




## REPORT TO CITY COUNCIL

**Approved by:**

  
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Roger Sanchez Ruiz, Finance Director

  
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Arnoldo Rodriguez, City Manager

**Council Meeting of:** February 17, 2021

**Agenda Number:** D-2

**SUBJECT:**

Amendments to the Fiscal Year 2020/21 Budget and Discussion regarding the Fiscal Impacts of the COVID-19 Pandemic

**RECOMMENDATION:**

Adopt a Resolution Authorizing and Approving Budget Amendments to the Fiscal Year 2020/21 Budget

**DISCUSSION:**

The City Council adopts an annual operating budget based on projected revenues and expenditures anticipated during the fiscal year, defined as July 1 through June 30 of the following year. The adopted budget sets the parameters for expenditures by staff during the fiscal year based on the initial revenue projections. This report provides a mid-fiscal year overview of how revenues and expenditures compare to original projections and offer amendments for consideration as needed. The purpose of a Mid-Year Budget Report is to:

- Measure how City departments are performing relative to adopted operational budgets
- Determine if any budget adjustments are necessary for both revenues and expenditures
- Serve as a starting point in preparation for next year's budget

The adopted budget is broken down by major fund groups. The fund groups include:

- General Fund (retail sales & property taxes)
- Enterprise Funds (sewer, water, drainage, airport)
- Special Revenue Funds (gas tax, Measure T, landscaping funds, etc.)
- Capital Improvement Projects (CIP; pedestrian improvements, water wells, etc.)

Council may recall that budget projections for the Fiscal Year 2020/21 were heavily influenced by experts and consultants' analysis from April to June 2020, during the pandemic shutdowns, and at the peak of widespread uncertainty. Moreover, unemployment claim rates at that time were the highest since the Great Depression. The pandemic has undoubtedly affected the City's finances, operational performance, and compliance burdens in all departments. Given the uncertainty during the budget preparation, a few key items worth highlighting:

- Typically, retail sales and property taxes account for approximately 80 percent of the General Fund revenues.
- Experts and municipal leaders projected that sales tax revenue would decrease between 15 to 55 percent for the 2nd quarter (April to June 2020) due to COVID-19 State guidelines and the related economic impacts. While this time period preceding the current fiscal year, the projected steep decline in revenues was taken into account when defining the City's starting financial position for the fiscal year.
- Further, the same experts predicted 3rd quarter revenue would decrease by 35 percent across the state. The 3rd quarter of 2020 coincides with the 1st quarter of the current fiscal year, further influencing the City's estimated starting position for the adopted budget.
- Despite most cities considering the significant loss of sales taxes, the City assumed that while a decrease in sales tax was anticipated, such decreases would not be as severe as projected by industry experts. These assumptions were based on previous revenue performance and the types of industry sectors that affect Madera's revenues. As a result, the City assumed an approximately 10 percent sales tax reduction when building the budget.

Despite the sudden and widespread changes, the financial outcomes have manifested in unexpected ways. Actual sales tax revenue from the 3<sup>rd</sup> quarter 2020 exceeded projections. While some industry sectors were impacted, Madera was not as severely impacted in comparison to other communities. This may partially be attributed to the composition of the City's economy which is not heavily reliant on tourism or entertainment. While the City experienced decreases in some categories, this was partially offset by an increase in sales tax revenue generated by online shopping.

Overall expenses are on par with the adopted budget. Still, staff recommends adjustments related to both labor costs and materials and operation budget line items to better reflect the needs of the organization based on current service delivery and operational plans.

In short, this report is broken down into the following sections:

1. Revenue Update & Adjustments
2. Proposed Budget Adjustments by Department
3. Looking forward
  - A. Deferral of Property Taxes by the State
  - B. Non-Payment of Utility Bills

## 1. REVENUE UPDATE & ADJUSTMENTS

Preliminary analysis indicates a \$1.9M net increase to General Fund revenues compared to budget. These adjustments are summarized as follows:

- The Parks Department anticipates a \$282k decrease in projected revenues due to economic sector restrictions lasting longer than originally anticipated.
- Business license revenues are anticipated to generate \$100k less than initial projections, likely the result of the pandemic.
- The most notable increase comes from a revised projection related to Retail Sales Taxes, with \$800k coming from general sales tax revenues and \$500k from Measure K, for a total adjustment of \$1.3M in increased tax revenue.
- The City received \$808k from the CARES funding for COVID expenses. These funds are not expected to continue and should be considered one-time funds.
- The transient occupancy tax (hotel) merits a \$100k increase to align with better than expected projections.
- Building permits were initially budgeted at \$775k due to the economic downturn related to COVID; however current positive activity merits an adjustment of \$100k.

## 2. PROPOSED BUDGET ADJUSTMENTS BY DEPARTMENT

<b>Table 1: Mid-Year Budget Adjustments by Department <sup>(1)</sup></b>		
<i>Department</i>	<i>Item</i>	<i>Adjustment</i>
A. Planning	Addition of a Senior Planner	\$26,949
	Temporary reassignment of staff from Parks Dept.	\$36,300
B. Building	Addition of a Building Inspector	\$19,445
C. Engineering	Addition of a Senior Engineer in the amount of \$29,519 <i>Engineering Dept. has adequate labor savings in current fiscal year. The position is to be paid through CIP, CDBG, and entitlement fees.</i>	\$0
D. Police	Addition of a Police Officer at the request of Madera Unified School District in the amount of \$39,241 <i>Total cost related to be paid by MUSD.</i>	\$0
E. Parks	Reassignment of staff due to COVID-19 <i>3 staff members are temporarily reassigned.</i>	(\$125,968)
	Decrease in revenue due to COVID-19	(281,985)
	Grant consultant for Proposition 68	\$10,000
	India Park maintenance	\$17,000
	New ISO container for equipment storage	\$3,000
	Palm tree maintenance	\$10,000

F. Attorney	Budget adjustment due to clerical error	\$223,292
G. Finance	Addition of budget related to part-time assistance	\$18,000
	Temporary reassignment of staff from Parks Dept.	\$36,815
	Purchasing Contract Services (\$40,000 from labor savings)	\$0
H. Public Works	Amendment of funds to accurately reflect the completion of a project from Fiscal Year 2019/2020 to 2020/2021 and to address illegal dumping	\$25,000
I. Grants	Addition of funding for overtime related to bus- stop sanitation/cleaning	\$15,000
J. CIP	Capital Improvement Project amendments	\$546,935
<i>(1) A number that is contained within parentheses is a decrease</i>		

**A. PLANNING DEPARTMENT**

The Planning Department is comprised of a Planning Manager, Associate Planner, Assistant Planner, and an Administrative Assistant. A staff member from the Parks & Community Services Department is also temporarily assigned to provide administrative support, however this support is currently anticipated to end as COVID related business restrictions related to the City’s services in that department are lifted. In addition, the City contracts with two private consulting firms to assist in land-use entitlement processing. While the pandemic has resulted in negative impacts to many industry sectors, inquiries to the Planning Department have not subsided. Rather:

- Land-use entitlements continue to be received by the City with a significant and notable increase in entitlement requests in all land-use sectors (residential, commercial, and industrial)
- The City is reviewing and processing Village D, a 1,900-acre Specific Plan and accompanying Environmental Impact Report in northwest Madera
- The City received one grant and is in the midst of securing a second grant with a combined total of \$630,000 for the Northeast Madera Master Plan
- Staff anticipates an increase in the workflow should the cannabis ordinance be approved
- Staff is presently engaged in preparing a telecommunications ordinance to establish uniform and comprehensive standards and procedures for the deployment, construction, installation, and operation of small wireless facilities in the community
- Housing Element update –The City needs to commence with its 2021-2029 Housing Element including the 6th cycle regional housing needs assessment (RHNA), in which the State estimates each region’s housing needs for all income groups.

To assist with the above noted workload, staff is requesting an amendment to the adopted budget to add one Senior Planner position to the department.



**B. BUILDING DEPARTMENT**

The Building Department is comprised of the Chief Building Official, Combination Building Inspector, Plans Examiner, Administrative Assistant, and contract Fire Marshal. Similar to the Planning Department, the Building Department is experiencing an increase in building inspections. As a result, in order to maintain a high level of customer service, an additional Building Inspector is being requested. It is noted that that the City previously had an additional Building Inspector; this position has remained vacant and unbudgeted since his retirement in December 2018.

**C. ENGINEERING DEPARTMENT**

The Engineering Department has 17 positions, 4 of which are part-time. All of the budgeted positions are filled with the exception of the Administrative Analyst which recently became vacant. Like the departments discussed above, the Engineering Department has experienced an increase in inquiries and projects. This increase includes private development, such as Village D, the Casino, and multiple subdivisions. Capital Improvement Projects have also experienced an increase in backlog. In addition, the Engineering Department is serving as the project manager for the Development Impact Fee study update and is a pivotal player in the Utility Rate Study. Both studies are ongoing. Staff is recommending the budget be amended to add one Senior Engineer position to assist with the noted workload.

**D. POLICE DEPARTMENT**

On February 10, 2021, Madera Unified School District (MUSD) formally requested to fill the third School Resource Officer position this summer (see Attachment 2). The option to add a third officer was included in the most recent agreement between the City and MUSD. While this position was originally anticipated in August 2020, the pandemic caused a delay. Considering MUSD compensates the City for its services, this new position is cost-neutral to the City.

**E. PARKS AND COMMUNITY SERVICES DEPARTMENT**

***Staffing and Programs***

The Parks and Community Services Department has been the most affected by the COVID-19 pandemic and State of California Public Health guidelines. Many assumptions had to be made when the budget was drafted, and economic sector restrictions have continued much longer than originally anticipated. Programmatic activities such as after-school programs, swim lessons, T-ball, and senior centers have been placed on hold. At the same time, maintenance of physical facilities and parks and open space is still required. In response, the City temporarily reassigned staff as outlined in Table 2.

<b>Table2: Temporary Reassignment of Parks Program/Recreation Staff</b>	
<i>Parks Dept. Position</i>	<i>Temporary Dept.</i>
Recreation/Community Programs Supervisor	Grants Department
Recreation/Community Programs Coordinator	Planning Department
Recreation/Community Programs Coordinator	Parks Maintenance
Recreation/Community Programs Coordinator	Parks Maintenance
Administrative Assistant	Finance Department

The department has experienced a significant decrease in revenues due to the lack of activities; at the same time, some expenses were not realized due to a lack of the same activities. While some full-time staff were temporarily reassigned as noted in the table above, part-time staff typically involved in programming were furloughed or not filled. The temporary reassignments for full-time staff were anticipated to last through December 2020. Unfortunately, the pandemic continues, and staff is recommending to:

- Reduce projected revenues through the fiscal year to reflect programming that did not come to fruition due to COVID-19 restrictions
- Allow transferred staff to remain in their temporary assignments through the fiscal year

***Grant Consultant for Proposition 68***

Staff is in the midst of preparing a grant for approximately \$1.2M for the development of Olive Avenue park. The grant is highly competitive and requires technical support. A budget amendment for \$10k is being sought.

***India Park***

On February 19, 2020, the City was the fortunate recipient of approximately 8 acres located on the east side of Austin Avenue, just north of Ellis Street. The donors stipulated that the land be used for a park and that it be named India Park. The City agreed to both conditions.

Unfortunately, since accepting the property, it has been the subject of illegal dumping. To address the issue, staff is requesting:

- \$17,000 to erect a chain link fence along the Austin Street frontage (approximately 667 linear feet) to discourage trespassers
- \$5,000 for illegal dumping clean-up at the subject site

***Supplies & Maintenance***

Staff is also requesting the following budget amendments:

- \$3,000 for the purchase of an ISO container to store Parks Department equipment and supplies. The ISO will be housed at the City's Corporation Yard located on South Gateway Drive
- \$10,000 to remove palm tree fronds and tree trimming

#### **F. CITY ATTORNEY**

Initial projections during the budget process anticipated a budget of \$373k for contracted legal services; however, during the data input process \$150k was budgeted, which left a shortfall of \$223k. The budget amendment requests the initially intended amount, which was caused by a clerical error.

#### **G. FINANCE DEPARTMENT**

The Finance Department is requesting:

- An addition of \$18k for part-time employees to assist the Utility Billing division with customer service of utility accounts
- Charges for Services for Utility Services (sewer, water & solid waste):

At the onset of the pandemic, retail sales tax revenue was adjusted to reflect the stay-at-home order, as were revenue projections for public utilities. However, considering that the City continued to provide water and services to customers, projected revenues should reflect collections, rather than assumed reductions.

#### **H. PUBLIC WORKS DEPARTMENT**

Public Works is requesting:

- An increase of \$25k for the Safe & Clean initiative for neighborhood clean-up and to mitigate illegal dumping
- The Fiscal Year 2019/2020 had a capital budget of \$384k within the Streets Division, designated for asphalt pavement crack sealing. The project was completed in the current fiscal year rather than the previous fiscal year as initially budgeted. The adjustment is to move the funding to this year to properly reflect when the project was completed.

#### **I. GRANTS DEPARTMENT**

##### ***Transportation Funds***

A mechanic vacancy was budgeted erroneously within the Fleet Maintenance division; however, the position should have been budgeted under Dial-A-Ride and Fixed Route's transportation funds. There is no fiscal impact for the reclassification of accounts for the vacant position.

The fixed route is requesting an increase of \$15,000 to its overtime budget to address bus-stop sanitation.

## **J. CAPITAL IMPROVEMENT PROJECTS (CIP)**

### ***New CIP Projects***

The Mid-Year Budget Amendment includes several new CIP projects with preliminary design and environmental activity this fiscal year. Engineering was awarded four Community Development Block Grant (CDBG) projects this past round. The CIP Budget Amendment also includes a new project to improve pedestrian safety for crossing Granada Drive near Town and Country Park. A grant application for construction of the project is pending; however, Council directed staff to proceed with design so that the project is shelf ready.

### ***Amendments to Existing Projects***

Project budget amendments for two existing CIP projects are included in the Fiscal Year 2020/21 Mid-year Budget Amendment.

#### ***A. Pedestrian Facilities, Various Locations, CIP Project No. R-000084***

This CDBG funded project to provide for adequate pedestrian facilities serving James Madison Elementary School on Stadium Road, Maple Street, Santa Cruz Street, and Monterey Street requires additional funding to address cost increases and items that were not anticipated at the time of the grant application such as increased quantities of concrete improvements (e.g., drive approaches and asphalt concrete) required for ADA compliance, fence relocation, and tree removal. Minor rights of way will need to be purchased to install ADA compliant ramps and sidewalk. Right-of-way acquisition incurs additional costs as it requires additional staff time, surveyor costs for legal descriptions, and title report fees. Recent sidewalk project bids indicate construction costs associated with demolition are higher than originally anticipated. The additional \$67,000 requested will be funded from unprogrammed Measure T – Local Transportation Program funds that include pedestrian improvements on local streets.

#### ***B. Lilly St & Vineyard Pedestrian Facilities, CIP Project No. R-000085***

CDBG grant funding provides much of the funding for this sidewalk project. Like Project R-000084, additional funding is required to address cost increases associated with items that were not anticipated at the time of grant application such as increased demolition costs, increased quantities of concrete improvements (e.g., ADA curb ramps, drive approaches and asphalt concrete) required for ADA compliance, fence relocation, tree root barriers, and purchase of additional right-of-way. \$145,000 is proposed to be added to the project from unprogrammed Measure T funds allocated for local street purposes such as construction of pedestrian improvements.

### **3. LOOKING FORWARD**

As the City looks forward, some key developments that must be considered:

#### **A. Property Tax Deferment**

There is a possibility that property taxes could be deferred as a State mandate during the April 2021 collection, which would affect the City's cash flow by more than \$2M. Schools, cities, and counties across the State strongly oppose the property tax deferment as it would be devastating across the state. The deferment remains to be seen.

#### **B. Non-payment of Utility Bills**

Another significant challenge is that the City is not collecting between 7 and 9 percent of the Utility Bills each month. Current trends indicate that the City may end the fiscal year with approximately \$2.5M in uncollected accounts. The consequences on the Enterprise Funds will be noticeable.

### **FINANCIAL IMPACT:**

Inclusive of expenditure adjustments contemplated in this report, General Fund account adjustments result in a net positive increase of \$1.4M. Staff is not recommending further appropriation of these funds at this time due to the potential effects of a property tax delay and uncollected utility revenues. The Enterprise Funds request a modest increase of \$58k, to be paid from General Fund revenues. The CIP requests \$547k of identified funding related to Measure T, CDBG, and RSTP.

### **CONSISTENCY WITH THE VISION MADERA 2025 PLAN:**

Approval of this item is consistent with Strategy 115 of the Vision Plan - Economic Resource Provision: Ensure sufficient economic resources to provide adequate City services and prepare for future growth. It is also in line with funding core services as articulated by the Vision Madera 2025 Plan.

### **ALTERNATIVES:**

Should the Council not act on the proposed budget amendments, the adopted budget will remain unchanged.

### **ATTACHMENTS:**

1. Resolution authorizing and approving amendments to the Fiscal Year 2020/21 Budget
2. Letter from Madera Unified School District to Chief Lawson dated February 10, 2021

Attachment 1: Resolution authorizing and approving  
amendments to the Fiscal Year 2020/21 Budget

RESOLUTION NO. \_\_\_\_\_

**CONSIDERATION OF A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
MADERA, CALIFORNIA, AUTHORIZING AND APPROVING AMENDMENTS  
TO THE CITY OF MADERA FISCAL YEAR 2020/2021 BUDGET**

**WHEREAS**, City staff has completed a Fiscal Year budget review and determined that certain budget amendments are necessary to the adopted 2020/2021 Annual Budget; and

**WHEREAS**, funds are available for capital projects and operational costs; and

**WHEREAS**, the additional capital project and operational costs are necessary for the City;  
and

**WHEREAS**, the amendments to the City of Madera Fiscal Year 2020/2021 Budget, listed in tables 1 to 16 attached hereto, are necessary to fund the capital project and operational expenses of their respective departments and to account for the expenses

**NOW THEREFORE, THE COUNCIL OF THE CITY OF MADERA DOES HEREBY** resolve, find and order as follows:

1. The above recitals are true and correct.
2. The appropriations for the items listed in tables 1 to 16 attached hereto, are approved.
3. The City Clerk is authorized and directed to forward a copy of the resolution to the Director of Financial Services, who is authorized to take such action as necessary to implement the terms of this resolution
4. The resolution is effective immediately upon adoption.

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**Table 1: Revenue Adjustments**

<i>Org</i>	<i>Object</i>	<i>Project</i>	<i>Decrease Amount</i>	<i>Increase Amount</i>	<i>Description</i>
10200000	4077			800,000	GF Retail Sales Tax (Bradley Burns)
10252000	4085			250,000	Measure K Police
10262500	4085			250,000	Measure K Fire
10200000	4434			807,688	COVID CARES Assistance
10200000	4078			100,000	Hotel Tax
10204200	4105			100,000	Building Permits
10200000	4070		100,000		Business License
10206240	4154		1,440		Parks - Mex-Am Center Rents
10206240	4155		3,500		Parks - Pan Am Center Rents
10206240	4168		11,000		Parks - Rents/ Pan Am Center
10206100	4171		6,500		Parks - Rents and Leases/Athletic
10206100	4173		5,500		Parks - Rents and Leases/Lions
10206100	4174		5,000		Parks - Rents and Leases/Rotary
10206100	4175		2,000		Parks - Rents and Leases/Millview
10206240	4183		2,000		Parks - Rents/Youth Hut
10206200	4185		5,000		Parks - Program Fees Revenue
10206200	4186		1,200		Parks - Leisure/Enrichment Fees
10206220	4200		14,000		Parks - Adult Sport Fees
10206230	4238		4,000		Parks - Public Swim
10206220	4248		37,000		Parks - Revenue/Youth Sports
10206200	4258		4,000		Parks - Concession
10206230	4258		4,000		Parks - Concession
10206230	4259		12,000		Parks - Lessons
10206230	4260		7,000		Parks - Pool Rentals
10206100	4301		500		Parks - Donations
10206240	4301		700		Parks - Donations
10206218	4303		750		Parks - Donations/C-1
10206218	4304		500		Parks - Donations/C-2
10206218	4314		50		Parks - Donations/Transportation
10206218	4315		1,500		Parks - Fundraising
10206270	4315		1,000		Parks - Fundraising
10206218	4355		49,845		Parks - Transfer-In
10206218	4460		11,000		Parks - F.M.A.A.A. Grant – Transp.
10206218	4463		15,000		Parks - F.M.A.A.A. Site Management
10206000	4649		11,000		Parks - Admin Fees
10206200	4683		65,000		Parks - Program Revenue
Sub-Total General Fund Group			\$381,985	\$2,307,688	Charges and Taxes



**Table 2: Planning Department Budget Adjustments**

<i>Org</i>	<i>Object</i>	<i>Project</i>	<i>Decrease Amount</i>	<i>Increase Amount</i>	<i>Description</i>
10204100	5000			20,400	Salaries / Full-Time
10204100	5300			2,134	Public Employees Retirement
10204100	5302			39	Long Term Disability Insurance
10204100	5303			6	Life Insurance Premiums
10204100	5303			14	Life Insurance Premiums
10204100	5304			1,940	Workers Compensation Insurance
10204100	5305			292	Medicare Tax- Employer's Share
10204100	5309			57	Unemployment Insurance
10204100	5309			2	Unemployment Insurance
10204100	5310			2,065	Section 125 Benefit Allow.
Sub-Total General Fund				\$26,949	Planning - Sr. Planner

**Table 3: Building Department Budget Adjustments**

<i>Org</i>	<i>Object</i>	<i>Project</i>	<i>Decrease Amount</i>	<i>Increase Amount</i>	<i>Description</i>
10204200	5000			13,619	Salaries / Full-Time
10204200	5110			250	Salaries/Uniform Pay
10204200	5300			1,425	Public Employees Retirement
10204200	5302			56	Long Term Disability Insurance
10204200	5303			5	Life Insurance Premiums
10204200	5303			14	Life Insurance Premiums
10204200	5304			1,393	Workers Compensation Insurance
10204200	5305			179	Medicare Tax- Employer's Share
10204200	5308			572	Deferred Compensation/Full-time
10204200	5309			42	Unemployment Insurance
10204200	5309			2	Unemployment Insurance
10204200	5310			1,889	Section 125 Benefit Allow.
Sub-Total General Fund				\$19,445	Building - Building Inspector 1

**Table 4: Engineering Department Budget Adjustments**

Org	Object	Project	Decrease Amount	Increase Amount	Description
10204300	5005		29,519		Salaries / Part-time
10204300	5310			4,117	Section 125 Benefit Allow.
10204300	5000			20,154	Salaries / Full-Time
10204300	5300			2,109	Public Employees Retirement Sy
10204300	5302			51	Long Term Disability Insurance
10204300	5303			5	Life Insurance Premiums
10204300	5303			10	Life Insurance Premiums
10204300	5304			1,916	Workers Compensation Insurance
10204300	5305			260	Medicare Tax- Employer's Share
10204300	5308			846	Deferred Compensation/Full-time
10204300	5309			2	Unemployment Insurance
10204300	5309			49	Unemployment Insurance
<b>Sub-Total General Fund</b>			<b>29,519</b>	<b>29,519</b>	<b>Engineering - Sr. Civil Engineer</b>

**Table 5: Police Department Budget Adjustments**

<i>Org</i>	<i>Object</i>	<i>Project</i>	<i>Decrease Amount</i>	<i>Increase Amount</i>	<i>Description</i>
10202030	4219			39,241	MUSD Police Contract Charges
10202030	5000			18,625	Salaries / Full-Time
10202030	5100			1,275	Salaries / Overtime
10202030	5110			259	Salaries/Uniform Pay
10202030	5300			5,640	Public Employees Retirement
10202030	5302			64	Long Term Disability Insurance
10202030	5303			18	Life Insurance Premiums
10202030	5304			1,967	Workers Compensation Insurance
10202030	5305			304	Medicare Tax- Employer's Share
10202030	5306			6,305	Unfunded Accrued Liability
10202030	5309			54	Unemployment Insurance
10202030	5310			4,730	Section 125 Benefit Allow.
Sub-Total General Fund				-	MUSD SRO Police Officer

**Table 6: Parks Employee assignment to Planning Dept. Budget Adjustments**

<i>Org</i>	<i>Object</i>	<i>Project</i>	<i>Decrease Amount</i>	<i>Increase Amount</i>	<i>Description</i>
10204100	5000			26,280	Salaries / Full-Time
10204100	5300			3,965	Public Employees Retirement
10204100	5302			92	Long Term Disability Insurance
10204100	5303			35	Life Insurance Premiums
10204100	5304			2,500	Workers Compensation Insurance
10204100	5305			418	Medicare Tax- Employer's Share
10204100	5308			1,104	Deferred Compensation/Full-time
10204100	5309			106	Unemployment Insurance
10204100	5310			1,800	Section 125 Benefit Allow.
Sub-Total General Fund				\$36,300	Parks to Planning Assignment

**Table 7: Parks Programs to Parks Maintenance Budget Adjustments**

<i>Org</i>	<i>Object</i>	<i>Project</i>	<i>Decrease Amount</i>	<i>Increase Amount</i>	<i>Description</i>
10206100	5000			52,560	Salaries / Full-Time
10206100	5300			7,932	Public Employees Retirement
10206100	5302			186	Long Term Disability Insurance
10206100	5303			76	Life Insurance Premiums
10206100	5304			5,000	Workers Compensation Insurance
10206100	5305			792	Medicare Tax- Employer's Share
10206100	5308			2,206	Deferred Compensation/Full-time
10206100	5309			206	Unemployment Insurance
10206100	5310			19,794	Section 125 Benefit Allow.
Sub-Total General Fund				\$88,752	Parks - Programs to Admin

**Table 8: Parks Program to Parks Maintenance Budget Adjustments**

<i>Org</i>	<i>Object</i>	<i>Project</i>	<i>Decrease Amount</i>	<i>Increase Amount</i>	<i>Description</i>
10206000	5000		29,910		Salaries / Full-Time
10206000	5300		3,372		Public Employees Retirement
10206000	5302		62		Long Term Disability Insurance
10206000	5303		27		Life Insurance Premiums
10206000	5304		2,126		Workers Compensation Insurance
10206000	5305		327		Medicare Tax- Employer's Share
10206000	5308		888		Deferred Compensation/Full-time
10206000	5309		103		Unemployment Insurance
10206200	5000		55,411		Salaries / Full-Time
10206200	5300		6,223		Public Employees Retirement
10206200	5302		264		Long Term Disability Insurance
10206200	5303		82		Life Insurance Premiums
10206200	5304		5,270		Workers Compensation Insurance
10206200	5305		682		Medicare Tax- Employer's Share
10206200	5308		2,327		Deferred Compensation/Full-time
10206200	5309		299		Unemployment Insurance
10206200	5310		18,045		Section 125 Benefit Allow.
10206220	5000		9,198		Salaries / Full-Time
10206220	5300		962		Public Employees Retirement
10206220	5302		31		Long Term Disability Insurance
10206220	5303		14		Life Insurance Premiums
10206220	5304		875		Workers Compensation Insurance
10206220	5305		139		Medicare Tax- Employer's Share
10206220	5308		386		Deferred Compensation/Full-time
10206220	5309		36		Unemployment Insurance
10206220	5310		3,849		Section 125 Benefit Allow.
10206230	5000		11,826		Salaries / Full-Time
10206230	5300		1,784		Public Employees Retirement
10206230	5302		42		Long Term Disability Insurance
10206230	5303		16		Life Insurance Premiums
10206230	5304		1,125		Workers Compensation Insurance
10206230	5305		184		Medicare Tax- Employer's Share
10206230	5308		497		Deferred Compensation/Full-time
10206230	5309		48		Unemployment Insurance
10206230	5310		2,649		Section 125 Benefit Allow.
10206240	5000		15,768		Salaries / Full-Time
10206240	5300		2,379		Public Employees Retirement

10206240	5302		56		Long Term Disability Insurance
10206240	5303		22		Life Insurance Premiums
10206240	5304		1,500		Workers Compensation Insurance
10206240	5305		238		Medicare Tax- Employer's Share
10206240	5308		662		Deferred Compensation/Full-time
10206240	5309		62		Unemployment Insurance
10206240	5310		6,598		Section 125 Benefit Allow.
10206270	5000		19,710		Salaries / Full-Time
10206270	5300		2,792		Public Employees Retirement
10206270	5302		68		Long Term Disability Insurance
10206270	5303		28		Life Insurance Premiums
10206270	5304		1,875		Workers Compensation Insurance
10206270	5305		309		Medicare Tax- Employer's Share
10206270	5308		828		Deferred Compensation/Full-time
10206270	5309		78		Unemployment Insurance
10206270	5310		2,549		Section 125 Benefit Allow.
Sub-Total General Fund			\$214,601		Parks Dep. Reclass Labor

**Table 9: Parks Maintenance Budget Adjustments**

<i>Org</i>	<i>Object</i>	<i>Project</i>	<i>Decrease Amount</i>	<i>Increase Amount</i>	<i>Description</i>
10206000	6440			10,000	Consulting Services
10206100	6440			10,000	West Coast Arborist Contract
10206100	6532			25,000	India Park
Sub-Total General Fund				\$45,000	Parks Expenditures

**Table 10: City Attorney Budget Adjustments**

<i>Org</i>	<i>Object</i>	<i>Project</i>	<i>Decrease Amount</i>	<i>Increase Amount</i>	<i>Description</i>
10201400	6444			223,292	Contracted Legal Services
Sub-Total General Fund				223,292	Legal Services

**Table 11: Finance Budget Adjustments**

<i>Org</i>	<i>Object</i>	<i>Project</i>	<i>Decrease Amount</i>	<i>Increase Amount</i>	<i>Description</i>
10201210	6440			40,000	Purchasing Contract Services
10201210	5000		87,592		Salaries / Full-Time
10201210	5300		11,044		Public Employees Retirement
10201210	5302		314		Long Term Disability Insurance
10201210	5303		132		Life Insurance Premiums
10201210	5304		8,331		Workers Compensation Insurance
10201210	5305		1,279		Medicare Tax- Employer's Share
10201210	5306		13,188		Unfunded Accrued Liability
10201210	5308		3,680		Deferred Compensation/Full-time
10201210	5309		380		Unemployment Insurance
10201210	5310		19,262		Section 125 Benefit Allow.
10201200	5000			56,694	Salaries / Full-Time
10201200	5005			3,474	Salaries / Part-time
10201200	5100			218	Salaries / Overtime
10201200	5105			194	Salaries - Leave Payout
10201200	5110			38	Salaries/Uniform Pay
10201200	5200			24	Salaries - Auto & Expense
10201200	5300			7,569	Public Employees Retirement
10201200	5302			191	Long Term Disability Insurance
10201200	5303			74	Life Insurance Premiums
10201200	5304			6,198	Workers Compensation Insurance
10201200	5305			912	Medicare Tax- Employer's Share
10201200	5306			3,359	Unfunded Accrued Liability
10201200	5307			56	Deferred Comp/Part-Time
10201200	5308			2,186	Deferred Compensation/Full-time
10201200	5309			288	Unemployment Insurance
10201200	5310			17,217	Section 125 Benefit Allow.
Sub-Total Finance			\$145,202	\$148,692	Finance Labor Adjustments

**Table 12: Finance Budget Adjustments**

<i>Org</i>	<i>Object</i>	<i>Project</i>	<i>Decrease Amount</i>	<i>Increase Amount</i>	<i>Description</i>
20301220	5000			27,389	Salaries / Full-Time
20301220	5005			16,679	Salaries / Part-time
20301220	5100			105	Salaries / Overtime
20301220	5105			93	Salaries - Leave Payout
20301220	5110			18	Salaries/Uniform Pay
20301220	5200			12	Salaries - Auto & Expense
20301220	5300			3,657	Public Employees Retirement
20301220	5302			92	Long Term Disability Insurance
20301220	5303			36	Life Insurance Premiums
20301220	5304			2,994	Workers Compensation Insurance
20301220	5305			441	Medicare Tax- Employer's Share
20301220	5306			6,453	Unfunded Accrued Liability
20301220	5307			27	Deferred Comp/Part-Time
20301220	5308			1,056	Deferred Compensation/Full-time
20301220	5309			140	Unemployment Insurance
20301220	5310			8,318	Section 125 Benefit Allow.
20401230	5000			13,637	Salaries / Full-Time
20401230	5005			9,000	Salaries / Part-time
20401230	5100			54	Salaries / Overtime
20401230	5105			48	Salaries - Leave Payout
20401230	5110			9	Salaries/Uniform Pay
20401230	5200			6	Salaries - Auto & Expense
20401230	5300			1,823	Public Employees Retirement
20401230	5302			45	Long Term Disability Insurance
20401230	5303			18	Life Insurance Premiums
20401230	5304			1,493	Workers Compensation Insurance
20401230	5305			221	Medicare Tax- Employer's Share
20401230	5306			3,204	Unfunded Accrued Liability
20401230	5307			15	Deferred Comp/Part-Time
20401230	5308			527	Deferred Compensation/Full-time
20401230	5309			71	Unemployment Insurance



20401230	5310			4,232	Section 125 Benefit Allow.
47601235	5000			13,637	Salaries / Full-Time
47601235	5005			9,000	Salaries / Part-time
47601235	5100			54	Salaries / Overtime
47601235	5105			48	Salaries - Leave Payout
47601235	5110			9	Salaries/Uniform Pay
47601235	5200			6	Salaries - Auto & Expense
47601235	5300			1,823	Public Employees Retirement
47601235	5302			45	Long Term Disability Insurance
47601235	5303			18	Life Insurance Premiums
47601235	5304			1,493	Workers Compensation Insurance
47601235	5305			221	Medicare Tax- Employer's Share
47601235	5306			3,204	Unfunded Accrued Liability
47601235	5307			15	Deferred Comp/Part-Time
47601235	5308			527	Deferred Compensation/Full-time
47601235	5309			71	Unemployment Insurance
47601235	5310			4,232	Section 125 Benefit Allow.
<b>Sub-Total Finance</b>				<b>\$136,316</b>	<b>UB Labor Adjustments</b>

*Table 13: Public Works Budget Adjustments*

<i>Org</i>	<i>Object</i>	<i>Project</i>	<i>Decrease Amount</i>	<i>Increase Amount</i>	<i>Description</i>
10203010	6440			25,000	Contracted Services
10203010	7050			384,200	FY 19/20 Asphalt Pavement Crack Sealing
<b>Sub-Total General Fund</b>				<b>\$384,200</b>	<b>Streets</b>

*Table 14: Grants Department Budget Adjustments*

<i>Org</i>	<i>Object</i>	<i>Project</i>	<i>Decrease Amount</i>	<i>Increase Amount</i>	<i>Description</i>
30701240	5000		47,618		Mechanic - Salaries / Full-Time
30701240	5110		550		Mechanic - Salaries/Uniform Pay
30701240	5300		4,982		Mechanic - Public Employees Retirement
30701240	5302		139		Mechanic - Long Term Disability Insurance
30701240	5303		71		Mechanic - Life Insurance Premiums
30701240	5304		4,528		Mechanic - Workers Comp. Insurance
30701240	5305		698		Mechanic - Medicare Tax- Employer's Share
30701240	5309		209		Mechanic - Unemployment Insurance
30701240	5310		8,260		Mechanic - Section 125 Benefit Allow.
21295300	5000			23,808	Mechanic - Salaries / Full-Time
21295300	5110			275	Mechanic - Salaries/Uniform Pay
21295300	5300			2,491	Mechanic - Public Employees Retirement
21295300	5302			70	Mechanic - Long Term Disability Insurance
21295300	5303			36	Mechanic - Life Insurance Premiums
21295300	5304			2,264	Mechanic - Workers Comp. Insurance
21295300	5305			349	Mechanic - Medicare Tax- Employer's Share
21295300	5309			105	Mechanic - Unemployment Insurance
21295300	5310			4,130	Mechanic - Section 125 Benefit Allow.
21285290	5000			23,808	Mechanic - Salaries / Full-Time
21285290	5110			275	Mechanic - Salaries/Uniform Pay
21285290	5300			2,490	Mechanic - Public Employees Retirement
21285290	5302			70	Mechanic - Long Term Disability Insurance
21285290	5303			36	Mechanic - Life Insurance Premiums
21285290	5304			2,264	Mechanic - Workers Comp. Insurance
21285290	5305			349	Mechanic - Medicare Tax- Employer's Share
21285290	5309			105	Mechanic - Unemployment Insurance
21285290	5310			4,130	Mechanic - Section 125 Benefit Allow.
21295300	5100	COVID		15,000	Fixed Route OT
Sub-Total Grants			\$67,055	\$82,055	Transportation Funds

*Table 15: Capital Improvement Projects (CIP) Budget Adjustments*

<i>Org</i>	<i>Object</i>	<i>Project</i>	<i>Decrease Amount</i>	<i>Increase Amount</i>	<i>Description</i>
10218020	7030	CD-00002		3,333	Design
10218020	7030	CD-00002		19,167	Construction
10218020	7030	CD-00002		2,500	Construction Staff Time
<b>Sub-Total CDBG</b>				<b>25,000</b>	<b>Engineering ADA Public Counter</b>
10218020	7050	R-000086		3,675	Construction Staff Time
10218020	7050	R-000086		28,179	Construction
10218020	7050	R-000086		4,901	Design Staff Time
<b>Sub-Total CDBG</b>				<b>\$36,755</b>	<b>Sidewalk Repairs-various locations</b>
10218020	7050	TS-00033		2,660	Design
10218020	7050	TS-00033		18,260	Construction
10218020	7050	TS-00033		1,660	Construction Staff Time
<b>Sub-Total CDBG</b>				<b>\$22,580</b>	<b>Lake &amp; Adell Flashing Stop Sign</b>
42005330	7050	TS-00034		14,100	Design Staff Time
42005330	7050	TS-00034		1,000	Design Environmental
42005330	7050	TS-00034		14,000	Construction
42005330	7050	TS-00034		1,500	Construction Inspection
<b>Sub-Total Local Transportation Funds (LTF)</b>				<b>\$30,600</b>	<b>Granada Drive Pedestrian Improv.</b>
<b>Total CIP</b>				<b>\$114,935</b>	<b>New Projects</b>

**Table 16: Capital Improvement Projects (CIP) Budget Adjustments**

<i>Org</i>	<i>Object</i>	<i>Project</i>	<i>Decrease Amount</i>	<i>Increase Amount</i>	<i>Description</i>
41540000	7050	R-000084		31,000	Construction (Measure T LTP ADA)
41540000	7050	R-000084		9,000	Design Row (Measure T LTP ADA)
41540000	7050	R-000084		9,000	Design Staff Time (Measure T LTP ADA)
42005330	7050	R-000084		18,000	Construction Staff Time (LTF Streets)
<b>Sub-Total CDBG</b>				<b>\$67,000</b>	<b>Pedestrian facilities, various locations</b>
41540000	7050	R-000085		7,000	Construction Inspection (Measure T LTP ADA)
41540000	7050	R-000085		17,000	Construction Staff Time (Measure T LTP ADA)
41540000	7050	R-000085		6,000	Design Row (Measure T LTP ADA)
41540000	7050	R-000085		20,000	Design Staff Time (Measure T LTP ADA)
41530000	7050	R-000085		95,000	Construction (Measure T LTP Supplemental)
<b>Sub-Total CDBG</b>				<b>\$145,000</b>	<b>Sidewalk Repairs-various locations</b>
41315320	7050	TS-00033		140,000	Design (RSTP Exchange)
41315320	7050	TS-00033		30,000	Construction (RSTP Exchange)
40970000	7050	TS-00033		50,000	Construction Staff Time (Traffic Signal Impact Fee)
<b>Sub-Total CDBG</b>				<b>\$20,000</b>	<b>Lake &amp; Adell Flashing Stop Sign</b>
<b>Total CIP</b>				<b>\$432,000</b>	<b>Existing Projects</b>

Attachment 2: Letter from Madera Unified School  
District to Chief Lawson dated February 10, 2021



**Madera Unified School District**  
1902 Howard Road, Madera, CA 93637  
(559) 675-4500  
Fax (559) 675-1186  
[www.madera.k12.ca.us](http://www.madera.k12.ca.us)

**Board of Trustees**  
Ruben Mendoza, President  
Joetta Fleak, Clerk  
Israel Cortes, Brent Fernandes,  
Ed McIntyre, Lucy Salazar, Ray G. Seibert  
**Todd Lile, Superintendent**

Fe, 2021

Dino Lawson  
Chief of Police  
330 South C Street  
Madera CA 93638

Dear Chief Lawson,

Please consider this letter a formal request to fill the third School Resource Officer's position in late July or early August, 2021. This position has been approved by the Board of Trustees, but due to the pandemic was not initially filled as students are not currently on campus. It is our hope that this request provides adequate time for MPD to identify a qualified officer to be selected to fill this position.

Sincerely,

Todd Lile,  
Superintendent