118.12	$ 184.12	$ 202.53	$ 222.79	$ 245.07	$ 269.57
3x per week	$ 171.54	$ 269.67	$ 296.64	$ 326.31	$ 358.94	$ 394.83
Compactor - Bin Service						
3 Cubic Yard						
3x per week	$ 388.88	$ 166.71	$ 183.38	$ 201.72	$ 221.89	$ 244.08
4 Cubic Yard						
1x per week	$ 159.46	$ 87.74	$ 96.52	$ 106.17	$ 116.79	$ 128.47
Roll-Off Container (Not a City rate)						
25 Cubic Yard						
Monthly Rent	$ 181.13	$ 181.13	$ 199.24	$ 219.17	$ 241.08	$ 265.19
Per Load	$ 185.25	$ 185.25	$ 203.78	$ 224.15	$ 246.57	$ 271.22

Customer Classes/Service Type	Current Rates FY 2019/20	Proposed Rates FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Organic Waste *(Include Street Sweeping & SB 1383 Surcharge)*						
96 Gallon Container						
1x per week	$ 10.28	$ 13.88	$ 15.26	$ 16.79	$ 18.47	$ 20.32
2x per week	$ 20.57	$ 27.75	$ 30.53	$ 33.58	$ 36.94	$ 40.63
2 Cubic Yard Bin						
1x per week	$ 42.18	$ 60.32	$ 66.36	$ 72.99	$ 80.29	$ 88.32
2x per week	$ 77.36	$ 120.65	$ 132.71	$ 145.98	$ 160.58	$ 176.64
3x per week	$ 118.54	$ 180.97	$ 199.07	$ 218.98	$ 240.87	$ 264.96
3 Cubic Yard Bin						
5x per week	$ 243.84	$ 321.84	$ 354.02	$ 389.42	$ 428.36	$ 471.20
Miscellaneous Rates and Charges *(Does Not Include Street Sweepig or SB 1383 Surcharge)*						
Locking Service Fee (Optional)	$10.00	$ 10.00	$ 11.00	$ 12.10	$ 13.31	$ 14.64
Lost Lock Fee	$15.00	$ 15.00	$ 16.50	$ 18.15	$ 19.97	$ 21.96
New or Replacement Can	$53.30	$ 53.30	$ 58.63	$ 64.49	$ 70.94	$ 78.04
Delivery Charge	$10.00	$ 10.00	$ 11.00	$ 12.10	$ 13.31	$ 14.64
Street Cleaning Service						
Per foot of street exposure	$0.0248	*(Now Included in Solid Waste Rates)*				
Additional Cleaning per foot	$0.0125					

TABLE 33 : Customer Bill Comparisons

Single Family Residential	Current	Proposed New Rates ($/month)				
Solid Waste Service Type	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Single Family Residential	$ 23.22	$ 32.00	$ 34.97	$ 38.23	$ 41.82	$ 45.77

Multi-Family Residential	Current	Proposed New Rates ($/month)				
Solid Waste Service Type	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
First Two Dwelling Units (each)	$ 23.22	$ 32.00	$ 34.97	$ 38.23	$ 41.82	$ 45.77
Each Additional Dwelling Unit	$ 22.59	$ 29.45	$ 32.16	$ 35.14	$ 38.42	$ 42.03

Commercial	Current	Proposed New Rates ($/month)				
Solid Waste Service Type	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Commercial Two Containers	$ 29.46	$ 42.21	$ 46.20	$ 50.58	$ 55.41	$ 60.72
Commercial Additional Container	$ 40.85	$ 34.77	$ 38.25	$ 42.08	$ 46.28	$ 50.91

Bin Service (Solid Waste)	Current	Proposed New Rates ($/month)				
Solid Waste Service Type	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Commercial 2 Cubic Yard - 1X/Week	$ 52.11	$ 146.72	$ 161.39	$ 177.53	$ 195.28	$ 214.81
Commercial 3 Cubic Yard - 1X/Week	$ 65.84	$ 153.38	$ 168.72	$ 185.59	$ 204.15	$ 224.57

Bin Service (Recyclables)	Current	Proposed New Rates ($/month)				
Solid Waste Service Type	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Recyclables 2 Cubic Yard - 1X/Week	$ 31.22	$ 65.08	$ 71.58	$ 78.74	$ 86.62	$ 95.28
Recyclables 3 Cubic Yard - 1X/Week	$ 41.89	$ 76.70	$ 84.37	$ 92.81	$ 102.09	$ 112.30

Organic Waste	Current	Proposed New Rates ($/month)				
Solid Waste Service Type	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Organics 96 Gallon Container - 1X/Week	$ 10.28	$ 11.08	$ 12.19	$ 13.41	$ 14.75	$ 16.22
Organics 2 Cubic Yard Bin - 1X/Week	$ 42.18	$ 45.64	$ 50.21	$ 55.23	$ 60.75	$ 66.83

City of Madera Tonnages for 2020 [1]

Sum of Allocated Tons	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Grand Total
MADERA													
COM	**1,383.6**	**1,279.8**	**1,376.2**	**1,189.9**	**1,208.0**	**1,344.1**	**1,255.5**	**1,227.5**	**1,272.0**	**1,269.1**	**1,246.7**	**1,364.8**	**15,417.2**
FL ORGANICS	21.2	21.4	28.5	16.6	22.6	23.3	17.3	23.6	14.6	25.4	25.2	23.5	263.1
FL RECYCLE	147.7	131.9	152.2	122.3	126.1	152.3	131.0	133.9	132.6	118.9	126.0	140.9	1,615.9
FL TRASH	1,214.7	1,126.4	1,195.5	1,051.0	1,059.3	1,168.5	1,107.2	1,070.1	1,124.8	1,124.8	1,095.5	1,200.4	13,538.2
RES	**2,434.8**	**2,187.0**	**2,631.7**	**3,232.0**	**2,840.4**	**2,617.0**	**2,763.4**	**2,455.8**	**2,634.2**	**2,709.9**	**2,588.7**	**3,055.4**	**32,150.3**
SL ORGANICS	627.2	698.9	911.7	1,266.7	936.6	801.3	710.6	694.2	761.6	737.3	687.2	874.0	9,707.1
SL RECYCLE	330.0	271.9	312.1	352.0	333.2	325.3	351.8	295.5	318.3	331.9	360.8	422.1	4,004.7
SL TRASH	1,477.7	1,216.2	1,408.0	1,613.3	1,570.6	1,490.5	1,701.0	1,466.1	1,554.4	1,640.7	1,540.7	1,759.3	18,438.5
Grand Total	**3,818.5**	**3,466.8**	**4,007.9**	**4,421.9**	**4,048.3**	**3,961.1**	**4,018.8**	**3,683.3**	**3,906.2**	**3,979.0**	**3,835.4**	**4,420.2**	**47,567.5**

1. Source files: 2020 Tonnages.xlsx

Sum of Allocated Tons	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Grand Total
MADERA													
Residential - SL TRASH	1,477.7	1,216.2	1,408.0	1,613.3	1,570.6	1,490.5	1,701.0	1,466.1	1,554.4	1,640.7	1,540.7	1,759.3	18,438.5
Commercial - FL TRASH	1,214.7	1,126.4	1,195.5	1,051.0	1,059.3	1,168.5	1,107.2	1,070.1	1,124.8	1,124.8	1,095.5	1,200.4	13,538.2
Total Trash Tonnages	2,692.4	2,342.6	2,603.5	2,664.3	2,629.9	2,659.0	2,808.1	2,536.1	2,679.2	2,765.5	2,636.3	2,959.7	31,976.6
Residential - SL RECYCLE	330.0	271.9	312.1	352.0	333.2	325.3	351.8	295.5	318.3	331.9	360.8	422.1	4,004.7
Commercial - FL RECYCLE	147.7	131.9	152.2	122.3	126.1	152.3	131.0	133.9	132.6	118.9	126.0	140.9	1,615.9
Total Recycle Tonnages	477.7	403.8	464.3	474.2	459.3	477.6	482.8	429.4	450.9	450.8	486.8	563.1	5,620.6
Residential - SL ORGANIC	627.2	698.9	911.7	1,266.7	936.6	801.3	710.6	694.2	761.6	737.3	687.2	874.0	9,707.1
Commercial - FL ORGANI	21.2	21.4	28.5	16.6	22.6	23.3	17.3	23.6	14.6	25.4	25.2	23.5	263.1
Total Organics Tonnages	648.4	720.3	940.2	1,283.3	959.2	824.6	727.9	717.8	776.2	762.7	712.4	897.5	9,970.3
Grand Total	**3,818.5**	**3,466.8**	**4,007.9**	**4,421.9**	**4,048.3**	**3,961.1**	**4,018.8**	**3,683.3**	**3,906.2**	**3,979.0**	**3,835.4**	**4,420.2**	**47,567.5**

City of Madera Tonnages for 2020 [1]

Disposal Tonnages by Type	2020 Total	% of Component	% of Total
Solid Waste Disposal Components			
Residential - SL TRASH	18,438.5	57.7%	
Commercial - FL TRASH	13,538.2	42.3%	67.2%
Total Trash Tonnages	31,976.6	100.0%	
Residential - SL RECYCLE	4,004.7	71.3%	
Commercial - FL RECYCLE	1,615.9	28.7%	11.8%
Total Recycle Tonnages	5,620.6	100.0%	
Residential - SL ORGANICS	9,707.1	97.4%	
Commercial - FL ORGANICS	263.1	2.6%	21.0%
Total Organics Tonnages	9,970.3	100.0%	
Grand Total	**47,567.5**	**N.A.**	**100.0%**

1. Source files: 2020 Tonnages.xlsx

Residential vs. Commercial Disposal Tonnages	2020 Total	% of Component
Solid Waste Disposal Components		
Residential - SL TRASH	18,438.5	57.4%
Residential - SL RECYCLE	4,004.7	12.5%
Residential - SL ORGANICS	9,707.1	30.2%
Total Residential Tonnages	32,150.3	100.0%
Commercial - FL TRASH	13,538.2	87.8%
Commercial - FL RECYCLE	1,615.9	10.5%
Commercial - FL ORGANICS	263.1	1.7%
Total Commercial Tonnages	15,417.2	100.0%
Grand Total	**47,567.5**	*N.A.*

1. Source files: 2020 Tonnages.xlsx

Sum of Allocated Tons	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Grand Total
MADERA													
COM	**1,383.6**	**1,279.8**	**1,376.2**	**1,189.9**	**1,208.0**	**1,344.1**	**1,255.5**	**1,227.5**	**1,272.0**	**1,269.1**	**1,246.7**	**1,364.8**	**15,417.2**
FL ORGANICS	21.2	21.4	28.5	16.6	22.6	23.3	17.3	23.6	14.6	25.4	25.2	23.5	263.1
FL RECYCLE	147.7	131.9	152.2	122.3	126.1	152.3	131.0	133.9	132.6	118.9	126.0	140.9	1,615.9
FL TRASH	1,214.7	1,126.4	1,195.5	1,051.0	1,059.3	1,168.5	1,107.2	1,070.1	1,124.8	1,124.8	1,095.5	1,200.4	13,538.2
RES	**2,434.8**	**2,187.0**	**2,631.7**	**3,232.0**	**2,840.4**	**2,617.0**	**2,763.4**	**2,455.8**	**2,634.2**	**2,709.9**	**2,588.7**	**3,055.4**	**32,150.3**
SL ORGANICS	627.2	698.9	911.7	1,266.7	936.6	801.3	710.6	694.2	761.6	737.3	687.2	874.0	9,707.1
SL RECYCLE	330.0	271.9	312.1	352.0	333.2	325.3	351.8	295.5	318.3	331.9	360.8	422.1	4,004.7
SL TRASH	1,477.7	1,216.2	1,408.0	1,613.3	1,570.6	1,490.5	1,701.0	1,466.1	1,554.4	1,640.7	1,540.7	1,759.3	18,438.5
Grand Total	**3,818.5**	**3,466.8**	**4,007.9**	**4,421.9**	**4,048.3**	**3,961.1**	**4,018.8**	**3,683.3**	**3,906.2**	**3,979.0**	**3,835.4**	**4,420.2**	**47,567.5**

1. Source files: 2020 Tonnages.xlsx

Item:	B-1
Minutes for:	05/19/2021
Adopted:	01/19/2022

Minutes of a Regular Meeting of the Madera City Council

May 19, 2021 **Council Chambers**
6:00 p.m. **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 via phone by dialing (669) 900-6833 enter ID: 951 2902 9587# 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: Vacant, District 5

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, Fire Division Chief Matt Watson, Grants Administrator Ivette Iraheta, Human Resources Director Wendy Silva, Information Services Manager Mark Souders, Planning Manager Gary Conte, Chief of Police Dino Lawson, Interim Public Work Director Dan Foss, Administrative Analyst (Finance) / Program Manager – Grants Alex Estrada, and Communication Specialist Joseph Carrello.

INVOCATION: Pastor Joyce Lane, Glory of Zion Ministry

PLEDGE OF ALLEGIANCE: Fire Division Chief Matt Watson

APPROVAL OF AGENDA:
ON MOTION BY COUNCILMEMBER MONTES 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:
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.

No 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: None

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.

ON MOTION BY COUNCILMEMBER GALLEGOS AND SECONDED BY MAYOR PRO TEM VILLEGAS, THE CONSENT CALENDAR 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 – 02/03/21

Recommendation: Approve the City Council Minutes of February 3, 2021

B-2 Informational Report on Register of Audited Demands for April 24, 2021 to May 7, 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 Consultant Services Agreement with Madera Unified School District

Recommendation: Adopt a Minute Order Approving the Consultant Services Agreement with the Madera Unified School District (MUSD) for the Foster and Homeless/Families in Transition Enrichment Services Program not to Exceed $40,000 (Report by Arnoldo Rodriguez)

B-5 Appointment to the City's Beautification Committee

Recommendation: Approve Councilmember Evans' Appointment of Robert Gonzalez to the Beautification Committee (Report by Arnoldo Rodriguez)

RES 21-64 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA APPOINTING ROBERT GONZALEZ TO THE CITY OF MADERA BEAUTIFICATION COMMITTEE

B-6 Amendment to the Management and Operations of Madera Transit Services Agreement between the City of Madera and MV Public Transportation, Inc.

Recommendation: Adopt a Resolution Approving Amendment to No. 1 to the Management and Operations of Madera Transit Service Agreement with MV Public Transportation, Inc. (Report by Ivette Iraheta)

RES 21-65 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, APPROVING AMENDMENT NO. 1 TO AGREEMENT FOR THE MANAGEMENT AND OPERATIONS OF MADERA TRANSIT SERVICE WITH MV PUBLIC TRANSPORTATION, INC.

B-7 Appointment to the City's Madera Transit Advisory Board

Recommendation: Approve the Mayor's Appointment of Cynthia Ortegon to the City's Transit Advisory Board (TAB) (Report by Ivette Iraheta)

RES 21-66 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, APPOINTING MS. CYNTHIA ORTEGON AS A MEMBER OF THE CITY OF MADERA TRANSIT ADVISORY BOARD AS THE MAYOR NOMINEE

B-8 Appointment to the City's Airport Advisory Commission

Recommendation: Approve Councilmember Montes' Appointment of Johanna Torres to the Airport Advisory Commission (AAC) (Report by Daniel Foss)

RES 21-67 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, APPOINTING JOHANNA TORRES TO THE CITY OF MADERA AIRPORT ADVISORY COMMISSION

B-9 Appointment to the City's Airport Advisory Commission

Recommendation: Approve Councilmember Evans' Appointment of Stanley Mackey to the Airport Advisory Commission (AAC) (Report by Daniel Foss)

RES 21-68 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, APPOINTING STANLEY MACKEY TO THE CITY OF MADERA AIRPORT ADVISORY COMMISSION

B-10 Third Amendment to CA Pacific Investments, LLC Lease Agreement

Recommendation: Adopt a Resolution Approving Third Amendment to CA Pacific Investments, LLC Lease Agreement (Report by Daniel Foss)

RES 21-69 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA APPROVING A THIRD AMENDMENT TO CA PACIFIC INVESTMENTS LEASE AGREEMENT

B-11 Host Agency Agreement with SER National for Senior Community Service Employment Program (SCSEP)

Recommendation: Adopt a Minute Order

1) Approving continued participation in the SER SCSEP program;
2) Authorizing the City Manager to execute the Host Agency Agreement for program participation and renew the agreement each year the program is offered; and
3) Authorizing the City Manager, or his designee, to execute individual worksite agreements and related documents for program participants (Report by Wendy Silva)

C. PUBLIC HEARINGS:

C-1 Public Hearing on the Community Development Block Grant (CDBG) COVID-19 Round 3 Funding Allocation ($402,643)

Recommendation: Conduct the Public Hearing to Approve Allocations for the use of CDBG COVID-19 Round 3 Funds in the Amount of $402,643 (Report by Ivette Iraheta)

ON MOTION BY COUNCILMEMBER GALLEGOS AND SECONDED BY COUNCILMEMBER EVANS, ITEM C-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

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)

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 21-70 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

D-2 Approval of Employee Health and Welfare Benefit Providers for Fiscal Year 2021/2022

Recommendation: Adopt a Minute Order
1) Approving the Fiscal Year 2021/22 Employee Health and Welfare Benefit Providers; and
2) Authorizing the City Manager to Execute any Agreements or Related Documents (Report by Wendy Silva)

ON MOTION BY COUNCILMEMBER MONTES AND SECONDED BY MAYOR PRO TEM VILLEGAS, ITEM D-2 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

E. ADMINISTRATIVE REPORTS:

E-1 Fiscal Year Budget 2021/2022 Presentation and Workshop

Recommendation: Presentation for Fiscal Year Budget 2021/2022, Council Review, Discuss and Provide Direction to Staff (Report by Roger Sanchez)

E-2 Update on River Fire Activity

Recommendation: This report is for informational purposes and action is not being requested from Council at this time (Report by Matt Watson)

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.

Councilmember Gallegos challenged her fellow Councilmembers to Bike to Work, but since some work in Fresno, she challenged them to bike somewhere at least once this week.

Councilmember Rodriguez congratulated the City of Madera and City Manager Arnoldo Rodriguez in forming a partnership with Madera Irrigation District, so that they can have a recharged basin back at the Municipal Golf Course. He stated it was great to see City Staff and MID officials yesterday at the groundbreaking.

Councilmember Rodriguez stated that the Madera County Transportation Commission is sending a letter to Congressman Costas for putting the Avenue 13 project online.

Councilmember Rodriguez wished everyone a safe night.

Councilmember Montes thanked all staff for all their hard work.

Councilmember Evans thanked everyone. She had her first, "Coffee with the Councilwoman" on May 21st at Jack in The Box on Yosemite Avenue. It was a great turnout as they had about 25 people show up. It was very warm and welcoming. Each department had an opportunity to enlighten them on the things they are doing. Residents were quite happy with the information they received. She thanked Police Chief Dino Lawson, City Manager Arnoldo Rodriguez, Fire Division Chief Matt Watson, City Clerk Alicia Gonzales, and everyone that attended.

Councilmember Evans stated that on Monday they had a march at The Meadows for "Senior Lives Matter" and the residents at The Meadows are excited about the things that have been going on here and the information they were given. Mayor Santos Garcia, Madera County Board of Supervisors - Supervisor Leticia Gonzales, and others attended.

Councilmember Evans stated that a car ran into a telephone pole and light post on Ellis and Tulare Streets and now there is a new flashing stop light. There are going to be other things put up there to protect the homeowners. She thanked Interim Public Works Director Daniel Foss, City Manager Arnoldo Rodriguez, and the Engineering Department for working on that.

Her next "Coffee with the Councilwoman" will be on June 16th, and she hopes to see more people there.

Mayor Pro Tem Villegas stated he noticed gang graffiti "14" during his morning walk. He has mentioned it to City Manager Arnoldo Rodriguez. He hadn't seen graffiti in that area before.

Mayor Garcia had nothing to report. He apologized for the goat joke. He wished everyone a good evening.

G. CLOSED SESSION:

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

Agency Designated Representatives:
Arnoldo 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

City Attorney Hilda Cantu Montoy made the Closed Session Announcement at 8:10 p.m.

Council returned from closed session at 9:27 p.m. with six (6) Councilmembers present as District 5 is currently vacant.

City Attorney Hilda Cantu Montoy stated there was no reportable action.

ADJOURNMENT: The meeting was adjourned at 9:27 p.m. Next regular meeting on June 2, 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:
Anthony R. Forestiere
Department Director
Arnoldo Rodriguez
City Manager

Council Meeting of: January 19, 2022

Agenda Number: B-2

SUBJECT:

Informational Report on Register of Audited Demands

RECOMMENDATION:

Review Register of Audited Demands Report for December 4, 2021 to January 7, 2022

SUMMARY:

The Register of Audited Demands for the City covering obligations paid during the period of December 4, 2021 to January 7, 2022 is contained in the attachment and summarized in the following tables.

Table 1: *Warrant Distribution Summary*		
Description	*Check #'s*	*Amount*
General Warrants	31413 – 31677	$4,936,498.84

Table 2: *Wire Transfer Summary*		
Description	*Vendor*	*Amount*
Payroll and Taxes	Union Bank	$1,733,992.26
SDI	EDD	$7,951.59
CalPERS Payment	CalPERS	$379,109.02

DISCUSSION:

Warrant requests are processed weekly based on the adopted Fiscal Year 2021/2022 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 2021/2022 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

January 19, 2022

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
31413	12/06/2021	PW ADMIN	WATER OPS	THIRKETTLE CORPORATION	ANNUAL FEES	$ 18,540.00
31414	12/06/2021	FINANCE	FINANCE	ACRO SERVICE CORPORATION	TEMP SERVICES - FINANCIAL SERVICES MANAGER	$ 3,435.63
31415	12/06/2021	FINANCE	PAYROLL TRUST	CA DEPARTMENT OF CHILD SUPPORT	CHILD SUPPORT DEDUCTIONS	$ 1,105.34
31416	12/06/2021	FINANCE	PAYROLL TRUST	MID-MGMT EMPLOYEE GROUP	NOVEMBER 2021 MONTHLY DUES	$ 610.00
31417	12/06/2021	PD OPS	PD OPS	TIM J LAW	EMPLOYMENT BACKGROUND	$ 500.00
31418	12/06/2021	ENGINEERING	AFFORD HOUSING	JOHN PAPE CONSULTING, LLC	CONSULTING SERVICES	$ 5,590.00
31419	12/06/2021	FINANCE	CENTRAL ADMIN	THE PUN GROUP	PROFESSIONAL AUDITING SERVICES FY 20/21	$ 20,000.00
31420	12/06/2021	ENGINEERING	GENERAL CAPITAL	ENGIE SERVICES U.S. INC.	ENGIE SERVICES PROJECT NO. CN-000497 CONT	$ 136,410.10
31421	12/06/2021	FINANCE	PAYROLL TRUST	MADERA CO SHERIFF-CIVIL DIVISION	SHERIFF GARNISHMENT ORDER	$ 997.07
31422	12/06/2021	PW ADMIN	AIRPORT OPS	AVIATION MANAGEMENT CONSULTING GROUP	CAT-11 AIRPORT MGMT SUPPORT FEE 11/2021	$ 490.00
31423	12/06/2021	FIRE	MEAS K - FIRE	VAN DE POL ENTERPRISES, INC.	FUEL CDF - BULK DIESEL	$ 2,803.38
31424	12/06/2021	ENGINEERING	ENGINEERING	FACILITY DESIGNS INC	OFFICE FURNITURE	$ 3,127.64
31425	12/06/2021	WATER	WATER QUALITY	DELLAVALLE LABORATORY,INC.	WEEKLY SAMPLING	$ 2,624.00
31426	12/06/2021	FINANCE	SEWER OPS	AT&T	11/21 CALNET 3 SERVICE 9391031570	$ 210.49
31426	12/06/2021	FINANCE	PD OPS	AT&T	11/21 CALNET 3 SERVICE 9391020514	$ 166.16
31427	12/06/2021	WWTP	WWTP	BSK ASSOCIATES	GROUNDWATER MONITORING	$ 2,100.00
31428	12/06/2021	IS	COMPUTER MAINT	CDW GOVERNMENT, INC	ADOBE LICENSES	$ 7,173.43
31429	12/06/2021	FINANCE	PAYROLL TRUST	COLONIAL LIFE & ACCIDENT INSURANCE CO	EE LIFE INSURANCE	$ 869.34
31430	12/06/2021	FINANCE	PD OPS	COMCAST	11/21 SERVICE 8155500320322006	$ 86.13
31431	12/06/2021	FIRE	MEAS K - FIRE	DIAMOND COMMUNICATIONS	FIRE ALARM INSPECTION	$ 657.50
31431	12/06/2021	PARKS	COMM & REC	DIAMOND COMMUNICATIONS	PAC ALARM DEC 21	$ 36.00
31431	12/06/2021	PW ADMIN	SEWER OPS	DIAMOND COMMUNICATIONS	TELEPHONE ANSWERING SERVICE	$ 115.00
31432	12/06/2021	ENGINEERING	GAS TAX - STREET	EMMETT'S EXCAVATION, INC.	SB-1 (RMRA) SEALS & OVERLAYS CITY PROJ R-78	$ 229,991.20
31433	12/06/2021	BUILDING	BUILDING	FIRE SAFETY SOLUTIONS, LLC	FIRE PROTECTION SVS 11/16/21-11/30/21	$ 14,340.00
31434	12/06/2021	WATER OPS	WATER OPS	GREATHOUSE, KIMBERLY	REIMBURSEMENT FOR FIELD PANTS	$ 129.84
31435	12/06/2021	PD OPS	PD OPS	HODGES, KRISTINE	PER DIEM - TACTICAL DISPATCHER	$ 221.25
31436	12/06/2021	PARKS	AQUATICS PROGRM	CHARLES LUECKER, AUTHORIZED SIGNER	CHLORINE FOR POOL	$ 1,339.69
31437	12/06/2021	FINANCE	PAYROLL TRUST	M A C E A	NOVEMBER 2021 MONTHLY DUES	$ 1,850.00
31438	12/06/2021	FINANCE	PAYROLL TRUST	M.C.E.A.	NOVEMBER 2021 MONTHLY DUES	$ 320.00
31439	12/06/2021	PARKS	AQUATICS PROGRM	MADERA CO. ENVIRONMENTAL HEALTH DEPT	POOL PERMITS	$ 776.00
31439	12/06/2021	PARKS	COMM & REC	MADERA CO. ENVIRONMENTAL HEALTH DEPT	PAC FOOD SERVICE PERMIT	$ 130.50
31439	12/06/2021	PARKS	COMM & REC	MADERA CO. ENVIRONMENTAL HEALTH DEPT	FAB FOOD SERVICE PERMIT	$ 130.50
31439	12/06/2021	FLEET	FLEET MAINT	MADERA CO. ENVIRONMENTAL HEALTH DEPT	PW ANNUAL HAZ MAT FEE	$ 849.00
31440	12/06/2021	FINANCE	PAYROLL TRUST	M P O A	NOVEMBER 2021 MONTHLY DUES	$ 7,085.44
31441	12/06/2021	CITY CLERK	CITY CLERK	MADERA TRIBUNE	PUBLIC HEARING NOTICE	$ 227.50

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
31441	12/06/2021	HR	HR/RISK MGT	MADERA TRIBUNE	JOB RECRUITMENT AD - UB	$ 57.00
31441	12/06/2021	PLANNING	PLANNING	MADERA TRIBUNE	NOV PC 10 DAY NOTICE	$ 546.00
31442	12/06/2021	PARKS	AQUATICS PROGRM	MAMMOTH OXYGEN	CO2 FOR POOL	$ 348.99
31443	12/06/2021	PD OPS	PD OPS	MCCOMBS, MATTHEW	PER DIEM - SLI #468 SESSION 8	$ 258.75
31444	12/06/2021	FINANCE	PAYROLL TRUST	N.P.C.-ORCHARD TRUST COMPANY	EE DEFERRED COMP CONTRIBUTIONS	$ 1,600.48
31445	12/06/2021	FINANCE	PAYROLL TRUST	N.P.C.-ORCHARD TRUST COMPANY	EE DEFERRED COMP CONTRIBUTIONS	$ 8,688.32
31446	12/06/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	11/21 SERVICE 6690755760-8	$ 69.08
31446	12/06/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	11/21 SERVICE 1619119913-8	$ 88.48
31447	12/06/2021	FINANCE	CDBG PUB IMP	PETTY CASH - FINANCE DEPT.	PETTY CASH REIMBURSEMENT	$ 50.00
31447	12/06/2021	FINANCE	CITY COUNCIL	PETTY CASH - FINANCE DEPT.	PETTY CASH REIMBURSEMENT	$ 85.98
31447	12/06/2021	FINANCE	FINANCE	PETTY CASH - FINANCE DEPT.	PETTY CASH REIMBURSEMENT	$ 23.00
31447	12/06/2021	FINANCE	LTF - STREETS	PETTY CASH - FINANCE DEPT.	PETTY CASH REIMBURSEMENT	$ 150.00
31447	12/06/2021	FINANCE	PLANNING	PETTY CASH - FINANCE DEPT.	PETTY CASH REIMBURSEMENT	$ 9.00
31447	12/06/2021	FINANCE	WATER CAPITAL	PETTY CASH - FINANCE DEPT.	PETTY CASH REIMBURSEMENT	$ 50.00
31447	12/06/2021	FINANCE	AFFORD HOUSING	PETTY CASH - FINANCE DEPT.	PETTY CASH REIMBURSEMENT	$ 50.00
31448	12/06/2021	IS	COMPUTER MAINT	SOUTHERN COMPUTER WAREHOUSE	REPLACEMENT LAPTOPS	$ 36,158.10
31449	12/06/2021	FINANCE	PAYROLL TRUST	STATE OF CALIFORNIA	FRANCHISE TAX DEDUCTIONS	$ 431.05
31450	12/06/2021	FINANCE	PAYROLL TRUST	STATE OF CALIFORNIA	FRANCHISE TAX DEDUCTIONS	$ 637.22
31451	12/06/2021	PARKS	PARKS	TECH. MASTER PEST MANAGEMENT	GOPHER CONTROL	$ 300.00
31451	12/06/2021	PARKS	PARKS	TECH. MASTER PEST MANAGEMENT	SQUIRREL CONTROL	$ 800.00
31452	12/06/2021	PARKS	COMM & REC	TK ELEVATOR CORPORATION	YC ELEVATOR MAINTENANCE	$ 294.84
31453	12/06/2021	GRANTS	TRANSIT CENTER	VILLA GARDENING SERVICE INC	SEP 2021 LAWN SERVICE - TRANSIT CENTER	$ 500.00
31453	12/06/2021	GRANTS	TRANSIT CENTER	VILLA GARDENING SERVICE INC	NOV 2021 LAWN SERVICE - TRANSIT CENTER	$ 500.00
31453	12/06/2021	PARKS	PARKS	VILLA GARDENING SERVICE INC	NOV 2021 LAWN SERVICE - ACCORNERO PARK	$ 330.00
31453	12/06/2021	PARKS	PARKS	VILLA GARDENING SERVICE INC	SEP 2021 LAWN SERVICE - ACCORNERO PARK	$ 330.00
31454	12/06/2021	FINANCE	PAYROLL TRUST	VANTAGEPOINT TRANSFER AGENTS-457	EE DEFERRED COMP CONTRIBUTIONS	$ 24,055.34
31455	12/06/2021	PARKS	AQUATICS PROGRM	WECO WELDING, PAINT, SUPPLIES & EQUIP	CO2 FOR POOL	$ 111.60
31456	12/06/2021	PW ADMIN	WATER CONSERV	OTP- REBATES	TURF REPLACEMENT REBATE	$ 502.00
31457	12/06/2021	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND- SUNRISE ROTARY SOCCER	$ 50.00
31458	12/06/2021	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARKS DEPOSIT REFUND - ROTARY PAVILION	$ 50.00
31459	12/06/2021	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARKS DEPOSIT REFUND - LTC PAVILION	$ 50.00
31460	12/06/2021	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARK DEPOSIT REFUND - LTC REDWOOD AREA	$ 50.00
31461	12/06/2021	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARKS DEPOSIT REFUND - ROTARY PAVILION	$ 50.00
31462	12/06/2021	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARKS DEPOSIT REFUND - MCNALLY SHELTER	$ 50.00
31463	12/06/2021	PARKS	GENERAL TRUST	OTP- PARKS REFUNDS	PARKS DEPOSIT REFUND - LTC PAVILION	$ 50.00
31464	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 3353 CAMINO	$ 5.51
31465	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 690 NOBLE	$ 84.07
31466	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 517 SHANNON	$ 22.68

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
31467	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 2857 CHIANTI	$ 59.41
31468	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 910 E YOSEMITE	$ 204.88
31469	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 1246 SAURET	$ 212.82
31470	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 116 MADERA	$ 356.22
31471	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 146 S GRANADA	$ 95.83
31472	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 911 SHARON	$ 216.25
31473	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 315 E YOSEMITE	$ 23.23
31474	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 317 WILLIS	$ 17.13
31475	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 3040 PLUMAS	$ 47.24
31476	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 204 RENEE	$ 14.96
31477	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 2801 SANDLEWOOD	$ 42.99
31478	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 831 S D	$ 188.49
31479	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 110 S GRANADA	$ 142.72
31480	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 400 HILTON	$ 268.62
31481	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 646 FICKLIN	$ 140.50
31482	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 933 PARKWOOD	$ 128.98
31483	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 245 CREEK	$ 16.93
31484	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 513 HEATHERWOOD	$ 188.04
31485	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 924 PEAR	$ 147.20
31486	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 1817 FILLMORE	$ 134.30
31487	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 709 GREEN	$ 127.63
31488	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 1717 MERCED	$ 35.06
31489	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 60 ASILOMAR	$ 38.29
31490	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 893 KIWI	$ 200.86
31491	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 66 N KNOX	$ 133.41
31492	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 1420 MADERA	$ 199.29
31493	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 301 FALL	$ 108.51
31494	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 303 JOYA	$ 92.60
31495	12/06/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 1214 LA JOLLA	$ 65.83
31496	12/08/2021	ENGINEERING	FIRE	BOND ENCROACH	MELANIE MEADOWS PHASE 1 LIFT STATION	$ 208,755.00
31497	12/14/2021	PD OPS	GENERAL FUND	CALIFORNIA PEACE OFFICERS ASSOCIATION	DEPARTMENT MEMBERSHIP 2022	$ 750.00
31497	12/14/2021	PD OPS	PD OPS	CALIFORNIA PEACE OFFICERS ASSOCIATION	DEPARTMENT MEMBERSHIP 2022	$ 750.00
31498	12/14/2021	PD OPS	PD OPS	KER'S GAS & LUBE, INC.	OCTOBER 2021 PD CAR WASHES	$ 345.50
31499	12/14/2021	PLANNING	PLANNING	ACRO SERVICE CORPORATION	TEMP SERVICES - PLANNING	$ 4,425.00
31500	12/14/2021	ENGINEERING	SEWER CAPITAL	COLIBRI ECOLOGICAL CONSULTING, LLC	NESTING BIRD SURVEY	$ 875.00
31501	12/14/2021	PD OPS	PD OPS	HARRY D. WILSON INC.	OIL CHANGE - #6604	$ 108.94
31502	12/14/2021	PD OPS	PD OPS	DIEBERTS CREATIVE COPY INC	BUSINESS CARDS - VARIOUS	$ 189.44
31503	12/14/2021	PD OPS	PD OPS	TIM J LAW	EMPLOYMENT BACKGROUND	$ 700.00

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
31504	12/14/2021	GRANTS	TRANS - FIXED	MV TRANSPORTATION, INC.	OCTOBER 2021 TRANSIT OPERATOR	$ 62,298.88
31504	12/14/2021	GRANTS	TRANS - DAR	MV TRANSPORTATION, INC.	OCTOBER 2021 TRANSIT OPERATOR	$ 35,272.06
31505	12/14/2021	PD OPS	PD OPS	CRISCOM PUBLIC RELATIONS, INC.	GRANT RESEARCH & WRITING SERVICES DEC 2021	$ 4,000.00
31506	12/14/2021	PD OPS	PD OPS	CV FORENSIC NURSING SPECIALISTS	VICTIM EXAM	$ 1,000.00
31507	12/14/2021	ENGINEERING	WATER OPS	DAVIDS ENGINEERING, INC.	PROFESSIONAL SERVICES	$ 599.25
31508	12/14/2021	PARKS	PARKING DIST OPS	ELITE MAINTENANCE AND TREE SERVICE	11/21 DOWNTOWN MAINTENANCE-GROUP #1	$ 455.00
31508	12/14/2021	PARKS	PARKS	ELITE MAINTENANCE AND TREE SERVICE	11/21 NON-MEDIAN MAINTENANCE-GROUP #2	$ 5,070.00
31508	12/14/2021	PARKS	MEDIAN LANDS	ELITE MAINTENANCE AND TREE SERVICE	11/21 MEDIAN MAINTENANCE-GROUP #3	$ 11,215.00
31509	12/14/2021	ENGINEERING	RSTP - FED EX	MID CAL PIPELINE & UTILITIES, INC.	R-10 PHASE 2, OLIVE AVE WIDENING & RECON	$ 56,986.94
31510	12/14/2021	PW ADMIN	WATER CONSERV	GERALD BUUS	HORSE BOARDING 10/01/21-09/01/2022	$ 1,800.00
31511	12/14/2021	PURCHASING	AIRPORT OPS	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/16/21-11/30/21	$ 96.10
31511	12/14/2021	PURCHASING	ANIMAL CONTROL	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/16/21-11/30/21	$ 104.05
31511	12/14/2021	PURCHASING	ANIMAL CONTROL	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/01/21-11/15/21	$ 262.66
31511	12/14/2021	PURCHASING	BUILDING	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/16/21-11/30/21	$ 81.35
31511	12/14/2021	PURCHASING	BUILDING	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/01/21-11/15/21	$ 194.83
31511	12/14/2021	PURCHASING	CODE ENF	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/16/21-11/30/21	$ 192.82
31511	12/14/2021	PURCHASING	CODE ENF	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/01/21-11/15/21	$ 142.41
31511	12/14/2021	PURCHASING	DRAINAGE	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/16/21-11/30/21	$ 131.32
31511	12/14/2021	PURCHASING	DRAINAGE	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/01/21-11/15/21	$ 330.82
31511	12/14/2021	PURCHASING	ENGINEERING	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/16/21-11/30/21	$ 262.88
31511	12/14/2021	PURCHASING	ENGINEERING	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/01/21-11/15/21	$ 342.72
31511	12/14/2021	PURCHASING	FACILITIES MAINT	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/16/21-11/30/21	$ 418.08
31511	12/14/2021	PURCHASING	FACILITIES MAINT	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/01/21-11/15/21	$ 276.63
31511	12/14/2021	PURCHASING	FLEET MAINT	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/01/21-11/15/21	$ 144.11
31511	12/14/2021	PURCHASING	FLEET MOTOR POOL	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/16/21-11/30/21	$ 181.91
31511	12/14/2021	PURCHASING	FLEET MOTOR POOL	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/01/21-11/15/21	$ 226.84
31511	12/14/2021	PURCHASING	GRAFFITI ABATE	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/16/21-11/30/21	$ 569.39
31511	12/14/2021	PURCHASING	GRAFFITI ABATE	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/01/21-11/15/21	$ 447.41
31511	12/14/2021	PURCHASING	PARKS	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/16/21-11/30/21	$ 103.09
31511	12/14/2021	PURCHASING	PARKS	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/01/21-11/15/21	$ 2,658.51
31511	12/14/2021	PURCHASING	STREETS	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/16/21-11/30/21	$ 1,173.39
31511	12/14/2021	PURCHASING	STREETS	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/01/21-11/15/21	$ 1,683.41
31511	12/14/2021	PURCHASING	SEWER OPS	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/16/21-11/30/21	$ 3,105.04
31511	12/14/2021	PURCHASING	SEWER OPS	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/01/21-11/15/21	$ 1,743.65
31511	12/14/2021	PURCHASING	STREET CLEANING	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/16/21-11/30/21	$ 1,332.77
31511	12/14/2021	PURCHASING	STREET CLEANING	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/01/21-11/15/21	$ 2,082.84
31511	12/14/2021	PURCHASING	TRANS - FIXED	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/16/21-11/30/21	$ 1,525.82
31511	12/14/2021	PURCHASING	TRANS - FIXED	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/01/21-11/15/21	$ 1,878.60

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
31511	12/14/2021	PURCHASING	TRANS - DAR	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/16/21-11/30/21	$ 1,388.27
31511	12/14/2021	PURCHASING	TRANS - DAR	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/01/21-11/15/21	$ 1,709.26
31511	12/14/2021	PURCHASING	WATER OPS	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/16/21-11/30/21	$ 1,838.82
31511	12/14/2021	PURCHASING	WATER OPS	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/01/21-11/15/21	$ 1,520.56
31511	12/14/2021	PURCHASING	WATER QUALITY	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/16/21-11/30/21	$ 460.83
31511	12/14/2021	PURCHASING	WATER QUALITY	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/01/21-11/15/21	$ 299.60
31511	12/14/2021	PURCHASING	WWTP	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/16/21-11/30/21	$ 150.92
31511	12/14/2021	PURCHASING	PD OPS	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/16/21-11/30/21	$ 5,100.45
31511	12/14/2021	PURCHASING	PD OPS	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES 11/01/21-11/15/21	$ 5,979.39
31512	12/14/2021	GRANTS	CALTRANS - TRANSIT	WSP USA INC.	MADERA TRANSIT PLAN CONSULTANT	$ 8,332.84
31513	12/14/2021	PD OPS	STREETS	JEILA ENTERPRISES, LLC	RIVER CLEAN UP HAULER	$ 598.00
31514	12/14/2021	HR	HR/RISK MGT	ALLIANT INSURANCE SERVICES, INC.	CONSULTING - HEALTH & WELFARE BENEFITS	$ 3,750.00
31515	12/14/2021	FINANCE	BUILDING	AT&T	11/21 CALNET 3 SERVICE 9391031559	$ 19.94
31515	12/14/2021	FINANCE	BUILDING	AT&T	11/21 CALNET 3 SERVICE 9391031577	$ 25.18
31515	12/14/2021	FINANCE	BUILDING	AT&T	11/21 CALNET 3 SERVICE 9391026390	$ 61.15
31515	12/14/2021	FINANCE	CITY ATTORNEY	AT&T	11/21 CALNET 3 SERVICE 9391031559	$ 7.48
31515	12/14/2021	FINANCE	CITY ATTORNEY	AT&T	11/21 CALNET 3 SERVICE 9391031577	$ 7.18
31515	12/14/2021	FINANCE	CITY ATTORNEY	AT&T	11/21 CALNET 3 SERVICE 9391026390	$ 17.44
31515	12/14/2021	FINANCE	CITY CLERK	AT&T	11/21 CALNET 3 SERVICE 9391031559	$ 4.98
31515	12/14/2021	FINANCE	CITY CLERK	AT&T	11/21 CALNET 3 SERVICE 9391031577	$ 7.18
31515	12/14/2021	FINANCE	CITY CLERK	AT&T	11/21 CALNET 3 SERVICE 9391026390	$ 17.44
31515	12/14/2021	FINANCE	COMM & REC	AT&T	11/21 CALNET 3 SERVICE 9391026391	$ 255.00
31515	12/14/2021	FINANCE	COMPUTER MAINT	AT&T	11/21 CALNET 3 SERVICE 9391031559	$ 2.49
31515	12/14/2021	FINANCE	COMPUTER MAINT	AT&T	11/21 CALNET 3 SERVICE 9391031577	$ 14.38
31515	12/14/2021	FINANCE	COMPUTER MAINT	AT&T	11/21 CALNET 3 SERVICE 9391026390	$ 34.94
31515	12/14/2021	FINANCE	ENGINEERING	AT&T	11/21 CALNET 3 SERVICE 9391031559	$ 37.39
31515	12/14/2021	FINANCE	ENGINEERING	AT&T	11/21 CALNET 3 SERVICE 9391031577	$ 50.35
31515	12/14/2021	FINANCE	ENGINEERING	AT&T	11/21 CALNET 3 SERVICE 9391026390	$ 122.31
31515	12/14/2021	FINANCE	FACILITIES MAINT	AT&T	11/21 CALNET 3 SERVICE 9391026394	$ 25.79
31515	12/14/2021	FINANCE	FACILITIES MAINT	AT&T	11/21 CALNET 3 SERVICE 9391031564	$ 14.66
31515	12/14/2021	FINANCE	FINANCE	AT&T	11/21 CALNET 3 SERVICE 9391031559	$ 24.92
31515	12/14/2021	FINANCE	FINANCE	AT&T	11/21 CALNET 3 SERVICE 9391031577	$ 39.56
31515	12/14/2021	FINANCE	FINANCE	AT&T	11/21 CALNET 3 SERVICE 9391026390	$ 96.09
31515	12/14/2021	FINANCE	FLEET MAINT	AT&T	11/21 CALNET 3 SERVICE 9391026394	$ 17.23
31515	12/14/2021	FINANCE	FLEET MAINT	AT&T	11/21 CALNET 3 SERVICE 9391031564	$ 9.77
31515	12/14/2021	FINANCE	GRANT OVERSIGHT	AT&T	11/21 CALNET 3 SERVICE 9391031559	$ 12.46
31515	12/14/2021	FINANCE	GRANT OVERSIGHT	AT&T	11/21 CALNET 3 SERVICE 9391031577	$ 14.38
31515	12/14/2021	FINANCE	GRANT OVERSIGHT	AT&T	11/21 CALNET 3 SERVICE 9391026390	$ 34.94

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31515	12/14/2021	FINANCE	HR/RISK MGT	AT&T	11/21 CALNET 3 SERVICE 9391031559	$ 7.48
31515	12/14/2021	FINANCE	HR/RISK MGT	AT&T	11/21 CALNET 3 SERVICE 9391031577	$ 10.77
31515	12/14/2021	FINANCE	HR/RISK MGT	AT&T	11/21 CALNET 3 SERVICE 9391026390	$ 26.16
31515	12/14/2021	FINANCE	PARKS ADMIN	AT&T	11/21 CALNET 3 SERVICE 9391031580	$ 241.72
31515	12/14/2021	FINANCE	PLANNING	AT&T	11/21 CALNET 3 SERVICE 9391031559	$ 12.46
31515	12/14/2021	FINANCE	PLANNING	AT&T	11/21 CALNET 3 SERVICE 9391031577	$ 17.97
31515	12/14/2021	FINANCE	PLANNING	AT&T	11/21 CALNET 3 SERVICE 9391026390	$ 43.66
31515	12/14/2021	FINANCE	STREETS	AT&T	11/21 CALNET 3 SERVICE 9391026394	$ 43.02
31515	12/14/2021	FINANCE	STREETS	AT&T	11/21 CALNET 3 SERVICE 9391031564	$ 24.44
31515	12/14/2021	FINANCE	SEWER OPS	AT&T	11/21 CALNET 3 SERVICE 9391026394	$ 30.09
31515	12/14/2021	FINANCE	SEWER OPS	AT&T	11/21 CALNET 3 SERVICE 9391031564	$ 17.10
31515	12/14/2021	FINANCE	SOLID WASTE	AT&T	11/21 CALNET 3 SERVICE 9391026394	$ 34.39
31515	12/14/2021	FINANCE	SOLID WASTE	AT&T	11/21 CALNET 3 SERVICE 9391031564	$ 19.55
31515	12/14/2021	FINANCE	UB - GARBAGE	AT&T	11/21 CALNET 3 SERVICE 9391026394	$ 8.60
31515	12/14/2021	FINANCE	UB - GARBAGE	AT&T	11/21 CALNET 3 SERVICE 9391031559	$ 6.65
31515	12/14/2021	FINANCE	UB - GARBAGE	AT&T	11/21 CALNET 3 SERVICE 9391031564	$ 4.89
31515	12/14/2021	FINANCE	UB - GARBAGE	AT&T	11/21 CALNET 3 SERVICE 9391031577	$ 11.68
31515	12/14/2021	FINANCE	UB - GARBAGE	AT&T	11/21 CALNET 3 SERVICE 9391026390	$ 28.37
31515	12/14/2021	FINANCE	UB - SEWER	AT&T	11/21 CALNET 3 SERVICE 9391026394	$ 8.60
31515	12/14/2021	FINANCE	UB - SEWER	AT&T	11/21 CALNET 3 SERVICE 9391031559	$ 6.65
31515	12/14/2021	FINANCE	UB - SEWER	AT&T	11/21 CALNET 3 SERVICE 9391031564	$ 4.89
31515	12/14/2021	FINANCE	UB - SEWER	AT&T	11/21 CALNET 3 SERVICE 9391031577	$ 11.68
31515	12/14/2021	FINANCE	UB - SEWER	AT&T	11/21 CALNET 3 SERVICE 9391026390	$ 28.38
31515	12/14/2021	FINANCE	UB - WATER	AT&T	11/21 CALNET 3 SERVICE 9391026394	$ 17.23
31515	12/14/2021	FINANCE	UB - WATER	AT&T	11/21 CALNET 3 SERVICE 9391031559	$ 13.29
31515	12/14/2021	FINANCE	UB - WATER	AT&T	11/21 CALNET 3 SERVICE 9391031564	$ 9.79
31515	12/14/2021	FINANCE	UB - WATER	AT&T	11/21 CALNET 3 SERVICE 9391031577	$ 23.42
31515	12/14/2021	FINANCE	UB - WATER	AT&T	11/21 CALNET 3 SERVICE 9391026390	$ 56.88
31515	12/14/2021	FINANCE	WATER OPS	AT&T	11/21 CALNET 3 SERVICE 9391026394	$ 38.69
31515	12/14/2021	FINANCE	WATER OPS	AT&T	11/21 CALNET 3 SERVICE 9391031564	$ 21.98
31515	12/14/2021	FINANCE	WATER QUALITY	AT&T	11/21 CALNET 3 SERVICE 9391026394	$ 17.23
31515	12/14/2021	FINANCE	WATER QUALITY	AT&T	11/21 CALNET 3 SERVICE 9391031564	$ 9.77
31515	12/14/2021	FINANCE	WWTP	AT&T	11/21 CALNET 3 SERVICE 9391026394	$ 25.79
31515	12/14/2021	FINANCE	WWTP	AT&T	11/21 CALNET 3 SERVICE 9391031564	$ 14.66
31515	12/14/2021	FINANCE	CITY MANAGER	AT&T	11/21 CALNET 3 SERVICE 9391031559	$ 9.97
31515	12/14/2021	FINANCE	CITY MANAGER	AT&T	11/21 CALNET 3 SERVICE 9391031577	$ 7.18
31515	12/14/2021	FINANCE	CITY MANAGER	AT&T	11/21 CALNET 3 SERVICE 9391026390	$ 17.44
31515	12/14/2021	FINANCE	PURCHASING	AT&T	11/21 CALNET 3 SERVICE 9391026394	$ 25.79

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31515	12/14/2021	FINANCE	PURCHASING	AT&T	11/21 CALNET 3 SERVICE 9391031564	$ 14.66
31515	12/14/2021	FINANCE	PD OPS	AT&T	11/21 CALNET 3 SERVICE 9391026414	$ 322.11
31515	12/14/2021	FINANCE	PD OPS	AT&T	11/21 CALNET 3 SERVICE 9391026411	$ 172.91
31515	12/14/2021	FINANCE	PD OPS	AT&T	11/21 CALNET 3 SERVICE 9391031579	$ 239.24
31515	12/14/2021	FINANCE	PD OPS	AT&T	11/21 CALNET 3 SERVICE 9391031561	$ 166.16
31515	12/14/2021	PD OPS	PD OPS	AT&T	11/21 CALNET 3 SERVICE 9391064552	$ 301.86
31515	12/14/2021	PD OPS	PD OPS	AT&T	11/21 CALNET 3 SERVICE 9391031566	$ 166.16
31515	12/14/2021	PD OPS	PD OPS	AT&T	11/21 CALNET 3 SERVICE 9391031578	$ 174.18
31516	12/14/2021	FINANCE	AIRPORT OPS	AT&T	11/21 CALNET 3 SERVICE 9391026409	$ 23.13
31516	12/14/2021	FINANCE	CENTRAL ADMIN	AT&T	11/21 CALNET 3 SERVICE 9391026406	$ 21.02
31516	12/14/2021	FINANCE	CITY ATTORNEY	AT&T	11/21 CALNET 3 SERVICE 9391026388	$ 43.50
31516	12/14/2021	FINANCE	CODE ENF	AT&T	11/21 CALNET 3 SERVICE 9391026413	$ 44.94
31516	12/14/2021	FINANCE	FINANCE	AT&T	11/21 CALNET 3 SERVICE 9391026406	$ 21.02
31516	12/14/2021	FINANCE	HR/RISK MGT	AT&T	11/21 CALNET 3 SERVICE 9391026400	$ 22.70
31516	12/14/2021	FINANCE	PARKS	AT&T	11/21 CALNET 3 SERVICE 9391026412	$ 163.00
31516	12/14/2021	FINANCE	SEWER OPS	AT&T	11/21 CALNET 3 SERVICE 9391026410	$ 43.71
31516	12/14/2021	FINANCE	SR CITIZEN COMM	AT&T	11/21 CALNET 3 SERVICE 9391026415	$ 60.94
31516	12/14/2021	FINANCE	SR CITIZEN COMM	AT&T	11/21 CALNET 3 SERVICE 9391026395	$ 22.68
31516	12/14/2021	FINANCE	SR CITIZEN COMM	AT&T	11/21 CALNET 3 SERVICE 9391026389	$ 22.68
31516	12/14/2021	FINANCE	UB - GARBAGE	AT&T	11/21 CALNET 3 SERVICE 9391026392	$ 5.73
31516	12/14/2021	FINANCE	UB - GARBAGE	AT&T	11/21 CALNET 3 SERVICE 9391026393	$ 10.91
31516	12/14/2021	FINANCE	UB - SEWER	AT&T	11/21 CALNET 3 SERVICE 9391026392	$ 5.73
31516	12/14/2021	FINANCE	UB - SEWER	AT&T	11/21 CALNET 3 SERVICE 9391026393	$ 10.92
31516	12/14/2021	FINANCE	UB - WATER	AT&T	11/21 CALNET 3 SERVICE 9391026392	$ 11.47
31516	12/14/2021	FINANCE	UB - WATER	AT&T	11/21 CALNET 3 SERVICE 9391026393	$ 21.84
31516	12/14/2021	FINANCE	WWTP	AT&T	11/21 CALNET 3 SERVICE 9391026405	$ 21.84
31516	12/14/2021	FINANCE	WWTP	AT&T	11/21 CALNET 3 SERVICE 9391026417	$ 31.92
31517	12/14/2021	FINANCE	AQUATICS PROGRM	AT&T	11/21 CALNET 3 SERVICE 9391026397	$ 21.02
31518	12/14/2021	ENGINEERING	ENGINEERING	AMERICAN BUSINESS MACHINES	WIDE FORMAT PRINTER	$ 98.00
31518	12/14/2021	ENGINEERING	ENGINEERING	AMERICAN BUSINESS MACHINES	LARGE FORMAT PRINTER	$ 1,151.00
31519	12/14/2021	FINANCE	AIRPORT OPS	ARAMARK UNIFORM SERVICES	11/21 UNIFORM SERVICES	$ 21.05
31519	12/14/2021	FINANCE	CENTRAL ADMIN	ARAMARK UNIFORM SERVICES	11/21 UNIFORM SERVICES	$ 118.20
31519	12/14/2021	FINANCE	ENGINEERING	ARAMARK UNIFORM SERVICES	11/21 UNIFORM SERVICES	$ 22.08
31519	12/14/2021	FINANCE	FACILITIES MAINT	ARAMARK UNIFORM SERVICES	11/21 UNIFORM SERVICES	$ 658.30
31519	12/14/2021	FINANCE	FLEET MAINT	ARAMARK UNIFORM SERVICES	11/21 UNIFORM SERVICES	$ 183.50
31519	12/14/2021	FINANCE	PARKS	ARAMARK UNIFORM SERVICES	11/21 UNIFORM SERVICES	$ 440.61
31519	12/14/2021	FINANCE	STREETS	ARAMARK UNIFORM SERVICES	11/21 UNIFORM SERVICES	$ 1,472.80
31519	12/14/2021	FINANCE	SEWER OPS	ARAMARK UNIFORM SERVICES	11/21 UNIFORM SERVICES	$ 249.00

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31519	12/14/2021	FINANCE	UB - WATER	ARAMARK UNIFORM SERVICES	11/21 UNIFORM SERVICES	$ 7.90
31519	12/14/2021	FINANCE	WATER OPS	ARAMARK UNIFORM SERVICES	11/21 UNIFORM SERVICES	$ 238.42
31519	12/14/2021	FINANCE	WATER QUALITY	ARAMARK UNIFORM SERVICES	11/21 UNIFORM SERVICES	$ 107.30
31519	12/14/2021	FINANCE	WWTP	ARAMARK UNIFORM SERVICES	11/21 UNIFORM SERVICES	$ 448.07
31520	12/14/2021	WWTP	WWTP	BSK ASSOCIATES	PERMIT COMPLIANCE LAB	$ 351.00
31521	12/14/2021	FINANCE	WATER	BANK OF NEW YORK MELLON	WATER REVENUE REF BOND 2015 TRUSTEE FEE	$ 1,060.00
31521	12/14/2021	FINANCE	SEWER Fund	BANK OF NEW YORK MELLON	WASTEWATER REVENUE REF BOND 2015 TRUSTEE	$ 1,060.00
31521	12/14/2021	FINANCE	WATER DEBT SVS	BANK OF NEW YORK MELLON	WATER REVENUE REF BOND 2015 TRUSTEE FEE	$ 1,060.00
31521	12/14/2021	FINANCE	WWTP BOND ADMIN	BANK OF NEW YORK MELLON	WASTEWATER REVENUE REF BOND 2015 TRUSTEE	$ 1,060.00
31522	12/14/2021	PD OPS	PD OPS	CA DEPARTMENT OF JUSTICE	NOV 2021 BLOOD ALCOHOL ANALYSIS	$ 560.00
31523	12/14/2021	HR	FACILITIES MAINT	CONCENTRA MEDICAL CENTERS	PRE-EMP PHYSICAL & AUDIOGRAM CHECK	$ 28.95
31523	12/14/2021	HR	HR/RISK MGT	CONCENTRA MEDICAL CENTERS	PRE-EMPLOYMENT PHYSICAL	$ 162.50
31523	12/14/2021	HR	HR/RISK MGT	CONCENTRA MEDICAL CENTERS	PRE-EMP PHYSICAL & AUDIOGRAM CHECK	$ 113.50
31524	12/14/2021	UB - WATER	UB - GARBAGE	DATAPROSE, LLC	NOVEMBER 2021 BILLING	$ 2,209.17
31524	12/14/2021	UB - WATER	UB - SEWER	DATAPROSE, LLC	NOVEMBER 2021 BILLING	$ 2,209.17
31524	12/14/2021	UB - WATER	UB - WATER	DATAPROSE, LLC	NOVEMBER 2021 BILLING	$ 4,418.36
31525	12/14/2021	FIRE	MEAS K - FIRE	DIAMOND COMMUNICATIONS	FIRE ALARM MONITORING	$ 35.00
31526	12/14/2021	WATER OPS	WATER OPS	J. W. MYERS INC.	DIESEL FUEL - WELL 38 GENERATOR	$ 1,352.18
31527	12/14/2021	PD OPS	MEAS K - PD	KUSTOM SIGNALS, INC.	LOCKABLE HOLSTER	$ 7,134.53
31527	12/14/2021	PD OPS	PD OPS	KUSTOM SIGNALS, INC.	LOCKABLE HOLSTER	$ 633.82
31528	12/14/2021	FINANCE	PD OPS	MADERA COUNTY TREASURER	10/21 COUNTY'S PORTION OF PARKING PENALTIES PAID	$ 1,009.50
31529	12/14/2021	CITY ADMIN	CITY MANAGER	MADERA TRIBUNE	REQUEST FOR PROPOSALS	$ 110.50
31529	12/14/2021	ENGINEERING	LTF - STREETS	MADERA TRIBUNE	REQUEST FOR PROPOSALS	$ 273.00
31529	12/14/2021	HR	HR/RISK MGT	MADERA TRIBUNE	PUBLIC NOTICE	$ 182.00
31529	12/14/2021	HR	HR/RISK MGT	MADERA TRIBUNE	JOB RECRUITMENT AD - ADMIN ANALYST I	$ 68.40
31529	12/14/2021	HR	HR/RISK MGT	MADERA TRIBUNE	JOB RECRUITMENT AD- ANIMAL CONTROL OFFICER	$ 43.00
31529	12/14/2021	PLANNING	PLANNING	MADERA TRIBUNE	NOV 21 ZAP HEARING	$ 198.25
31530	12/14/2021	PD OPS	PD OPS	MADERA UNIFORM & ACCESSORIES	RAZOR BODY ARMOR	$ 968.84
31531	12/14/2021	FINANCE	SOLID WASTE	MID VALLEY DISPOSAL INC.	WASTE DISPOSAL SVS 11/21	$ 369,201.80
31532	12/14/2021	FINANCE	AIRPORT OPS	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3819620697-3	$ 63.80
31532	12/14/2021	FINANCE	AIRPORT OPS	PACIFIC GAS & ELECTRIC	11/21 SERVICE 8126770647-1	$ 219.43
31532	12/14/2021	FINANCE	AIRPORT OPS	PACIFIC GAS & ELECTRIC	11/21 SERVICE 9920095153-3	$ 100.02
31532	12/14/2021	FINANCE	AIRPORT OPS	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 1,200.19
31532	12/14/2021	FINANCE	AQUATICS PROGRM	PACIFIC GAS & ELECTRIC	11/21 SERVICE 9920095153-3	$ 1,005.22
31532	12/14/2021	FINANCE	CENTRAL ADMIN	PACIFIC GAS & ELECTRIC	11/21 SERVICE 9920095153-3	$ 66.61
31532	12/14/2021	FINANCE	CENTRAL ADMIN	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 964.37
31532	12/14/2021	FINANCE	COMM & REC	PACIFIC GAS & ELECTRIC	11/21 SERVICE 8307681856-2	$ 627.48
31532	12/14/2021	FINANCE	COMM & REC	PACIFIC GAS & ELECTRIC	11/21 SERVICE 9920095153-3	$ 1,000.45

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31532	12/14/2021	FINANCE	COMM & REC	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 427.13
31532	12/14/2021	FINANCE	DRAINAGE	PACIFIC GAS & ELECTRIC	11/21 SERVICE 9920095153-3	$ 469.82
31532	12/14/2021	FINANCE	DRAINAGE	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 2,120.05
31532	12/14/2021	FINANCE	ENGINEERING	PACIFIC GAS & ELECTRIC	11/21 SERVICE 2000655655-7	$ 828.18
31532	12/14/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3642526071-2	$ 60.46
31532	12/14/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	11/21 SERVICE 8178280304-3	$ 85.51
31532	12/14/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	11/21 SERVICE 7949615676-5	$ 18.20
31532	12/14/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3499945233-6	$ 73.60
31532	12/14/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3352588453-3	$ 95.58
31532	12/14/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	11/21 SERVICE 9920095153-3	$ 1,141.76
31532	12/14/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 23,989.97
31532	12/14/2021	FINANCE	FIRE	PACIFIC GAS & ELECTRIC	11/21 SERVICE 2173157566-4	$ 1,087.16
31532	12/14/2021	FINANCE	FIRE	PACIFIC GAS & ELECTRIC	11/21 SERVICE 9920095153-3	$ 109.16
31532	12/14/2021	FINANCE	FIRE	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 1,142.36
31532	12/14/2021	FINANCE	INTERMODAL BLDG	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 668.13
31532	12/14/2021	FINANCE	PARKING DIST OPS	PACIFIC GAS & ELECTRIC	11/21 SERVICE 9920095153-3	$ 147.86
31532	12/14/2021	FINANCE	PARKING DIST OPS	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 126.69
31532	12/14/2021	FINANCE	PARKS	PACIFIC GAS & ELECTRIC	11/21 SERVICE 9920095153-3	$ 599.47
31532	12/14/2021	FINANCE	PARKS	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 3,051.62
31532	12/14/2021	FINANCE	RECREATION	PACIFIC GAS & ELECTRIC	11/21 SERVICE 9920095153-3	$ 35.46
31532	12/14/2021	FINANCE	SEWER OPS	PACIFIC GAS & ELECTRIC	11/21 SERVICE 9920095153-3	$ 140.06
31532	12/14/2021	FINANCE	SEWER OPS	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 2,026.60
31532	12/14/2021	FINANCE	SOLID WASTE	PACIFIC GAS & ELECTRIC	11/21 SERVICE 9920095153-3	$ 68.10
31532	12/14/2021	FINANCE	SOLID WASTE	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 178.91
31532	12/14/2021	FINANCE	SR CITIZEN COMM	PACIFIC GAS & ELECTRIC	11/21 SERVICE 9920095153-3	$ 8.39
31532	12/14/2021	FINANCE	SR CITIZEN COMM	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 47.10
31532	12/14/2021	FINANCE	WATER OPS	PACIFIC GAS & ELECTRIC	11/21 SERVICE 9651992016-7	$ 143.58
31532	12/14/2021	FINANCE	WATER OPS	PACIFIC GAS & ELECTRIC	11/21 SERVICE 9172110863-6	$ 14,817.07
31532	12/14/2021	FINANCE	WATER OPS	PACIFIC GAS & ELECTRIC	11/21 SERVICE 9920095153-3	$ 7,922.64
31532	12/14/2021	FINANCE	WATER OPS	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 101,035.56
31532	12/14/2021	FINANCE	WWTP	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 91.96
31532	12/14/2021	FINANCE	ZONE 24	PACIFIC GAS & ELECTRIC	11/21 SERVICE 9920095153-3	$ 17.60
31532	12/14/2021	FINANCE	ZONE 24	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 10.94
31532	12/14/2021	FINANCE	ZONE 26	PACIFIC GAS & ELECTRIC	11/21 SERVICE 9920095153-3	$ 9.53
31532	12/14/2021	FINANCE	ZONE 31A	PACIFIC GAS & ELECTRIC	11/21 SERVICE 9920095153-3	$ 19.08
31532	12/14/2021	FINANCE	ZONE 31A	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 30.89
31532	12/14/2021	FINANCE	ZONE 20B	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 10.18
31532	12/14/2021	FINANCE	ZONE 27B	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 11.02

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
31532	12/14/2021	FINANCE	ZONE 2	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 54.06
31532	12/14/2021	FINANCE	ZONE 3	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 41.50
31532	12/14/2021	FINANCE	ZONE 31B	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 30.89
31532	12/14/2021	FINANCE	ZONE 4	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 11.13
31532	12/14/2021	FINANCE	ZONE 6A	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 63.90
31532	12/14/2021	FINANCE	ZONE 29C	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 11.18
31532	12/14/2021	FINANCE	ZONE 8	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 65.50
31532	12/14/2021	FINANCE	ZONE 16	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 22.81
31532	12/14/2021	FINANCE	ZONE 13	PACIFIC GAS & ELECTRIC	11/21 SERVICE 3533032414-2	$ 110.98
31532	12/14/2021	FINANCE	PD OPS	PACIFIC GAS & ELECTRIC	11/21 SERVICE 9920095153-3	$ 2,680.14
31533	12/14/2021	FINANCE	FINANCE	PHOENIX GROUP INFO SYS	OCT 2021 CITATIONS	$ 316.24
31534	12/14/2021	FINANCE	WATER OPS	PITNEY BOWES, INC.	POSTAGE MACHINE LEASE 10/01/21-12/31/21	$ 271.23
31534	12/14/2021	FINANCE	WWTP	PITNEY BOWES, INC.	POSTAGE MACHINE LEASE 10/01/21-12/31/21	$ 108.49
31534	12/14/2021	FINANCE	SOLID WASTE	PITNEY BOWES, INC.	POSTAGE MACHINE LEASE 10/01/21-12/31/21	$ 54.24
31535	12/14/2021	WWTP	WWTP	POLYDYNE INC.	SLUDGE DEWATERING POLYMER	$ 7,519.05
31536	12/14/2021	WWTP	WWTP	SYNAGRO WEST, INC.	BIOSOLIDS DISPOSAL	$ 15,239.89
31537	12/14/2021	PD OPS	PD OPS	THE RADAR SHOP	RECERTIFIED RADAR UNITS	$ 454.43
31538	12/14/2021	PD OPS	PD OPS	TRANSUNION RISK & ALTERNATIVE DATA SOL.	DATABASE ACCESS NOVEMBER 2021	$ 184.00
31539	12/14/2021	PURCHASING	AIRPORT OPS	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 3,512.59
31539	12/14/2021	PURCHASING	BUILDING	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 1,377.23
31539	12/14/2021	PURCHASING	CENTRAL ADMIN	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 325.43
31539	12/14/2021	PURCHASING	CITY CLERK	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 259.99
31539	12/14/2021	PURCHASING	CITY COUNCIL	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 302.91
31539	12/14/2021	PURCHASING	CODE ENF	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 628.47
31539	12/14/2021	PURCHASING	COMM & REC	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 64.51
31539	12/14/2021	PURCHASING	COMM PROMO	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 1,232.65
31539	12/14/2021	PURCHASING	COMPUTER MAINT	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 2,725.96
31539	12/14/2021	PURCHASING	DRAINAGE	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 1,330.48
31539	12/14/2021	PURCHASING	ENGINEERING	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 672.81
31539	12/14/2021	PURCHASING	FACILITIES MAINT	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 1,790.47
31539	12/14/2021	PURCHASING	FINANCE	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 2,243.92
31539	12/14/2021	PURCHASING	FIRE	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 7,940.98
31539	12/14/2021	PURCHASING	FLEET MAINT	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 22,687.27
31539	12/14/2021	PURCHASING	GENERAL FUND	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 5,765.39
31539	12/14/2021	PURCHASING	GRANT OVERSIGHT	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ (178.58)
31539	12/14/2021	PURCHASING	GRAFFITI ABATE	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 670.88
31539	12/14/2021	PURCHASING	HR/RISK MGT	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 890.34
31539	12/14/2021	PURCHASING	INTERMODAL BLDG	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 44.91

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31539	12/14/2021	PURCHASING	LTF - STREETS	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 1,982.11
31539	12/14/2021	PURCHASING	MEAS K - FIRE	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 2,112.74
31539	12/14/2021	PURCHASING	PARKS	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 12,899.76
31539	12/14/2021	PURCHASING	PARKS ADMIN	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 1,217.20
31539	12/14/2021	PURCHASING	PLANNING	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 515.88
31539	12/14/2021	PURCHASING	STREETS	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 18,132.15
31539	12/14/2021	PURCHASING	RECREATION	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 307.43
31539	12/14/2021	PURCHASING	SEWER OPS	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 1,171.27
31539	12/14/2021	PURCHASING	SPORTS PROGRAM	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 23.77
31539	12/14/2021	PURCHASING	STREET CLEANING	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 156.48
31539	12/14/2021	PURCHASING	SUPP LAW ENF	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 2,558.44
31539	12/14/2021	PURCHASING	TIRE CLEAN UP	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 927.00
31539	12/14/2021	PURCHASING	TRANS - FIXED	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 2,608.98
31539	12/14/2021	PURCHASING	TRANS - DAR	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 1,916.32
31539	12/14/2021	PURCHASING	UB - GARBAGE	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 66.13
31539	12/14/2021	PURCHASING	UB - SEWER	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 66.13
31539	12/14/2021	PURCHASING	UB - WATER	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 132.24
31539	12/14/2021	PURCHASING	WATER CONSERV	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 878.09
31539	12/14/2021	PURCHASING	WATER OPS	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 18,717.06
31539	12/14/2021	PURCHASING	WATER QUALITY	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 571.20
31539	12/14/2021	PURCHASING	WWTP	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 19,903.59
31539	12/14/2021	PURCHASING	MEAS K - PD	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 1,123.17
31539	12/14/2021	PURCHASING	CITY MANAGER	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 225.00
31539	12/14/2021	PURCHASING	FLEET ACQUIS	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 1,004.00
31539	12/14/2021	PURCHASING	PURCHASING	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 147.20
31539	12/14/2021	PURCHASING	SPECIAL EVENTS	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 1,697.21
31539	12/14/2021	PURCHASING	PD OPS	US BANK CORPORATE PAYMENT SYSTEMS	11/21 CAL-CARD CHARGES	$ 6,119.49
31540	12/14/2021	PW ADMIN	WATER CONSERV	OTP- REBATES	TURF REPLACEMENT REBATE	$ 1,710.00
31541	12/14/2021	PW ADMIN	WATER CONSERV	OTP- REBATES	TURF REPLACEMENT REBATE	$ 3,000.00
31542	12/14/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 216 AUTUMN	$ 58.79
31543	12/14/2021	FINANCE	WATER UTILITY	OTP- UB REFUNDS	UB TERMINATION REFUND 9925118	$ 309.69
31544	12/14/2021	FINANCE	WATER UTILITY	OTP- UB REFUNDS	UB TERMINATION REFUND 676001	$ 984.07
31545	12/14/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 508 N G	$ 92.41
31546	12/14/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 215 S G	$ 189.80
31547	12/14/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 524 ADELAIDE	$ 150.06
31548	12/14/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 127 SANTA BONITA	$ 235.75
31549	12/14/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 905 AUSTIN	$ 122.02
31550	12/14/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 2250 RIVERVIEW	$ 79.37

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31551	12/14/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 1214 MERCED	$ 61.27
31552	12/14/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 121 KREST	$ 100.69
31553	12/14/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 321 N M	$ 29.58
31554	12/14/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 1427 ALEXIS	$ 129.48
31555	12/14/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 1631 UNIVERSITY	$ 134.75
31556	12/14/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 977 PAPAYA	$ 394.05
31557	12/14/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 305 FALL	$ 259.71
31558	12/14/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 1112 DAVIS	$ 489.23
31559	12/14/2021	FINANCE	WATER	OTP- UB REFUNDS	DEPOSIT FROM MAIS TO MUNIS	$ 156.07
31560	12/14/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 207 S A	$ 125.08
31561	12/14/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 1004 N D	$ 246.79
31562	12/14/2021	FINANCE	WATER UTILITY	OTP- UB REFUNDS	UB TERMINATION REFUND 9892876	$ 13.25
31563	12/17/2021	ENGINEERING	STORM DRAIN - SE	CHICAGO TITLE COMPANY	ESCROW- 035-080-026 - SD-P18 ADDITIONAL FEES	$ 3,142.15
31564	12/20/2021	FINANCE	FINANCE	ACRO SERVICE CORPORATION	TEMP SERVICES - FINANCIAL SERVICES MANAGER	$ 4,152.63
31564	12/20/2021	PLANNING	PLANNING	ACRO SERVICE CORPORATION	TEMP SERVICES - PLANNING	$ 2,250.00
31565	12/20/2021	FLEET	FLEET MAINT	HERITAGE-CRYSTAL CLEAN, INC.	PARTS WASHER SERVICE	$ 645.44
31566	12/20/2021	PARKS ADMIN	SPORTS PROGRAM	J & D MANUFACTURING	TINY TIKES SOCCER SHIRTS	$ 273.87
31567	12/20/2021	GRANTS	FIRE	HABITAT FOR HUMANITY FRESNO INC.	CDBG 20-21 PAINT PROGRAM	$ 70,353.82
31568	12/20/2021	PD OPS	PD OPS	RAMIREZ, PRISCILLA	PER DIEM - BASIC SCHOOL RESOURCE OFFICER	$ 396.75
31569	12/20/2021	CITY CLERK	CITY CLERK	GENERAL LOGISTICS SYSTEMS US INC	OVERNIGHT MAIL TO CITY ATTORNEY	$ 7.18
31570	12/20/2021	FINANCE	CITY MANAGER	HINDERLITER, DE LLAMAS AND ASSOCIATES	2ND QTR 21/22 CONTRACT/AUDIT SALES TAX	$ 15,596.37
31570	12/20/2021	FINANCE	CITY MANAGER	HINDERLITER, DE LLAMAS AND ASSOCIATES	QTR 2 2021 TRANSACTIONS TAX	$ 600.00
31571	12/20/2021	FIRE	FIRE	VAN DE POL ENTERPRISES, INC.	FUEL CDF 11/01/21-11/15/21	$ 761.14
31572	12/20/2021	GRANTS	CALTRANS - TRANSIT	WSP USA INC.	MADERA TRANSIT PLAN CONSULTANT	$ 19,640.36
31573	12/20/2021	WWTP	WWTP	JM SQUARED ASSOCIATES, IN.C	INFLUENT PUMP PARTS	$ 28,235.72
31574	12/20/2021	HR	HR/RISK MGT	SALLY SWANSON ARCHITECTS, INC.	ADA CONSULTANT	$ 19,553.25
31575	12/20/2021	PW ADMIN	AIRPORT OPS	LINDE GAS & EQUIPMENT INC	CYLINDER DEMURRAGE	$ 56.99
31575	12/20/2021	PW ADMIN	DRAINAGE	LINDE GAS & EQUIPMENT INC	CYLINDER DEMURRAGE	$ 170.97
31575	12/20/2021	PW ADMIN	FLEET MAINT	LINDE GAS & EQUIPMENT INC	CYLINDER DEMURRAGE	$ 85.49
31575	12/20/2021	PW ADMIN	SEWER OPS	LINDE GAS & EQUIPMENT INC	CYLINDER DEMURRAGE	$ 85.49
31575	12/20/2021	PW ADMIN	WATER OPS	LINDE GAS & EQUIPMENT INC	CYLINDER DEMURRAGE	$ 170.97
31575	12/20/2021	PW ADMIN	WWTP	LINDE GAS & EQUIPMENT INC	CYLINDER DEMURRAGE	$ 85.49
31576	12/20/2021	FLEET	FLEET MAINT	LACAL EQUIPMENT INC	REPLACEMENT SWEEPER HEAD	$ 6,561.26
31578	12/20/2021	WATER	WATER QUALITY	DELLAVALLE LABORATORY,INC.	WEEKLY SAMPLING	$ 551.00
31578	12/20/2021	WATER	WATER QUALITY	DELLAVALLE LABORATORY,INC.	QUARTERLY SAMPLING	$ 1,231.00
31579	12/20/2021	FINANCE	BUILDING	AT&T	11/21 CALNET 3 SERVICE 9391026407	$ 22.91
31579	12/20/2021	FINANCE	FIRE	AT&T	11/21 CALNET 3 SERVICE 9391026402	$ 22.91
31580	12/20/2021	GRANTS	INTERMODAL BLDG	ARAMARK UNIFORM SERVICES	JANITORIAL CLEANING/MATS - TRANSIT	$ 1,527.16

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31581	12/20/2021	HR	CITY MANAGER	BLUE SHIELD OF CALIFORNIA	CITY PAID RETIREE MED BILL 01/22	$ 160.20
31582	12/20/2021	HR	HR/RISK MGT	CA DEPARTMENT OF JUSTICE	11/21 LIVE SCANS	$ 175.00
31582	12/20/2021	PD OPS	PD OPS	CA DEPARTMENT OF JUSTICE	NOV 2021 FINGERPRINTING	$ 384.00
31583	12/20/2021	WWTP	WWTP	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE	$ 48.50
31584	12/20/2021	FINANCE	BUILDING	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 63.70
31584	12/20/2021	FINANCE	CITY ATTORNEY	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 18.85
31584	12/20/2021	FINANCE	CITY CLERK	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 18.85
31584	12/20/2021	FINANCE	CODE ENF	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 135.46
31584	12/20/2021	FINANCE	COMM & REC	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 90.61
31584	12/20/2021	FINANCE	COMPUTER MAINT	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 36.92
31584	12/20/2021	FINANCE	ENGINEERING	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 126.49
31584	12/20/2021	FINANCE	FACILITIES MAINT	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 27.82
31584	12/20/2021	FINANCE	FINANCE	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 99.58
31584	12/20/2021	FINANCE	FLEET MAINT	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 18.98
31584	12/20/2021	FINANCE	GRANT OVERSIGHT	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 36.92
31584	12/20/2021	FINANCE	HR/RISK MGT	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 36.92
31584	12/20/2021	FINANCE	PARKS	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 45.76
31584	12/20/2021	FINANCE	PARKS ADMIN	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 36.79
31584	12/20/2021	FINANCE	PLANNING	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 45.50
31584	12/20/2021	FINANCE	STREETS	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 45.76
31584	12/20/2021	FINANCE	RECREATION	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 54.73
31584	12/20/2021	FINANCE	SEWER OPS	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 32.37
31584	12/20/2021	FINANCE	SOLID WASTE	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 36.79
31584	12/20/2021	FINANCE	SR CITIZEN COMM	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 36.79
31584	12/20/2021	FINANCE	UB - GARBAGE	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 30.16
31584	12/20/2021	FINANCE	UB - SEWER	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 30.16
31584	12/20/2021	FINANCE	UB - WATER	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 59.28
31584	12/20/2021	FINANCE	WATER OPS	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 41.34
31584	12/20/2021	FINANCE	WATER QUALITY	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 18.98
31584	12/20/2021	FINANCE	WWTP	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 27.82
31584	12/20/2021	FINANCE	CITY MANAGER	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 18.85
31584	12/20/2021	FINANCE	PURCHASING	COMCAST	CITY INTERNET CONNECTION NOV 21	$ 27.82
31585	12/20/2021	PURCHASING	UB - GARBAGE	CORELOGIC INFORMATION SOLUTIONS INC	METRO SCAN SERVICES NOV 2021	$ 37.50
31585	12/20/2021	PURCHASING	UB - SEWER	CORELOGIC INFORMATION SOLUTIONS INC	METRO SCAN SERVICES NOV 2021	$ 37.50
31585	12/20/2021	PURCHASING	UB - WATER	CORELOGIC INFORMATION SOLUTIONS INC	METRO SCAN SERVICES NOV 2021	$ 75.00
31586	12/20/2021	FINANCE	UB - GARBAGE	DATAPROSE, LLC	DEC 2021 NEWSLETTER	$ 295.79
31586	12/20/2021	FINANCE	UB - SEWER	DATAPROSE, LLC	DEC 2021 NEWSLETTER	$ 295.79
31586	12/20/2021	FINANCE	UB - WATER	DATAPROSE, LLC	DEC 2021 NEWSLETTER	$ 591.59

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
31587	12/20/2021	PARKS	COMM & REC	DIAMOND COMMUNICATIONS	SECURITY ALARM MONITORING	$ 213.00
31587	12/20/2021	PARKS	COMM & REC	DIAMOND COMMUNICATIONS	PAC FIRE ALARM INSPECTION	$ 657.50
31587	12/20/2021	PARKS ADMIN	COMM & REC	DIAMOND COMMUNICATIONS	INSTALL ALARM - FRANK BERGON CENTER	$ 2,831.00
31587	12/20/2021	SEWER OPS	SEWER OPS	DIAMOND COMMUNICATIONS	SECURITY ALARM MONITORING	$ 405.00
31588	12/20/2021	ENGINEERING	GAS TAX - STREET	EMMETT'S EXCAVATION, INC.	CONSTRUCTION SERVICES, GENERAL	$ 718,631.78
31589	12/20/2021	GRANTS	SB1 - GOOD REPAIR	FASTENAL COMPANY	ANCHOR BOLTS FOR BUS STOP SIGNAGE	$ 134.06
31590	12/20/2021	ENGINEERING	ENGINEERING	FEDERAL EXPRESS	EXPRESS SHIPPING	$ 71.95
31591	12/20/2021	FINANCE	WATER CONSERV	CITY OF MADERA	DISHWASHER REPLACEMENT REBATE - 9910518	$ 200.00
31591	12/20/2021	FINANCE	WATER CONSERV	CITY OF MADERA	DISHWASHER REPLACEMENT REBATE - 3533071	$ 200.00
31591	12/20/2021	FINANCE	WATER CONSERV	CITY OF MADERA	TOILET REPLACEMENT REBATE - 4372002	$ 16,400.00
31591	12/20/2021	FINANCE	WATER CONSERV	CITY OF MADERA	TOILET REPLACEMENT REBATE - 9900549	$ 100.00
31591	12/20/2021	GRANTS	INTERMODAL BLDG	CITY OF MADERA	12/21 UTILITY SERVICE 3040421	$ 61.37
31591	12/20/2021	GRANTS	INTERMODAL BLDG	CITY OF MADERA	12/21 UTILITY SERVICE 3040441	$ 176.99
31591	12/20/2021	GRANTS	INTERMODAL BLDG	CITY OF MADERA	12/21 UTILITY SERVICE 3040431	$ 78.57
31592	12/20/2021	CITY CLERK	CITY CLERK	MADERA TRIBUNE	PUBLICATION OF ORDINANCE 981 CS	$ 1,677.00
31592	12/20/2021	CITY CLERK	CITY CLERK	MADERA TRIBUNE	PUBLICATION OF ORDINANCE 979 CS	$ 481.00
31592	12/20/2021	CITY CLERK	CITY CLERK	MADERA TRIBUNE	PUBLICATION OF ORDINANCE 980 CS	$ 1,072.50
31592	12/20/2021	PLANNING	PLANNING	MADERA TRIBUNE	DEC PC 10 DAY NOTICE	$ 520.00
31593	12/20/2021	FLEET	CODE ENF	MADERA UNIFIED SCHOOL DISTRICT	CNG FUEL USAGE - NOV 2021	$ 11.64
31593	12/20/2021	FLEET	ENGINEERING	MADERA UNIFIED SCHOOL DISTRICT	CNG FUEL USAGE - NOV 2021	$ 18.03
31593	12/20/2021	FLEET	PARKS	MADERA UNIFIED SCHOOL DISTRICT	CNG FUEL USAGE - NOV 2021	$ 166.79
31593	12/20/2021	FLEET	STREETS	MADERA UNIFIED SCHOOL DISTRICT	CNG FUEL USAGE - NOV 2021	$ 167.20
31594	12/20/2021	FINANCE	SOLID WASTE	MID VALLEY DISPOSAL INC.	WASTE DISPOSAL SVS 12/21	$ 378,161.32
31595	12/20/2021	FINANCE	CFD 2005-1	WILLDAN FINANCIAL SERVICES	CDF 2015-1 & 2006-1 ADMIN FEE 01/22	$ 1,436.10
31595	12/20/2021	FINANCE	CFD 2006-1	WILLDAN FINANCIAL SERVICES	CDF 2015-1 & 2006-1 ADMIN FEE 01/22	$ 1,014.52
31596	12/20/2021	ENGINEERING	FAU CMAQ	NATIONAL DATA & SURVEYING SERVICES	TURNING MOVEMENT COUNTS	$ 2,800.00
31596	12/20/2021	ENGINEERING	LTF - STREETS	NATIONAL DATA & SURVEYING SERVICES	TURNING MOVEMENT COUNTS	$ 2,800.00
31597	12/20/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	11/21 SERVICE 5207933925-6	$ 15.57
31597	12/20/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	11/21 SERVICE 9787342989-4	$ 113.33
31597	12/20/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	11/21 SERVICE 5225647713-5	$ 15.28
31597	12/20/2021	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	11/21 SERVICE 1598348280-1	$ 67.50
31597	12/20/2021	FINANCE	PARKS	PACIFIC GAS & ELECTRIC	11/21 SERVICE 8675479583-8	$ 43.88
31597	12/20/2021	FINANCE	ZONE 43A	PACIFIC GAS & ELECTRIC	11/21 SERVICE 6948316261-1	$ 45.33
31597	12/20/2021	FINANCE	PD OPS	PACIFIC GAS & ELECTRIC	11/21 SERVICE 1715785853-5	$ 740.04
31598	12/20/2021	ENGINEERING	MEAS T - RTP	AVISON CONSTRUCTION INC	20/21 3R & ADA STATE PROJECT LLPSB1 5157(120)	$ 175,489.07
31598	12/20/2021	ENGINEERING	SB1-LPP	AVISON CONSTRUCTION INC	20/21 3R & ADA STATE PROJECT LLPSB1 5157(120)	$ 175,489.08
31599	12/20/2021	PD OPS	SUPP LAW ENF	PROFORCE	FIREARMS	$ 6,781.64
31600	12/20/2021	ENGINEERING	AIRPORT OPS	PROVOST & PRITCHARD CONSULTING	PROFESSIONAL ENGINEERING SERVICES	$ 3,025.10

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31600	12/20/2021	PW ADMIN	WATER OPS	PROVOST & PRITCHARD CONSULTING	PROFESSIONAL ENGINEERING SERVICES UWMP	$ 5,646.75
31601	12/20/2021	PW ADMIN	AIRPORT OPS	REINARD W. BRANDLEY CONSULTING	PROFESSIONAL ENGINEERING SERVICES - ACIP	$ 1,518.75
31602	12/20/2021	FIRE	MEAS K - FIRE	SCHOETTLER TIRE, INC.	REAR TIRES (4) FOR TRUCK 58	$ 3,790.00
31603	12/20/2021	STREETS	STREETS	SEAL RITE PAVING	ASPHALT PATCHING	$ 17,837.80
31604	12/20/2021	STREETS	STREETS	SEAL RITE PAVING	ASPHALT PATCHING	$ 7,429.49
31605	12/20/2021	ENGINEERING	RSTP - FED EX	SEAL RITE PAVING	TS-29 STADIUM/GARY PED HYBRID BEACON CITY	$ 23,293.89
31606	12/20/2021	PW ADMIN	DRAINAGE	STATE WATER RESOURCES CONTROL BOARD	ANNUAL PERMIT FEE - FAC ID: 5F20M2000198	$ 26,498.00
31606	12/20/2021	WWTP	WWTP	STATE WATER RESOURCES CONTROL BOARD	ANNUAL PERMIT FEE - FAC ID: 5C200101001	$ 49,560.00
31607	12/20/2021	PW ADMIN	WATER CONSERV	OTP- REBATES	TURF REPLACEMENT REBATE	$ 3,000.00
31608	12/20/2021	PW ADMIN	WATER CONSERV	OTP- REBATES	TURF REPLACEMENT REBATE	$ 2,320.00
31609	12/20/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 119 SANTA CRUZ	$ 64.92
31610	12/20/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 1337 NOREEN	$ 66.48
31611	12/20/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 1570 PRINCETON	$ 110.55
31612	12/20/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 1450 COLOMBARD	$ 234.03
31613	12/20/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 1354 SENECA	$ 102.00
31614	12/20/2021	FINANCE	WATER UTILITY	OTP- UB REFUNDS	UB TERMINATION REFUND 10000197	$ 25.08
31615	12/20/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 102 RANCHO MIRAGE	$ 133.34
31616	12/20/2021	FINANCE	WATER	OTP- UB REFUNDS	DEPOSIT FROM MAIS TO MUNIS	$ 159.62
31617	12/20/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 2804 HOLIDAY	$ 850.93
31618	12/20/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 200 WILLIAMS	$ 144.68
31619	12/20/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 208 E SOUTH	$ 193.15
31620	12/22/2021	WWTP	WWTP	TERRAFORM POWER, LLC.	SOLAR ELECTRIC UTILITIES NOV 2021	$ 14,895.87
31621	12/22/2021	FINANCE	PAYROLL TRUST	COURT ORDERED DEBT COLLECTIONS	COURT ORDERED DEBT COLLECTION	$ 104.86
31622	12/22/2021	FINANCE	PAYROLL TRUST	CA DEPARTMENT OF CHILD SUPPORT	CHILD SUPPORT DEDUCTIONS	$ 1,105.34
31623	12/22/2021	PW ADMIN	PD OPS	PRESTIGE CUSTOM GLASS	REPLACE GLASS	$ 490.00
31624	12/22/2021	FINANCE	PAYROLL TRUST	MADERA CO SHERIFF-CIVIL DIVISION	SHERIFF GARNISHMENT ORDER	$ 825.31
31625	12/22/2021	ENGINEERING	ENGINEERING	GENERAL LOGISTICS SYSTEMS US INC	OVERNIGHT SHIPPING	$ 7.59
31626	12/22/2021	CITY ADMIN	CITY ATTORNEY	COLANTUONO, HIGHSMITH & WHATLEY, PC	SPECIALIZED LEGAL SERVICES FOR PROP 218	$ 609.89
31627	12/22/2021	FINANCE	FINANCE	HINDERLITER, DE LLAMAS AND ASSOCIATES	21/22 ACFR STATISTICAL PKG	$ 695.00
31628	12/22/2021	CITY ADMIN	ENGINEERING	SIJ HOLDINGS LLC	RECRUITMENT ADS	$ 862.80
31628	12/22/2021	CITY ADMIN	PLANNING	SIJ HOLDINGS LLC	RECRUITMENT ADS	$ 829.92
31628	12/22/2021	CITY ADMIN	WWTP	SIJ HOLDINGS LLC	RECRUITMENT ADS	$ 862.80
31628	12/22/2021	CITY ADMIN	CITY MANAGER	SIJ HOLDINGS LLC	RECRUITMENT ADS	$ 848.70
31628	12/22/2021	CITY ADMIN	PURCHASING	SIJ HOLDINGS LLC	RECRUITMENT ADS	$ 848.70
31629	12/22/2021	PD OPS	GENERAL FUND	CITY OF LEMOORE	CA LAW ENFORCEMENT ASSOCIATION DUES	$ 25.00
31629	12/22/2021	PD OPS	PD OPS	CITY OF LEMOORE	CA LAW ENFORCEMENT ASSOCIATION DUES	$ 25.00
31630	12/22/2021	PD OPS	PD OPS	CORBIN & ASSOCIATES	STUDENT RESOURCE OFFICER COURSE	$ 385.00
31631	12/22/2021	FINANCE	AIRPORT OPS	AT&T	11/21 SERVICE 831-000-6408-576	$ 589.42

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31631	12/22/2021	FINANCE	BUILDING	AT&T	11/21 SERVICE 831-000-6408-576	$ 119.94
31631	12/22/2021	FINANCE	CITY ATTORNEY	AT&T	11/21 SERVICE 831-000-6408-576	$ 39.07
31631	12/22/2021	FINANCE	CITY CLERK	AT&T	11/21 SERVICE 831-000-6408-576	$ 32.90
31631	12/22/2021	FINANCE	CODE ENF	AT&T	11/21 SERVICE 831-000-6408-576	$ 657.28
31631	12/22/2021	FINANCE	COMM & REC	AT&T	11/21 SERVICE 831-000-6408-576	$ 1,836.12
31631	12/22/2021	FINANCE	COMPUTER MAINT	AT&T	11/21 SERVICE 831-000-6408-576	$ 124.05
31631	12/22/2021	FINANCE	ENGINEERING	AT&T	11/21 SERVICE 831-000-6408-576	$ 275.52
31631	12/22/2021	FINANCE	FINANCE	AT&T	11/21 SERVICE 831-000-6408-576	$ 93.90
31631	12/22/2021	FINANCE	FIRE	AT&T	11/21 SERVICE 831-000-6408-576	$ 1,179.53
31631	12/22/2021	FINANCE	GRANT OVERSIGHT	AT&T	11/21 SERVICE 831-000-6408-576	$ 115.14
31631	12/22/2021	FINANCE	HR/RISK MGT	AT&T	11/21 SERVICE 831-000-6408-576	$ 78.13
31631	12/22/2021	FINANCE	PLANNING	AT&T	11/21 SERVICE 831-000-6408-576	$ 100.75
31631	12/22/2021	FINANCE	UB - GARBAGE	AT&T	11/21 SERVICE 831-000-6408-576	$ 228.91
31631	12/22/2021	FINANCE	UB - SEWER	AT&T	11/21 SERVICE 831-000-6408-576	$ 228.92
31631	12/22/2021	FINANCE	UB - WATER	AT&T	11/21 SERVICE 831-000-6408-576	$ 457.83
31631	12/22/2021	FINANCE	CITY MANAGER	AT&T	11/21 SERVICE 831-000-6408-576	$ 39.07
31631	12/22/2021	FINANCE	PD OPS	AT&T	11/21 SERVICE 831-000-6408-576	$ 657.28
31632	12/22/2021	HR	CITY MANAGER	BLUE SHIELD OF CALIFORNIA	CITY PAID RETIREE MED BILL 01/22	$ 207.00
31633	12/22/2021	HR	AIRPORT OPS	CSJVRMA	3RD QTR DEPOSIT PREMIUM & WC RETRO ADJ	$ 15,835.96
31633	12/22/2021	HR	CENTRAL ADMIN	CSJVRMA	3RD QTR DEPOSIT PREMIUM & WC RETRO ADJ	$ 68,767.13
31633	12/22/2021	HR	FIRE	CSJVRMA	3RD QTR DEPOSIT PREMIUM & WC RETRO ADJ	$ 4,555.55
31633	12/22/2021	HR	FLEET MAINT	CSJVRMA	3RD QTR DEPOSIT PREMIUM & WC RETRO ADJ	$ 5,857.14
31633	12/22/2021	HR	INS/RISK MGT	CSJVRMA	3RD QTR DEPOSIT PREMIUM & WC RETRO ADJ	$ 23,077.00
31633	12/22/2021	HR	INTERMODAL BLDG	CSJVRMA	3RD QTR DEPOSIT PREMIUM & WC RETRO ADJ	$ 433.86
31633	12/22/2021	HR	PARKS	CSJVRMA	3RD QTR DEPOSIT PREMIUM & WC RETRO ADJ	$ 216.93
31633	12/22/2021	HR	PAYROLL TRUST	CSJVRMA	3RD QTR DEPOSIT PREMIUM & WC RETRO ADJ	$ 340,436.00
31633	12/22/2021	HR	STREETS	CSJVRMA	3RD QTR DEPOSIT PREMIUM & WC RETRO ADJ	$ 1,301.59
31633	12/22/2021	HR	SEWER OPS	CSJVRMA	3RD QTR DEPOSIT PREMIUM & WC RETRO ADJ	$ 5,857.14
31633	12/22/2021	HR	SOLID WASTE	CSJVRMA	3RD QTR DEPOSIT PREMIUM & WC RETRO ADJ	$ 3,904.74
31633	12/22/2021	HR	STREET CLEANING	CSJVRMA	3RD QTR DEPOSIT PREMIUM & WC RETRO ADJ	$ 1,084.66
31633	12/22/2021	HR	WATER OPS	CSJVRMA	3RD QTR DEPOSIT PREMIUM & WC RETRO ADJ	$ 32,105.79
31633	12/22/2021	HR	WWTP	CSJVRMA	3RD QTR DEPOSIT PREMIUM & WC RETRO ADJ	$ 64,211.58
31633	12/22/2021	HR	PD OPS	CSJVRMA	3RD QTR DEPOSIT PREMIUM & WC RETRO ADJ	$ 12,798.93
31634	12/22/2021	CITY ADMIN	GENERAL FUND	CNA SURETY	PUBLIC OFFICIAL BOND - 2022	$ 2,187.50
31634	12/22/2021	CITY ADMIN	CITY MANAGER	CNA SURETY	PUBLIC OFFICIAL BOND - 2022	$ 1,312.50
31635	12/22/2021	FINANCE	PAYROLL TRUST	COLONIAL LIFE & ACCIDENT INSURANCE CO	EE LIFE INSURANCE	$ 882.26
31636	12/22/2021	GRANTS	BUILDING	COMMUNITY ACTION PRTNRSHP OF MADERA	CDBG 20/21 NOVEMBER 2021	$ 778.46
31636	12/22/2021	GRANTS	BUILDING	COMMUNITY ACTION PRTNRSHP OF MADERA	FRESNO/MADERA CONTINUUM OF CARE 10/21	$ 817.20

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31637	12/22/2021	BUILDING	BUILDING	FIRE SAFETY SOLUTIONS, LLC	FIRE PROTECTION SVS 12/1/21-12/15/21	$ 13,220.00
31638	12/22/2021	ENGINEERING	WATER CAPITAL	KRAZAN & ASSOCIATES, INC.	SAMPLING AND SAMPLE PREPARATION SERVICES	$ 1,520.00
31639	12/22/2021	WWTP	WWTP	MADERA CO. ENVIRONMENTAL HEALTH DEPT	WWTP OPERATING PERMITS	$ 838.00
31640	12/22/2021	FINANCE	PAYROLL TRUST	N.P.C.-ORCHARD TRUST COMPANY	EE DEFERRED COMP CONTRIBUTIONS	$ 1,291.70
31641	12/22/2021	FINANCE	PAYROLL TRUST	N.P.C.-ORCHARD TRUST COMPANY	EE DEFERRED COMP CONTRIBUTIONS	$ 8,725.50
31642	12/22/2021	ENGINEERING	CDBG PUB IMP	PETERS ENGINEERING GROUP	TS-29 ENGINEERING SERVICES FOR PED HYBRID	$ 4,095.00
31643	12/22/2021	HR	SEWER OPS	REGENCE BLUECROSS BLUESHIELD OF UT	CITY PAID RETIREE PRESCRIPTION 01/22	$ 56.00
31643	12/22/2021	HR	WATER OPS	REGENCE BLUECROSS BLUESHIELD OF UT	CITY PAID RETIREE PRESCRIPTION 01/22	$ 56.00
31644	12/22/2021	ENGINEERING	WATER OPS	SJVAPCD	PERMIT TRANSFER	$ 32.00
31645	12/22/2021	FINANCE	PAYROLL TRUST	STATE OF CALIFORNIA	FRANCHISE TAX DEDUCTIONS	$ 420.11
31646	12/22/2021	FINANCE	PAYROLL TRUST	STATE OF CALIFORNIA	FRANCHISE TAX DEDUCTIONS	$ 836.73
31647	12/22/2021	FINANCE	PAYROLL TRUST	VANTAGEPOINT TRANSFER AGENTS-457	EE DEFERRED COMP CONTRIBUTIONS	$ 23,396.72
31648	12/22/2021	UB - WATER	WATER	OTP- UB REFUNDS	UB TERMINATION REFUND 903 KIWI	$ 13.49
31649	01/03/2022	GRANTS	PD OPS	PEQUENOS EMPRESARIOS	CDBG 21-22 JULY INVOICE	$ 2,453.24
31650	01/03/2022	FINANCE	FINANCE	ACRO SERVICE CORPORATION	TEMP SERVICES - FINANCIAL SERVICES MANAGER	$ 5,019.00
31650	01/03/2022	PLANNING	PLANNING	ACRO SERVICE CORPORATION	TEMP SERVICES - PLANNING	$ 6,675.00
31651	01/03/2022	IS	COMPUTER MAINT	CUBIC CORPORATION AND SUBSIDIARIES	CUBIC SOFTWARE	$ 265.00
31651	01/03/2022	IS	COMPUTER MAINT	CUBIC CORPORATION AND SUBSIDIARIES	CUBIC SOFTWARE	$ 265.00
31652	01/03/2022	PARKS	PARKING DIST OPS	ELITE MAINTENANCE AND TREE SERVICE	12/21 DOWNTOWN MAINTENANCE-GROUP #1	$ 455.00
31652	01/03/2022	PARKS	PARKS	ELITE MAINTENANCE AND TREE SERVICE	12/21 NON-MEDIAN MAINTENANCE-GROUP #2	$ 5,070.00
31652	01/03/2022	PARKS	MEDIAN LANDS	ELITE MAINTENANCE AND TREE SERVICE	12/21 MEDIAN MAINTENANCE-GROUP #3	$ 11,215.00
31653	01/03/2022	IS	COMPUTER MAINT	NORTHWIND VENTURES, INC.	MANAGEENGINE RENEWAL	$ 3,480.00
31654	01/03/2022	IS	COMPUTER MAINT	KNOWBE4, INC.	SECURITY SOFTWARE	$ 2,495.00
31655	01/03/2022	IS	COMPUTER MAINT	US CAD HOLDINGS LLC	BLUEBEAM LICENSES	$ 5,698.80
31656	01/03/2022	HR	INS/RISK MGT	NAVIA BENEFIT SOLUTIONS INC	MERP MEDICAL CLAIMS	$ 4,465.42
31657	01/03/2022	PW ADMIN	WATER OPS	JANET MACIEL	CHRISTMAS PARADE FLOAT DECORATIONS	$ 1,915.50
31658	01/03/2022	WWTP	WWTP	DELLAVALLE LABORATORY,INC.	PERMIT COMPLIANCE LAB	$ 6,244.00
31659	01/03/2022	FINANCE	COMM & REC	AT&T	11/21 CALNET 3 SERVICE 9391026396	$ 238.25
31659	01/03/2022	FINANCE	MEAS K - FIRE	AT&T	12/21 CALNET 3 SERVICE 9391068734	$ 46.64
31659	01/03/2022	FINANCE	SR CITIZEN COMM	AT&T	11/21 CALNET 3 SERVICE 9391026403	$ 25.78
31659	01/03/2022	FINANCE	SR CITIZEN COMM	AT&T	11/21 CALNET 3 SERVICE 9391026398	$ 22.91
31659	01/03/2022	FINANCE	PD OPS	AT&T	11/21 CALNET 3 SERVICE 9391059143	$ 1,096.86
31659	01/03/2022	FINANCE	PD OPS	AT&T	11/21 CALNET 3 SERVICE 9391026401	$ 22.91
31660	01/03/2022	FINANCE	BUILDING	AT&T	11/21 FIRSTNET SERVICE 287302656036	$ 49.16
31660	01/03/2022	FINANCE	CITY CLERK	AT&T	11/21 FIRSTNET SERVICE 287302656036	$ 88.24
31660	01/03/2022	FINANCE	CITY COUNCIL	AT&T	11/21 FIRSTNET SERVICE 287302656036	$ 281.68
31660	01/03/2022	FINANCE	CODE ENF	AT&T	11/21 FIRSTNET SERVICE 287302656036	$ 49.16
31660	01/03/2022	FINANCE	COMPUTER MAINT	AT&T	11/21 FIRSTNET SERVICE 287302656036	$ 378.16

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31660	01/03/2022	FINANCE	ENGINEERING	AT&T	11/21 FIRSTNET SERVICE 287302656036	$ 176.48
31660	01/03/2022	FINANCE	FACILITIES MAINT	AT&T	11/21 FIRSTNET SERVICE 287302656036	$ 598.76
31660	01/03/2022	FINANCE	FINANCE	AT&T	11/21 FIRSTNET SERVICE 287302656036	$ 142.44
31660	01/03/2022	FINANCE	FLEET MAINT	AT&T	11/21 FIRSTNET SERVICE 287302656036	$ 44.12
31660	01/03/2022	FINANCE	HR/RISK MGT	AT&T	11/21 FIRSTNET SERVICE 287302656036	$ 49.16
31660	01/03/2022	FINANCE	PARKS	AT&T	11/21 FIRSTNET SERVICE 287302656036	$ 49.16
31660	01/03/2022	FINANCE	STREETS	AT&T	11/21 FIRSTNET SERVICE 287302656036	$ 49.16
31660	01/03/2022	FINANCE	WWTP	AT&T	11/21 FIRSTNET SERVICE 287302656036	$ 49.16
31660	01/03/2022	FINANCE	MEAS K - PD	AT&T	11/21 FIRSTNET SERVICE 287302656036	$ 89.40
31660	01/03/2022	FINANCE	CITY MANAGER	AT&T	11/21 FIRSTNET SERVICE 287302656036	$ 49.16
31660	01/03/2022	FINANCE	PD OPS	AT&T	11/21 FIRSTNET SVS 287300735068	$ 40.24
31660	01/03/2022	FINANCE	PD OPS	AT&T	11/21 FIRSTNET SERVICE 287302965625	$ 4,739.28
31661	01/03/2022	ENGINEERING	ENGINEERING	AKEL ENGINEERING GROUP, INC.	CONSULTING SERVICES	$ 5,202.50
31662	01/03/2022	PURCHASING	AIRPORT OPS	CANON FINANCIAL SERVICES	COPIER LEASE NOV 2021	$ 26.64
31662	01/03/2022	PURCHASING	BUILDING	CANON FINANCIAL SERVICES	COPIER LEASE NOV 2021	$ 7.74
31662	01/03/2022	PURCHASING	CITY ATTORNEY	CANON FINANCIAL SERVICES	COPIER LEASE NOV 2021	$ 0.87
31662	01/03/2022	PURCHASING	CITY CLERK	CANON FINANCIAL SERVICES	COPIER LEASE NOV 2021	$ 99.99
31662	01/03/2022	PURCHASING	CODE ENF	CANON FINANCIAL SERVICES	COPIER LEASE NOV 2021	$ 105.67
31662	01/03/2022	PURCHASING	COMPUTER MAINT	CANON FINANCIAL SERVICES	COPIER LEASE NOV 2021	$ 14.28
31662	01/03/2022	PURCHASING	ENGINEERING	CANON FINANCIAL SERVICES	COPIER LEASE NOV 2021	$ 487.36
31662	01/03/2022	PURCHASING	FINANCE	CANON FINANCIAL SERVICES	COPIER LEASE NOV 2021	$ 236.64
31662	01/03/2022	PURCHASING	GRANT OVERSIGHT	CANON FINANCIAL SERVICES	COPIER LEASE NOV 2021	$ 36.63
31662	01/03/2022	PURCHASING	HR/RISK MGT	CANON FINANCIAL SERVICES	COPIER LEASE NOV 2021	$ 123.26
31662	01/03/2022	PURCHASING	PARKS ADMIN	CANON FINANCIAL SERVICES	COPIER LEASE NOV 2021	$ 459.08
31662	01/03/2022	PURCHASING	PLANNING	CANON FINANCIAL SERVICES	COPIER LEASE NOV 2021	$ 160.71
31662	01/03/2022	PURCHASING	SEWER OPS	CANON FINANCIAL SERVICES	COPIER LEASE NOV 2021	$ 37.89
31662	01/03/2022	PURCHASING	SOLID WASTE	CANON FINANCIAL SERVICES	COPIER LEASE NOV 2021	$ 37.89
31662	01/03/2022	PURCHASING	TRANS - FIXED	CANON FINANCIAL SERVICES	COPIER LEASE NOV 2021	$ 61.16
31662	01/03/2022	PURCHASING	TRANS - DAR	CANON FINANCIAL SERVICES	COPIER LEASE NOV 2021	$ 61.16
31662	01/03/2022	PURCHASING	UB - WATER	CANON FINANCIAL SERVICES	COPIER LEASE NOV 2021	$ 221.92
31662	01/03/2022	PURCHASING	WATER OPS	CANON FINANCIAL SERVICES	COPIER LEASE NOV 2021	$ 173.07
31662	01/03/2022	PURCHASING	WATER QUALITY	CANON FINANCIAL SERVICES	COPIER LEASE NOV 2021	$ 122.32
31662	01/03/2022	PURCHASING	WWTP	CANON FINANCIAL SERVICES	COPIER LEASE NOV 2021	$ 170.16
31662	01/03/2022	PURCHASING	PURCHASING	CANON FINANCIAL SERVICES	COPIER LEASE NOV 2021	$ 133.50
31662	01/03/2022	PURCHASING	PD OPS	CANON FINANCIAL SERVICES	COPIER LEASE - CHIEF'S OFFICE	$ 175.72
31662	01/03/2022	PURCHASING	PD OPS	CANON FINANCIAL SERVICES	COPIER LEASE NOV 2021	$ 738.60
31663	01/03/2022	HR	HR/RISK MGT	CONCENTRA MEDICAL CENTERS	PRE-EMPLOYMENT PHYSICAL	$ 211.45
31663	01/03/2022	HR	HR/RISK MGT	CONCENTRA MEDICAL CENTERS	PRE-EMP PHYSICAL & DOT RANDOM DRUG TESTS	$ 203.45

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
31663	01/03/2022	HR	STREETS	CONCENTRA MEDICAL CENTERS	PRE-EMP PHYSICAL & DOT RANDOM DRUG TESTS	$ 69.00
31664	01/03/2022	ENGINEERING	CDBG PUB IMP	MADERA TRIBUNE	ADVERTISEMENT FOR BIDS - R-85	$ 1,120.00
31664	01/03/2022	ENGINEERING	CDBG PUB IMP	MADERA TRIBUNE	ADVERTISEMENT FOR BIDS - R-84	$ 1,136.00
31664	01/03/2022	HR	HR/RISK MGT	MADERA TRIBUNE	RECRUITMENT AD - HR TECH II	$ 60.80
31665	01/03/2022	FINANCE	ZONE 34B	PACIFIC GAS & ELECTRIC	11/21 SERVICE 0443905948-8	$ 10.18
31666	01/03/2022	WWTP	WWTP	PLATT ELECTRIC SUPPLY, INC.	ELECTRICAL MAINTENANCE	$ 195.15
31667	01/03/2022	WWTP	WWTP	POLYDYNE INC.	SLUDGE DEWATERING POLYMER	$ 7,519.05
31668	01/03/2022	HR	SEWER OPS	REGENCE BLUECROSS BLUESHIELD OF UT	CITY PAID RETIREE MEDICAL BILL 12/21 & 01/22	$ 244.00
31668	01/03/2022	HR	WATER OPS	REGENCE BLUECROSS BLUESHIELD OF UT	CITY PAID RETIREE MEDICAL BILL 12/21 & 01/22	$ 244.00
31669	01/03/2022	PLANNING	PLANNING	RINCON CONSULTANTS, INC.	CONSULTING SERVICES	$ 999.50
31670	01/03/2022	IS	COMPUTER MAINT	SOUTHERN COMPUTER WAREHOUSE	REPLACEMENT LAPTOPS	$ 100.00
31671	01/03/2022	WWTP	SEWER CAPITAL	STANTEC CONSULTING SERVICES INC.	PROFESSIONAL ENGINEERING CONSULTING	$ 805.50
31672	01/03/2022	WWTP	WWTP	SYNAGRO WEST, INC.	BIOSOLIDS DISPOSAL	$ 14,749.12
31673	01/03/2022	PW ADMIN	AIRPORT OPS	TECH. MASTER PEST MANAGEMENT	DEC 2021 PEST CONTROL SERVICES	$ 35.00
31673	01/03/2022	PW ADMIN	CENTRAL ADMIN	TECH. MASTER PEST MANAGEMENT	DEC 2021 PEST CONTROL SERVICES	$ 45.00
31673	01/03/2022	PW ADMIN	COMM & REC	TECH. MASTER PEST MANAGEMENT	DEC 2021 PEST CONTROL SERVICES	$ 435.00
31673	01/03/2022	PW ADMIN	ENGINEERING	TECH. MASTER PEST MANAGEMENT	DEC 2021 PEST CONTROL SERVICES	$ 60.00
31673	01/03/2022	PW ADMIN	FIRE	TECH. MASTER PEST MANAGEMENT	DEC 2021 PEST CONTROL SERVICES	$ 70.00
31673	01/03/2022	PW ADMIN	INTERMODAL BLDG	TECH. MASTER PEST MANAGEMENT	DEC 2021 PEST CONTROL SERVICES	$ 75.00
31673	01/03/2022	PW ADMIN	SEWER OPS	TECH. MASTER PEST MANAGEMENT	DEC 2021 PEST CONTROL SERVICES	$ 25.00
31673	01/03/2022	PW ADMIN	SOLID WASTE	TECH. MASTER PEST MANAGEMENT	DEC 2021 PEST CONTROL SERVICES	$ 25.00
31673	01/03/2022	PW ADMIN	WATER OPS	TECH. MASTER PEST MANAGEMENT	DEC 2021 PEST CONTROL SERVICES	$ 25.00
31673	01/03/2022	PW ADMIN	WWTP	TECH. MASTER PEST MANAGEMENT	DEC 2021 PEST CONTROL SERVICES	$ 45.00
31673	01/03/2022	PW ADMIN	PD OPS	TECH. MASTER PEST MANAGEMENT	DEC 2021 PEST CONTROL SERVICES	$ 40.00
31674	01/03/2022	FINANCE	AIRPORT OPS	VERIZON WIRELESS	CITY CELL PHONE CHARGES 11/11/21-12/10/21	$ 65.06
31674	01/03/2022	FINANCE	BUILDING	VERIZON WIRELESS	CITY CELL PHONE CHARGES 11/11/21-12/10/21	$ 152.97
31674	01/03/2022	FINANCE	CITY COUNCIL	VERIZON WIRELESS	CITY CELL PHONE CHARGES 11/11/21-12/10/21	$ 76.02
31674	01/03/2022	FINANCE	ENGINEERING	VERIZON WIRELESS	CITY CELL PHONE CHARGES 11/11/21-12/10/21	$ 50.99
31674	01/03/2022	FINANCE	FACILITIES MAINT	VERIZON WIRELESS	CITY CELL PHONE CHARGES 11/11/21-12/10/21	$ 51.46
31674	01/03/2022	FINANCE	FIRE	VERIZON WIRELESS	CITY CELL PHONE CHARGES 11/11/21-12/10/21	$ 152.04
31674	01/03/2022	FINANCE	FLEET MAINT	VERIZON WIRELESS	CITY CELL PHONE CHARGES 11/11/21-12/10/21	$ 1.91
31674	01/03/2022	FINANCE	GRANT OVERSIGHT	VERIZON WIRELESS	CITY CELL PHONE CHARGES 11/11/21-12/10/21	$ 50.99
31674	01/03/2022	FINANCE	HR/RISK MGT	VERIZON WIRELESS	CITY CELL PHONE CHARGES 11/11/21-12/10/21	$ 38.01
31674	01/03/2022	FINANCE	PARKS	VERIZON WIRELESS	CITY CELL PHONE CHARGES 11/11/21-12/10/21	$ 0.47
31674	01/03/2022	FINANCE	PLANNING	VERIZON WIRELESS	CITY CELL PHONE CHARGES 11/11/21-12/10/21	$ 101.98
31674	01/03/2022	FINANCE	STREETS	VERIZON WIRELESS	CITY CELL PHONE CHARGES 11/11/21-12/10/21	$ 12.61
31674	01/03/2022	FINANCE	SEWER OPS	VERIZON WIRELESS	CITY CELL PHONE CHARGES 11/11/21-12/10/21	$ 4.38
31674	01/03/2022	FINANCE	STREET CLEANING	VERIZON WIRELESS	CITY CELL PHONE CHARGES 11/11/21-12/10/21	$ 0.47

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION		AMOUNT
31674	01/03/2022	FINANCE	UB - WATER	VERIZON WIRELESS	CITY CELL PHONE CHARGES 11/11/21-12/10/21	$	0.94
31674	01/03/2022	FINANCE	WATER OPS	VERIZON WIRELESS	CITY CELL PHONE CHARGES 11/11/21-12/10/21	$	143.00
31674	01/03/2022	FINANCE	WATER QUALITY	VERIZON WIRELESS	CITY CELL PHONE CHARGES 11/11/21-12/10/21	$	38.01
31674	01/03/2022	FINANCE	WWTP	VERIZON WIRELESS	CITY CELL PHONE CHARGES 11/11/21-12/10/21	$	113.59
31674	01/03/2022	FINANCE	MEAS K - PD	VERIZON WIRELESS	CITY CELL PHONE CHARGES 11/11/21-12/10/21	$	81.66
31674	01/03/2022	FINANCE	CITY MANAGER	VERIZON WIRELESS	CITY CELL PHONE CHARGES 11/11/21-12/10/21	$	45.83
31674	01/03/2022	FINANCE	PD OPS	VERIZON WIRELESS	CITY CELL PHONE CHARGES 11/11/21-12/10/21	$	685.16
31675	01/03/2022	PW ADMIN	WATER CONSERV	OTP- REBATES	TURF REPLACEMENT REBATE	$	1,350.00
31676	01/03/2022	BUILDING	BUILDING	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$	287.40
31676	01/03/2022	BUILDING	GENERAL FUND	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$	1.50
31677	01/03/2022	BUILDING	BUILDING	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$	702.91
31677	01/03/2022	BUILDING	GENERAL FUND	BLDING/PLAN REFNDS	JOB CANCELLED, REIMBURSE FEES	$	1.50
25	12/07/2021	FINANCE	PAYROLL TRUST	NAVIA BENEFIT SOLUTIONS INC	FSA SECTION 125 DISBURSEMENT 12/07/21	$	125.00
26	12/08/2021	FINANCE	PAYROLL TRUST	NAVIA BENEFIT SOLUTIONS INC	SECTION 125 PARTICIPANT FEE - NOV 2021	$	100.00
27	12/13/2021	FINANCE	PAYROLL TRUST	NAVIA BENEFIT SOLUTIONS INC	FSA SECTION 125 DISBURSEMENT 12/13/21	$	215.46
28	12/14/2021	FINANCE	PAYROLL TRUST	NAVIA BENEFIT SOLUTIONS INC	FSA SECTION 125 DISBURSEMENT 12/14/21	$	673.29
29	12/15/2021	HR	CITY CLERK	EMPLOYEE BENEFIT SPECIALISTS, INC.	JANUARY BENEFIT PREMIUMS	$	848.00
29	12/15/2021	HR	PAYROLL TRUST	EMPLOYEE BENEFIT SPECIALISTS, INC.	JANUARY BENEFIT PREMIUMS	$	347,121.78
29	12/15/2021	HR	PD OPS	EMPLOYEE BENEFIT SPECIALISTS, INC.	JANUARY BENEFIT PREMIUMS	$	848.00
30	12/15/2021	FINANCE	WWTP BOND ADMIN	BANK OF NEW YORK MELLON	2015 WASTEWATER REV REF BOND JAN 1 PMT	$	237,868.34
31	12/22/2021	FINANCE	PAYROLL TRUST	NAVIA BENEFIT SOLUTIONS INC	FSA SECTION 125 DISBURSEMENT 12/21/21	$	840.00
31	12/22/2021	HR	PAYROLL TRUST	NAVIA BENEFIT SOLUTIONS INC	SECTION 125 PARTICIPANT FEE - SEP 2021	$	96.00
32	12/31/2021	FINANCE	PAYROLL TRUST	NAVIA BENEFIT SOLUTIONS INC	FSA SECTION 125 DISBURSEMENT 12/31/21	$	410.39
			BANK #1 - UNION BANK GENERAL ACCOUNT TOTAL			**$**	**4,936,498.84**

REPORT TO CITY COUNCIL

Approved by:

Wendy Silva, Director of Human Resources

Arnoldo Rodriguez, City Manager

Council Meeting of: January 19, 2022

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

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 January 6, 2021, and approved eligibility lists for the following classifications:

- Animal Control Officer
- Administrative Analyst
- Human Resources Technician II

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*
Fredrick Ramos	Program Leader I/Sports Official	Parks & Community Services	PT	12/7/21
Angelica Rivera	Police Officer Trainee	Police	FT	1/1/22
Salvador Zaragoza	Police Officer Trainee	Police	FT	1/1/22

Table 1: New Hires and Re-hires, continued				
Name	*Position*	*Department*	*Status**	*Effective Date*
Jeremy Trinh	Police Officer Trainee	Police	FT	1/1/22
Jaime Holt	Park Aide	Parks & Community Services	PT	1/3/22
Yahaira Barron	Accounting Technician II	Finance – Utility Billing	FT	1/10/22
Kevin Berdejo	Program Leader I/Sports Official	Parks & Community Services	PT	1/10/22
Patricia James	Administrative Assistant	Engineering	PT	1/11/22

*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			
Name	*Old Position*	*New Position*	*Effective Date*
Ruben Hernandez	Public Safety Dispatcher	Police Officer Trainee	1/1/22
Michael Orozco	Public Works Maintenance Worker II	Public Works Equipment Operator	1/3/22
Gabriela Salazar	Administrative Analyst I, Parks & Community Services	Part Time Administrative Analyst I, Parks & Community Services	1/15/22
John Rosel	Police Corporal	Police Sergeant	1/15/22
Jaron McAlister	Police Officer II	Police Corporal	1/15/22
Joseph Hebert	Program Manager – Grants	Interim Director of Parks & Community Services	1/15/22

The following employees separated from employment since our last report.

Table 3: Separations				
Name	*Position*	*Department*	*Status**	*Effective Date*
Scott Roberts	Police Officer II	Police	FT	11/22/21
Victor Aldama	Senior Civil Engineer	Engineering	FT	11/30/21
Warren Webb	Police Officer II	Police	FT	12/8/21

Table 3: Separations, continued				
Name	*Position*	*Department*	*Status**	*Effective Date*
Diana Rosas	Human Resources Technician II	Human Resources	FT	12/17/21
Humberto Molina	Wastewater Treatment Plant Manager	Public Works	FT	12/30/21
Talona Cortez	Police Officer II	Police	FT	1/12/22

*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:

Anthony R. Foreatire
Department Director

Arnoldo Rodriguez
Arnoldo Rodriguez, City Manager

Council Meeting of: January 19, 2022

Agenda Number: B-4

SUBJECT:

Amendments to Lease Agreements at the Madera Intermodal Transit Center

RECOMMENDATION:

1. Adopt a Resolution Approving Amendment No. 1 to the Lease Agreement between the City and Madera Cab Company for the use of office space at the Intermodal Transit Center
2. Adopt a Resolution Approving Amendment No. 1 to the Lease Agreement between the City and Greyhound for the use of the Intermodal Transit Center

SUMMARY:

The City owns the Madera Intermodal Transit Center (MITC) located on N. E St., between E. Yosemite Ave. ad E. 5th Street. As outline in Attachment C, a portion of the building is leased to Greyhound, while a smaller area is leased to Madera Cab Company (MCC). Another portion of the building is currently vacant as it previously housed Madera Metro transit operator MV Public Transportation, Inc. (MVPT Inc) prior to the development of the new Madera Transit Center. The City owns the building and has no outstanding debt on said improvements.

The MITC is designed to offer multiple modes of transportation and connectivity through Greyhound, taxi, and the City's public transit system (Madera Metro). The current leases sunset February 28, 2022. Neither agreement contains terms for extension or renewal, but all parties agree to the benefit of offering multiple modes of transportation at a central location.

Given the looming date, this item proposes to amend both leases. Table 1 summarizes items worth highlighting in the existing leases:

- Floor space of the MITC is considered commercial retail and lease prices are marketed between- $0.90 - $1.10 per square foot (sf), which is comparable to other prices in Downtown Madera.
- Both tenants have access to a Common Area that includes a waiting area, restrooms, foyer, and access to bus driveways, a bus boarding area, and cab parking.

Table 1: *Summary of Existing Lease Agreements*		
	Greyhound	*Madera Cab Co.*
Rate per square foot (sf)	$1.10	$1.00
Lease Area in (sf)	960	160
Lease rate per month	Year 1: $768 Years 2 & 3: $806	$175
Access to common areas	Yes	Yes
Agreement sunsets	February 28, 2022	February 28, 2022
Length of Agreement	36 Months	36 Months
Utilities	Lessee	Lessee
Maintenance of common areas	City	City

It is noted that as part of the Affordable Housing Sustainable Community (AHSC) Grant (5th and C Streets), funds were included to complete several projects, including improving the MITC. The City received approximately $288,000 as part of the grant to improve the station, which also includes the installment of bike racks, bus signage, and security enhancements to improve safety within one mile of the new residential buildings. While renovations will cause some disruption to the tenants, efforts will be made to minimize said impacts and to avoid prolonged closures. Staff is in the process of preparing a Request for Proposals (RFP) for assistance for the renovation of the MITC and will present the item to Council at a future date.

Due to the upcoming renovations of the MITC, staff is recommending that Council consider a six-month lease agreement with MCC. In the spirit of fairness, the City will continue to negotiate with MCC following the renovation. Should the parties not come to an agreement, it is anticipated that another tenant will be sought.

In terms of Greyhound, staff is recommending that the Council consider a three-year lease agreement with a contingency and an option to extend. The contingency to the agreement is defined as to when Greyhound resumes in-person operations (open doors to public, onsite ticket purchasing, staffing, etc.). Table 2 summarizes the proposed lease agreements.

Table 2: *Proposed Lease Agreements*		
	Greyhound	*Madera Cab Co.*
Rate per square foot (sf)	$1.10	$1.00
Lease Area in (sf)	960	160
Lease rate per month	Year 1: $550*	$175
	Year 2: $806	
	Year 3: $826	
Access to common areas	Yes	Yes
Agreement sunsets	February 28, 2025	August 31, 2022
Length of Agreement	36 Months	6 Months
Utilities	Lessee	Lessee
Maintenance of common areas	City	City
**The monthly lease rate to increase to $806 per month if Greyhound is to resume in-person operations within year one. Price will go into effect at the next billing cycle.*		

Due to ongoing pandemic, Greyhound is not staffing the station and requested to reduce the monthly lease rate for the upcoming year. Greyhound indicated that passenger usage decreased during the pandemic but is optimistic that it will increase in the future.

In addition to the leased space, the City will continue to manage repair, maintenance and janitorial services for the building, common areas and parking. Tenants are responsible for janitorial costs of their leased space and pay a pro-rata share based on amount of space leased towards the City's contracted janitorial service to meet this commitment.

Should the recommended terms of the agreement not be approved, staff is recommending both leases continue to operate on a month-to-month basis until a new lease is executed.

FINANCIAL IMPACT:

There is no impact to the General Fund as revenue and expenses related to the MITC only affects the Transit budgets. Approving the leases will offset minimal costs for maintaining the building and record approximately $25,000 as "other revenue" thereby improving Madera Transit's farebox recovery ratio. Expenses for the facility are serviced by a combination of Federal and State Funds, summarized in Table 3.

Table 3: *Federal and State Funds*	
Source	*FY21/22 Allocation*
Federal Transit Authority (FTA)	CARES FUNDS ($6.4 million awarded September 2020) Funds are available for Operation and Preventative Maintenance until fully expended
State Transit Assistance (STA)	$570,956 (Annual Allocation Amount Varies)

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

The Management and Operations Agreement 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 407:
  - Promote and expand existing services, supportive services, case management, and self-sufficiency for Madera residents to maintain independent lifestyles.

ALTERNATIVES:

As an alternative, the Council may elect to:

- Reject one or both lease agreements and provide direction for staff to return with renegotiated terms and conditions. The rejected lease agreement(s) would continue to operate on a month-to-month basis until a new lease is executed or the current lease is terminated by either party.

- Reject one or both lease agreements and no longer provide the space for lease at the Madera Intermodal Transit Center or make the space available to new commercial tenants or available to other City staff/services.

ATTACHMENTS:

1. Attachment A Resolution Approving Amendment No. 1 – Madera Cab Lease Agreement
   - Exhibit A to Resolution: Amendment No. 1, Lease Agreement between City and Madera Cab Company
2. Attachment B Resolution Approving Amendment No. 1 – Greyhound Lease Agreement
   - Exhibit A to Resolution: Amendment No. 1, Lease Agreement between City and Greyhound
3. Attachment C – Lease Space
4. Attachment D – Parking Area

RESOLUTION NO. 22-____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, APPROVING AMENDMENT NO. 1 TO THE LEASE AGREEMENT BETWEEN THE CITY AND MADERA CAB COMPANY FOR THE USE OF OFFICE SPACE AT THE MADERA INTERMODAL TRANSIT CENTER

WHEREAS, the City of Madera (City) and Madera Cab Company entered an agreement for the lease of office space at the Madera Intermodal Transit Center located at 123 North E Street on February 20, 2019; and

WHEREAS, the lease agreement for a 3-year term beginning March 1, 2019 is scheduled to expire February 28, 2022; and

WHEREAS, the Parties entered Amendment No. 1 to the Agreement on January 19, 2022, to extend the Agreement to August 31, 2022; and

WHEREAS, both Parties have agreed that the following the renovations, the Madera Cab Company will have seniority to request the Madera Intermodal Transit Center as their place of business if wishing to renew the agreement.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA HEREBY the City Council of the City of Madera finds, determines, resolves and orders as follows:

1. The above recitals are true and correct.
2. The City Council approves Amendment No. 1 to the Lease Agreement between the City and Madera Cab Company for the use of office space at the Madera Intermodal Transit Center which is attached as Exhibit A and incorporated by reference.
3. This resolution is effective immediately upon adoption.

***

Recorded at the Request of City of Madera
When Recorded Return to:
City of Madera
City Clerk
205 W. 4th Street
Madera, CA 93637

_____

(Fee Waived Per Government Code Sections 27383 & 27388.1 (a)(2)(D). No fee due, no document tax due)

AMENDMENT NO.1 TO AGREEMENT TO THE LEASE AGREEMENT BETWEEN THE CITY OF MADERA AND MADERA CAB COMPANY.

This Amendment No. 1 to the Lease Agreement for office space use at the Madera Intermodal Transit Center between the City of Madera (Lessor) and Madera Cab Company (Lessee) is entered into effective January 19, 2022.

RECITALS

WHEREAS, the City of Madera (City) and the Madera Cab Company entered into an agreement for the lease of space at the Madera Intermodal Transit Center located at 123 North E Street on February 20, 2019; and

WHEREAS, the Lease Agreement for a 3-year term beginning March 1, 2019 is scheduled to expire February 28, 2022; and

WHEREAS, the Parties wish to extend the Agreement to a six-month extension to August 31, 2022; and

WHEREAS, the Parties wish to enter Amendment No. 1 to as set forth herein.

AMENDMENT

SECTION 1. Section 3 of the Lease Agreement entitled "Term" is amended to read as follows:

> The term of this lease extension shall be 6 months, commencing March 1, 2022, and concluding on August 31, 2022.
>
> Following the renovation of the Madera Intermodal Center, Madera Cab Company shall have seniority to request the use of the Madera Intermodal Transit Center as their place of business is wishing to renew the Lease Agreement for a longer term.

SECTION 2. Section 4 of the Lease Agreement entitled "Rent" is amended to read as follows:

Lessee shall pay to Lessor as rent for use of the Facility equal monthly installments as indicated below payable on or before the first day of each calendar month of the term. Rent for any period less than one month shall be a pro rata portion of the monthly payment. Rent shall be payable to Lessor at the address stated herein or to such other person or at such other place as Lessor shall designate in writing as provided herein.

Rent from March 1, 2022 through August 1, 2022 shall be at $175 per month.

SECTION 3. Except as amended by this Amendment No. 1, all terms and conditions of the Lease Agreement shall continue in full force and effect.

IN WITNESS WHEREOF, the Parties hereto have executed or caused the extension to the Agreement to be executed as of the date and year written above.

CITY OF MADERA

By: _____
Santos Garcia, Mayor

Date: _____

MADERA CAB COMPANY

By: _____

Print Name: _____

Title: _____

Date: _____

_____
Taxpayer ID Number

APPROVED AS TO FORM:

By: _____
Hilda Cantú Montoy, City Attorney

ATTEST:

By: _____
Alicia Gonzales, City Clerk

RESOLUTION NO. 22-____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, APPROVING AMENDMENT NO. 1 TO THE LEASE AGREEMENT BETWEEN THE CITY OF MADERA AND GREYHOUND LINES, INC. A DELAWARE CORPORATION FOR THE USE OF THE INTERMODAL TRANSIT CENTER

WHEREAS, the City of Madera (City) and Greyhound Lines, Inc. a Delaware Corporation (Greyhound) entered into a Lease Agreement for the lease of space at the Madera Intermodal Transit Center located at 123 North E Street on February 20, 2019; and

WHEREAS, the Lease Agreement for a 3-year term beginning March 1, 2019 is scheduled to expire February 28, 2022; and

WHEREAS, the Parties wish to extend the Agreement for a three-year term to February 28, 2025; and

WHEREAS, Greyhound agrees to a monthly rent of $550 with contingencies in year one; and

WHEREAS, if Greyhound is to resume in-person operations during year one of the extension a monthly rate of $806 will go into effect at the next billing cycle; and

WHEREAS, Greyhound agrees to a monthly rent of $806 in year two and a monthly rent of $826 in year three; and

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA HEREBY the City Council of the City of Madera finds, determines, resolves and orders as follows:

1. The above recitals are true and correct.
2. The City Council approves Amendment No. 1 to the Lease Agreement between the City and Greyhound for the use of the Intermodal Transit Center as set forth in Exhibit A attached to this resolution.
3. This resolution is effective immediately upon adoption.

***

Recorded at the Request of City of Madera
When Recorded Return to:
City of Madera
City Clerk
205 W. 4th Street
Madera, CA 93637

_____

(Fee Waived Per Government Code Sections 27383 & 27388.1 (a)(2)(D). No fee due, no document tax due)

AMENDMENT NO.1 TO LEASE AGREEMENT BETWEEN THE CITY OF MADERA AND GREYHOUND LINES, INC. A DELAWARE CORPORATION

This Amendment No. 1 to the Lease Agreement is entered by and between the City of Madera (Lessor) and Madera Cab Company (Lessee).

RECITALS

WHEREAS, the City of Madera and Greyhound Lines, Inc. a Delaware Corporation entered into a 3-year Lease Agreement for the lease of space at the Madera Intermodal Transit Center located at 123 North E Street on February 20, 2019; and

WHEREAS, the lease agreement is scheduled to expire February 28, 2022; and

WHEREAS, the Parties desire to extend the Lease Agreement for a three-year period by amending the Lease Agreement.

WHEREAS, the Parties wish to enter Amendment No. 1 to the Lease Agreement as set forth herein.

AMENDMENT

SECTION 1. Section 3 entitled "Term" of the Lease Agreement is amended to read as follows:

> The term of this lease shall be 36 months, commencing March 1, 2022, and concluding on February 28, 2025.

SECTION 2. Section 4 entitled "Rent" of the Lease Agreement is amended to read as follows:

> Lessee shall pay to Lessor as rent for use of the Facility equal monthly installments as indicated below payable on or before the first day of each calendar month of the term. Rent for any period less than one month shall be a pro rata portion of the monthly installment. Rent shall be payable to

Lessor at the address stated herein or to such other person or at such other place as Lessor shall designate in writing as provided herein.

Rent for Year 1 shall be $550 with contingency as described below; $806 for Year 2; and $826 for Year 3.

* The contingency to the Agreement is defined as the date when Greyhound resumes in-person operations (open doors to public, onsite ticket purchasing, staffing, etc.). On the contingency date, the monthly rental rate will increase from $550 per month to $806 per month on the next billing cycle.

SECTION 3. Except as amended by this Amendment No. 1, all terms and conditions of the Lease Agreement shall continue in full force and effect.

IN WITNESS WHEREOF, the Parties hereto have executed or caused the Amendment No. 1 to the Lease Agreement to be executed as of the date and year set forth below.

CITY OF MADERA

By: _____
Santos Garcia, Mayor

Date: _____

GREYHOUND Lines, Inc., a Delaware corporation

By: _____

Print Name: _____

Title: _____

Date: _____

_____
Taxpayer ID Number

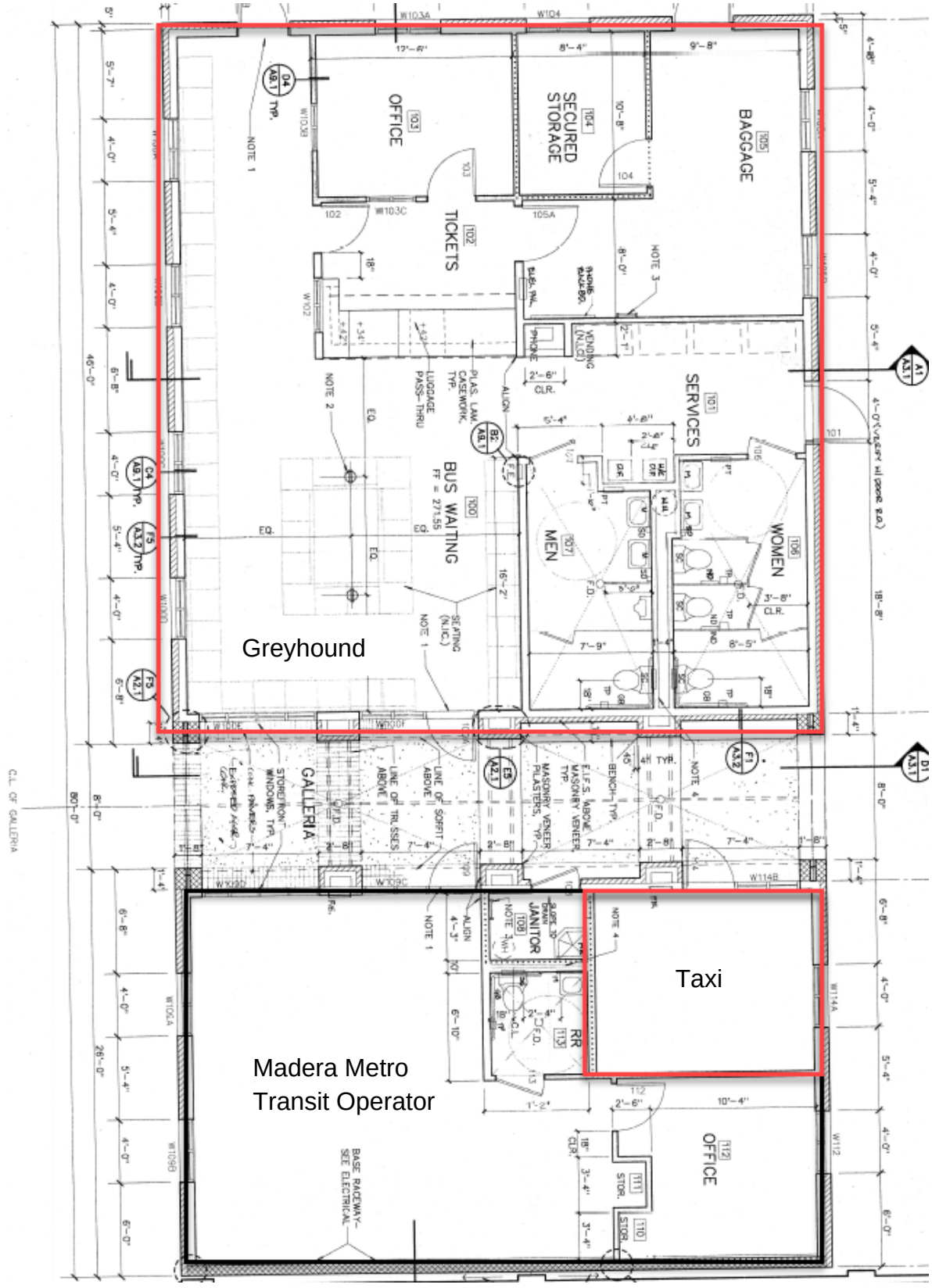
APPROVED AS TO FORM:

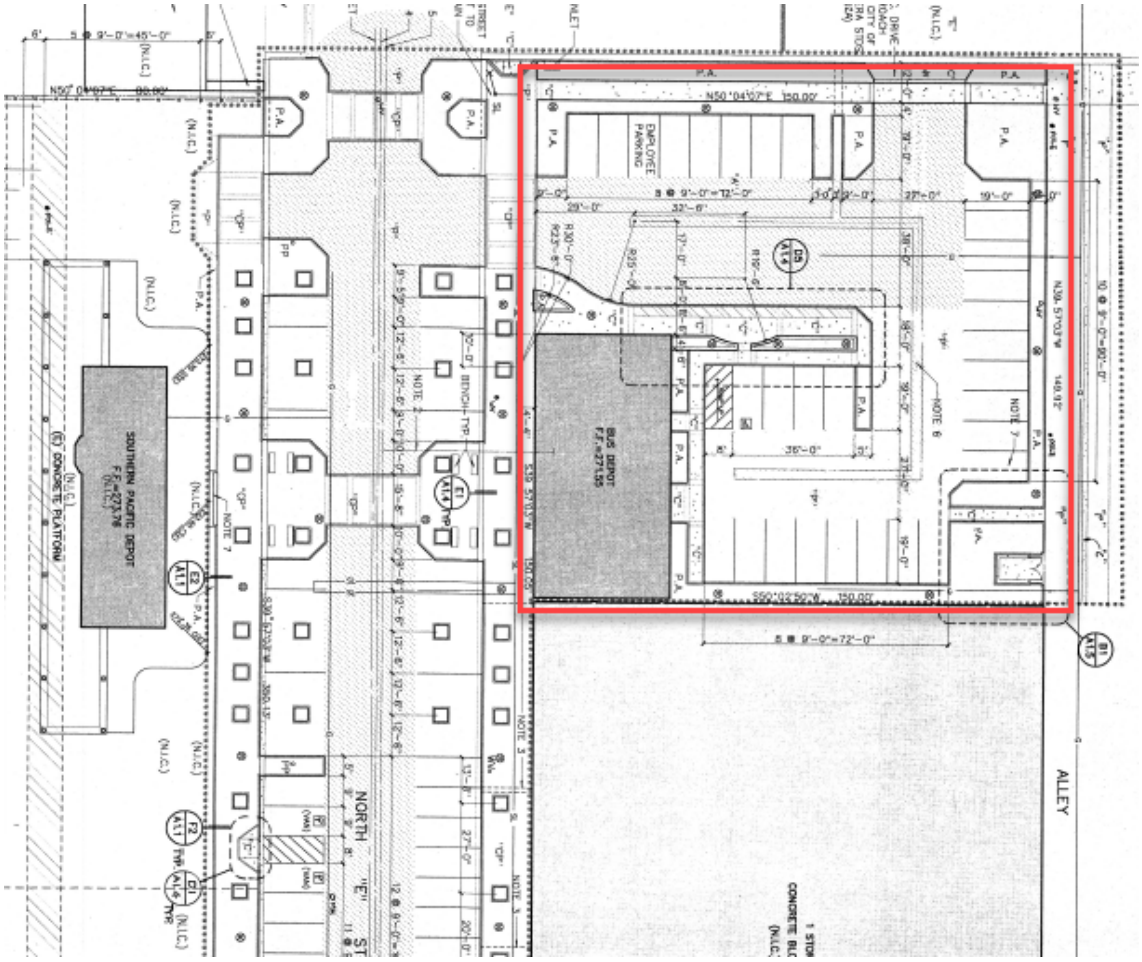
By: _____
Hilda Cantú Montoy, City Attorney

ATTEST:

By: _____
Alicia Gonzales, City Clerk

Attachment C
Lease Space





ATTACHMENT D - PARKING AREA

REPORT TO THE CITY COUNCIL AS THE SUCCESSOR AGENCY OF THE FORMER MADERA REDEVELOPMENT AGENCY

Approved by:

Arnoldo Rodriguez, City Manager

Council Meeting of: January 19, 2022

Agenda Number: B-5

SUBJECT:

Actions Related to Successor Agency Annual Budget Reporting to the Department of Finance:

1) Adopt a Resolution Adopting the Recognized Obligation Payment Schedule (ROPS) Representing Period of July 1, 2022 to June 30, 2023, for the City of Madera as the Successor Agency of the Former Madera Redevelopment Agency of the City of Madera, and

2) Adopt a Resolution Approving the Administrative Budget for the City of Madera as the Successor Agency of the Former Madera Redevelopment Agency of the City of Madera for the Period of July 1, 2022 – June 30, 2023

RECOMMENDATION:

Staff recommends that the City Council as the Successor Agency adopt resolutions approving the Recognized Obligation Payment Schedule and Administrative Budget for the period of July 1, 2022 to June 30, 2023 and authorize the City Manager to present the ROPS to the Countywide Oversight Board for its consideration and approval.

SUMMARY:

The ROPS sets forth the enforceable obligations of the Successor Agency. The Successor Agency can only make payments on those enforceable obligations listed on a ROPS approved by both the Countywide Oversight Board and the Department of Finance (DOF). The Successor Agency is not authorized to make any payments for obligations not listed on an approved ROPS.

Once the City Council as the Successor Agency approves the ROPS, it is submitted to the Countywide Oversight Board for approval, and it is transmitted by the Successor Agency to the Department of Finance for its review and approval.

Successor agencies shall submit an approved annual ROPS to the Department Finance and the Madera County Auditor Controller (CAC) by February 1, 2022 for the upcoming fiscal year. The Department of Finance will make its determination by April 15, 2022.

The Dissolution Act also requires successor agencies to prepare an administrative budget to be submitted to the Countywide Oversight Board for approval.

DOF is responsible for implementation of the RDA dissolution statutes, (AB)x1 26, AB 1484, AB 471, and SB 107, and oversees the winding-down of the successor agencies.

DISCUSSION:

Recognized Obligation Payment Schedule

The deadline established pursuant to AB 1484 to submit the July 1, 2022 to June 30, 2023 ROPS to the CAC and the DOF is February 1, 2022. The City of Madera Successor Agency's Annual ROPS and Administrative Budget is scheduled for adoption at a Special Meeting of the Oversight Board to be held later this month. Upon approval, the ROPS will be forwarded to the Department of Finance and Madera County Auditor.

Per Health and Safety Code Section 34177(m), a penalty of $10,000 per day may be issued if the ROPS is not received by the DOF by February 1, 2022.

Administrative Budget

ABx1 26 and AB1484 provide for an administrative cost allowance funded from property tax to pay for certain costs incurred for winding down the affairs of redevelopment agencies. We are limited to $250,000.00 per year. Administrative costs are allocated to both the property tax administrative allowance and project bond funds. Administrative costs are those necessary to carry out enforceable obligations. Per 34179(h)(B), the Successor Agency is not required to submit the Administrative Budget for Department of Finance's approval.

FINANCIAL IMPACT:

Adoption and transmittal of the ROPS is required to receive money from the Redevelopment Property Tax Trust Fund (RPTTF) to pay ongoing bond payments and other enforceable obligations of the former Redevelopment Agency.

ALTERNATIVES:

1. Do not adopt the resolutions approving the ROPS and Administrative Budget and provide alternate direction to staff. Due to time constraints, this may result in penalty of $10,000 per day.

ATTACHMENTS:

1. Resolution Approving Successor Agency ROPS
   Exhibit A - Madera Recognized Obligation Payment Schedule– ROPS Detail
2. Resolution Approving the Successor Agency Administrative Budget
   Exhibit A – Administrative Budget Detail

ATTACHMENT 1

RESOLUTION NO. SA 22-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA AS THE SUCCESSOR AGENCY OF THE FORMER MADERA REDEVELOPMENT AGENCY OF THE CITY OF MADERA, ADOPTING THE RECOGNIZED OBLIGATION PAYMENT SCHEDULE (ROPS) 22-23 PURSUANT TO SECTION 34177 OF THE CALIFORNIA HEALTH AND SAFETY CODE FOR FISCAL YEAR 2022-2023 FOR THE PERIOD OF JULY 1, 2022 THROUGH JUNE 30, 2023

WHEREAS, in connection with the approval and adoption of the State Budget for Fiscal Year 2011-2012, the California Legislature adopted, and the Governor signed, ABx1 26 (the "Dissolution Act"), which, after the California Supreme Court's ruling on December 29, 2011, has had the effect of dissolving all redevelopment agencies in the State of California; and

WHEREAS, the City of Madera has accepted the designation as the Successor Agency ("Agency") as that term is defined in the Dissolution Act, which has been authorized to wind down the business of the former Madera Redevelopment Agency; and

WHEREAS, Section 34177 (a)(1) of the California Health and Safety Code (added by the Dissolution Act) required that each redevelopment agency adopt a Recognized Obligation Payment Schedule (ROPS) for payments the redevelopment agency was obligated to make; and

WHEREAS, Section 34177(o) (1) of the California Health and Safety Code requires the Agency to prepare the Recognized Obligation Payment Schedule (ROPS) in a format provided for by the Department of Finance for the approval of the Oversight Board and Department of Finance; and

WHEREAS, the Agency reserves the right pursuant to HSC section 34177 (o) (1) (E) to amend the Recognized Obligation Payment Schedule (ROPS) for approved enforceable obligations as needed and is due to Finance no later than October 1.

NOW, THEREFORE the City Council of the City of Madera as the Successor Agency to the former Madera Redevelopment Agency of the City of Madera hereby finds, determines, resolves and orders as follows:

1. The recitals listed above are true and correct.

2. The Agency hereby approves and adopts the Recognized Obligation Payment Schedule 22-23 for the period July 1, 2022 through June 30, 2023 attached hereto as Exhibit A.

3. The Agency authorizes and directs the City Manager to:

   (a) Present a copy of the adopted Recognized Obligation Payment Schedule 22-23 for the period July 1, 2022 through June 30, 2023 to the Countywide Oversight Board for approval.

   (b) Transmit a copy of the adopted Recognized Obligation Payment Schedule 22-23 for the period July 1, 2022 through June 30, 2023 by mail or electronic means to the State Department of Finance, the State Controller, Madera County Administrator and Madera County Auditor-Controller.

   (c) Post the Recognized Obligation Payment Schedule 22-23 for the period July 1, 2022 through June 30, 2023 on the City's website.

4. The Agency designates the City Manager as the individual to whom the Department of Finance may make requests for information and who shall provide the department with his telephone number and email address for purposes of communication.

5. This resolution is effective immediately upon adoption.

* * * * * *

Exhibit A - Madera Recognized Obligation Payment Schedule– ROPS Detail

Madera City ROPS 2022-23 Annual								
			Agreement	Agreement			Total Outstanding	Total Requested
Item #	Obligation Name	Obligation Type	Execution Date	Termination	Payee	Description	Obligation	Funding
21	Property Management	Property Maintenance	2/1/2008	9/10/2038	Various Vendors	Facility and Lot maintenance	100,000	5,000
54	SA Admin Costs	Admin Costs	1/1/2012	9/10/2038	Successor Agency	Administrative Costs	4,500,000	250,000
75	Project Operations	Project Management Costs	1/1/2012	9/10/2038	Various Vendors	Contract Services	35,000	35,000
76	Project Operations	Project Management Costs	1/1/2012	9/10/2038	Various Vendors	PG&E, application, Consultants	54,000	6,000
77	Project Operations	Project Management Costs	1/1/2012	9/10/2038	Various Vendors	Consultants, Professionals	14,000	6,000
78	Project Operations	Project Management Costs	1/1/2012	9/10/2038	Various Vendors	Other Materials, Supplies	26,000	12,000
83	SA Project Employee Cost	Project Management Costs	1/1/2012	9/10/2038	Personnel Staff	Project Management	163,039	163,039
85	Property Maintenance 428 Yosemite	Property Maintenance	1/1/2012	9/10/2038	Various Vendors	Property Maintenance 428 Yosemite	-	-
86	Property Maintenance 120 N. E St.	Property Maintenance	1/1/2012	9/10/2038	Various Vendors	Property Maintenance 128 N E St	-	-
95	Property Maintenance 5 E. Yosemite	Property Maintenance	1/1/2012	9/10/2038	Various Vendors	Property Maintenance 5 E Yosemite	-	-
152	Reserve -Surety Bond	Reserves	9/15/2014	9/1/2038	BAM – Build America Surety	Debt Service - Reserve	135,000	135,000
154	Adelaide Subdivision	Bond Funded Project - Pre-2011	6/10/2015	6/30/2019	Blair Church & Flynn	Engineering and design services	-	-
156	Adelaide Subdivision	Bond Funded Project - Pre-2011	1/15/2016	6/30/2019	unknown	Construction of infrastructure	-	-
157	Adell Street Imp Project	Bond Funded Project - Pre-2011	6/15/2016	6/30/2019	unknown	Street Improvements	-	-
163	E. Yosemite lot development	Bond Funded Project - Pre-2011	7/1/2017	6/30/2018	unknown	Offsite improvements	550,970	550,970
165	2018A Tax Allocation Refunding Bonds	Bonds Issued on or Before 12/31/10	6/28/2018	9/1/2038	Bank New York Mellon	Refunding bonds issue to fund RDA projects	42,221,778	2,113,025
166	2018B Tax Allocation Refunding Bonds	Bonds Issued on or Before 12/31/10	6/28/2018	9/1/2025	Bank New York Mellon	Refunding bonds issue to fund RDA projects	2,236,499	730,191
167	2018 Series Trustee Fee, Arbitrage, Out of Pocket	Fees	6/28/2018	9/1/2038	Bank New York Mellon	Trustee Fees, Disclosure Rprt, Bond Council	125,000	20,000
168	2018 Series Continuing Disclosure	Fees	10/10/2018	9/1/2038	Fraser & Associates	Continuing Disclosure per Bond Requirements	65,000	5,000
						Totals	**50,226,296**	**4,031,225**

ATTACHMENT 2

RESOLUTION NO. SA 22-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA AS THE SUCCESSOR AGENCY TO THE FORMER MADERA REDEVELOPMENT AGENCY OF THE CITY OF MADERA, APPROVING THE SUCCESSOR AGENCY ADMINISTRATIVE BUDGET FOR JULY 1, 2022 THROUGH JUNE 30, 2023

WHEREAS, in connection with the approval and adoption of the State Budget for Fiscal Year 2011-2012, the California Legislature adopted, and the Governor signed, ABx1 26 (the "Dissolution Act"), which, after the California Supreme Court's ruling on December 29, 2011, has had the effect of dissolving all redevelopment agencies in the State of California; and

WHEREAS, the City of Madera has accepted the designation as the Successor Agency ("Agency") as that term is defined in the Dissolution Act, which has been authorized to wind down the business of the former Madera Redevelopment Agency; and

WHEREAS, Section 34177(j) of the California Health and Safety Code (added by the Dissolution Act) requires the Agency to prepare and approve an Administrative Budget for administrative costs of the Agency for the upcoming fiscal year as provided in Section 34177 and submit to the Oversight Board for its approval.

NOW, THEREFORE the City Council of the City of Madera as the Successor Agency to the former Madera Redevelopment Agency of the City of Madera hereby finds, determines, resolves and orders as follows:

1. The recitals listed above are true and correct.

2. The Agency hereby approves the Administrative Budget for administrative costs for the period July 1, 2021 through June 30, 2022 attached hereto as Exhibit A.

3. The Agency authorizes and directs the City Manager to:

   (a) Present a copy of the Administrative Budget for administrative costs for the period July 1, 2022 through June 30, 2023 to the Madera Countywide Oversight

Board for approval.

(b) Upon approval of the Countywide Oversight Board, transmit a copy of the Administrative Budget for administrative costs for the period July 1, 2022 through June 30, 2023 by mail or electronic means to the Madera County Auditor-Controller.

4. This resolution is effective immediately upon adoption.

* * * * * *

EXHIBIT A

SUCCESSOR AGENCY OF THE FORMER MADERA REDEVELOPMENT AGENCY Administrative Budget FY 2022-23
July 1, 2022 to June 30, 2023

	RPTTF
Salaries & Benefits	$ 200,000
M&O	50,000
TOTAL	$ 250,000

REPORT TO CITY COUNCIL

Council Meeting of: January 19, 2022

Agenda Number: B-6

Dan Foss, Interim Department Director

Arnoldo Rodriguez, City Manager

SUBJECT:

Request for Assignment of Hangar Lease Agreement

RECOMMENDATION:

Adopt a Resolution Approving Assignment of Third Amended Lease Agreement from Madera Aviation Group, LLC to CA Pacific Investments LLC

SUMMARY:

On November 18, 2021, the City received a Request for Assignment of Hangar Lease from Madera Aviation Group, LLC to CA Pacific Investments, LLC. Sans the change in name, no other changes to the lease agreement are proposed.

DISCUSSION:

On October 4, 2006, the City Council (Council) approved a 40-year land lease agreement with Madera Aviation Group, LLC. Since the approval of the original lease, Council has approved three amendments. Table 1 summarizes the amendments.

Table 1: *Amendments to the original agreement*

#	*Council action*	*Summary*
1	Nov. 19, 2008	Authorized the self-fueling of the tenant's aircraft, sale of fuels to the public, and onsite fuel storage.
2	Aug. 5, 2009	Tenant leased additional property; from 24,375 sf to 46,200 sf. The term of the agreement was extended by 3 years from 2046 to 2049. The lease rate was also adjusted.
3	Aug. 4, 2021	Tenant leased additional property to construct a new hanger (currently under construction).

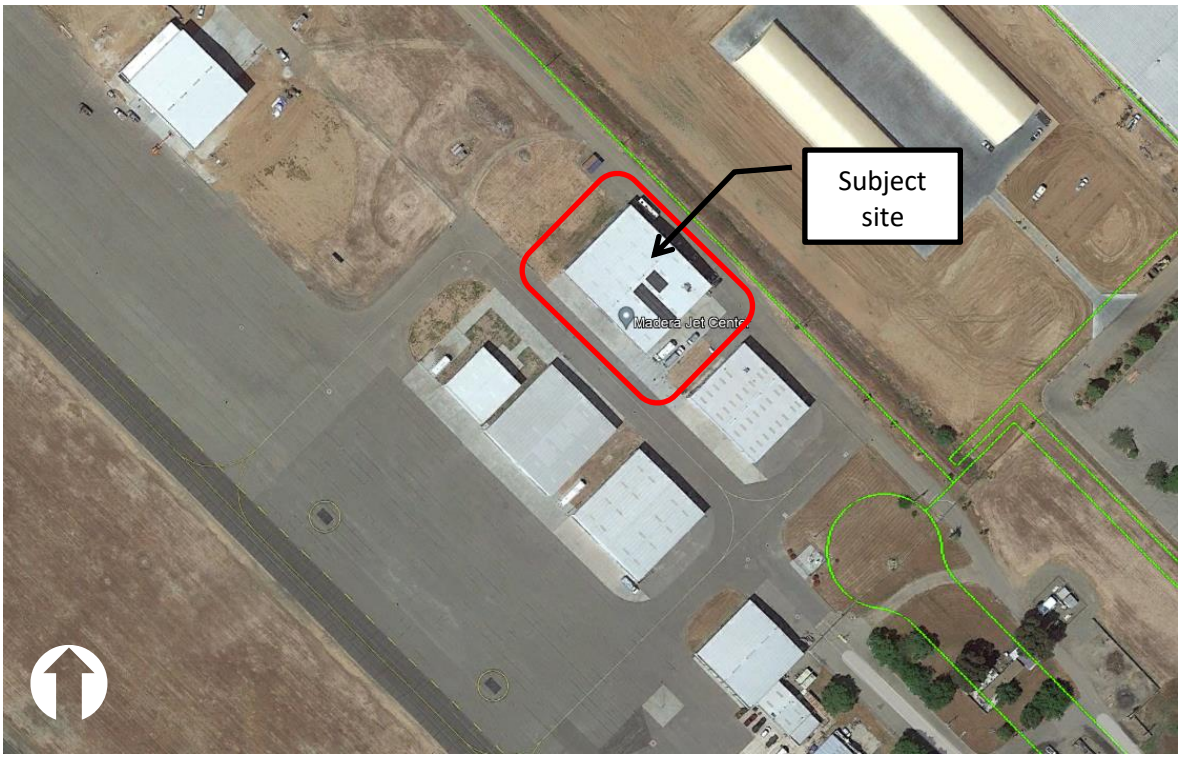


Figure 1: Approximate boundary of subject site at the Madera Municipal Airport

FINANCIAL IMPACT:

The Madera Municipal Airport is an Enterprise Fund and all funds received are invested back into the airport. The airport generates $11,352 per year from this hangar lease and these funds are reinvested back into the airport.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

The proposed action is not specifically addressed as part of the Vision Plan, nor is it in conflict with the Plan.

ALTERNATIVES:

Council may elect to not approve the request for assignment of hangar lease for Madera Aviation Group, LLC. Council may also request additional information from staff.

ATTACHMENTS:

1. Resolution
2. Exhibit 1 – Request for Assignment

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA APPROVING THE ASSIGNMENT OF THIRD AMENDED LEASE AGREEMENT FROM MADERA AVIATION GROUP, LLC TO CA PACIFIC INVESTMENTS, LLC

WHEREAS, the City of Madera ("City") and Madera Aviation Group, LLC are parties to a Third Amended Lease Agreement for airport property which was originally entered into by and between the City and Albert Buccieri and thereafter assigned to Madera Aviation Group, LLC (the "Hangar Lease"); and

WHEREAS, the City is in receipt of a Request for Assignment of Hangar Lease dated November 18, 2021 from Albert Buccieri, manager of Madera Aviation Group, LLC; and

WHEREAS, the request for assignment seeks the City's consent and approval of the assignment to CA Pacific Investments, LLC; and

WHEREAS, City staff has reviewed the request and recommends approval of the assignment; and

WHEREAS, the current lease agreement requires approval of an assignment.

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 assignment of Third Amended Lease Agreement dated August 4, 2021 to CA Pacific Investments, LLC.
3. The City Manager or his designee is authorized to execute any documents necessary to effectuate the approval of the assignment.
4. This resolution is effective immediately upon adoption.

******

Madera Aviation Group, LLC

6737 N. Milburn Ave., Suite 160-100
Fresno, California 93722
559-389-5820

November 18, 2021

Mr. Daniel Foss
Public Works Director
City of Madera
Public Works
1030 South Gateway
Madera, CA 93637
dfoss@madera.gov

Re: Request for Assignment of Hangar Lease

As you are aware, Madera Aviation Group, LLC is the current lessee under that certain Third Amended Lease Agreement dated as of August 4, 2021 originally entered into by and between the City of Madera and Madera Aviation Group. LLC and thereafter assigned to WSD, LLC (the "Lease"), covering the premises described in the Lease at the Madera Airport. As you are also aware, Madera Aviation Group, LLC now wishes to assign all of its right, title, interest and duties in, to and under the Lease to CA Pacific Investments, LLC pursuant to the enclosed Assignment of Lease.

Madera Aviation Group, LLC hereby requests the City of Madera's consent to and approval of that assignment, and the City's execution of the attached Assignment of Lease, at its earliest opportunity. Please place this matter on the agenda for the next available meeting of the City Council.

If you need any further information, please contact Paul C. Franco at 559-389-5853 or pfranco@pcflegal.com. Thank you for your assistance.

Very Truly Yours,

Albert M. Buccieri
Manager

DEW:sf
Enclosure
cc: Paul C. Franco (w/enclosure)
CA Pacific Investments, LLC (w/enclosure)
Adam Gonzales, City of Madera, Public Works

RECORDING REQUESTED BY CITY OF MADERA

AFTER RECORDING, PLEASE MAIL TO:
City of Madera
Office of the City Clerk
205 West 4th Street
Madera, California 93637

(Fee Waived Per Government Code Section 27383, No Fee Due)

ASSIGNMENT OF LEASE

For valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Madera Aviation Group, LLC, a California limited liability company ("Assignor") hereby assigns, delegates and transfers to CA Pacific Investments, LLC, a California limited liability company ("Assignee") all of Assignor's right, title, interest and duties in, to and under that certain Third Amended Lease Agreement dated as of August 4, 2021 originally entered into by and between the Madera Aviation Group, LLC. covering the premises described in the Lease.

This Assignment is effective as of January 19, 2022.

Madera Aviation Group, LLC

By: _____

Albert M. Buccieri III, Manager

ACCEPTANCE OF ASSIGNMENT

CA Pacific Investments, LLC "Assignee" hereby accepts such Assignment, and hereby assumes and agrees to timely keep, perform and be bound by all the terms, covenants, conditions and obligations contained in the Lease on the part of the lessee to be kept and performed as though the undersigned was the original lessee thereunder arising as of the effective date hereof.

This Acceptance is effective as of January 19, 2022.

Madera Aviation Group, LLC

By: _____

Albert M. Buccieri, III, Manager

CONSENT AND APPROVAL

The City of Madera hereby consents to the above Assignment and Acceptance and waives any right to object thereto without waiving its rights with respect to future assignments, confirms that the provisions of the Lease with respect to assignment have been complied with, accepts Assignee as the lessee under the Lease effective as of January 19, 2022, and certifies that the Lease is a valid and enforceable obligation. Madera Aviation Group, LLC is hereby released from all obligations under the Lease arising on or after January 19, 2022.

CITY OF MADERA
A Municipal Corporation of the
State of California

By:_____
Mayor

ATTEST:

_____
City Clerk

APPROVED AS TO FORM:

_____
City Attorney

REPORT TO CITY COUNCIL

Approved by:

Dan Foss, Interim Public Works Director

Arnoldo Rodriguez, City Manager

Council Meeting of: January 19, 2022

Agenda Number: B-7

SUBJECT:

Airport Rescue Grant funding in the amount of $59,000

RECOMMENDATION:

Adopt a Resolution approving the Airport Rescue Grant Agreement with the Federal Aviation Administration

SUMMARY:

The American Rescue Plan (ARP) Act of 2021 (H.R. 1319, Public Law 117-2), signed into law by the President on March 11, 2021, includes $8 billion in funds to be awarded as economic assistance to eligible U.S. airports to prevent, prepare for, and respond to the coronavirus disease 2019 (COVID-19) pandemic.

The Federal Aviation Administration (FAA) made grants available to all airports that are part of the national airport system, including all commercial service airports, all reliever airports, and some public-owned general aviation airports.

The fully executed grant must be submitted to the FAA as soon as possible to ensure timely submission before the January 24, 2022, deadline.

DISCUSSION:

On December 20, 2021, the Madera Municipal Airport was notified of its eligibility to receive $59,000 under the ARP Act. By executing the grant agreement, the City will be accepting the funding for the airport. The grant guidelines indicate that the funding may be used for costs related to operations, personnel, cleaning, sanitization, janitorial services, combating the spread of pathogens at the airport, and debt service payments

The terms and conditions of this agreement require that the City expend these funds within four years of its execution.

FINANCIAL IMPACT:

The funds are appropriated directly from the U.S. Treasury and not from the Airport and Airway Trust Fund

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

Approval of this agreement 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 American Rescue Grant Agreement, will not be executed. Council may also request more information from staff.

ATTACHMENTS:

1. Resolution
2. Exhibit 1 – American Rescue Grant Agreement

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA APPROVING AN AIRPORT RESCUE GRANT AGREEMENT WITH FEDERAL AVIATION ADMINISTRATION

WHEREAS, the City of Madera (City) submitted to the Federal Aviation Administration (FAA) an Airport Rescue Grant Application dated June 25, 2021, for a grant of Federal funds at or associated with the Madera Municipal Airport; and

WHEREAS, the FAA approved the Grant Application subject to execution of an Airport Rescue Grant Agreement; and

WHEREAS, the Grant is provided in accordance with the American Rescue Plan Act ("ARP Act", or "the Act"), to provide eligible Sponsors with funding to prevent, prepare for, and respond to the coronavirus pandemic; and

WHEREAS, the purpose of the Grant is to maintain safe and efficient airport operations; and

WHEREAS, the City wishes to accept the terms of FAA's Grant offer.

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 Airport Rescue Grant Agreement with the Federal Aviation Administration which is attached as Exhibit 1 and incorporated herein by reference.
3. This resolution is effective immediately upon adoption.

* * * * * * * * * *

U.S. Department of Transportation Federal Aviation Administration

Airports Division Western-Pacific Region California

FAA SFO ADO 1000 Marina Boulevard Suite 115 Brisbane, CA 94005

Airport Rescue Grant Transmittal Letter

January 14, 2022

Mr. Dan Foss
Director of Public Works
City of Madera
4020 Aviation Drive
Madera, CA 93637

Dear Mr. Foss:

Please find the following electronic Airport Rescue Grant Offer, Grant No. 3-06-0144-033-2022 for Madera Municipal Airport. This letter outlines expectations for success. Please read and follow the instructions carefully.

To properly enter into this agreement, you must do the following:

a. The governing body must provide authority to execute the grant to the individual signing the grant; i.e. the sponsor's authorized representative.

b. The sponsor's authorized representative must execute the grant, followed by the attorney's certification, no later than **January 24, 2022** in order for the grant to be valid.

c. You may not make any modification to the text, terms or conditions of the grant offer.

d. The grant offer must be digitally signed by the sponsor's legal signatory authority and then routed via email to the sponsor's attorney. Once the attorney has digitally attested to the grant, an email with the executed grant will be sent to all parties.

Subject to the requirements in 2 CFR §200.305, each payment request for reimbursement under this grant must be made electronically via the Delphi eInvoicing System. Please see the attached Grant Agreement for more information regarding the use of this System. The terms and conditions of this agreement require you draw down and expend these funds within four years.

An airport sponsor may use these funds for costs related to operations, personnel, cleaning, sanitization, janitorial services, combating the spread of pathogens at the airport, and debt service payments. Please refer to the Airport Rescue Grants Frequently Asked Questions for further information.

With each payment request you are required to upload an invoice summary directly to Delphi. The invoice summary should include enough detail to permit FAA to verify compliance with the American Rescue Plan Act (Public Law 117-2). Additional details or invoices may be requested by FAA during the review of your payment requests.

As part of your final payment request, you are required to include in Delphi:

- A signed SF-425, *Federal Financial Report*
- A signed closeout report (a sample report is available here).

Until the grant is completed and closed, you are responsible for submitting a signed and dated SF-425 annually, due 90 days after the end of each Federal fiscal year in which this grant is open (due December 31 of each year this grant is open).

As a condition of receiving Federal assistance under this award, you must comply with audit requirements as established under 2 CFR part 200. Subpart F requires non-Federal entities that expend $750,000 or more in Federal awards to conduct a single or program specific audit for that year. Note that this includes Federal expenditures made under other Federal-assistance programs. Please take appropriate and necessary action to assure your organization will comply with applicable audit requirements and standards.

I am readily available to assist you and your designated representative with the requirements stated herein. The FAA sincerely values your cooperation in these efforts.

Sincerely,

Amy Choi for Laurie Suttmeier
Amy Choi for Laurie Suttmeier (Jan 14, 2022 16:38 PST)

Laurie J. Suttmeier
Manager

U.S. Department of Transportation Federal Aviation Administration

AIRPORT RESCUE GRANT

GRANT AGREEMENT

Part I - Offer

Federal Award Offer Date January 14, 2022

Airport/Planning Area Madera Municipal Airport

Airport Rescue Grant No. 3-06-0144-033-2022

Unique Entity Identifier 142988646

TO: City of Madera
(herein called the "Sponsor")

FROM: The United States of America (acting through the Federal Aviation Administration, herein called the "FAA")

WHEREAS, the Sponsor has submitted to the FAA an Airport Rescue Grant Application dated June 25, 2021, for a grant of Federal funds at or associated with the Madera Municipal Airport, which is included as part of this Airport Rescue Grant Agreement;

WHEREAS, the Sponsor has accepted the terms of FAA's Airport Rescue Grant offer;

WHEREAS, in consideration of the promises, representations and assurances provided by the Sponsor, the FAA has approved the Airport Rescue Grant Application for the Madera Municipal Airport, (herein called the "Grant" or "Airport Rescue Grant") consisting of the following:

WHEREAS, this Airport Rescue Grant is provided in accordance with the American Rescue Plan Act ("ARP Act", or "the Act"), Public Law 117-2, as described below, to provide eligible Sponsors with funding for costs related to operations, personnel, cleaning, sanitization, janitorial services, combating the spread of pathogens at the airport, and debt service payments. Airport Rescue Grant amounts to specific airports are derived by legislative formula (See Section 7102 of the Act).

WHEREAS, the purpose of this Airport Rescue Grant is to prevent, prepare for, and respond to the coronavirus pandemic. Funds provided under this Airport Rescue Grant Agreement must be used only for purposes directly related to the airport. Such purposes can include the reimbursement of an airport's operational expenses or debt service payments in accordance with the limitations prescribed in the Act.

Airport Rescue Grants may be used to reimburse airport operational expenses directly related to Madera Municipal incurred no earlier than January 20, 2020.

Airport Rescue Grants also may be used to reimburse a Sponsor's payment of debt service where such payments occur on or after March 11, 2021. Funds provided under this Airport Rescue Grant Agreement will be governed by the same principles that govern "airport revenue." New airport development projects not directly related to combating the spread of pathogens may not be funded with this Grant. Funding under this Grant for airport development projects to combat the spread of pathogens will be reallocated using an addendum to this Agreement for identified and approved projects.

NOW THEREFORE, in accordance with the applicable provisions of the ARP Act, Public Law 117-2, the representations contained in the Grant Application, and in consideration of (a) the Sponsor's acceptance of this Offer; and, (b) the benefits to accrue to the United States and the public from the accomplishment of the Grant and in compliance with the conditions as herein provided,

THE FEDERAL AVIATION ADMINISTRATION, FOR AND ON BEHALF OF THE UNITED STATES, HEREBY OFFERS AND AGREES to pay 100% percent of the allowable costs incurred as a result of and in accordance with this Grant Agreement.

Assistance Listings Number (Formerly CFDA Number): 20.106

This Offer is made on and **SUBJECT TO THE FOLLOWING TERMS AND CONDITIONS**:

CONDITIONS

1. **Maximum Obligation.** The maximum obligation of the United States payable under this Offer is $59,000, allocated as follows:

   $59,000 ARPA KW2022

2. **Grant Performance.** This Airport Rescue Grant Agreement is subject to the following Federal award requirements:

   a. The Period of Performance:

      1. Shall start on the date the Sponsor formally accepts this agreement, and is the date signed by the last Sponsor signatory to the agreement. The end date of the period of performance is 4 years (1,460 calendar days) from the date of acceptance. The period of performance end date shall not affect, relieve, or reduce Sponsor obligations and assurances that extend beyond the closeout of this Grant Agreement.

      2. Means the total estimated time interval between the start of an initial Federal award and the planned end date, which may include one or more funded portions, or budget periods. (2 Code of Federal Regulations (CFR) § 200.1)

   b. The Budget Period:

      1. For this Airport Rescue Grant is 4 years (1,460 calendar days). Pursuant to 2 CFR § 200.403(h), the Sponsor may charge to the Grant only allowable costs incurred during the budget period.

      2. Means the time interval from the start date of a funded portion of an award to the end date of that funded portion during which the Sponsor is authorized to expend the funds awarded, including any funds carried forward or other revisions pursuant to § 200.308.

   c. Close out and Termination.

1. Unless the FAA authorizes a written extension, the Sponsor must submit all Grant closeout documentation and liquidate (pay-off) all obligations incurred under this award no later than 120 calendar days after the end date of the period of performance. If the Sponsor does not submit all required closeout documentation within this time period, the FAA will proceed to close out the Grant within one year of the period of performance end date with the information available at the end of 120 days. (2 CFR § 200.344)
2. The FAA may terminate this Airport Rescue Grant, in whole or in part, in accordance with the conditions set forth in 2 CFR § 200.340, or other Federal regulatory or statutory authorities as applicable.

3. **Unallowable Costs.** The Sponsor shall not seek reimbursement for any costs that the FAA has determined to be unallowable under the ARP Act.

4. **Indirect Costs - Sponsor.** The Sponsor may charge indirect costs under this award by applying the indirect cost rate identified in the Grant Application as accepted by the FAA, to allowable costs for Sponsor direct salaries and wages only.

5. **Final Federal Share of Costs.** The United States' share of allowable Grant costs is 100%.

6. **Completing the Grant without Delay and in Conformance with Requirements.** The Sponsor must carry out and complete the Grant without undue delays and in accordance with this Airport Rescue Grant Agreement, the ARP Act, and the regulations, policies, standards, and procedures of the Secretary of Transportation ("Secretary"). Pursuant to 2 CFR § 200.308, the Sponsor agrees to report to the FAA any disengagement from funding eligible expenses under the Grant that exceeds three months or a 25 percent reduction in time devoted to the Grant, and request prior approval from FAA. The report must include a reason for the stoppage. The Sponsor agrees to comply with the attached assurances, which are part of this agreement and any addendum that may be attached hereto at a later date by mutual consent.

7. **Amendments or Withdrawals before Grant Acceptance.** The FAA reserves the right to amend or withdraw this offer at any time prior to its acceptance by the Sponsor.

8. **Offer Expiration Date.** This offer will expire and the United States will not be obligated to pay any part of the costs unless this offer has been accepted by the Sponsor on or before January 24, 2022, or such subsequent date as may be prescribed in writing by the FAA.

9. **Improper Use of Federal Funds.** The Sponsor must take all steps, including litigation if necessary, to recover Federal funds spent fraudulently, wastefully, or in violation of Federal antitrust statutes, or misused in any other manner, including uses that violate this Airport Rescue Grant Agreement, the ARP Act, or other provision of applicable law. For the purposes of this Airport Rescue Grant Agreement, the term "Federal funds" means funds however used or dispersed by the Sponsor that were originally paid pursuant to this or any other Federal grant agreement(s). The Sponsor must return the recovered Federal share, including funds recovered by settlement, order, or judgment, to the Secretary. The Sponsor must furnish to the Secretary, upon request, all documents and records pertaining to the determination of the amount of the Federal share or to any settlement, litigation, negotiation, or other efforts taken to recover such funds. All settlements or other final positions of the Sponsor, in court or otherwise, involving the recovery of such Federal share require advance approval by the Secretary.

10. **United States Not Liable for Damage or Injury.** The United States is not responsible or liable for damage to property or injury to persons which may arise from, or relate to this Airport Rescue

Grant Agreement, including, but not limited to, any action taken by a Sponsor related to or arising from, directly or indirectly, this Airport Rescue Grant Agreement.

11. **System for Award Management (SAM) Registration and Unique Entity Identifier (UEI).**

    a. Requirement for System for Award Management (SAM): Unless the Sponsor is exempted from this requirement under 2 CFR 25.110, the Sponsor must maintain the currency of its information in SAM until the Sponsor submits the final financial report required under this Grant, or receives the final payment, whichever is later. This requires that the Sponsor review and update the information at least annually after the initial registration and more frequently if required by changes in information or another award term. Additional information about registration procedures may be found at the SAM website (currently at http://www.sam.gov).

    b. Unique entity identifier (UEI) means a 12-character alpha-numeric value used to identify a specific commercial, nonprofit or governmental entity. A UEI may be obtained from SAM.gov at https://sam.gov/SAM/pages/public/index.jsf.

12. **Electronic Grant Payment(s).** Unless otherwise directed by the FAA, the Sponsor must make each payment request under this agreement electronically via the Delphi eInvoicing System for Department of Transportation (DOT) Financial Assistance Awardees.

13. **Air and Water Quality.** The Sponsor is required to comply with all applicable air and water quality standards for all projects in this grant. If the Sponsor fails to comply with this requirement, the FAA may suspend, cancel, or terminate this Agreement.

14. **Financial Reporting and Payment Requirements.** The Sponsor will comply with all Federal financial reporting requirements and payment requirements, including submittal of timely and accurate reports.

15. **Buy American.** Unless otherwise approved in advance by the FAA, in accordance with 49 United States Code (U.S.C.) § 50101, the Sponsor will not acquire or permit any contractor or subcontractor to acquire any steel or manufactured goods produced outside the United States to be used for any project for which funds are provided under this grant. The Sponsor will include a provision implementing Buy American in every contract.

16. **Audits for Sponsors.**

    PUBLIC SPONSORS. The Sponsor must provide for a Single Audit or program-specific audit in accordance with 2 CFR Part 200. The Sponsor must submit the audit reporting package to the Federal Audit Clearinghouse on the Federal Audit Clearinghouse's Internet Data Entry System at http://harvester.census.gov/facweb/. Upon request of the FAA, the Sponsor shall provide one copy of the completed audit to the FAA.

17. **Suspension or Debarment.** When entering into a "covered transaction" as defined by 2 CFR § 180.200, the Sponsor must:

    a. Verify the non-Federal entity is eligible to participate in this Federal program by:

        1. Checking the excluded parties list system (EPLS) as maintained within the System for Award Management (SAM) to determine if the non-Federal entity is excluded or disqualified; or

        2. Collecting a certification statement from the non-Federal entity attesting the entity is not excluded or disqualified from participating; or

3. Adding a clause or condition to covered transactions attesting the individual or firm is not excluded or disqualified from participating.

b. Require prime contractors to comply with 2 CFR § 180.330 when entering into lower-tier transactions (e.g., subcontracts).

c. Immediately disclose to the FAA whenever the Sponsor (1) learns the Sponsor has entered into a covered transaction with an ineligible entity, or (2) suspends or debars a contractor, person, or entity.

18. Ban on Texting While Driving.

a. In accordance with Executive Order 13513, Federal Leadership on Reducing Text Messaging While Driving, October 1, 2009, and DOT Order 3902.10, Text Messaging While Driving, December 30, 2009, the Sponsor is encouraged to:

1. Adopt and enforce workplace safety policies to decrease crashes caused by distracted drivers, including policies to ban text messaging while driving when performing any work for, or on behalf of, the Federal government, including work relating to this Airport Rescue Grant or subgrant funded by this Grant.

2. Conduct workplace safety initiatives in a manner commensurate with the size of the business, such as:

A. Establishment of new rules and programs or re-evaluation of existing programs to prohibit text messaging while driving; and

B. Education, awareness, and other outreach to employees about the safety risks associated with texting while driving.

b. The Sponsor must insert the substance of this clause on banning texting while driving in all subgrants, contracts, and subcontracts funded by this Airport Rescue Grant.

19. Trafficking in Persons.

a. You as the recipient, your employees, subrecipients under this Airport Rescue Grant, and subrecipients' employees may not –

1. Engage in severe forms of trafficking in persons during the period of time that the award is in effect;

2. Procure a commercial sex act during the period of time that the award is in effect; or

3. Use forced labor in the performance of the award or subawards under the Airport Rescue Grant.

b. The FAA as the Federal awarding agency may unilaterally terminate this award, without penalty, if you or a subrecipient that is a private entity –

1. Is determined to have violated a prohibition in paragraph a. of this Airport Rescue Grant Agreement term; or

2. Has an employee who is determined by the agency official authorized to terminate the Airport Rescue Grant Agreement to have violated a prohibition in paragraph a. of this Airport Rescue Grant term through conduct that is either –

A. Associated with performance under this Airport Rescue Grant; or

B. Imputed to the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR Part 180, "OMB Guidelines to Agencies on Government-wide Debarment and Suspension (Nonprocurement),"as implemented by the FAA at 2 CFR Part 1200.

c. You must inform us immediately of any information you receive from any source alleging a violation of a prohibition in paragraph a. of this Grant condition during this Airport Rescue Grant Agreement.

d. Our right to terminate unilaterally that is described in paragraph a. of this Grant condition:

1. Implements section 106(g) of the Trafficking Victims Protection Act of 2000 (TVPA), as amended (22 U.S.C. § 7104(g)), and

2. Is in addition to all other remedies for noncompliance that are available to the FAA under this Airport Rescue Grant.

20. Employee Protection from Reprisal.

a. Prohibition of Reprisals —

1. In accordance with 41 U.S.C. § 4712, an employee of a grantee or subgrantee may not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing to a person or body described in sub-paragraph (a)(2) of this Grant condition, information that the employee reasonably believes is evidence of:

a. Gross mismanagement of a Federal grant;
b. Gross waste of Federal funds;
c. An abuse of authority relating to implementation or use of Federal funds;
d. A substantial and specific danger to public health or safety; or
e. A violation of law, rule, or regulation related to a Federal grant.

2. Persons and bodies covered: The persons and bodies to which a disclosure by an employee is covered are as follows:

a. A member of Congress or a representative of a committee of Congress;
b. An Inspector General;
c. The Government Accountability Office;
d. A Federal employee responsible for oversight or management of a grant program at the relevant agency;
e. A court or grand jury;
f. A management official or other employee of the Sponsor, contractor, or subcontractor who has the responsibility to investigate, discover, or address misconduct; or
g. An authorized official of the Department of Justice or other law enforcement agency.

3. Submission of Complaint — A person who believes that they have been subjected to a reprisal prohibited by paragraph a. of this Airport Rescue Grant Agreement may submit a complaint regarding the reprisal to the Office of Inspector General (OIG) for the U.S. Department of Transportation.

4. Time Limitation for Submittal of a Complaint — A complaint may not be brought under this subsection more than three years after the date on which the alleged reprisal took place.

5. Required Actions of the Inspector General — Actions, limitations, and exceptions of the Inspector General's office are established under 41 U.S.C. § 4712(b).

6. Assumption of Rights to Civil Remedy — Upon receipt of an explanation of a decision not to conduct or continue an investigation by the Office of Inspector General, the person submitting a complaint assumes the right to a civil remedy under 41 U.S.C. § 4712(c).

21. **Limitations.** Nothing provided herein shall be construed to limit, cancel, annul, or modify the terms of any Federal grant agreement(s), including all terms and assurances related thereto, that have been entered into by the Sponsor and the FAA prior to the date of this Airport Rescue Grant Agreement.

22. **Face Coverings Policy.** The sponsor agrees to implement a face-covering (mask) policy to combat the spread of pathogens. This policy must include a requirement that all persons wear a mask, in accordance with Centers for Disease Control (CDC) and Transportation Security Administration (TSA) requirements, as applicable, at all times while in all public areas of the airport property, except to the extent exempted under those requirements. This special condition requires the airport sponsor continue to require masks until Executive Order 13998, Promoting COVID-19 Safety in Domestic and International Travel, is no longer effective.

SPECIAL CONDITIONS FOR USE OF AIRPORT RESCUE GRANT FUNDS

CONDITIONS FOR EQUIPMENT -

1. **Equipment or Vehicle Replacement.** The Sponsor agrees that when using funds provided by this Grant to replace equipment, the proceeds from the trade-in or sale of such replaced equipment shall be classified and used as airport revenue.

2. **Equipment Acquisition.** The Sponsor agrees that for any equipment acquired with funds provided by this Grant, such equipment shall be used solely for purposes directly related to combating the spread of pathogens at the airport.

3. **Low Emission Systems.** The Sponsor agrees that vehicles and equipment acquired with funds provided in this Grant:

   a. Will be maintained and used at the airport for which they were purchased; and

   b. Will not be transferred, relocated, or used at another airport without the advance consent of the FAA.

   The Sponsor further agrees that it will maintain annual records on individual vehicles and equipment, project expenditures, cost effectiveness, and emission reductions.

CONDITIONS FOR UTILITIES AND LAND -

4. **Utilities Proration.** For purposes of computing the United States' share of the allowable airport operations and maintenance costs, the allowable cost of utilities incurred by the Sponsor to operate and maintain airport(s) included in the Grant must not exceed the percent attributable to the capital or operating costs of the airport.

5. **Utility Relocation in Grant.** The Sponsor understands and agrees that:

   a. The United States will not participate in the cost of any utility relocation unless and until the Sponsor has submitted evidence satisfactory to the FAA that the Sponsor is legally responsible for payment of such costs;

b. FAA participation is limited to those utilities located on-airport or off-airport only where the Sponsor has an easement for the utility; and

c. The utilities must serve a purpose directly related to the Airport.

The Sponsor's acceptance of this Offer and ratification and adoption of the Airport Rescue Grant Application incorporated herein shall be evidenced by execution of this instrument by the Sponsor. The Offer and Acceptance shall comprise an Airport Rescue Grant Agreement, as provided by the ARP Act, constituting the contractual obligations and rights of the United States and the Sponsor with respect to this Grant. The effective date of this Airport Rescue Grant Agreement is the date of the Sponsor's acceptance of this Offer.

Please read the following information: By signing this document, you are agreeing that you have reviewed the following consumer disclosure information and consent to transact business using electronic communications, to receive notices and disclosures electronically, and to utilize electronic signatures in lieu of using paper documents. You are not required to receive notices and disclosures or sign documents electronically. If you prefer not to do so, you may request to receive paper copies and withdraw your consent at any time.

Dated January 14, 2022

UNITED STATES OF AMERICA
FEDERAL AVIATION ADMINISTRATION

Amy Choi for Laurie Suttmeier
Amy Choi for Laurie Suttmeier (Jan 14, 2022 16:38 PST)

(Signature)

Amy Choi for Laurie Suttmeier

(Typed Name)

Assistant Manager

(Title of FAA Official)

Part II - Acceptance

The Sponsor does hereby ratify and adopt all assurances, statements, representations, warranties, covenants, and agreements contained in the Airport Rescue Grant Application and incorporated materials referred to in the foregoing Offer under Part I of this Airport Rescue Grant Agreement, and does hereby accept this Offer and by such acceptance agrees to comply with all of the terms and conditions in this Offer and in the Airport Rescue Grant Application and all applicable terms and conditions provided for in the ARP Act and other applicable provisions of Federal law.

Please read the following information: By signing this document, you are agreeing that you have reviewed the following consumer disclosure information and consent to transact business using electronic communications, to receive notices and disclosures electronically, and to utilize electronic signatures in lieu of using paper documents. You are not required to receive notices and disclosures or sign documents electronically. If you prefer not to do so, you may request to receive paper copies and withdraw your consent at any time.

I declare under penalty of perjury that the foregoing is true and correct. [1]

Dated

City of Madera

(Name of Sponsor)

(Signature of Sponsor's Designative Official/Representative)

By: _____

(Type Name of Sponsor's Designative Official/Representative)

Title: _____

(Title of Sponsor's Designative Official/Representative)

[1] Knowingly and willfully providing false information to the Federal government is a violation of 18 U.S.C. Section 1001 (False Statements) and could subject you to fines, imprisonment, or both.

CERTIFICATE OF SPONSOR'S ATTORNEY

I, , acting as Attorney for the Sponsor do hereby certify:

That in my opinion the Sponsor is empowered to enter into the foregoing Grant Agreement under the laws of the State of California. Further, I have examined the foregoing Grant Agreement and the actions taken by said Sponsor and Sponsor's official representative has been duly authorized and that the execution thereof is in all respects due and proper and in accordance with the laws of the said State and the ARP Act. The Sponsor understands funding made available under this Grant Agreement may only be used for costs related to operations, personnel, cleaning, sanitization, janitorial services, and combating the spread of pathogens at the airport incurred on or after January 20, 2020, or for debt service payments that are due on or after March 11, 2021. Further, it is my opinion the foregoing Grant Agreement constitutes a legal and binding obligation of the Sponsor in accordance with the terms thereof.

Please read the following information: By signing this document, you are agreeing that you have reviewed the following consumer disclosure information and consent to transact business using electronic communications, to receive notices and disclosures electronically, and to utilize electronic signatures in lieu of using paper documents. You are not required to receive notices and disclosures or sign documents electronically. If you prefer not to do so, you may request to receive paper copies and withdraw your consent at any time.

Dated at

By: _____

(Signature of Sponsor's Attorney)

AIRPORT RESCUE GRANT ASSURANCES

AIRPORT SPONSORS

A. General.

1. These Airport Rescue Grant Assurances are required to be submitted as part of the application by sponsors requesting funds under the provisions of the American Rescue Plan Act of 2021 ("ARP Act," or "the Act"), Public Law 117-2. As used herein, the term "public agency sponsor" means a public agency with control of a public-use airport; the term "private sponsor" means a private owner of a public-use airport; and the term "sponsor" includes both public agency sponsors and private sponsors.
2. Upon acceptance of this Airport Rescue Grant offer by the sponsor, these assurances are incorporated into and become part of this Airport Rescue Grant Agreement.

B. Sponsor Certification.

The sponsor hereby assures and certifies, with respect to this Airport Rescue Grant that:

It will comply with all applicable Federal laws, regulations, executive orders, policies, guidelines, and requirements as they relate to the application, acceptance, and use of Federal funds for this Airport Rescue Grant including but not limited to the following:

FEDERAL LEGISLATION

a. 49 U.S.C. Chapter 471, as applicable
b. Davis-Bacon Act — 40 U.S.C. 276(a), et. seq.
c. Federal Fair Labor Standards Act — 29 U.S.C. 201, et. seq.
d. Hatch Act — 5 U.S.C. 1501, et. seq.[2]
e. Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 Title 42 U.S.C. 4601, et. seq.
f. National Historic Preservation Act of 1966 — Section 106 — 16 U.S.C. 470(f).
g. Archeological and Historic Preservation Act of 1974 — 16 U.S.C. 469 through 469c.
h. Native Americans Grave Repatriation Act — 25 U.S.C. Section 3001, et. seq.
i. Clean Air Act, P.L. 90-148, as amended.
j. Coastal Zone Management Act, P.L. 93-205, as amended.
k. Flood Disaster Protection Act of 1973 — Section 102(a) — 42 U.S.C. 4012a.
l. Title 49, U.S.C., Section 303, (formerly known as Section 4(f)).
m. Rehabilitation Act of 1973 — 29 U.S.C. 794.
n. Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq., 78 stat. 252) (prohibits discrimination on the basis of race, color, national origin).
o. Americans with Disabilities Act of 1990, as amended, (42 U.S.C. § 12101 et seq.), prohibits discrimination on the basis of disability).
p. Age Discrimination Act of 1975 — 42 U.S.C. 6101, et. seq.

q. American Indian Religious Freedom Act, P.L. 95-341, as amended.

r. Architectural Barriers Act of 1968 — 42 U.S.C. 4151, et. seq.

s. Power plant and Industrial Fuel Use Act of 1978 — Section 403- 2 U.S.C. 8373.

t. Contract Work Hours and Safety Standards Act — 40 U.S.C. 327, et. seq.

u. Copeland Anti-kickback Act — 18 U.S.C. 874.1.

v. National Environmental Policy Act of 1969 — 42 U.S.C. 4321, et. seq.

w. Wild and Scenic Rivers Act, P.L. 90-542, as amended.

x. Single Audit Act of 1984 — 31 U.S.C. 7501, et. seq.[2]

y. Drug-Free Workplace Act of 1988 — 41 U.S.C. 702 through 706.

z. The Federal Funding Accountability and Transparency Act of 2006, as amended (Pub. L. 109-282, as amended by section 6202 of Pub. L. 110-252).

EXECUTIVE ORDERS

a. Executive Order 11246 – Equal Employment Opportunity

b. Executive Order 11990 – Protection of Wetlands

c. Executive Order 11998 – Flood Plain Management

d. Executive Order 12372 – Intergovernmental Review of Federal Programs

e. Executive Order 12699 – Seismic Safety of Federal and Federally Assisted New Building Construction

f. Executive Order 12898 – Environmental Justice

g. Executive Order 14005 – Ensuring the Future Is Made in All of America by All of America's Workers.

FEDERAL REGULATIONS

a. 2 CFR Part 180 – OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement).

b. 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.[3, 4]

c. 2 CFR Part 1200 – Nonprocurement Suspension and Debarment.

d. 28 CFR Part 35 – Discrimination on the Basis of Disability in State and Local Government Services.

e. 28 CFR § 50.3 – U.S. Department of Justice Guidelines for Enforcement of Title VI of the Civil Rights Act of 1964.

f. 29 CFR Part 1 – Procedures for predetermination of wage rates.[1]

g. 29 CFR Part 3 – Contractors and subcontractors on public building or public work financed in whole or part by loans or grants from the United States.[1]

h. 29 CFR Part 5 – Labor standards provisions applicable to contracts covering Federally financed and assisted construction (also labor standards provisions applicable to non-construction contracts subject to the Contract Work Hours and Safety Standards Act).[1]

i. 41 CFR Part 60 – Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor (Federal and Federally assisted contracting requirements).[1]

j. 49 CFR Part 20 – New restrictions on lobbying.

k. 49 CFR Part 21 – Nondiscrimination in Federally-assisted programs of the Department of Transportation - effectuation of Title VI of the Civil Rights Act of 1964.

l. 49 CFR Part 23 – Participation by Disadvantage Business Enterprise in Airport Concessions.

m. 49 CFR Part 26 – Participation by Disadvantaged Business Enterprises in Department of Transportation Program.

n. 49 CFR Part 27 – Nondiscrimination on the Basis of Handicap in Programs and Activities Receiving or Benefiting from Federal Financial Assistance.[1]

o. 49 CFR Part 28 – Enforcement of Nondiscrimination on the Basis of Handicap in Programs or Activities conducted by the Department of Transportation.

p. 49 CFR Part 30 – Denial of public works contracts to suppliers of goods and services of countries that deny procurement market access to U.S. contractors.

q. 49 CFR Part 32 – Government-wide Requirements for Drug-Free Workplace (Financial Assistance).

r. 49 CFR Part 37 – Transportation Services for Individuals with Disabilities (ADA).

s. 49 CFR Part 41 – Seismic safety of Federal and Federally assisted or regulated new building construction.

FOOTNOTES TO AIRPORT RESCUE GRANT ASSURANCE B

[1] These laws do not apply to airport planning sponsors.
[2] These laws do not apply to private sponsors.
[3] Cost principles established in 2 CFR Part 200 subpart E must be used as guidelines for determining the eligibility of specific types of expenses.
[4] Audit requirements established in 2 CFR Part 200 subpart F are the guidelines for audits.

SPECIFIC ASSURANCES

Specific assurances required to be included in grant agreements by any of the above laws, regulations, or circulars are incorporated by reference in this Grant Agreement.

1. Purpose Directly Related to the Airport

It certifies that the reimbursement sought is for a purpose directly related to the airport.

2. Responsibility and Authority of the Sponsor.

a. Public Agency Sponsor:

It has legal authority to apply for this Grant, and to finance and carry out the proposed grant; that an official decision has been made by the applicant's governing body authorizing the filing of the application, including all understandings and assurances contained therein, and directing

and authorizing the person identified as the official representative of the applicant to act in connection with the application and to provide such additional information as may be required.

b. Private Sponsor:

It has legal authority to apply for this Grant and to finance and carry out the proposed Grant and comply with all terms, conditions, and assurances of this Grant Agreement. It shall designate an official representative and shall in writing direct and authorize that person to file this application, including all understandings and assurances contained therein; to act in connection with this application; and to provide such additional information as may be required.

3. Good Title.

It, a public agency or the Federal government, holds good title, satisfactory to the Secretary, to the landing area of the airport or site thereof, or will give assurance satisfactory to the Secretary that good title will be acquired.

4. Preserving Rights and Powers.

a. It will not take or permit any action which would operate to deprive it of any of the rights and powers necessary to perform any or all of the terms, conditions, and assurances in this Grant Agreement without the written approval of the Secretary, and will act promptly to acquire, extinguish, or modify any outstanding rights or claims of right of others which would interfere with such performance by the sponsor. This shall be done in a manner acceptable to the Secretary.

b. If the sponsor is a private sponsor, it will take steps satisfactory to the Secretary to ensure that the airport will continue to function as a public-use airport in accordance with this Grant Agreement.

c. If an arrangement is made for management and operation of the airport by any agency or person other than the sponsor or an employee of the sponsor, the sponsor will reserve sufficient rights and authority to insure that the airport will be operated and maintained in accordance Title 49, United States Code, the regulations, and the terms and conditions of this Grant Agreement.

5. Consistency with Local Plans.

Any project undertaken by this Grant Agreement is reasonably consistent with plans (existing at the time of submission of the Airport Rescue Grant application) of public agencies that are authorized by the State in which the project is located to plan for the development of the area surrounding the airport.

6. Consideration of Local Interest.

It has given fair consideration to the interest of communities in or near where any project undertaken by this Grant Agreement may be located.

7. Consultation with Users.

In making a decision to undertake any airport development project undertaken by this Grant Agreement, it has undertaken reasonable consultations with affected parties using the airport at which project is proposed.

8. Pavement Preventative Maintenance.

With respect to a project undertaken by this Grant Agreement for the replacement or reconstruction of pavement at the airport, it assures or certifies that it has implemented an effective airport pavement maintenance-management program and it assures that it will use such program for the useful life of any pavement constructed, reconstructed, or repaired with Federal financial assistance at the airport, including Airport Rescue Grant funds provided under this Grant Agreement. It will provide such reports on pavement condition and pavement management programs as the Secretary determines may be useful.

9. Accounting System, Audit, and Record Keeping Requirements.

a. It shall keep all Grant accounts and records which fully disclose the amount and disposition by the recipient of the proceeds of this Grant, the total cost of the Grant in connection with which this Grant is given or used, and the amount or nature of that portion of the cost of the Grant supplied by other sources, and such other financial records pertinent to the Grant. The accounts and records shall be kept in accordance with an accounting system that will facilitate an effective audit in accordance with the Single Audit Act of 1984.

b. It shall make available to the Secretary and the Comptroller General of the United States, or any of their duly authorized representatives, for the purpose of audit and examination, any books, documents, papers, and records of the recipient that are pertinent to this Grant. The Secretary may require that an appropriate audit be conducted by a recipient. In any case in which an independent audit is made of the accounts of a sponsor relating to the disposition of the proceeds of a Grant or relating to the Grant in connection with which this Grant was given or used, it shall file a certified copy of such audit with the Comptroller General of the United States not later than six (6) months following the close of the fiscal year for which the audit was made.

10. Minimum Wage Rates.

It shall include, in all contracts in excess of $2,000 for work on the airport funded under this Grant Agreement which involve labor, provisions establishing minimum rates of wages, to be predetermined by the Secretary of Labor, in accordance with the Davis-Bacon Act, as amended (40 U.S.C. 276a-276a-5), which contractors shall pay to skilled and unskilled labor, and such minimum rates shall be stated in the invitation for bids and shall be included in proposals or bids for the work.

11. Veteran's Preference.

It shall include in all contracts for work on any airport development project funded under this Grant Agreement which involve labor, such provisions as are necessary to insure that, in the employment of labor (except in executive, administrative, and supervisory positions), preference shall be given to Vietnam-era veterans, Persian Gulf veterans, Afghanistan-Iraq war veterans, disabled veterans, and small business concerns owned and controlled by disabled veterans as defined in Section 47112 of Title 49, United States Code. However, this preference shall apply only where the individuals are available and qualified to perform the work to which the employment relates.

12. Operation and Maintenance.

a. The airport and all facilities which are necessary to serve the aeronautical users of the airport, other than facilities owned or controlled by the United States, shall be operated at all times in a safe and serviceable condition and in accordance with the minimum standards as may be required or prescribed by applicable Federal, State and local agencies for maintenance and

operation. It will not cause or permit any activity or action thereon which would interfere with its use for airport purposes. It will suitably operate and maintain the airport and all facilities thereon or connected therewith, with due regard to climatic and flood conditions. Any proposal to temporarily close the airport for non-aeronautical purposes must first be approved by the Secretary. In furtherance of this assurance, the sponsor will have in effect arrangements for:

1. Operating the airport's aeronautical facilities whenever required;
2. Promptly marking and lighting hazards resulting from airport conditions, including temporary conditions; and
3. Promptly notifying airmen of any condition affecting aeronautical use of the airport. Nothing contained herein shall be construed to require that the airport be operated for aeronautical use during temporary periods when snow, flood or other climatic conditions interfere with such operation and maintenance. Further, nothing herein shall be construed as requiring the maintenance, repair, restoration, or replacement of any structure or facility which is substantially damaged or destroyed due to an act of God or other condition or circumstance beyond the control of the sponsor.

b. It will suitably operate and maintain noise compatibility program items that it owns or controls upon which Federal funds have been expended.

13. Hazard Removal and Mitigation.

It will take appropriate action to assure that such terminal airspace as is required to protect instrument and visual operations to the airport (including established minimum flight altitudes) will be adequately cleared and protected by removing, lowering, relocating, marking, or lighting or otherwise mitigating existing airport hazards and by preventing the establishment or creation of future airport hazards.

14. Compatible Land Use.

It will take appropriate action, to the extent reasonable, including the adoption of zoning laws, to restrict the use of land adjacent to or in the immediate vicinity of the airport to activities and purposes compatible with normal airport operations, including landing and takeoff of aircraft.

15. Exclusive Rights.

The sponsor shall not grant an exclusive right to use an air navigation facility on which this Grant has been expended. However, providing services at an airport by only one fixed-based operator is not an exclusive right if—

a. it is unreasonably costly, burdensome, or impractical for more than one fixed-based operator to provide the services; and

b. allowing more than one fixed-based operator to provide the services requires a reduction in space leased under an agreement existing on September 3, 1982, between the operator and the airport.

16. Airport Revenues.

a. This Grant shall be available for any purpose for which airport revenues may lawfully be used to prevent, prepare for, and respond to coronavirus. Funds provided under this Airport Rescue Grant Agreement will only be expended for the capital or operating costs of the airport; the local airport system; or other local facilities which are owned or operated by the owner or operator of the airport(s) subject to this agreement and all applicable addendums for costs

related to operations, personnel, cleaning, sanitization, janitorial services, combating the spread of pathogens at the airport, and debt service payments as prescribed in the Act.

b. For airport development, 49 U.S.C. § 47133 applies.

17. Reports and Inspections.

It will:

a. submit to the Secretary such annual or special financial and operations reports as the Secretary may reasonably request and make such reports available to the public; make available to the public at reasonable times and places a report of the airport budget in a format prescribed by the Secretary;

b. in a format and time prescribed by the Secretary, provide to the Secretary and make available to the public following each of its fiscal years, an annual report listing in detail:

1. all amounts paid by the airport to any other unit of government and the purposes for which each such payment was made; and

2. all services and property provided by the airport to other units of government and the amount of compensation received for provision of each such service and property.

18. Land for Federal Facilities.

It will furnish without cost to the Federal Government for use in connection with any air traffic control or air navigation activities, or weather-reporting and communication activities related to air traffic control, any areas of land or water, or estate therein, or rights in buildings of the sponsor as the Secretary considers necessary or desirable for construction, operation, and maintenance at Federal expense of space or facilities for such purposes. Such areas or any portion thereof will be made available as provided herein within four months after receipt of a written request from the Secretary.

19. Airport Layout Plan.

a. Subject to the FAA Reauthorization Act of 2018, Public Law 115-254, Section 163, it will keep up to date at all times an airport layout plan of the airport showing:

1. boundaries of the airport and all proposed additions thereto, together with the boundaries of all offsite areas owned or controlled by the sponsor for airport purposes and proposed additions thereto;

2. the location and nature of all existing and proposed airport facilities and structures (such as runways, taxiways, aprons, terminal buildings, hangars and roads), including all proposed extensions and reductions of existing airport facilities;

3. the location of all existing and proposed non-aviation areas and of all existing improvements thereon; and

4. all proposed and existing access points used to taxi aircraft across the airport's property boundary. Such airport layout plans and each amendment, revision, or modification thereof, shall be subject to the approval of the Secretary which approval shall be evidenced by the signature of a duly authorized representative of the Secretary on the face of the airport layout plan. The sponsor will not make or permit any changes or alterations in the airport or any of its facilities which are not in conformity with the airport layout plan

as approved by the Secretary and which might, in the opinion of the Secretary, adversely affect the safety, utility or efficiency of the airport.

b. Subject to the FAA Reauthorization Act of 2018, Public Law 115-254, Section 163, if a change or alteration in the airport or the facilities is made which the Secretary determines adversely affects the safety, utility, or efficiency of any federally owned, leased, or funded property on or off the airport and which is not in conformity with the airport layout plan as approved by the Secretary, the owner or operator will, if requested, by the Secretary (1) eliminate such adverse effect in a manner approved by the Secretary; or (2) bear all costs of relocating such property (or replacement thereof) to a site acceptable to the Secretary and all costs of restoring such property (or replacement thereof) to the level of safety, utility, efficiency, and cost of operation existing before the unapproved change in the airport or its facilities except in the case of a relocation or replacement of an existing airport facility due to a change in the Secretary's design standards beyond the control of the airport sponsor.

20. Civil Rights.

It will promptly take any measures necessary to ensure that no person in the United States shall, on the grounds of race, creed, color, national origin, sex, age, or disability be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination in any activity conducted with, or benefiting from, funds received from this Grant.

a. Using the definitions of activity, facility, and program as found and defined in §§ 21.23 (b) and 21.23 (e) of 49 CFR Part 21, the sponsor will facilitate all programs, operate all facilities, or conduct all programs in compliance with all non-discrimination requirements imposed by or pursuant to these assurances.

b. Applicability

1. Programs and Activities. If the sponsor has received a grant (or other Federal assistance) for any of the sponsor's program or activities, these requirements extend to all of the sponsor's programs and activities.

2. Facilities. Where it receives a grant or other Federal financial assistance to construct, expand, renovate, remodel, alter, or acquire a facility, or part of a facility, the assurance extends to the entire facility and facilities operated in connection therewith.

3. Real Property. Where the sponsor receives a grant or other Federal financial assistance in the form of, or for the acquisition of, real property or an interest in real property, the assurance will extend to rights to space on, over, or under such property.

c. Duration

The sponsor agrees that it is obligated to this assurance for the period during which Federal financial assistance is extended to the program, except where the Federal financial assistance is to provide, or is in the form of, personal property, or real property, or interest therein, or structures or improvements thereon, in which case the assurance obligates the sponsor, or any transferee for the longer of the following periods:

1. So long as the airport is used as an airport, or for another purpose involving the provision of similar services or benefits; or

2. So long as the sponsor retains ownership or possession of the property.

d. Required Solicitation Language

It will include the following notification in all solicitations for bids, Requests for Proposals for work, or material under this Grant and in all proposals for agreements, including airport concessions, regardless of funding source:

"The **City of Madera**, in accordance with the provisions of Title VI of the Civil Rights Act of 1964 (78 Stat. 252, 42 U.S.C. §§ 2000d to 2000d-4) and the Regulations, hereby notifies all bidders that it will affirmatively ensure that for any contract entered into pursuant to this advertisement, disadvantaged business enterprises and airport concession disadvantaged business enterprises will be afforded full and fair opportunity to submit bids in response to this invitation and will not be discriminated against on the grounds of race, color, or national origin in consideration for an award."

e. Required Contract Provisions.

1. It will insert the non-discrimination contract clauses requiring compliance with the acts and regulations relative to non-discrimination in Federally-assisted programs of the DOT, and incorporating the acts and regulations into the contracts by reference in every contract or agreement subject to the non-discrimination in Federally-assisted programs of the DOT Acts and regulations.
2. It will include a list of the pertinent non-discrimination authorities in every contract that is subject to the non-discrimination acts and regulations.
3. It will insert non-discrimination contract clauses as a covenant running with the land, in any deed from the United States effecting or recording a transfer of real property, structures, use, or improvements thereon or interest therein to a sponsor.
4. It will insert non-discrimination contract clauses prohibiting discrimination on the basis of race, color, national origin, creed, sex, age, or handicap as a covenant running with the land, in any future deeds, leases, license, permits, or similar instruments entered into by the sponsor with other parties:
    A. For the subsequent transfer of real property acquired or improved under the applicable activity, grant, or program; and
    B. For the construction or use of, or access to, space on, over, or under real property acquired or improved under the applicable activity, grant, or program.
    C. It will provide for such methods of administration for the program as are found by the Secretary to give reasonable guarantee that it, other recipients, sub-recipients, sub-grantees, contractors, subcontractors, consultants, transferees, successors in interest, and other participants of Federal financial assistance under such program will comply with all requirements imposed or pursuant to the acts, the regulations, and this assurance.
    D. It agrees that the United States has a right to seek judicial enforcement with regard to any matter arising under the acts, the regulations, and this assurance.

21. Foreign Market Restrictions.

It will not allow funds provided under this Grant to be used to fund any activity that uses any product or service of a foreign country during the period in which such foreign country is listed by the United States Trade Representative as denying fair and equitable market opportunities for products and suppliers of the United States in procurement and construction.

22. Policies, Standards and Specifications.

It will carry out any project funded under an Airport Rescue Grant in accordance with policies, standards, and specifications approved by the Secretary including, but not limited to, current FAA Advisory Circulars for AIP projects, as of June 25, 2021.

23. Access By Intercity Buses.

The airport owner or operator will permit, to the maximum extent practicable, intercity buses or other modes of transportation to have access to the airport; however, it has no obligation to fund special facilities for intercity buses or for other modes of transportation.

24. Disadvantaged Business Enterprises.

The sponsor shall not discriminate on the basis of race, color, national origin or sex in the award and performance of any DOT-assisted contract covered by 49 CFR Part 26, or in the award and performance of any concession activity contract covered by 49 CFR Part 23. In addition, the sponsor shall not discriminate on the basis of race, color, national origin or sex in the administration of its Disadvantaged Business Enterprise (DBE) and Airport Concessions Disadvantaged Business Enterprise (ACDBE) programs or the requirements of 49 CFR Parts 23 and 26. The sponsor shall take all necessary and reasonable steps under 49 CFR Parts 23 and 26 to ensure nondiscrimination in the award and administration of DOT-assisted contracts, and/or concession contracts. The sponsor's DBE and ACDBE programs, as required by 49 CFR Parts 26 and 23, and as approved by DOT, are incorporated by reference in this agreement. Implementation of these programs is a legal obligation and failure to carry out its terms shall be treated as a violation of this agreement. Upon notification to the sponsor of its failure to carry out its approved program, the Department may impose sanctions as provided for under Parts 26 and 23 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1936 (31 U.S.C. 3801).

25. Acquisition Thresholds.

The FAA deems equipment to mean tangible personal property having a useful life greater than one year and a per-unit acquisition cost equal to or greater than $5,000. Procurements by micro-purchase means the acquisition of goods or services for which the aggregate dollar amount does not exceed $10,000, unless authorized in accordance with 2 CFR § 200.320. Procurement by small purchase procedures means those relatively simple and informal procurement methods for securing goods or services that do not exceed the $250,000 threshold for simplified acquisitions.

Current FAA Advisory Circulars Required for Use in AIP Funded and PFC Approved Projects

View the most current Series 150 Advisory Circulars (ACs) for Airport Projects at
http://www.faa.gov/airports/resources/advisory_circulars and
http://www.faa.gov/regulations_policies/advisory_circulars

REPORT TO CITY COUNCIL

Approved by:

Council Meeting of: January 19, 2022

Agenda Number: B-8

Keith Helmuth, Department Director

Arnoldo Rodriguez, City Manager

SUBJECT:

Amendment to the Application for Transportation Development Act (TDA) – Local Transportation Funds (LTF) and State Transit Assistance (STA) Funds for Fiscal Year (FY) 2021/22

RECOMMENDATION:

Adopt a Resolution Approving the Amendment to the Applications for TDA – LTF and STA Funds for FY 2021/22 and Authorizing the City Engineer to execute and submit the Applications to the 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 June 2, 2021, the City Council (Council) approved LTF and STA applications for the projected available funds for FY 2021/22.

Upon the adoption of the state budget, the City's STA application must be amended to reflect any changes. This Fiscal Year an amended application must be filed to show an increase in STA funds and to reflect carryover balances of unexpended funds from FY 2020/21.

DISCUSSION:

At the June 2, 2021, meeting, Council approved the FY 2021/22 LTF & STA Applications for the FY 2021/22 funding allocated by MCTC. LTF funds must be used for transportation related services such as transit services, street construction, program planning, and administration. Projects in the Capital Improvement Plan (CIP) for the City have been created and approved by Council for the use of these funds. STA funds must be used for transit related programs only. Therefore, the funds are programmed for operations of the Madera Metro Transit System.

On September 22, 2021, the MCTC approved Resolution 21-08 which increased the STA funds available for FY 2021/22. This increase potentially relieves an equivalent amount from LTF funds for use on other eligible expenses, such as street projects.

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 carryover amounts for this year are shown below in Table 1. The carryover amounts are included in the current CIP.

A summary of all changes is summarized in the table below.

Table 1: ***Changes to LTF & STA Applications for FY 2021/22***

Application Item	*Original Application Amount*	*Carryover*	*New FY 21/22 Allocation*	*Amended Application Amount*
LTF	$1,902,849	3,538,269.48		$5,441,118.48
STA	$464,103		$106,853	$570,956
Total Application	**$2,366,952**			**$6,012,074.48**

FINANCIAL IMPACT:

For this cycle and near term, the next several cycles, there are no identified impacts to the General Fund.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

Managed Growth: Strategy 101.6 – Ensure infrastructure can sustain population growth in the development of the General Plan.

Multi-modal Transportation: 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
   Exhibit A – Applications

Attachment 1

Resolution

RESOLUTION NO. 22-_____

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) 2021/22 AND AUTHORIZING THE CITY ENGINEER TO EXECUTE AND SUBMIT THE APPLICATIONS TO MADERA COUNTY TRANSPORTATION COMMISSION (MCTC)

WHEREAS, the TDA - LTF and STA funds are annually allocated by MCTC pursuant to the TDA; and

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

WHEREAS, The Madera County Transportation has increased the City allocation of State Transportation Assistance Funds by $106,853; and

WHEREAS, the unexpended balance of LTF funds in FY 2020/2021 must be added to the FY 2021/22 amended application for proper accounting purposes; and

WHEREAS, the LTF and STA fund amended applications for FY 2021/22 that describe the intended uses of these funds have been submitted to Council for review and approval.

NOW, THEREFORE, THE 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 2021/22, copies of which are attached hereto as Exhibit A and incorporated by reference.

3. The applications are hereby approved.

4. The City Engineer is authorized to execute the amended applications and submit to MCTC.

5. This resolution is effective immediately upon adoption.

* * * * * * * *

Exhibit A

Applications

Madera County Transportation Commission

TDA Amendment Request

Agency: City of Madera Date: 12/21/2022

Fiscal Year: **2021/22**

Amending: ☑ LTF ☐ STA

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

	Project	Approved Allocation	New Proposed Allocation	Difference
1	**Madera Metro, Intermodal**	$683,856.00	$683,856.00	$0.00
2	**Pedestrian & Bicycle Projects**	$38,057.00	$103,913.73	$65,856.73
3	**MCTC Planning Services**	$57,085.00	$57,085.00	$0.00
4	**Local Agency Planning (match to STP Grant, Transit)**	$100,000.00	$100,000.00	$0.00
5	**Street & Road Projects**	$1,023,851.00	$4,496,263.75	$3,472,412.75
6				$0.00
7				$0.00
8				$0.00
9				$0.00
10				$0.00
	Total	**$1,902,849.00**	**$5,441,118.48**	**$3,538,269.48**

Notes

Amendment reallocates funds carried over from FY 2020-21. This is consisted with FY 21/22 Budget and Capital Improvement Program

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: 12/21/2022

Fiscal Year: **2021/22**

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**	$464,103.00	$570,956.00	$106,853.00
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	**$464,103.00**	**$570,956.00**	**$106,853.00**

Notes

New Allocation is per MCTC Resolution 21-08

Agency Authorizing Signature Date

MCTC Authorizing Signature Date

MCTC Use:

Month Amendment No.

REPORT TO CITY COUNCIL

Keith Helmuth, Department Director

Arnoldo Rodriguez, City Manager

Council Meeting of: January 19, 2022

Agenda Number: B-9

SUBJECT:

Traffic Signal at the Intersection of Howard Road and Granada Drive

RECOMMENDATION:

Adopt a Minute Order Approving:

1. Acceptance of Traffic Signal at the Intersection of Howard Road and Granada Drive, City Project No. TS-17 ("Project")
2. The Recording of Notice of Completion
3. The release of retention 35 days after recording of the Notice of Completion

SUMMARY:

The City Council (Council), at its May 20, 2020 meeting, awarded a contract to Bush Engineering Inc. for the Project in the amount of $499,775.00. The Contractor has completed the project in accordance with the plans and specifications and as modified by approved Change Orders.

BACKGROUND:

A final project inspection was conducted by the Engineering Department. Public Works Department staff also participated in the final inspection of the project. All parties agree that the project can be recommended for acceptance by the Council and a "Notice of Completion" recorded. The Notice of Completion is provided in Attachment 1. The work in general consisted of Construction of Traffic Signal at the Intersection of Howard Road and Granada Drive. A location map of said improvements is provided in Attachment 2.

While the project was completed within budget, six Change Orders, totaling approximately $49,600, were processed. Table 1 identifies the cost of the project while Change Orders are summarized in Table 2.

Table 1: *Project Summary*		
Original Contract Amount	*Total Change Orders*	*Total Construction Contract Cost*
$499,775.00	$49,626.96	$549,401.96

Table 2: *Summary of Change Orders*	
Change Order	*Description*
Trenching and Slurry	Additional work to protect an AT&T line and water and sewer mains crossed by new drain line being installed
Additional Asphalt Paving	Paved area repaired alteration due to additional work for new drain line
Traffic Control for Unforeseen Conditions	Cost for maintaining traffic control for northwest corner while solution was developed due to unforeseen conditions between October 9 through 25, 2021
Three Poles changed	Poles change to allow smaller foundations to clear. AT&T lines found in conflict with larger foundations for poles originally specified
Traffic Signal Timing	Additional cost incurred due to passing of consultant that provided service at a nominal cost for City Traffic Signals

The total cost of the Change Orders increased the cost of the project approximately 10 percent, within the allowable contract contingencies. The construction project was completed within the adjusted contract time and available budget.

FINANCIAL IMPACT:

There is no fiscal impact to the City's General Fund given that funding for the project was Measure T – RTP/3R Compliance and Traffic Signal Impact Fee funds.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

Strategy 101.6: Ensure infrastructure can sustain population growth in the development of the General 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:

As an alternative, the Council may elect to reject the Notice of Completion of the Project. Rejection of the Notice of Completion will result in staff's inability to release retention funds and closing the Project.

ATTACHMENTS:

1. Notice of Completion
2. Location Map
3. Project Photo

ATTACHMENT 1

Notice of Completion

Recording Requested by:
City of Madera

And When Recorded, Mail to:
City of Madera – City Clerk
205 W. 4th Street
Madera, CA 93637

_____ Space above this line for Recorder's Use _____
Fee Waived per Section 27383 & 27388.1(a)(2)(D) of the Government Code – No Document Tax Due $ -0-

NOTICE OF COMPLETION

NOTICE IS HEREBY GIVEN THAT:

1. The undersigned is owner of the interest or estate stated below in the property hereinafter described.
2. The full name of the undersigned is **City of Madera**.
3. The full address of the undersigned is **205 W. 4th Street, Madera, CA 93637**.
4. The nature of the title of the undersigned is: In fee **Public Improvements**
   (If other than fee, strike "In fee" and insert, for example, "purchaser under contract of purchase" or "lessee".)
5. The full name and full addresses of all persons, if any, who hold title with the undersigned as joint tenant or as tenants in common are:

Name	Address
N/A	

6. A work of improvement on the property hereinafter described was completed on **01/19/2022**
7. The name of the original contractor, if any, for such work of improvement was:
   (If no contractor for work of improvements as a whole, insert "none".)
   Bush Engineering Inc.
8. The full name(s) and address(es) of the transferor(s) of the undersigned is(are):

Name	Address
N/A	

9. The property on which said work of improvement was completed is in the City of **Madera**, County of **Madera**, State of California, and is described as follows:
   Traffic Signal at the Intersection of Howard Road and Granada Drive
   City Project No. TS-17
10. The street address of said property is **Madera City Limits**
    (If no street address has been officially assigned, insert "none".)

(Signature of Owner named in Paragraph 2)

Dated

Keith Brent Helmuth, P.E.
City Engineer

State of California
County of Madera

Keith Brent Helmuth, being duly sworn says: He is the City Engineer of the City of Madera, the corporation that executed the foregoing notice as owner of the aforesaid interest or estate in the property therein described; that he makes this verification on behalf of said corporation; that he has read said notice and knows the contents thereof, and that the facts herein stated are true.

(Signature of Officer)

_____
Keith Brent Helmuth, P.E.
City Engineer

The notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached and not the truthfulness, accuracy or validity of that document.

State of California
County of Madera

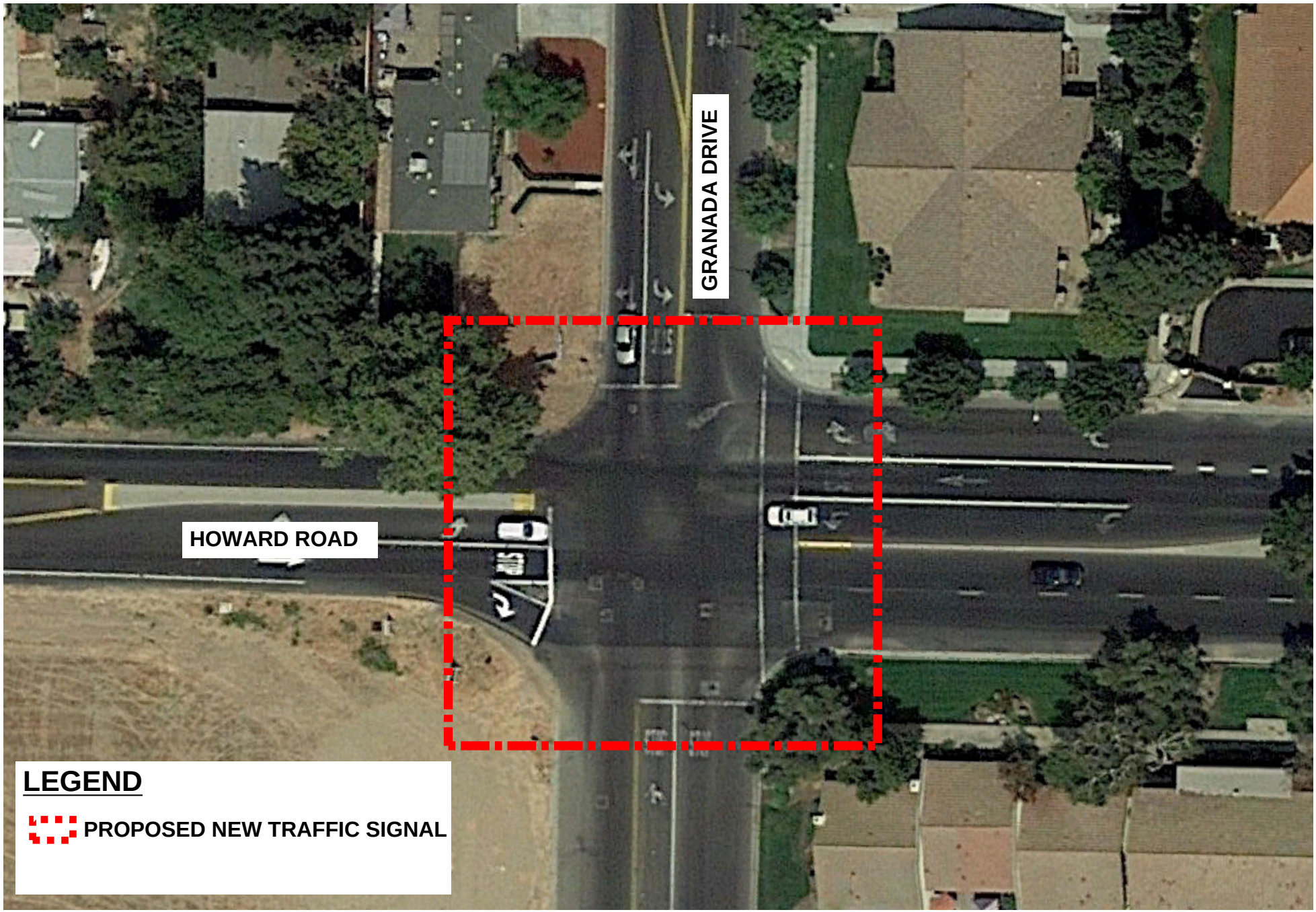
Subscribed and sworn to (or affirmed) before me on the _____ day of _____, 2021 by Keith Brent Helmuth, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

_____ (Seal)
Alicia Gonzales
City Clerk

ATTACHMENT 2

Location Map

LOCATION MAP



ATTACHMENT 3

Project Photo



Figure 1 – Traffic Signal at the Intersection of Howard Road and Granada Drive

REPORT TO CITY COUNCIL

Keith Helmuth, Department Director

Arnoldo Rodriguez, City Manager

Council Meeting of: January 19, 2022

Agenda Number: B-10

SUBJECT:

Traffic Signal at the Intersection of Howard Road and Westberry Boulevard

RECOMMENDATION:

Adopt a Minute Order Approving:

1. Acceptance of Traffic Signal at the Intersection of Howard Road and Westberry Boulevard, City Project No. TS-19 ("Project")
2. The Recording of Notice of Completion
3. The release of retention 35 days after recording of the Notice of Completion

SUMMARY:

The City Council (Council), at its May 20, 2020 meeting, awarded a contract to Avison Construction, Inc. for the installation of a new traffic signal in the amount of $503,385. The Contractor has completed the project in accordance with the plans and specifications and as modified by approved Change Orders.

BACKGROUND:

A final project inspection was conducted by the Engineering Department. Public Works Department staff also participated in the final inspection of the project. All parties agree that the Project can be recommended for acceptance by the Council and a "Notice of Completion" recorded. The Notice of Completion is provided in Attachment 1. The work in general consisted of a Traffic Signal at the Intersection of Howard Road and Westberry Boulevard. A map of said improvements is provided in Attachment 2.

It is noted that two Change Orders, totaling approximately $26,000 were processed. They consisted of additional asphalt concrete improvements to match existing conditions and controller programing for the traffic signal.

The final progress payment, less the retention amount of five percent, has been processed. Table 1 provides a summary of contract costs.

Table 1: *Project Summary*		
Original Contract Amount	*Total Change Orders*	*Total Construction Contract Cost*
$503,385.00	$25,948.33	$529,333.33

The total cost of the Change Orders increased the cost of the project approximately 5 percent, wherein a contingency of up to 10 percent of the original contract amount was included. The construction project was completed within the adjusted contract time and available budget.

FINANCIAL IMPACT:

There is no fiscal impact to the City's General Fund given that funding for the project was from Congestion Mitigation and Air Quality Improvement (CMAQ), Local Transportation Funds (LTF), Development Impact Fee Funds (DIF) and Measure T – RTP/3R.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

Strategy 101.6: Ensure infrastructure can sustain population growth in the development of the General 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:

As an alternative, the Council may elect to reject the Notice of Completion of the Project. Rejection of the Notice of Completion will result in staff's inability to release retention funds and closing the Project.

ATTACHMENTS:

1. Notice of Completion
2. Location Map
3. Project Photo

ATTACHMENT 1

Notice of Completion

Recording Requested by:
City of Madera

And When Recorded, Mail to:
City of Madera – City Clerk
205 W. 4th Street
Madera, CA 93637

_____ Space above this line for Recorder's Use _____
Fee Waived per Section 27383 & 27388.1(a)(2)(D) of the Government Code – No Document Tax Due $ -0-

NOTICE OF COMPLETION

NOTICE IS HEREBY GIVEN THAT:

1. The undersigned is owner of the interest or estate stated below in the property hereinafter described.
2. The full name of the undersigned is **City of Madera**.
3. The full address of the undersigned is **205 W. 4th Street, Madera, CA 93637**.
4. The nature of the title of the undersigned is: In fee **Public Improvements**
   (If other than fee, strike "In fee" and insert, for example, "purchaser under contract of purchase" or "lessee".)
5. The full name and full addresses of all persons, if any, who hold title with the undersigned as joint tenant or as tenants in common are:

Name	Address
N/A	

6. A work of improvement on the property hereinafter described was completed on **01/19/2022**
7. The name of the original contractor, if any, for such work of improvement was:
   (If no contractor for work of improvements as a whole, insert "none".)
   Avison Construction Inc.
8. The full name(s) and address(es) of the transferor(s) of the undersigned is(are):

Name	Address
N/A	

9. The property on which said work of improvement was completed is in the City of **Madera**, County of **Madera**, State of California, and is described as follows:
   Traffic Signal at the Intersection of Howard Road and Westberry Boulevard
   City Project No. TS-19
10. The street address of said property is **Madera City Limits**
    (If no street address has been officially assigned, insert "none".)

(Signature of Owner named in Paragraph 2)

Dated

Keith Brent Helmuth, P.E.
City Engineer

State of California
County of Madera

Keith Brent Helmuth, being duly sworn says: He is the City Engineer of the City of Madera, the corporation that executed the foregoing notice as owner of the aforesaid interest or estate in the property therein described; that he makes this verification on behalf of said corporation; that he has read said notice and knows the contents thereof, and that the facts herein stated are true.

(Signature of Officer)

_____
Keith Brent Helmuth, P.E.
City Engineer

The notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached and not the truthfulness, accuracy or validity of that document.

State of California
County of Madera

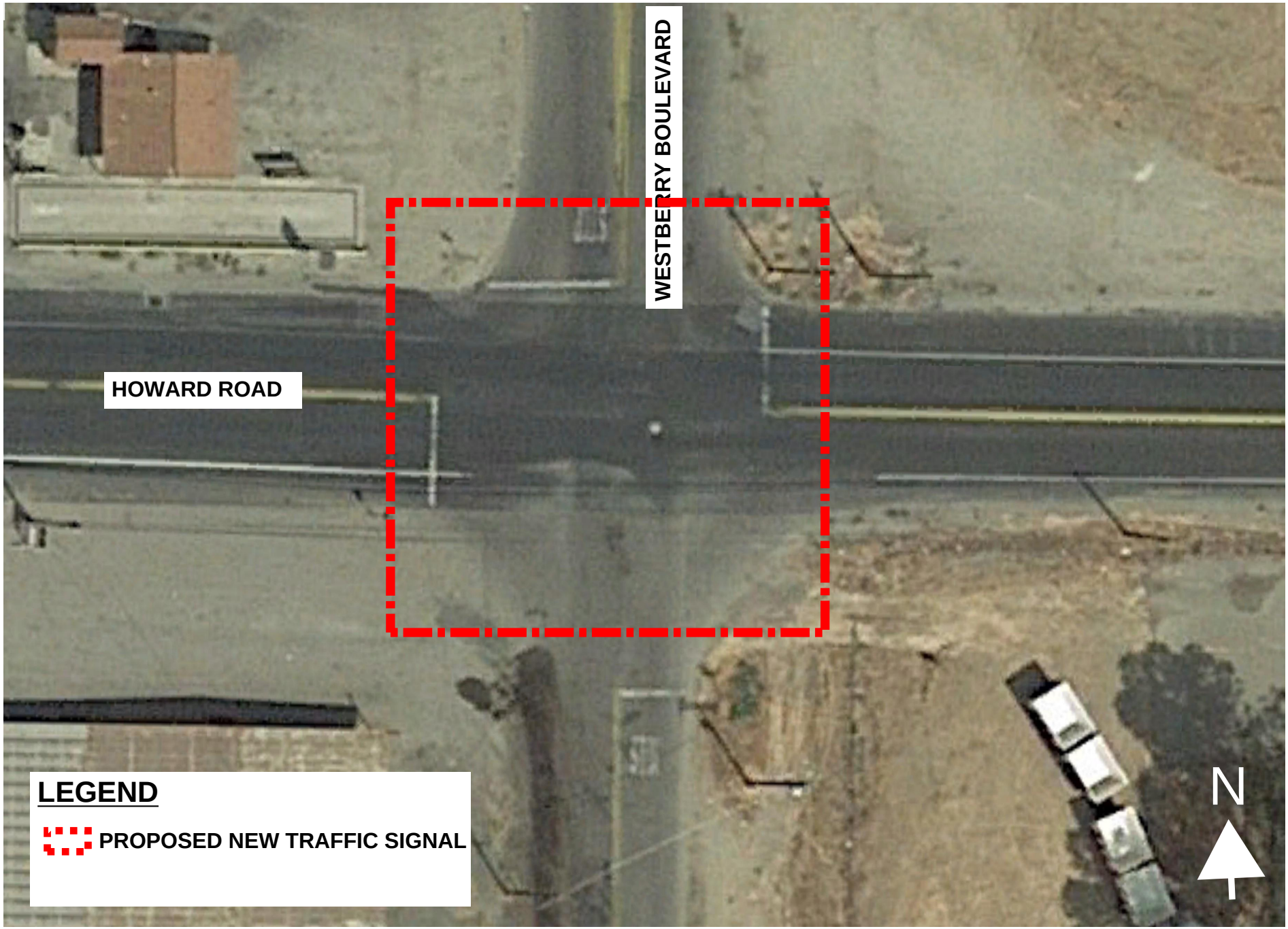
Subscribed and sworn to (or affirmed) before me on the _____ day of _____, 2021 by Keith Brent Helmuth, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

_____ (Seal)
Alicia Gonzales
City Clerk

ATTACHMENT 2

Location Map

LOCATION MAP



ATTACHMENT 3

Project Photo



Figure 1 – Traffic Signal at the Intersection of Howard Road and Westberry Boulevard

REPORT TO CITY COUNCIL

Keith Helmuth, Department Director

Arnoldo Rodriguez, City Manager

Council Meeting of: January 19, 2022

Agenda Number: B-11

SUBJECT:

Pedestrian Hybrid Beacon at the Intersection of Stadium Road and Gary Lane, CDBG No. B18MC060053, City Project No. TS-29

RECOMMENDATION:

Adopt a Minute Order Approving:

1. Acceptance of Pedestrian Hybrid Beacon at the Intersection of Stadium Road and Gary Lane, CDBG No. B18MC060053, City Project No. TS-29 ("Project")
2. The Recording of Notice of Completion.
3. The release of retention 35 days after recording of the Notice of Completion

SUMMARY:

The City Council (Council), at its February 17, 2021 meeting, awarded a contract to Witbro, Inc. dba Seal Rite Paving and Grading for the Project in the amount of $200,339. The Contractor has completed the project in accordance with the plans and specifications and as modified by an approved change order.

BACKGROUND:

A final project inspection was conducted by the Engineering Department. Public Works Department staff also participated in the final inspection of the project. All parties agree that the project can be recommended for acceptance by the Council and a "Notice of Completion" recorded. The Notice of Completion is provided in Attachment 1. The work in general consisted of curb ramp improvements and a new pedestrian hybrid beacon including appurtenant equipment, electrical system, pedestrian facilities, concrete improvements, and minor asphalt concrete paving for the intersection of Stadium Road and Gary Lane. A map of said improvements is provided in Attachment 2.

One Change Order was processed. The change order consisted of minor additional work needed for the sidewalk improvements to match existing conditions.

The final progress payment, less the retention amount of five percent, has been processed. See Table 1 for a summary of contract costs.

Table 1: *Project Summary*		
Original Contract Amount	*Total Change Orders*	*Total Construction Contract Cost*
$200,339.00	$1,658.31	$201,997.31

The total cost of the Change Orders increased the cost of the project approximately 0.8 percent, wherein a contingency of up to 15 percent of the original contract amount was included. The construction project was completed within the adjusted contract time and available budget.

FINANCIAL IMPACT:

There is no fiscal impact to the City's General Fund given that funding sources for the project were Regional Surface Transportation Program (RSTP), Community Development Block Grant (CDBG) and Local Transportation Funds (LTF).

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

Strategy 101.6: Ensure infrastructure can sustain population growth in the development of the General 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:

As an alternative, the Council may elect to reject the Notice of Completion of the Project. Rejection of the Notice of Completion will result in staff's inability to release retention funds and closing the Project.

ATTACHMENTS:

1. Notice of Completion
2. Location Map
3. Project Photo

ATTACHMENT 1

Notice of Completion

Recording Requested by:
City of Madera

And When Recorded, Mail to:
City of Madera – City Clerk
205 W. 4th Street
Madera, CA 93637

_____ Space above this line for Recorder's Use _____
Fee Waived per Section 27383 & 27388.1(a)(2)(D) of the Government Code – No Document Tax Due $ -0-

NOTICE OF COMPLETION

NOTICE IS HEREBY GIVEN THAT:

1. The undersigned is owner of the interest or estate stated below in the property hereinafter described.
2. The full name of the undersigned is **City of Madera**.
3. The full address of the undersigned is **205 W. 4th Street, Madera, CA 93637**.
4. The nature of the title of the undersigned is: In fee **Public Improvements**
   (If other than fee, strike "In fee" and insert, for example, "purchaser under contract of purchase" or "lessee".)
5. The full name and full addresses of all persons, if any, who hold title with the undersigned as joint tenant or as tenants in common are:

Name	Address
N/A	

6. A work of improvement on the property hereinafter described was completed on **01/19/2022**
7. The name of the original contractor, if any, for such work of improvement was:
   (If no contractor for work of improvements as a whole, insert "none".)
   Witbro , Inc., dba Seal Rite Paving and Grading
8. The full name(s) and address(es) of the transferor(s) of the undersigned is(are):

Name	Address
N/A	

9. The property on which said work of improvement was completed is in the City of **Madera**, County of **Madera**, State of California, and is described as follows:
   Pedestrian Hybrid Beacon at the Intersection of Stadium Road and Gary Lane,
   CDBG No. B18MC060053, City Project No. TS-29
10. The street address of said property is **Madera City Limits**
    (If no street address has been officially assigned, insert "none".)

(Signature of Owner named in Paragraph 2)

Dated

Keith Brent Helmuth, P.E.
City Engineer

State of California
County of Madera

Keith Brent Helmuth, being duly sworn says: He is the City Engineer of the City of Madera, the corporation that executed the foregoing notice as owner of the aforesaid interest or estate in the property therein described; that he makes this verification on behalf of said corporation; that he has read said notice and knows the contents thereof, and that the facts herein stated are true.

(Signature of Officer)

_____
Keith Brent Helmuth, P.E.
City Engineer

The notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached and not the truthfulness, accuracy or validity of that document.

State of California
County of Madera

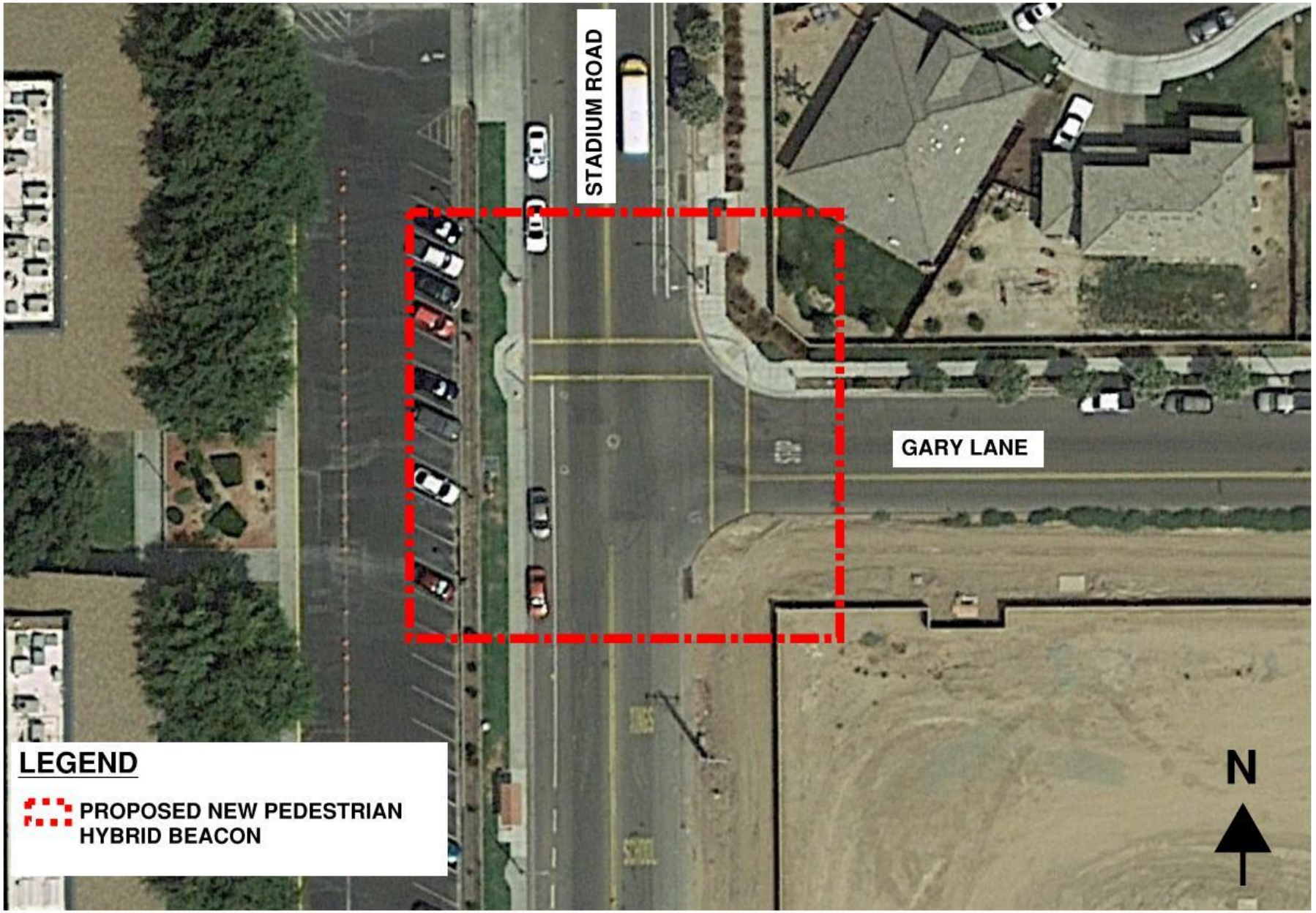
Subscribed and sworn to (or affirmed) before me on the _____ day of _____, 2021 by Keith Brent Helmuth, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

_____ (Seal)
Alicia Gonzales
City Clerk

ATTACHMENT 2

Location Map

LOCATION MAP



ATTACHMENT 3

Project Photo



Figure 1 – Pedestrian Hybrid Beacon at the Intersection of Stadium Road and Gary Lane

REPORT TO CITY COUNCIL

Approved by:

Council Meeting of: January 19, 2022

Agenda Number: B-12

Arnoldo Rodriguez, City Manager

SUBJECT:

Clean California Local Grant Program Funds – Fresno River Project

RECOMMENDATION:

Approve Resolution Authorizing Submission of the Clean California Local Grant Program Funds application for the Fresno River Project

SUMMARY:

The California Department of Transportation (Caltrans) developed the Clean California Local Grant Program (CCLGP) as part of a two-year program through which approximately $296 million in funds will go to local communities to beautify and improve local streets and roads, tribal lands, parks, pathways, and transit centers to clean and enhance public spaces. Through the combination of adding beautification measures and art in public spaces along with the removal of litter and debris, this effort will enhance communities and improve spaces for walking and recreation.

The application is due February 1, 2022.

DISCUSSION:

The Clean CA Local Grant Program is intended to achieve the following:

- Reduce the amount of waste and debris within public rights-of-way, pathways, parks, transit centers, and other public spaces.
- Enhance, rehabilitate, restore, or install measures to beautify and improve public spaces and mitigate the urban heat island effect.
- Enhance public health, cultural connection, and community placemaking by improving public spaces for walking and recreation.
- Advance equity for underserved communities.

As part of the effort, Caltrans developed project selection criteria that incorporates:

- Need for the project
- Potential to enhance and beautify public space
- Potential for greening to provide shade, reduce the urban heat island effect, and utilize native low-water plants
- Potential for abatement of litter and debris that improves access to use of public space
- Local public engagement process that culminated in the project proposal and reflects community priorities
- Benefit to underserved communities

The City intends to submit an application specific to the Fresno River. The project application plans to address the increase in refuse in the Fresno River and immediate surrounding areas over the last years. The application plans to augment the work already being done by the City under the riverbed cleanup pilot program, as well as add beautification projects and an educational component as part of the maintenance aspect. The application plans to include:

- Request for funds to complete riverbed cleanup to reduce the amount of waste and debris within public rights-of-way, pathways, and the general public spaces within the proximity of the riverbed.
- Request for funds to install solar lighting along riverbed pathway trails.
- Request for funds to install trash receptors throughout the riverbed, while adding an educational component for the public.
- Request for pilot-program stipend-program that would entice community agencies to adopt areas of the riverbed for cleanup. This will help add an ownership component, continued community engagement, and community collaboration.
- Request for funds for rehab of existing pathways in need of slurry seal, to beautify and improve the space.
- Request to add exercise equipment along the river.

FINANCIAL IMPACT:

Staff is currently working with a grant consultant to assist with the submission of this application. Townsend Public Affairs, Inc. has been issued a purchase order for the full completion and submission of the application for the lump sum of $7,500. The costs associated with the grant consultant will be expended from adopted Fiscal Year 2021/22 Budget; there will be no additional General Fund impact.

Additionally, recognizing the diverse funding needs and abilities of local agencies across the state, the Clean California Local Grant Program guidelines are developed with a framework that does not apply a one-size fits all approach. The local match component will range from 0% to 50% of the project costs and will be based on the capacity of the community to leverage local capital.

Additionally, with an eye on equity, half of the overall program funds will benefit or be located in underserved communities. The maximum project amount is $5 million.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

The recommended actions support the following Vision Madera 2025 strategies:

Strategy 412: Develop the Fresno River into a major water feature and lake, providing seasonal recreation, entertainment opportunities and water storage.

Strategy 131: Establish and enforce visual standards for neighborhoods and businesses in Madera including design review and code enforcement.

Strategy 132: Connect Madera's neighborhoods through streets, trails and walkways that promote community.

Strategy 401: Develop and promote Madera as a walkable community with an emphasis on improving the quality of the natural resources.

ALTERNATIVES:

Council may elect to not approve the Resolution for the CCLGP submission for the project at the Fresno River.

Failure to approve application submission will result in the City forfeiting this grant opportunity as grant is due February 1, 2022.

ATTACHMENTS:

1. Resolution – Approving Application for Fresno River Project

RESOLUTION NO. ___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA APPROVING THE APPLICATION(S) FOR CLEAN CALIFORNIA LOCAL GRANT PROGRAM

WHEREAS, the California Department of Transportation (Caltrans) developed the Clean California Local Grant Program as part of a two-year program through which approximately $296 million in funds will go to local communities to beautify and improve local streets and roads, tribal lands, parks, pathways, and transit centers to clean and enhance public spaces; and

WHEREAS, said procedures established by the California Department of Transportation (Caltrans) require submission of application should include signature of an authorized Chief Executive Officer, Public Works Director, or other officer authorized by the governing board; and

WHEREAS, the undersigned affirms that their agency will be the "Implementing Agency" for the project if funded with CCLGP funds and they are the Chief Executive Officer, Public Works Director or other officer authorized by their governing board with the authority to commit the agency's resources and funds. They are also affirming that the statements contained in this application package are true and complete to the best of their knowledge. For infrastructure projects, the undersigned affirms that they are the manager of the public right-of-way facilities (responsible for their maintenance and operation) or they have authority over this position; and

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Madera hereby:

APPROVES THE FILING OF AN APPLICATION FOR THE FRESNO RIVER PROJECT; AND

1. Certifies that the Applicant has reviewed, understands, and agrees to the general provisions contained in the Program Guidelines; and
2. Delegates the authority to the City Manager to conduct all negotiations, sign and submit all documents, including, but not limited to applications, agreements, amendments, and payment requests, which may be necessary for the completion of the Grant Scope; and
3. Agrees to comply with all applicable federal, state and local laws, ordinances, rules, regulations and guidelines.

****

REPORT TO CITY COUNCIL

Approved by:

Gary Conte, Planning Manager

Arnoldo Rodriguez, City Manager

Council Meeting of: January 19, 2022

Agenda Number: C-1

SUBJECT:

Public Hearing regarding Annexation No. 10 (Omni Subdivision) into Community Facilities District No. 2005-1 and Related Actions

RECOMMENDATIONS:

First, it is recommended that the Council hold the public hearing and, after its close, adopt the following resolutions:

1. A Resolution of the City Council (Council) of the City of Madera, California, Authorizing the Annexation of Territory to Community Facilities District No. (CFD) 2005-1 (Annexation No. 10) and Authorizing the Levy of a Special Tax and Submitting the Levy of Tax to the Qualified Electors.

2. A Resolution of the Council of the City, Calling a Special Election and Submitting to the Voters of Annexation No. 10 of the City's CFD 2005-1 Propositions Regarding the Annual Levy of Special Taxes within Annexation No. 10 to Finance Police Protection Services, Fire Protection and Suppression Services, Park Maintenance, and Storm Drainage System Operation and Maintenance Within the District.

Second, it is recommended Council conduct A Special Election of the Qualified Electors of Annexation No. 10 of the City's CFD 2005-1 and Declaration and Certification of the Results Thereof.

Third, it is recommended that Council adopt A Resolution of the Council of the City, Making Certain Findings, Certifying the Results of an Election and Adding the Territory Identified as Annexation No. 10 to CFD 2005-1.

SUMMARY:

At the Council's December 1, 2021 meeting, the Council approved a resolution adopting a boundary map depicting the territory proposed for annexation and approved a resolution declaring the City's intention to annex the proposed territory into CFD 2005-1. At tonight's meeting, after the close of the public hearing and adoption of the first two above-referenced resolutions, if the landowner elects to annex at the special election, the City can proceed with the annexation by adopting a resolution of annexation.

DISCUSSION:

On November 16, 2005, by Resolution No. 05-334, the City Council established CFD 2005-1, a Mello Roos Community Facilities District with the intention that future development within the City of Madera (the "City") would annex into this district. The special taxes collected from the property owners within the district are used for the funding of police and fire protection services, storm drain infrastructure maintenance and operations, and park maintenance. Property owner assessments are paid as a component of the property tax collection process. As was originally envisioned with the establishment of the CFD, future residential projects not included in the initial formation process are required to go through an annexation process in order to be included in CFD 2005-1. Projects may be annexed one at a time, or in a group if they are ready at the same time.

The project, Omni Subdivision, owned by Century Communities of California, LLC, is prepared to proceed with the annexation process into CFD 2005-1. The project includes the development of 61 single-family residential units located on 10 acres of land. The boundaries of the Project consist of the area within assessor's parcel number 003-200-006 and 003-200-007 as depicted in Exhibit B of Attachment 3.

Project Name	*Owner*	*Units*	*Location*
Omni Subdivision	Century Communities of California, LLC	61	South of Ellis Street, and east of Sonora Street

As with all residential subdivisions, conditions of approval for the subdivision require annexation into CFD 2005-1 prior to recordation of the final subdivision map. This will comprise the tenth annexation. See Attachment 4 for a history of annexations into CFD 2005-1.

FINANCIAL IMPACT:

The 2020/21 Fiscal Year CFD 2005-1 assessment for single-family residential development is approximately $499.48 per dwelling unit. Based on this figure, the estimated annual revenue that will be received by the City (Fund 76650) for all 61 units will be $30,468.28 per year. Because CFD 2005-1 includes an annual CPI adjustment, this amount will grow over time. The process for annexation is funded by the developer and no General Fund monies are used for this effort.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

The proposed action is not specifically addressed as part of the plan, is not in conflict with the plan, but rather is sympathetic of the underlying principles of the Vision 2025 Plan.

ALTERNATIVES:

The City Council adopted Ordinance C.S. 792 on December 7, 2005, authorizing the levy of a Special Tax within CFD 2005-1 commencing in fiscal year 2006-07 and each year thereafter. The Council could, at its discretion, consider alternative methods for funding the necessary services that are demanded by residential development and supported by CFD 2005-1. Amendment of the ordinance would be required.

ATTACHMENTS:

1. Resolution of Annexation
   - Exhibit A – Rate and Method of Apportionment
   - Exhibit B – Ballot

2. Resolution Calling for Election
    Exhibit A – Ballot
3. Resolution of Results of Election
    Exhibit A – Statement of Votes Cast
    Exhibit B – Annexation Map
    Exhibit C – List of Properties
4. CFD 2005-1 Map

Attachment 1 – Resolution of Annexation

RESOLUTION NO. _____

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, AUTHORIZING THE ANNEXATION OF TERRITORY (ANNEXATION NO. 10) TO COMMUNITY FACILITIES DISTRICT NO. 2005-1 AND AUTHORIZING THE LEVY OF A SPECIAL TAX AND SUBMITTING THE LEVY OF TAX TO THE QUALIFIED ELECTORS

WHEREAS, this City Council (Council), on December 1, 2021, adopted Resolution No. 20-56, (hereafter referred to as the "Resolution of Intention") stating its intention to annex territory to City of Madera Community Facilities District No. 2005-1 (hereafter referred to as "CFD No. 2005-1"), pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (hereafter referred to as the "Act"); and

WHEREAS, a copy of the Resolution of Intention, which states the authorized services to be provided and financed by CFD No. 2005-1, and a description and map of the proposed boundaries of the territory to be annexed known as Omni Subdivision ("Annexation No. 10") to CFD No. 2005-1, is on file with the City Clerk and the provisions thereof are fully incorporated herein by this reference as if fully set forth herein. Annexation No. 10 will consist of 61 single-family residential units located in the southwest corner of the intersection of Ellis Street and North D Street; and

WHEREAS, on January 19, 2022, the Council held a noticed public hearing as required by the Act and the Resolution of Intention relative to the proposed annexation of territory to CFD No. 2005-1; and

WHEREAS, at said hearing all interested persons desiring to be heard on all matters pertaining to the annexation of territory to CFD No. 2005-1 and the levy of said special taxes within the area proposed to be annexed were heard and a full and fair hearing was held; and

WHEREAS, prior to the time fixed for said hearing, written protests had not been filed against the proposed annexation of territory to CFD No. 2005-1 by (i) 50% or more of the registered voters, or six registered voters, whichever is more, residing in CFD No. 2005-1, or (ii) 50% or more of the registered voters, or six registered voters, whichever is more, residing in the territory proposed to be annexed to CFD No. 2005-1, or (iii) owners of one-half or more of the area of land in the territory proposed to be annexed to CFD No. 2005-1; and

WHEREAS, a boundary map for Annexation No. 10 to CFD No. 2005-1 has been filed with the County Recorder of the County of Madera, which map shows the territory to be annexed in these proceedings, and a copy thereof is on file with the City Clerk.

NOW, THEREFORE, BE IT RESOLVED, determined and ordered by the City Council for the City of Madera as follows:

1. The above recitals are all true and correct.

2. All prior proceedings taken by this Council with respect to CFD No. 2005-1 and the proposed annexation of territory thereto have been duly considered and are hereby determined to be valid and in conformity with the Act.

3. The description and map of the boundaries of the territory to be annexed to CFD No. 2005-1, on file with the City Clerk are hereby finally approved, are incorporated herein by reference, and shall be included within the boundaries of CFD No. 2005-1, and said territory is hereby annexed to CFD No. 2005-1, subject to voter approval of the levy of the special taxes therein as hereinafter provided.

4. The services which CFD No. 2005-1 is authorized to finance are in addition to those provided in or required for the territory within CFD No. 2005-1 and the territory to be annexed to CFD No. 2005-1 and will not be replacing services already available. A general description of the services to be financed is as follows:

> Police protection services and fire protection and suppression services, including but not limited to (i) the costs of contracting services, (ii) equipment, vehicles, ambulances and paramedics, fire apparatus, supplies, (iii) the salaries and benefits of City staff that directly provide police protection services and fire protection and suppression services and other services as defined herein, respectively, and (iv) City overhead costs associated with providing such services within the District. On each July 1 following the Base Year the increases attributed to salaries and benefits shall be calculated and limited to the increase based on the Annual Escalation Factor as provided in the Rate and Method of Apportionment of the Special Taxes. The Special Tax will finance Services that are in addition to those provided in or required for the territory within the District and will not be replacing services already available. The Special Tax provides only partial funding for police and fire services.
>
> Park Maintenance of the City of Madera, including but not limited to, labor, material, administration, personnel, equipment, and utilities necessary to maintain park improvements within the District, including recreational facilities, trees, plant material, sod, irrigation systems, sidewalks, drainage facilities, weed control and other abatements, public restrooms, signs, monuments, and associated appurtenant facilities located within the District.
>
> Storm drainage system maintenance and operations of the City of Madera, including but not limited to, labor, material, administration, personnel, equipment, and utilities necessary to maintain and operate the storm drainage system within the District.

5. It is the intention of this legislative body that, except where funds are otherwise available, a special tax sufficient to pay for said services to be provided in CFD No. 2005-1 and the territory proposed to be annexed as part of Annexation No. 10, secured by recordation of a continuing lien against all non-exempt real property in Annexation No. 10, will be levied annually within the boundaries of Annexation No. 10 from and after the annexation of such property to CFD No. 2005-1. The special taxes shall be those as originally authorized through the formation of CFD No. 2005-1 and adopted by Ordinance of this legislative body, and no changes or modifications are proposed in the special taxes from those as originally set forth and made applicable to CFD No. 2005-1.

For particulars as to the rate and method of apportionment of the proposed special tax (the "RMA"), reference is made to the attached and incorporated Exhibit "A," which sets forth in sufficient detail the

method of apportionment to allow each landowner or resident within the Annexation No. 10 to clearly estimate the maximum annual amount that said person will have to pay on said special tax.

6. The provisions of the Resolution of Intention of the City each as heretofore adopted by this Council are by this reference incorporated herein, as if fully set forth herein.

(a) Pursuant to the provisions of the Act, the proposition of the levy of the special tax within Annexation No. 10 shall be submitted to the voters within Annexation No. 10 at a special election called therefor as hereinafter provided. This Council hereby finds that fewer than 12 persons have been registered to vote within Annexation No. 10 for each of the 90 days preceding the close of the hearing heretofore conducted and concluded by this Council for the purposes of these annexation proceedings. Accordingly, and pursuant to Section 53326 of the Act, this Council finds that for purposes of these proceedings the qualified electors are the landowners within Annexation No. 10 and that the vote shall be by said landowners, each having one vote for each acre or portion thereof such landowner owns in Annexation No. 10.

(b) Pursuant to Section 53326 of the Act, the election shall be conducted by mail ballot under section 1340 of the California Elections Code. The Council called a special election to consider the measures described and incorporated as Exhibit "A," which election will be conducted on January 19, 2022 (hereafter referred to as "Election Day"). The City Clerk is the election official to conduct the election and provided each landowner in the territory to be annexed to CFD No. 2005-1, a ballot in the form of Exhibit "B", which form is hereby approved. The City Clerk has accepted the ballots of the qualified electors received prior to 6:00 p.m. on Election Day, whether received by mail or by personal delivery.

(c) This Council hereby further finds that the provision of Section 53326 of the Act requiring a minimum of 90 days to elapse before said election is for the protection of voters, that the voters have waived such requirement and the date for the election hereinabove specified is established accordingly.

7. This resolution is effective immediately.

* * * * *

EXHIBIT A TO RESOLUTION OF ANNEXATION

CITY OF MADERA
COMMMUNITY FACILITIES DISTRICT 2005-1
RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax of Community Facilities District No. 2005-1 of the City of Madera (the "District") shall be levied on all Assessor's Parcels in the District and collected each Fiscal Year commencing Fiscal Year 2006-07 in an amount determined by the City through the application of the rate and method of apportionment of the Special Tax set forth below. All of the real property in the District, unless exempted by law or by the provisions hereof shall be taxed for the purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acre or Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final subdivision map, other final map, other parcel map, other condominium plan, or functionally equivalent map or instrument recorded in the Office of the County Recorder. The square footage of an Assessor's Parcel is equal to the Acreage multiplied by 43,560.

"Act" means the Mello-Roos Community Facilities Act of 1982, being Chapter 2.5, Part 1, Division 2 of Titles of the Government Code of the State of California, as amended, which authorizes the establishment of the District to finance: a) police protection services, and b) fire protection and suppression services, c) park maintenance, d) storm drainage system operation and maintenance and other services as defined herein including but not limited to ambulance and paramedic services.

"Administrative Expenses" means the actual or estimated costs incurred by the City as administrator of the District to determine, levy and collect the Special Taxes, including the proportionate amount of the salaries and benefits of City employees whose duties are directly related to administration of the District and the fees of consultants, legal counsel, the costs of collecting installments of the Special Taxes upon the general tax rolls, preparation of required reports; and any other costs required to administer the District as determined by the City.

"Annual Escalation Factor" means the greater of the increase in the annual percentage change of the All Urban Consumers Consumer Price Index (CPI) or three percent (3%). The annual CPI used shall be for the area of San Francisco-Oakland-San Jose, CA as reflected in the then-current April update. The annual CPI used shall be as determined by the United States Department of Labor, Bureau of Labor Statistics, and may be obtained through the California Division of Labor Statistics and Research (www.dir.ca.gov/dlsr). If the foregoing index is not available, the District Administrator shall select a reasonably comparable index.

"Assessor's Parcel" means a lot or parcel shown in an Assessor's Parcel Map with an assigned assessor's parcel number.

"Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by assessor's parcel number.

"Base Year" means Fiscal Year ending June 30, 2007.

"City" means the City of Madera.

"Council" means the City Council of the City of Madera, acting as the legislative body of the District.

"County" means the County of Madera, California.

"Developed Multi-Family Residence" means all Assessor's Parcels of Developed Property for which a building permit has been issued for purposes of constructing a residential structure consisting of two or more residential units that share common walls, including but not limited to, duplexes, triplexes, town homes, condominiums, and apartment units.

"Developed Property" means all Taxable Property, exclusive of Property Owner Association Property, Non-Residential Property, or Public Property, for which a building permit was issued after January 1, 2005, and prior to May 1st preceding the Fiscal Year in which the Special Tax is being levied.

"Developed Single-Family Residence" means all Assessor's Parcels of Developed Property for which a building permit(s) has been issued for purposes of constructing one single-family residential dwelling unit.

"District Administrator" means an official of the City, or designee thereof responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

"District" means Community Facilities District No. 2005-1 of the City of Madera.

"Entitled Property" means an Assessor's Parcel and/or Lot in the District, which has a Final Map recorded prior to January 1st preceding the Fiscal Year in which the Special Tax is being levied, but for which no building permit has been issued prior to the May 1st preceding the Fiscal Year in which the Special Tax is being levied. The term "Entitled Property" shall apply only to Assessors' Parcels and/or Lots, which have been subdivided for the purpose of residential development, excluding any Assessor's Parcel that is designated as a remainder parcel determined by final documents and/or maps available to the District Administrator.

"Final Map" means an Assessor's Parcel Map, a final subdivision map, other parcel map, other final map, other condominium plan, or functionally equivalent map that has been recorded in the Office of the County Recorder.

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

"Land Use Class" means any of the classes listed in Table 1.

"Lot" means property within a recorded Final Map identified by a lot number for which a building permit has been issued or may be issued.

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C below that can be levied in the District in any Fiscal Year on any Assessor's Parcel.

"Non-Residential Property" means all Assessors' Parcels for which a building permit(s) has been issued for a non-residential use and does not contain any residential units as defined under Developed Single Family Residence or Developed Multi-Family Residence.

"Property Owner Association Property" means any property within the boundaries of the District that is owned by, or irrevocably dedicated as indicated in an instrument recorded with the County Recorder to a property owner association, including any master or sub- association.

"Proportionately" means in a manner such that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Assessor's Parcels within each Land Use Class.

"Public Property" means any property within the boundaries of the District that is, at the time of the District formation or at the time of an annexation, expected to be used for rights-of-way, parks, schools or any other public purpose and is owned by or irrevocably offered for dedication to the federal government, the State, the County, the City or any other public agency.

"Service Costs" means the estimated and reasonable costs of providing police protection services and fire protection and suppression services, including but not limited to (i) the costs of contracting services, (ii) equipment, vehicles, ambulances and paramedics, fire apparatus, supplies, (iii) the salaries and benefits of City staff that directly provide police protection services and fire protection and suppression services and other services as defined herein, respectively, (iv) City overhead costs associated with providing such services within the District, (v) park maintenance, and (vi) storm drainage system operation and maintenance. On each July 1 following the Base Year, the increases attributed to salaries and benefits shall be calculated and limited to the increase based on the Annual Escalation Factor. The Special Tax will finance Services that are in addition to those provided in or required for the territory within the District and will not be replacing Services already available. The Special Tax provides only partial funding for police services, fire suppression and protection services, park maintenance, and storm drainage system operation and maintenance.

"Special Tax" means the Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to find the Special Tax Requirement, and shall include Special Taxes levied or to be levied under Sections C and D, below.

"Special Tax Requirement" means that amount required in any Fiscal Year for the District to: (i) pay for Service Costs; (ii) pay reasonable Administrative Expenses; (iii) pay any amounts required to establish or replenish any reserve funds; and (iv) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year; less any surplus of funds available from the previous Fiscal Year's Special Tax levy.

"State" means the State of California.

"Property" means all of the Assessor's Parcels within the boundaries of the District and any future annexation to the District that are not exempt from the Special Tax pursuant to law or as defined herein.

"Tax Exempt Property" means an Assessor's Parcel not subject to the Special Tax. Tax- Exempt Property includes: (i) Public Property, (ii) Property Owner Association Property, (iii) Non-Residential Property, and (iv) property designated by the City or District Administrator as Tax-Exempt Property.

"Undeveloped Property" means for each Fiscal Year, all Assessor's Parcels of Taxable Property not classified as Developed Property or Entitled Property, including an Assessor's Parcel that is designated as a remainder parcel and is not identified as potential Public Property by any final documents and/or maps available to the District Administrator.

"Unit" means any separate residential dwelling unit in which a person or persons may live, which comprises an independent facility capable of conveyance separate from adjacent residential dwelling units and is not considered to be for commercial or industrial use.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year using the definitions above, all Taxable Property within the District shall be classified as Developed Property, Entitled Property, or Undeveloped Property. Developed Property shall be further classified as Developed Single-Family Residence or Developed Multi-Family Residence. Commencing with the Base Year and for each subsequent Fiscal Year, all Taxable Property shall be subject to Special Taxes pursuant to Sections C and D below.

C. MAXIMUM SPECIAL TAX RATE

1. DEVELOPED PROPERTY

TABLE 1
MAXIMUM SPECIAL TAX FOR DEVELOPED PROPERTY
COMMUNITY FACILITIES DISTRICT NO. 2005-1

Land Use Class	Description	Maximum Special Tax Per Unit[1]
1	Developed Single-Family Residence	$311 per unit
2	Developed Multi-Family Residence	$285 per unit
[1] Maximum Special Tax includes Administrative Expenses		

2. ENTITLED PROPERTY

TABLE 2
MAXIMUM SPECIAL TAX FOR ENTITLED PROPERTY
COMMUNITY FACILITIES DISTRICT NO. 2005-1

Land Use Class	Description	Maximum Special Tax Per Unit[1]
3	Entitled Property	$166 per lot
[1] Maximum Special Tax includes Administrative Expenses		

On each July 1 following the Base Year (i.e., July 1, 2007), the Maximum Special Tax Rates in Table 1 and Table 2 shall be increased in accordance with the Annual Escalation Factor.

3. UNDEVELOPED PROPERTY

No Special Tax shall be levied on Undeveloped Property.

4. TAX-EXEMPT PROPERTY

No Special Tax shall be levied on Tax-Exempt Property.

5. MULTIPLE LAND USE CLASSES

In some instances an Assessor's Parcel may contain more than one Land Use Class. The Maximum Special Tax levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax levies that can be imposed on all Land Use Classes located on that Assessor's Parcel.

D. METHOD OF APPORTIONMENT OF SPECIAL TAXES

Commencing with Fiscal Year 2006-07, and for each subsequent Fiscal Year, the District Administrator shall calculate the Special Tax Requirement based on the definitions in Section A and levy the Special Tax as follows until the amount of the Special Tax levied equals the Special Tax Requirement. First, the Special Tax shall be levied each Fiscal Year on each Assessor's Parcel of Developed Property Proportionately between Developed Single- Family Residence and Developed Multi-Family Residence up to 100% of the applicable Maximum Special Tax. Second, if the Special Tax Requirement has not been satisfied by the first step, then the Special Tax shall be levied each Fiscal Year on each Assessor's Parcel of Entitled Property up to 100% of the applicable Maximum Special Tax for Entitled Property.

E. APPEALS

Any taxpayer that believes that the amount of the Special Tax assigned to an Assessor's Parcel is in error may file a written notice with the District Administrator appealing the levy of the Special Tax. This notice is required to be filed with the District Administrator during the Fiscal Year the error is believed to have occurred. The District Administrator or designee will then promptly review the appeal and, if necessary, meet with the taxpayer. If the District Administrator verifies that the tax should be changed, the Special Tax levy shall be corrected and, if applicable in any case, a refund shall be granted.

F. EXEMPTIONS

No Special Tax shall be levied on Non-Residential Property, Undeveloped Property, Property Owner Association Property or Public Property.

G. MANNER OF COLLECTION

Special Tax as levied pursuant to Section D above shall be collected in the same manner and at the same time as ordinary ad valorem property taxes; provided, however, that the District Administrator may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if

necessary to meet the financial obligations of the District or as otherwise determined appropriate by the District Administrator.

H. TERM OF SPECIAL TAX

After the establishment of the District, the City Council may reexamine, if deemed necessary by City Council, the necessity of the continuance of the Special Tax through the preparation of a Fiscal Impact Analysis, otherwise the Special Tax shall be levied in perpetuity.

EXHIBIT B TO RESOLUTION OF ANNEXATION

City of Madera

Community Facilities District No. 2005-1, (Public Services), Annexation No. 10

OFFICIAL BALLOT

SPECIAL TAX ANNEXATION ELECTION

This ballot is for the special landowner election. You must return this ballot in the enclosed envelope to the office of the City Clerk of the City of Madera no later than 6:00 o'clock p.m. on Wednesday, January 19, 2022 either by mail or in person. The City Clerk's office is located at City Hall, 205 W Fourth Street, Madera, California, 93637.

To vote, mark in the voting square after the word "YES" or after the word "NO". For a list of acceptable marks, please refer to the back of this ballot.

If you wrongly mark, tear, or deface this ballot, return it to the City Clerk of the City of Madera and obtain another.

BALLOT MEASURE: Shall the City of Madera, by and for its Community Facilities District No. 2005-1 (Public Services) (the "CFD"), be authorized to levy special taxes within the territory annexed to the CFD pursuant to and as described in the Resolution of Intention of the City of Madera adopted by its Council on December 1, 2021?	**YES:**	☐
	NO:	☐

By execution in the space provided below, you also confirm your waiver of the time limit pertaining to the conduct of the election and any requirement for notice of election and analysis and arguments with respect to the ballot measure, as such waivers are described and permitted by Section 53326 (a) and 53327 (b) of the California Government Code.

Acres Owned Within Territory Annexed:

Number of Votes:

Property Owner:

Property Owner/ Authorized Representative Signature: _____

Attachment 2 – Resolution Calling for Election

RESOLUTION NO. _____

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, CALLING A SPECIAL ELECTION AND SUBMITTING TO THE VOTERS OF ANNEXATION NO. 10 OF CITY OF MADERA COMMUNITY FACILITIES DISTRICT NO. 2005-1 THE PROPOSITION REGARDING THE ANNUAL LEVY OF SPECIAL TAXES WITHIN ANNEXATION NO. 10 TO FINANCE POLICE PROTECTION SERVICES, FIRE PROTECTION AND SUPPRESSION SERVICES, PARK MAINTENANCE, AND STORM DRAINAGE SYSTEM OPERATION AND MAINTENANCE WITHIN THE DISTRICT

WHEREAS, pursuant to Section 53325.1 of the California Government Code the City Council (the "City Council") of the City of Madera (hereafter referred to as the "City") has adopted the resolution authorizing the annexation of territory known as Omni Subdivision (hereafter referred to as "Annexation No. 10") to City of Madera Community Facilities District No. 2005-1, County of Madera, State of California (hereafter referred to as "CFD No. 2005-1"). Annexation No. will consist of 61 single -family residential units located southwest corner of the intersection of Ellis Street and North D Street; and

WHEREAS, by that resolution, the City Council called a special election on the propositions to be submitted to the voters of the territory proposed to be annexed to CFD No. 2005-1 with respect to the levy of special taxes therein for the financing of police protection services, fire protection and suppression services, park maintenance, and storm drainage system operation and maintenance within CFD No. 2005-1; and

WHEREAS, pursuant to Section 53326 of the California Government Code, it is necessary that the City Council submit to the voters of Annexation No. 9 the annual levy of special taxes on taxable property within Annexation No. 9; and

WHEREAS, the Planning Manager has advised the City Council that the property owners of the subject parcels have reported to the City staff that all of the subject parcels are uninhabited with no voters registered at the subject parcel. City Staff has personally visited the sites and found that there are no occupied dwellings on the subject parcels. Staff has advised the City Council that the annexation area qualifies as uninhabited as there are less than 12 persons registered to vote within Annexation No. 10;

NOW, THEREFORE, BE IT RESOLVED, determined and ordered by the City Council for the City of Madera Community Facilities District No. 2005-1, Annexation No. 10 as follows:

1. The City Council finds that: (i) the foregoing recitals are true and correct; (ii) 12 persons have not been registered to vote within the territory to be annexed to CFD No. 2005-1 for each of the 90 days preceding the close of the public hearing on January 19, 2022; (iii) pursuant to Section 53326 of the California Government Code, as a result of the findings set forth in clause (ii) above, the vote in the special election called by this resolution shall be by the landowners of the territory to be annexed to CFD No. 2005-1, whose property would be subject to the special taxes if they were levied at the time of the election, and each landowner shall have one vote for each acre, or portion thereof, which he or she owns within Annexation No. 10 which would be subject to the proposed special taxes if they were levied at the time of the election; (iv) the owners of all of the land in Annexation No. 10 by written consent (a) waived

the time limits set forth in Section 53326 of the California Government Code for holding the election called by this resolution and the election on the propositions, (b) consented to the holding of the election on January 19, 2022, (c) waived notice and mailed notice of the time and date of the election, (d) waived an impartial analysis by the City Attorney of the ballot propositions pursuant to Section 9280 of the California Elections Code and arguments and rebuttals pursuant to Sections 9281 to 9287, inclusive, and 9295 of that Code, and mailing of a statement pursuant to Section 9401 of that Code, and (e) waived a synopsis of the measures to be included in the official ballot for said elections pursuant to Section 12111 of that Code; and (v) the City Clerk (hereafter referred to as the "City Clerk") has consented to the holding of the election on January 19, 2022.

2. The City Council hereby calls and schedules a special election for January 19, 2022, on the proposition of the annual levy of special taxes on taxable property within Annexation No. 10 to CFD No. 2005-1 to finance police protection services, fire protection and suppression services, park maintenance, and storm drainage system operation and maintenance within Annexation No. 10 to CFD No. 2005-1.

3. The proposition to be submitted to the voters of Annexation No. 10 at such special election shall be as follows:

Shall the City of Madera, by and for its Community Facilities District No. 2005-1 (Public Services) (the "CFD"), be authorized to levy special taxes within the territory annexed to the CFD pursuant to and as described in the Resolution of Intention of the City of Madera adopted by its Council on December 1, 2021.

4. Except as otherwise provided in Section 6 hereof, the special election shall be conducted by the City Clerk in accordance with the provisions of the California Elections Code governing mail ballot elections of cities, and in particular the provisions of Division 4 (commencing with Section 4000), of that Code, insofar as they may be applicable.

5. The procedures to be followed in conducting the special election on the proposition with respect to the levy of special taxes on taxable property within Annexation No. 10 to CFD No. 2005-1 to pay for police protection services, fire protection and suppression services, park maintenance, and storm drainage system operation and maintenance within the District:

(a) Pursuant to Section 53326 of the California Government Code, ballots for the Special Election shall be distributed to the qualified electors by the City Clerk by mail or by personal service.

(b) Pursuant to applicable sections of the California Elections Code governing the conduct of mail ballot elections of cities, and in particular Division 4 (commencing with Section 4000) of that Code with respect to election conducted by mail, the City Clerk, or designated official shall mail or deliver to each qualified elector an official ballot in the appropriate form attached hereto as Exhibit "A," and shall also mail or deliver to all such qualified electors a ballot pamphlet and instructions to voter, a return identification envelope addressed to the City Clerk for the return of voted official ballots.

(c) The official ballot to be mailed or delivered by the City Clerk to each landowner-voter shall have printed or typed thereon the name of the landowner-voter and the number of votes to be voted by the landowner-voter and shall have appended to it a certification to be signed by the person voting the official ballot which shall certify that the person signing the certification is the person who voted the official ballot, and if the landowner-voter is other than a natural person, that he or she is an officer of or other person affiliated with the landowner-voter entitled to vote such official ballot, that he or she has been authorized to vote such official ballot on behalf of the landowner-voter, that in voting such official ballot it was his or her intent, as well as the intent of the landowner-voter, to vote all votes to which the landowner-voter is entitled based on its land ownership on the propositions set forth in the official ballot as marked thereon in the voting square opposite each such proposition, and further certifying as to the acreage of the landowner-voter's land ownership within Annexation No. 10 to CFD No. 2005-1.

(d) The return identification envelope mailed or delivered by the City Clerk to each landowner-voter shall have printed or typed thereon the following: (i) the name of the landowner, (ii) the address of the landowner, (iii) a declaration under penalty of perjury stating that the voter is the landowner or the authorized representative of the landowner entitled to vote the enclosed ballot and is the person whose name appears on the identification envelope, (iv) the printed name and signature of the voter, (v) the address of the voter, (vi) the date of signing and place of execution of the declaration, and (vii) a notice that the envelope contains an official ballot and is to be opened only by the City Clerk.

(e) The information to voter form to be delivered by the City Clerk to the landowner-voters shall inform them that the official ballots shall be returned to the City Clerk properly voted as provided thereon and with the certification appended thereto properly completed and signed in the sealed return identification envelope with the certification thereon completed and signed and all other information to be inserted thereon properly inserted by 6:00 p.m. on the 19th day of January 2022; provided that if all qualified electors have voted, the elections shall be closed with the concurrence of the City Clerk.

(f) Upon receipt of the return identification envelopes, which are returned prior to the voting deadline on the date of the elections, the City Clerk shall canvass the votes cast in the election, and shall file a statement with the City Council as to the results of such canvass and the election on each proposition set forth in the official ballot.

6. This resolution is effective immediately.

* * * * *

EXHIBIT A TO RESOLUTION CALLING FOR ELECTION

City of Madera

Community Facilities District No. 2005-1, (Public Services), Annexation No. 10

OFFICIAL BALLOT

SPECIAL TAX ANNEXATION ELECTION

This ballot is for the special landowner election. You must return this ballot in the enclosed envelope to the office of the City Clerk of the City of Madera no later than 6:00 o'clock p.m. on Wednesday, January 19, 2022 either by mail or in person. The City Clerk's office is located at City Hall, 205 W Fourth Street, Madera, California, 93637.

To vote, mark in the voting square after the word "YES" or after the word "NO". For a list of acceptable marks, please refer to the back of this ballot.

If you wrongly mark, tear, or deface this ballot, return it to the City Clerk of the City of Madera and obtain another.

BALLOT MEASURE: Shall the City of Madera, by and for its Community Facilities District No. 2005-1 (Public Services) (the "CFD"), be authorized to levy special taxes within the territory annexed to the CFD pursuant to and as described in the Resolution of Intention of the City of Madera adopted by its Council on December 1, 2021?	**YES:**	☐
	NO:	☐

By execution in the space provided below, you also confirm your waiver of the time limit pertaining to the conduct of the election and any requirement for notice of election and analysis and arguments with respect to the ballot measure, as such waivers are described and permitted by Section 53326 (a) and 53327 (b) of the California Government Code.

Acres Owned Within Territory Annexed:

Number of Votes:

Property Owner:

Property Owner/ Authorized Representative Signature: _____

Attachment 3 – Resolution of Results of Election

RESOLUTION NO. ____

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, MAKING CERTAIN FINDINGS, CERTIFYING THE RESULTS OF A SPECIAL ELECTION AND ADDING THE TERRITORY IDENTIFIED AS ANNEXATION NO. 10 TO COMMUNITY FACILITIES DISTRICT NO. 2005-1

WHEREAS, the City Council of the City of Madera (the "City Council"), has previously formed a Community Facilities District pursuant to the provisions of the "Mello-Roos Community Facilities Act of 1982", being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California, said Article 3.5 thereof. The existing Community Facilities District being designated as Community Facilities District No. 2005-1 (hereafter referred to as CFD No. 2005-1); and

WHEREAS, the City Council initiated proceedings to annex certain territory known as Omni Subdivision (hereafter referred to as "Annexation No. 10") to Community Facilities District No. 2005-1. Annexation No. 10 consists of 61 single-family residential units located on the southwest corner of the intersection of Ellis Street and North D Street; and

WHEREAS, at this time the unanimous consent to the annexation of Annexation No. 10 has been received from the property owner or owners of such territory; and

WHEREAS, less than twelve (12) registered voters have resided within the territory of Annexation No. 10 for each of the ninety (90) days preceding September 17, 2021, therefore, pursuant to the Act the qualified electors of Annexation No. 10 shall be the "landowners" of Annexation No. 10 as such term is defined in Government Code Section 53317(f) and each such landowner who is the owner of record, or the authorized representative thereof, shall have one vote for each acre or portion of an acre of land that she or he owns within Annexation No. 10; and

WHEREAS, the time limit specified by the Act for conducting an election to submit the levy of the special taxes on the property within Annexation No. 10 to the qualified electors of Annexation No. 10 and the requirements for impartial analysis and ballot arguments have been waived with the unanimous consent of the qualified electors of Annexation No. 10; and

WHEREAS, the City Clerk of the City of Madera has caused ballots to be distributed to the qualified electors of Annexation No. 10, has received and canvassed such ballots and made a report to the City Council regarding the results of such canvas, a copy of which is attached as Exhibit A hereto and incorporated herein by this reference; and

WHEREAS, at this time the measures voted upon did receive the favorable 2/3's vote of the qualified electors, and the City Council desires to declare the results of the election; and

WHEREAS, a map showing the territory to be annexed and designated as Annexation No. 10 (hereafter referred to as the "Annexation Map"), a copy of which is attached as Exhibit B hereto and incorporated herein by this reference, and a list of Assessor Parcel Numbers and landowners, a copy of which is attached as Exhibit C hereto and incorporated herein by this reference, has been submitted to the City Council.

NOW, THEREFORE, BE IT RESOLVED, determined and ordered by the City Council for the City of Madera Community Facilities District No. 2005-1, Annexation No. 10 as follows:

1. The above recitals are all true and correct.

2. This City Council does hereby determine as follows:

   (a) The unanimous consent to the annexation of Annexation No. 10 to CFD No. 2005-1 has been given by all of the owners within Annexation No. 10 and such consent shall be kept on file in the Office of the City Clerk.

   (b) Less than twelve (12) registered voters have resided within the territory of Annexation No. 10 for each of the ninety (90) days preceding January 19, 2022, therefore, pursuant to the Act the qualified electors of Annexation No. 10 shall be the "landowners" of such Annexation No. 10 as such term is defined in Government Code Section 53317(f).

   (c) The qualified electors of Annexation No. 10 have unanimously voted in favor of the levy of special taxes within Annexation No. 10 upon its annexation to CFD No. 2005-1.

3. The boundaries and parcels of territory within Annexation No. 10 and on which special taxes will be levied in order to pay for the costs and expenses of authorized public services are shown on the Annexation Map as submitted to and hereby approved by this City Council.

4. The City Council does hereby determine and declare that Annexation No. 10 is now added to and becomes a part of CFD No. 2005-1. The City Council, acting as the legislative body of CFD No. 2005-1, is hereby empowered to levy the authorized special tax within Annexation No. 10.

5. Immediately upon adoption of this Resolution, notice shall be given as follows:

   An Amendment No. 10 to the Amended Notice of Special Tax Lien shall be recorded in the Office of the County Recorder no later than fifteen (15) days after the date of adoption of this Resolution.

6. This resolution is effective immediately.

* * * * *

Exhibit A TO RESOLUTION OF RESULTS OF ELECTION

Certificate of Election Official and Statement of Votes Cast

STATE OF CALIFORNIA)
COUNTY OF MADERA) ss.
CITY OF MADERA)

The undersigned, ELECTION OFFICIAL OF THE CITY OF MADERA, COUNTY OF MADERA, STATE OF CALIFORNIA, DOES HEREBY CERTIFY that pursuant to the provisions of Section 53326 of the Government Code and Division 12, commencing with Section 17000 of the Elections Code of the State of California, I did canvass the returns of the votes cast at the

CITY OF MADERA
COMMUNITY FACILITIES DISTRICT NO. 2005-1
ANNEXATION NO. 10
SPECIAL ELECTION

held in the City of Madera, on January 19, 2022.

I FURTHER CERTIFY that this Statement of Votes Cast shows the whole number of votes cast in the area proposed to be annexed, Annexation No. 10 to Community Facilities District No. 2005-1 of the City of Madera for or against the Measure are full, true and correct.

VOTES CASTED: YES_____
NO _____

WITNESS my hand this _____ day of _____, 2022

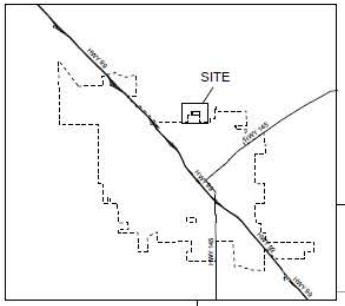
Exhibit B TO RESOLUTION OF RESULTS OF ELECTION

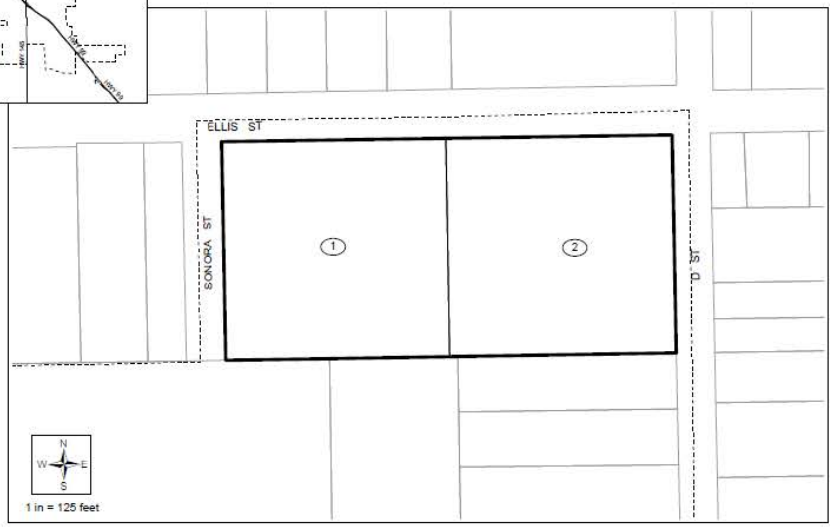
Annexation Map

ANNEXATION MAP NO. 10
COMMUNITY FACILITIES DISTRICT NO. 2005-01

CITY OF MADERA
COUNTY OF MADERA
STATE OF CALIFORNIA

VICINITY MAP





Legend

- City Boundaries
- Annexation Parcels
- (1) Map Reference Number

MAP REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER
1	003-200-006
2	003-200-007

FILED IN THE OFFICE OF THE CITY CLERK THIS _____ DAY OF_____, 20__.

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF ANNEXATION MAP NO. 10 OF COMMUNITY FACILITIES DISTRICT NO 2005-01, CITY OF MADERA, COUNTY OF MADERA, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF MADERA AT A REGULAR MEETING, THEREOF, HELD ON THE _____ DAY OF _____, 20__, BY ITS RESOLUTION NO. _____.

_____
CITY CLERK
CITY OF MADERA

FILED THIS _____ DAY OF _____, 20__, AT THE HOUR OF _____ O'CLOCK _____,M. IN BOOK _____ PAGE(S) _____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT AND INSTRUMENT NO. _____ IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF MADERA, STATE OF CALIFORNIA.

_____
COUNTY RECORDER
COUNTY OF MADERA
STATE OF CALIFORNIA

REFERENCE IS MADE TO THAT BOUNDARY OF COMMUNITY FACILITIES DISTRICT NO. 2005-01 OF THE CITY OF MADERA RECORDED WITH THE MADERA COUNTY RECORDER'S OFFICE ON OCTOBER 7, 2005, IN BOOK 4 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT ON PAGES 42 THROUGH 45.

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL SHOWN ON THIS DIAGRAM SHALL BE THOSE LINES AND DIMENSIONS AS SHOWN ON THE MADERA COUNTY ASSESSOR'S MAPS FOR THOSE PARCELS LISTED.

THE MADERA COUNTY ASSESSOR'S MAP SHALL GOVERN FOR ALL DETAIL CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.

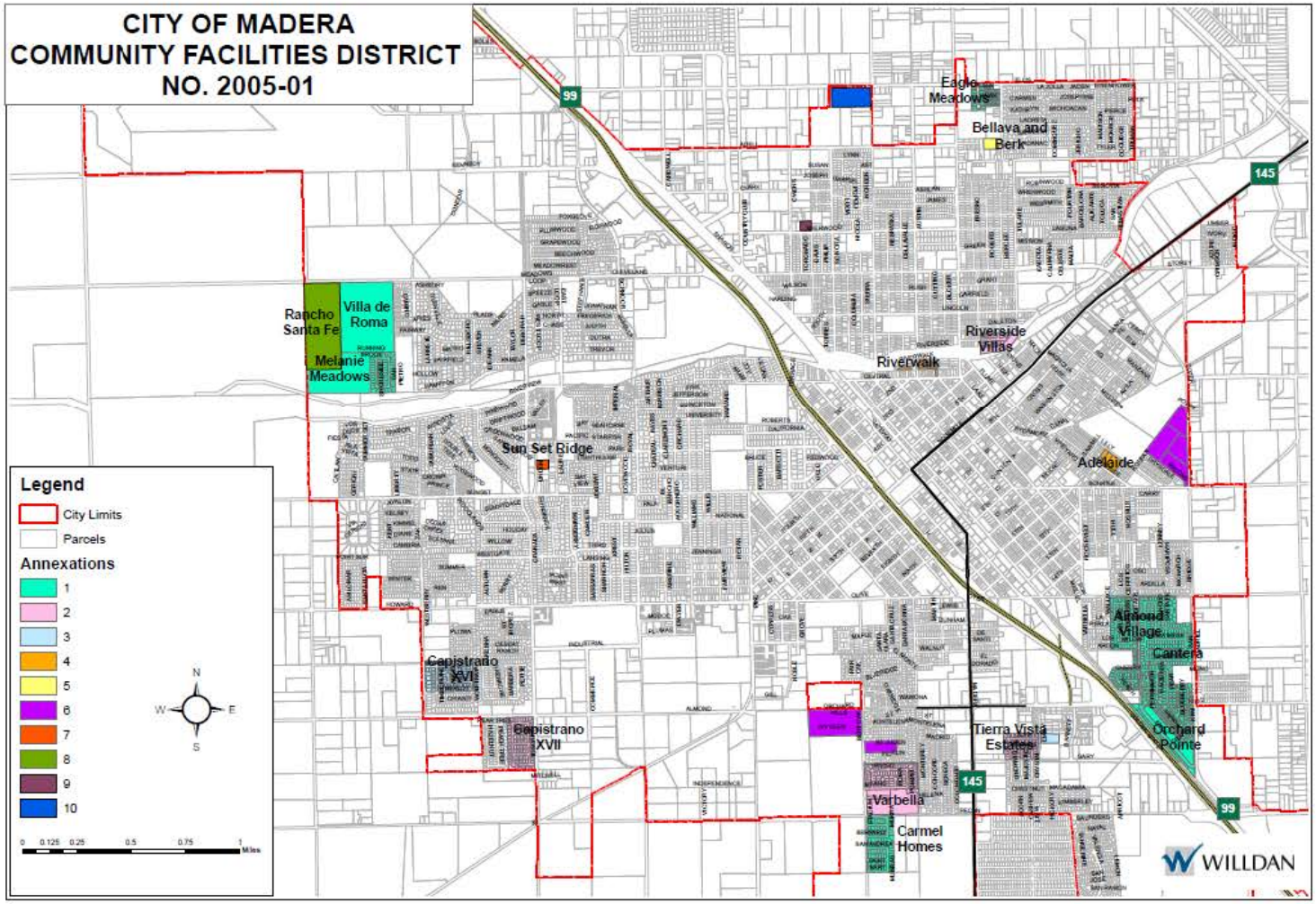
WILLDAN

EXHIBIT C TO RESOLUTION OF RESULTS OF ELECTION

List of Assessor Parcel Numbers and Landowners

APN	Landowner
003-240-006-000	Century Community of California, LLC
003-240-007-000	Century Community of California, LLC

Attachment 4 – CFD 2005-1 Map


CITY OF MADERA
COMMUNITY FACILITIES DISTRICT
NO. 2005-01
Legend
City Limits
Parcels
Annexations
1
2
3
4
5
6
7
8
9
10
N
W
E
S
0 0.125 0.25 0.5 0.75 1 Miles
99
145
Eagle Meadows
Bellava and Berk
Rancho Santa Fe
Villa de Roma
Melanie Meadows
Riverside Villas
Riverwalk
Sun Set Ridge
Adelaide
Almond Village
Cantera
Capistrano XVI
Capistrano XVII
Tierra Vista Estates
Orchard Pointe
Varbella
Carmel Homes
WILLDAN

REPORT TO CITY COUNCIL

Approved by:

Arnoldo Rodriguez, City Manager

Council Meeting of: January 19, 2022

Agenda Number: D-1

SUBJECT:

Establishment of Cannabis Business Tax Rates

RECOMMENDATION:

Adopt the Resolution setting the Cannabis Business Tax rates for various types of commercial business permits

SUMMARY:

Historically, the City has prohibited cannabis businesses from operating within the City. However, with the evolving landscape surrounding the sale and use of cannabis in the State, the City Council (Council) directed staff to retain HdL, a leading subject matter expert, to begin the process of developing a regulatory ordinance to allow, permit, regulate and tax cannabis businesses, conducting a cost recovery fee study, and developing a cannabis tax ordinance and accompanying ballot measure to be placed on the November 3, 2020 election.

The approval of Measure R by the voters in November 2020 and subsequent approval of multiple ordinances and resolutions provided the Council authority to set and impose the Cannabis Business Tax. Council is being asked this evening to consider staff's recommendation and set a tax rate.

DISCUSSION:

As approved by voters, Measure R defined the maximum amounts that can be charged by a Cannabis Business License Tax. While the figures represent maximums, Council has the option to set lower rates for each type of cannabis activity. Additionally, Council may raise or lower the tax rate from time to time by resolution; however, the tax rate may not exceed the maximum rate authorized by voters.

In short, voters approved the following maximum tax rates:

- $10 per canopy square foot for cultivation (adjustable for inflation)
- 6 percent gross receipts for retail businesses
- 4 percent for all other cannabis business activities

A review of nearby communities with established cannabis business tax rates shows that the current cannabis business tax rates range between 4 and 10 percent for retail. The lowest being the City of Fresno and the highest being Coalinga and Riverbank. For cultivation, it varies. Some communities charge a percent while other charges on a per square foot basis. Table 1 provides an overview of nearby communities.

Table 1: *Cannabis Business Tax Rates of nearby communities* [1] [2] [3] [4] [5]

Municipality	*Retail*	*Cultivation* [6]	*Distribution*	*Manufacturing*	*Testing*
California City	6%	$7 sf	0.5%	1%	2%
Coalinga	10%	$7 sf	Varies [7]	Varies [7]	Varies [7]
City of Fresno	4%	$6 sf	1%	4%	0%
Hanford	4%	$10 sf	2%	2.5%	1%
Lemoore	5%	$6 cf	tier system	$15 sf	tier system
City of Merced	7%	$7 sf or 4% GR	$1 sf or 2% GR	$7 sf	$0.25 sf
Modesto	8%	2.5%	6%	4%	2.5%
Riverbank	10%	10%	10%	10%	10%
Turlock	5% GR or lump sum	$10 sf	2.5%	$10 sf	DA[8]
Atwater	DA; voters approved max tax of $.15 for every $1.00 revenue				
Ceres	DA				
Gustine	DA & Operating Agreement				
Livingston	No tax established yet - reviewing/revising ordinance				
Mendota	DA				
Oakdale	DA				
Parlier	DA; calculation by square footage or alternative is 4% gross revenue				

(1) This table is not intended to be exhaustive, rather it provides an overview; data collected in December 2021
(2) SF: Square foot
(3) CF: Cubic foot
(4) GR: Gross Revenue
(5) DA: Development Agreement; agreement that defines conditions
(6) Cultivation varies by lighting type. For purposes of this table, included is exclusively artificial lighting.
(7) $25 sf for the first 3k sf, $10 sf thereafter
(8) No test labs; will establish when a business expresses interest

In an effort to be competitive to neighboring cities', it is recommended that Council set the cannabis business tax rate to be on par with surrounding cities as outlined in Table 2.

Table 2: *Recommended rates* [(1) (2)]		
	Maximum rate approved by voters	*Recommended rate*
Commercial cannabis cultivation, including cultivation of industrial hemp		
A. Exclusively artificial lighting	$10 sf	$6 sf
B. Combination of natural and supplemental lighting (Section 6-4.04 Q of MMC)	$7 sf	$4 sf
C. No artificial lighting	$4 sf	$2 sf
D. Nursery	$2 sf	$1 sf
Testing laboratory for cannabis, cannabis products, industrial hemp and/or industrial hemp products	2% of gross receipts	1% of gross receipts
Retail sales of cannabis, cannabis products, industrial hemp, and/or industrial hemp products, including as a retailer (dispensary) or non-storefront retailer (retail delivery business), or microbusiness	6% of gross receipts	4% of gross receipts
Distribution of cannabis, cannabis products, industrial hemp and/or industrial hemp products	3% of gross receipts	2% of gross receipts
Manufacturing or processing of cannabis, cannabis products, industrial hemp and/or industrial hemp products, or any other type of cannabis business	4% of gross receipts	2% of gross receipts
(1) Annual tax rates specified above shall increase by the percentage increase in the Consumer Price Index ("CPI")		
(2) Resolution would set rates through January 1, 2024		

The cannabis business tax rate would apply to all for-profit and non-profit businesses involved in commercial cannabis activities within the City, including delivering, dispensing, distributing, processing, manufacturing, selling, or testing. The tax would not be imposed on persons engaged only in personal cultivation for personal consumption in accordance with current State law.

FINANCIAL IMPACT:

It is anticipated that the new tax will result in discretionary revenue for the General Fund estimated between $720,000 to $1,080,000 annually once all the business operations are up in running for at least 12 months. Amounts were estimated analyzing data from other communities, tax rates, purchasing power, etc.

It is further noted that the costs associated with cannabis related work includes the following:

- Contract with HdL totaling $30,000. It is noted that on September 1, 2021 Council approved an amendment to the City's agreement with HdL where they will assist staff review applications and prepare reports for City consideration at a flat rate of $5,900 per each.
- Cost to place the ballot measure on the November 3, 2020 election was approximately $100,000.
- Various staff time and City Attorney fees.

Note that HdL contract cost may be recovered by fees from potential applicants should the City permit cannabis activities in the City.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

While not specifically addressed, the requested action is consistent with the Vision Madera 2025 Plan; Effective Government: Strategy 115. – Ensure sufficient economic resources to provide adequate City services and prepare for future growth.

ALTERNATIVES:

The Council may elect to not approve the resolution or may direct staff to return with additional information. Moreover, Council may suggest alternative rates to those outlined by staff in Table 2.

ATTACHMENTS:

1. Resolution

Resolution No. _____

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA ESTABLISHING CANNABIS BUSINESS TAX RATES FOR VARIOUS TYPES OF COMMERCIAL CANNABIS BUSINESS PERMITS

WHEREAS, on November 2, 2020, voters of the City of Madera approved Measure R in favor of establishing a cannabis business tax on cannabis and hemp businesses within the City if the City permits and regulates such businesses; and

WHEREAS, the cannabis business tax ordinance approved by the voters is codified in Chapter 4 to Title VI of the Madera Municipal Code; and

WHEREAS, on June 16, 2021, the City Council of the City of Madera adopted Ordinance No. 977 C.S. adding Chapter 5 to Title VI (Cannabis Businesses) to the Madera Municipal Code to establish a regulatory program requiring all commercial cannabis uses to obtain a commercial cannabis business permit issued by the City prior to commencing operation within the City; and

WHEREAS, Madera Municipal Code Section 6-4.05 provides that the Council may by resolution set cannabis business tax rates at annual rates not to exceed $10.00 per canopy square foot for cultivation (adjustable for inflation), 6% gross receipts for retail businesses, and 4% for all other such businesses; and

WHEREAS, the Council wishes to implement the cannabis business tax at rates authorized under Madera Municipal Code Section 6-4.05.

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

Section 1. The foregoing recitals are true and correct and incorporated by reference.

Section 2. The City Council approves the cannabis business tax rates established by this Resolution.

Section 3. The rate of the cannabis business tax shall be calculated as follows:

A. For every person engaged in commercial cannabis cultivation, including cultivation of industrial hemp, in the City:

1. Through January 1, 2024, the annual rate shall be:

a. Six dollars ($6.00) per square foot of canopy space in a facility that uses exclusively artificial lighting.

b. Four dollars ($4.00) per square foot of canopy space in a facility that uses a combination of natural and supplemental lighting as defined in Section 6-4.04 Q of this chapter.

c. Two dollars ($2.00) per square foot of canopy space in a facility that uses no artificial lighting.

d. One dollar ($1.00) per square foot of canopy space for any nursery.

2. In accordance with Madera Municipal Code Section 6-4.05, on January 1, 2024, and on each January 1, thereafter, the annual tax rates specified above shall increase by the percentage increase in the Consumer Price Index ("CPI") for consumers in the Western Region as published by the United States Government Bureau of Labor Statistics. However, no CPI adjustment resulting in a decrease of any tax imposed by this resolution shall be made.

3. For every person engaged in the operation of a testing laboratory for cannabis, cannabis products, industrial hemp and/or industrial hemp products s/he/it shall be subject to the tax rate not to exceed one percent (1%) of gross receipts.

4. For every person engaged in retail sales of cannabis, cannabis products, industrial hemp, and/or industrial hemp products, including as a retailer (dispensary) or non-storefront retailer (retail delivery business), or microbusiness, s/he/it shall be subject to the tax rate not to exceed four percent (4%) of gross receipts.

5. For every person engaged in distribution of cannabis, cannabis products, industrial hemp and/or industrial hemp products, s/he/it shall be subject to the tax rate not to exceed two percent (2%) of gross receipts.

6. For every person engaged in manufacturing or processing of cannabis, cannabis products, industrial hemp and/or industrial hemp products, or any other type of cannabis business not described in Section 6-4.05 (C) (1), (2), (3), or (4) s/he/it shall be subject to the tax rate not to exceed two percent (2%) of gross receipts.

Section 3. The City Manager and Finance Director are authorized to establish administrative procedures as they deem necessary to facilitate the orderly and efficient implementation of the cannabis business tax which are consistent with this Resolution.

Section 4. This Resolution shall be effective upon adoption.

REPORT TO CITY COUNCIL

Approved by:

Dino Lawson, Chief of Police

Arnoldo Rodriguez, City Manager

Council Meeting of: January 19, 2022

Agenda Number: E-1

SUBJECT:

Request by the Greater Madera Kiwanis to assist in the 4th of July community event

RECOMMENDATION:

1. Adopt a resolution waiving the fees to cover the costs of police services in the amount of$2,869
2. Provide direction on the City's involvement in the Community event

SUMMARY:

The Greater Madera Kiwanis (Kiwanis), a local service club, is in the early stages of planning a community event for the 4th of July. Historically, the City hosted the event at the Madera Municipal Golf Course, but due to budget constraints and more recently the COVID-19 pandemic, last did so in 2017. In an effort to bring back civic pride, the Kiwanis approached the City about taking the lead at the event. While this would be the first year in recent memory that a local service club will be hosting the event, they have requested the City's assistance.

DISCUSSION:

While discussions are ongoing, the Kiwanis have formally requested that the City cover the costs associated with Police Department's involvement with the event. Costs include traffic control and security. The cost is estimated at $2,869.

In addition, the Kiwanis have identified areas where they may potentially need assistance, including, but not limited to:

- Developing promotional material, including a flyer and video
- Transporting spectators from an off-site parking lot to and from the Fairgrounds via the Madera Metro buses the day of the event
- Identifying and contacting firework display companies

- Designating City staff the day of the event for kid related activities, such as pop-up style games
- Program development
- Yet to be determined financial assistance

It is worth noting that historically the City hosted the firework show, one of its most successful endeavors. The event was organized by the Parks & Community Services Department and included a golf tournament the day of. Records indicate that the cost to host the event was approximately $60k, offset by $30k in revenues. These figures do not include costs incurred by other City departments, such as the Police Department. Included in the figure was $25k for the firework display.

While yet to be determined, the Kiwanis have expressed a desire to partner with other organizations and are expecting funding via donations, with the goal of making the event affordable to Madera families. To date, the City, County, Police, Sheriff, Probation, and Fire Department have attended the meetings.

It is noted that hosting the event at the Fairgrounds may potentially be more expensive in comparison to the Golf Course considering the rental fee and permits from the State Fire Marshall; however, it provides greater parking, restrooms, concessions, centrally located, etc., in comparison to the Golf Course.

FINANCIAL IMPACT:

The cost of providing police services to assist with traffic control and security is estimated at $2,869, which is the overtime rate for 7 officers. The total amount being petitioned for Council relief is $2,869. Cost for development of promotional material, program development, etc., is difficult to determine considering that the City's role is evolving. In addition, it is expected that the Kiwanis will likely request additional financial assistance from the City. When said request is made, the item would be brought before Council. As an alternative, Council may direct staff to identify an amount.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

- *Strategy 317*: "Develop and encourage festival, gatherings, and events…"
- *Strategy 313*: "Provide year-round programs fostering community pride…"

ALTERNATIVES:

Council may decline the request to waive fees or may request additional information.

ATTACHMENTS:

1. Resolution waiving the fees to cover police service related to the 4th of July community event in the amount of $2,869.
2. Letter received from Kiwanis.

RESOLUTION NO. 21-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA WAIVING THE FEES TO COVER COSTS OF POLICE SERVICES RELATING TO THE 4TH OF JULY COMMUNITY EVENT FOR THE GREATER MADERA KIWANIS IN THE AMOUNT OF $2,869.00

WHEREAS, on January 19, 2022, the City Council of the City of Madera considered a request by Greater Madera Kiwanis to waive the fees to cover police service costs relating to the 4th of July community event; and

WHEREAS, the Greater Madera Kiwanis are planning and organizing this community event providing citizens of Madera and neighboring areas a place to celebrate safely; and

WHEREAS, the City fees for Police services are $2,869; and

WHEREAS, the City Council finds it is in the best interest of the City to approve the waiver of fees; and

WHEREAS, this request provides a public benefit to the community.

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

1. The foregoing recitals are true and correct and incorporated herein by reference.

2. The Council finds that the waiver of fees as set forth in this resolution serves a public purpose and is in the best interest and welfare of the City and its residents.

3. The City Council does hereby waive the City fees requested by the Greater Madera Kiwanis in the amount of $2,869 associated with the 4th of July community event.

4. This resolution is effective immediately upon adoption.

* * * * * * * *

Greater Madera Kiwanis
4th of July 2022 Event
Madera FairGrounds
Madera, Ca 93637



Mr Mayor and Fellow Council Members,

On behalf of the Greater Madera Kiwanis, we respectfully
request waiving the costs associated with the Police Department's services for the 4th of July 2022 Event , This year's event will take place on Monday July 4th , 2022 and will begin at 5pm. This is the first year the Kiwanis Club is hosting the community event in order to help reduce the financial burden placed on the city in previous years.

This event has been traditionally held at the Madera Municipal Golf Course bringing large numbers of people out to enjoy a day of festivities and an amazing fireworks display. In an effort to expand and improve the experience we have elected to move the event to the Madera FairGrounds. In doing so we believe this year's event will bring together our community after the hardships of Covid.

We would like to thank everyone for their time and consideration in helping bring together this amazing event.

Respectfully,

Rohi Zacharia
President of Greater Madera Kiwanis Club

January 19, 2022

Madera City Council Meeting
Agenda Item E-2

Seek Direction Regarding the 2022 Regular City Council Meeting Schedule
(Report by Arnoldo Rodriguez)

There is no written report for this item.

REPORT TO CITY COUNCIL

Approved by:
Arnoldo Rodriguez
Arnoldo Rodriguez, City Manager

Council Meeting of: January 19, 2022
Agenda Number: E-3

SUBJECT:

Remote City Council Meetings Under Brown Act Requirements (Assembly Bill 361)

RECOMMENDATION:

1. Council to decide to allow Public Meetings by the City Council and All Boards, Commissions, and Standing Committees of the City with the remote meeting requirements set forth by the Brown Act; or

2. Council to decide to adopt a Resolution Authorizing Remote Teleconference Public Meetings by the City Council and All Boards, Commissions, and Standing Committees of the City in Accordance with Assembly Bill 361 for a Period of 30 Days

SUMMARY:

After meeting remotely since the beginning of the pandemic, on November 3, 2021, Council elected to return to in-person meetings consistent with the Brown Act. Unfortunately, our community has experienced a recent influx in COVID-19 cases, and it appears prudent to revisit this item.

The City may continue Public Meetings with the remote meeting requirements set forth by the Brown Act or may choose to utilize the option for remote meetings under AB 361. The latter allows for the remote meeting procedures that the City had been using throughout the COVID-19 pandemic, subject to certain requirements that must be considered as part of the initial determination (by resolution) to adopt remote meeting protocols.

In short, the City may:

- Continue to meet per regular Brown Act provisions; permits remote meetings per Government Code section 54953(b)(3); or
- Utilize the option under AB 361 for remote meetings

DISCUSSION:

The City may meet via remote teleconferencing if it adopts a resolution, that makes specific findings in support of conducting remote meetings. The City may extend the authorization in additional 30 day increments for the duration of the declared emergency, or until the Council decides to return to in-person meetings, or otherwise continues to comply with the regular remote meeting requirements of the Brown Act.

Table 1 identifies the differences between standard Brown Act remote teleconferencing and AB 361 teleconferencing. It is noted the City must still provide advance notice of public meetings and must continue to post meeting agendas consistent with the provisions of the Brown Act.

Table 1: *Comparison of Public Meeting requirements (Brown Act vs. AB 361)*

Brown Act Requirement	*Requirement Under AB 361*
If the legislative body of a local agency elects to use teleconferencing, it shall post agendas at all teleconference locations and conduct teleconference meetings in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the legislative body of a local agency.	▪ Agendas not required to be posted **at all teleconference locations.** ▪ Meeting must still be conducted in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the legislative body of a local agency.
If the legislative body of a local agency elects to use teleconferencing, each teleconference location shall be identified in the notice and agenda of the meeting or proceeding, and each teleconference location shall be accessible to the public.	▪ Agendas are not required to identify each teleconference location in the meeting notice/agenda. ▪ Local agencies are not required to make each teleconference location accessible to the public.
If the legislative body of a local agency elects to use teleconferencing during the teleconferenced meeting, at least a quorum of the members of the legislative body shall participate from locations within the boundaries of the territory over which the local agency exercises jurisdiction.	▪ No requirement to have a quorum of board members participate from within the territorial bounds of the local agency's jurisdiction.
If the legislative body of a local agency elects to use teleconferencing, the agenda shall provide an opportunity for members of the public to address the legislative body directly at each teleconference location.	▪ In each instance in which notice of the time of the teleconferenced meeting is given or the agenda for the meeting is posted, the legislative body shall also give notice of the manner by which members of the public may access the meeting and offer public comment. ▪ The agenda shall identify and include an opportunity for all persons to attend via a

Table 1: *Comparison of Public Meeting requirements (Brown Act vs. AB 361)*	
Brown Act Requirement	*Requirement Under AB 361*
	call-in option or an internet-based service option. ▪ The legislative body shall allow members of the public to access the meeting, and the agenda shall include an opportunity for members of the public to address the legislative body directly. ▪ In the event of a disruption which prevents the local agency from broadcasting the meeting to members of the public using the call-in option or internet-based service option, or in the event of a disruption within the local agency's control which prevents members of the public from offering public comments using the call-in option or internet-based service option, the legislative body shall take no further action on items appearing on the meeting agenda until public access to the meeting via the call-in option or internet-based service option is restored. ▪ Written/remote public comment must be accepted until the point at which the public comment period is formally closed; registration/sign-up to provide/be recognized to provide public comment can only be closed when the public comment period is formally closed.

ATTACHMENTS:

1. Resolution Regarding Remote Teleconference Meetings

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA AUTHORIZING REMOTE TELECONFERENCE MEETINGS BY THE CITY COUNCIL AND ALL BOARDS, COMMISSIONS, AND STANDING COMMITTEES OF THE CITY IN ACCORDANCE WITH ASSEMBLY BILL 361 FOR A PERIOD OF THIRTY DAYS

WHEREAS, COVID-19 (also known as the "Coronavirus Disease") is a respiratory disease that has spread across the globe, with thousands of confirmed cases in California, including the City of Madera; and

WHEREAS, on January 31, 2020, the United States Secretary of Health and Human Services declared a public health emergency based on the threat caused by COVID-19, and the President of the United States issued a Proclamation Declaring a National Emergency Concerning COVID-19 beginning March 1, 2020; and

WHEREAS, in response to COVID-19, the Governor of the State of California issued a Proclamation of a State of Emergency in response to COVID-19 on March 4, 2020; and

WHEREAS, the City Council of the City of Madera adopted a proclamation of a local emergency related to the COVID-19 virus on March 16, 2020; and

WHEREAS, the City of Madera ("City") is committed to preserving and fostering public access, transparency, observation, and participation in meetings of the City Council and Boards, Commissions, and Standing Committees (hereafter collectively referred to as "legislative bodies;" and

WHEREAS, all meetings of the City Council and legislative bodies are open and public as required by the Ralph M. Brown Act, Government Code sections 54950 – 54963, so that any member of the public may attend, observe, and participate in a meaningful way; and

WHEREAS, Government Section 54953 (b) (3) of the Brown Act allows a local legislative body to hold public meetings by teleconference and to make public meetings accessible telephonically or otherwise electronically to all members of the public seeking to attend and to address the local legislative body, as long as the following requirements are met:

1. Each teleconference location from which a member is participating is noticed on the agenda;

2. Each teleconference location is accessible to the public;

3. Members of the public must be able to address the body at each teleconference location;

4. At least one member of the legislative body must be physically present at the location specified in the meeting agenda; and

5. During teleconference meetings, at least a quorum of the members of the local body must participate from locations within the local body's territorial jurisdiction; and 54953(e) *et seq.*, allows for remote observation and participation in meetings by members of a legislative body and members of the public without compliance with the requirements of Government Code section 54953(b)(3), subject to certain conditions; and

WHEREAS, the initial required condition is a declaration of a state of emergency by the Governor pursuant to the California Emergency Services Act at Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state and within the boundaries of the City, caused by conditions as described in Government Code section 8558; and

WHEREAS, the Governor's Proclamation of a State of Emergency includes area within the jurisdictional boundaries of the City; and

WHEREAS, Government Code Section 54953(e)(3)(A-B) added by AB 361 provides an alternative to having public meetings in accordance with Government Code Section 54953(b)(3) when City Council has reconsidered the circumstances of the COVID-19 state of emergency and that the following circumstances exist:

1. The state of emergency as a result of COVID-19 continues to directly impact the ability of the members of City Council and the members of the City's Boards, Commissions, and Standing Committees to meet safely in person; and

2. The State of California and the County of Madera continue to recommend measures to promote social distancing.

WHEREAS, Government Code Section 54953(e) *et seq.* further requires that state or local officials have imposed or recommended measures to promote social distancing or the legislative body finds that meeting in person would present an imminent risk to the health or safety of attendees; and

WHEREAS, such conditions now exist in the City in that (i) State and Local officials recommend social distancing measures and (ii) emergency conditions evidenced by COVID-19 and its variants create ongoing COVID-19 cases, hospitalizations, and deaths and meeting in person would present imminent risk to health or safety of attendees; and

WHEREAS, the City Council affirms that it will allow for observation and participation by Council Members as well as Board, Commission, and Standing Committee Members and the

public via Zoom in an effort to protect the constitutional and statutory rights of all attendees; and

WHEREAS, Government Code Section 54953 (e)(3) requires that the City Council review the need and make findings for continuing the teleconferencing as authorized by AB 361 at least once every thirty days until the Governor terminates the state of emergency.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA HEREBY RESOLVES AS FOLLOWS:

Section 1. The above recitals are true and correct and are incorporated herein by this reference.

Section 2. The City Council finds that the state of emergency conditions related to COVID- 19 as set forth in the Governor's and City's Proclamations of Emergency and are on-going.

Section 3. The City Council further finds that state and county official recommend social distancing conditions causing imminent risk to attendees as described above exist.

Section 4. The City Council hereby recognizes and affirms the existence and conditions of a state of emergency as proclaimed by the Governor and the City in the City and affirms, authorizes, and proclaims the existence of a local emergency throughout the City.

Section 5. The City Council finds that the state of emergency as a result of COVID-19 continues to directly impact the ability of members of the City Council and the members of the City's Boards, Commissions, and standing committees to meet safely in person and such fact creates an imminent health risk to such members.

Section 6. The City Council hereby authorizes the City Council and all of the Boards, Commissions, and Standing Committees of City to conduct their meetings without compliance with Government Code section 54953(b)(3), and to instead comply with the remote meeting requirements as authorized by Government Code section 54953(e) *et seq*.

Section 7. The City Manager and City Clerk are authorized and directed to take all actions reasonably necessary to carry out the intent and purpose of this Resolution, including, conducting open and public meetings remotely in accordance with Government Code section 54953(e) *et seq.*, and other applicable provisions of the Brown Act, for all City Council meetings, and all Boards, Commissions, and standing committee meetings of the City.

Section 8. This Resolution shall take effect immediately upon its adoption and shall be effective until either (i) February 18, 2022 or (ii) such time as the City Council adopts a Subsequent Resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the City Council and all City legislative bodies may continue to meet

remotely, without compliance with Government Code section 54953(b)(3), but otherwise as permitted by Government Code section 54953(e) *et seq.*

* * *

REPORT TO CITY COUNCIL

Approved by:

Hilda Cantu Montoy, City Attorney

Council Meeting of: January 19, 2022

Agenda Number: F-1

SUBJECT:

Report Regarding Current Elective Mayor Process

RECOMMENDATION:

This report has been prepared at the direction of the City Council. Therefore, there is no staff recommendation provided. Council may consider the report and determine whether or not it wishes to modify or repeal the current process for election of the Mayor at large. The Council may take no action, request further information, or direct City Clerk and City Attorney to return with appropriate action items.

SUMMARY:

The City voters adopted an ordinance on November 2, 2010, providing for the election of six council members by district and the election of mayor on an at-large basis every four years. At the December 15, 2021, City Council (Council) meeting, the Council directed that an item be placed on a Council agenda for possible modification of the manner for selection of Mayor by the Council rather than by election. This report addresses the legal requirements for modification of the Mayor's selection. In brief, modifying the manner in which the Mayor is elected requires that a ballot measure be submitted to the City voters which would also include the modification of the number of Council districts.

DISCUSSION:

A. STATE LAW.

The mayor of a general law city is usually selected by a vote of the members of the city council per Government Code Section 36801. However, on a vote of its citizens, a general law city may establish a system for direct election of the mayor by the voters. That is what the Madera voters did in 2010. At the same time, the voters approved dividing the City into six districts and electing a council member from each district. Since then, the mayor is elected every four years in a city-wide election.

An elected mayor "is a member of the city council and has all the powers and duties of a member of the city council." (Gov. Code Section 34903) An elected mayor has the same powers as an appointed mayor. (Gov. Code Section 40601 to 40604)

B. MADERA MUNICIPAL CODE.

The following is pertinent language from the Madera Municipal Code.

> § 2-1.20 ENUMERATION OF OFFICERS AND TERMS.
>
> The elective officers of the City of Madera shall be a Mayor and six Council members. The Council shall consist of the Mayor and six Council members, each of whom, including the Mayor, shall have the right to vote on all questions coming before the Council. The term of office of the Mayor shall be four years, and the term of office of each Council member shall be four years.
>
> § 2-1.21 ESTABLISHMENT OF COUNCIL DISTRICTS.
>
> (A) The districting plan establishing six Council districts shall be approved by the voters of the city at large.
>
> § 2-1.22 METHOD OF ELECTION.
>
> (A) Mayor. The Mayor shall be elected at the regular municipal election in November of 2012 and every four years thereafter, by the voters of the city at-large, and must reside within the city boundaries. The Mayor shall be elected by the voters of the city at-large.
>
> (B) District Council members. One member of the City Council shall reside in each of the six electoral districts established by §§ 2-1.20 through 2-1.22 and shall be elected by a vote of the voters of that district only. Each district shall elect one Council member.

***C.* COUNCIL SCENARIOS.**

1. **Retain Current Process:** Under this Scenario, the current process of electing an at-large elective mayor every four years and electing council members by six council districts may continue without further direction or action by the Council.

2. **Retain Current Process with Two Year term:** Under this Scenario, the at-large elective mayor's term would be reduced from four years to two years and election of council members by six districts would remain as four years. This Scenario would require that the Council submit a ballot measure to the voters per Government Code Section 34900 which provides:

In cities presently having elected mayors, the city council may also submit to the electors the question of whether the mayor shall thereafter serve a two-year or a four-year term.

3. **Repeal Elective Office of Mayor.** Under this Scenario, if Council were to direct repeal of the elective office of mayor and reestablishment of selection of the mayor by the Council, the Council would be required to submit a ballot measure to the voters. Government Code section 34902 (b) as follows:

> After an office of elective mayor has been established, the city council may subsequently submit to the voters the question of whether or not to eliminate the elective office of mayor and reestablish the selection of the mayor by the city council. If a majority of the votes cast on the proposition are in favor of the elimination of the office of elective mayor, the office shall be eliminated on the expiration date of the incumbent's term, and on the date the procedure of selection of the mayor by the city council shall be reestablished.

Case law is consistent with the process necessary to change the process. An ordinance, enacted pursuant to the statute providing that a city council may submit to the electorate an ordinance providing for the election of members of the city council by district, may be amended or repealed in the same manner. (*Bridges v. City of Wildomar* (App. 4 Dist. 2015) 190 Cal.Rptr.3d 253, 238 Cal.App.4th 859)

D. MODIFICATION OF DISTRICT BOUNDARIES.

If Council were to pursue Scenario 3, Repeal Elective Office of Mayor, the ballot measure submitted to the voters for amending the process for the Mayor's selection would also need to include language amending the number of Council districts. Under Government Code 36501, a general law city must have at least five council members. Additionally, state law provides that the number of council member districts must be five, seven, or nine unless there is an elected mayor, in which case the number is four, six, or eight. (Government Code Section 34871 (a) to (d)). For this reason, an ordinance (ballot measure) submitted to the voters to change the selection of the Mayor would also need to include amending the number of Council districts.

E. TIMELINE FOR SUBMITTING BALLOT MEASURE TO VOTERS.

As Council knows, the city like other cities is undergoing a redistricting process as required by federal and state law. Under the Fair Maps Act, that process must be completed by April 17, 2022. If Council were to pursue Scenario 3, there would not be sufficient time to submit a ballot measure to the voters changing the selection of the Mayor and amending the number of council districts as the Elections Code requires lead time for submitting a ballot measure to the votes to ensure the Elections Office is able to undertake all the tasks required for the election.

Pursuant to Elections Code Section 9222, the City Council:

> "… may submit to the voters … a proposition for the repeal, amendment, or enactment of any ordinance, to be voted upon at any succeeding regular or special city election, and if the proposition submitted receives a majority of the votes cast on it at the election, the ordinance shall be repealed, amended, or enacted accordingly. A proposition may be submitted, or a special election may be called for the purpose of voting on a proposition, by ordinance or resolution. The election shall be held not less than 88 days after the date of the order of election." (emphasis added)

The Elections Code in Section 1000 provides:

> The established election dates are as follows:
> (a) The first Tuesday after the first Monday in March of each even-numbered year that is evenly divisible by four.
> (b) The first Tuesday after the first Monday in March of each odd-numbered year.
> (c) The second Tuesday of April in each even-numbered year.
> (d) The first Tuesday after the first Monday in June in each even-numbered year that is not evenly divisible by four.
> (e) The first Tuesday after the first Monday in November of each year.

Based on these dates, the two potential election dates are June 7, 2022, an off-schedule election date, and November 8, 2022, a scheduled election date. This is a significant matter and preparation of a ballot measure including preparation of an ordinance will take some time. The deadline for submittal of a ballot measure for a June 7th election is March 11th and the deadline for the November 8th election is August 12th. These dates are based on the Elections Code; however some Election Offices require earlier submittals. We note that the cost of an off-schedule election would increase costs considerably, could create confusion with the impending November election, and there would be no practical benefit realized as in either event, state law prohibits the reduction of terms for elected officials. The Mayor would be able to continue and complete his current term in office regardless of when the election is held.

Per the Elections Code, in order to submit a ballot measure to voters at the November 8, 2022, election, the Council would have to adopt the following resolutions:

i. Resolution calling the November 8, 2022, election and submitting the measure to the City voters. This resolution will also require that the ordinance making the proposed changes be included as an attachment.

ii. Resolution regarding the filing of direct arguments (in favor and against) concerning the measure, requesting the City Attorney to draft an impartial analysis concerning the measure, and applicable requirements for both

such as due dates and word count limits. The Council could also authorize its members to draft direct arguments in this resolution. (Elections Code Sections 9282, 9286, 9287).

iii. Resolution regarding the filing of rebuttal arguments (drafted by the authors of the direct arguments) and applicable requirements such as due dates and word count limits. (Elections Code Section 9285). This resolution is optional pursuant to Elections Code Section 9285(b). Rebuttal arguments would be due 10 days after direct arguments are due.

iv. Resolution requesting the County to agree to the consolidation of the City's election with the Statewide General Election on November 8, 2022. (Elections Code Section 10400 *et seq*.).

These resolutions (or a combined resolution if authorized by Elections Office) must be adopted and submitted to the County no later than August 12, 2022; however, this date should be verified with the County to ensure that the measure will be on the November 8, 2022, ballot. Additionally, it is recommended that the applicable resolutions and actions should also be completed in advance of the deadline. Further, with respect to the due dates for direct arguments and rebuttal arguments, the due dates must be set such that they are submitted prior to the County's deadline for such documents.

If the ballot measure were to fail, the status quo would continue with election of the Mayor at large and of council members from six districts. If the ballot measure were to prevail, the Mayor would still complete his unexpired term and the new process would be effective for the November 2024 election.

FINANCIAL IMPACT:

The City is scheduled to have an election for Districts 1, 3, and 5 on November 8, 2022. A potential ballot would require a vote of all City voters which means the election cost would be greater. And as noted above, the cost for a June 7, 2022, election would be greater. If the measure were to prevail, there would be other costs for the drawing of new boundaries for the change in Council districts and a demographer firm would need to be retained. The redrawing of boundaries would be similar to the current one for redistricting.

ATTACHMENTS:

None.