

AGREEMENT FOR THE COLLECTION OF FEES/CHARGES

This agreement, dated September 11, 2018 ("Agreement"), is between the McMullin Area Groundwater Sustainability Agency ("Agency") and the County of Fresno, a political subdivision of the State of California ("County").

Recitals

The Agency has levied or expects to levy fees on properties within Fresno County. In this Agreement, the word "fee" has the meaning given in Article XIII D, Section 6, of the California Constitution, and California Water Code section 10730.

The County desires to recover from the Agency the County's costs for collecting those fees by incorporating them into the collection of the general taxes of the County on property. For fees collected by the County for any special district, excluding school districts, Government Code section 29142 authorizes the Board of Supervisors to establish a collection fee to cover those costs. For fees collected by the County for a city, Government Code section 51800 authorizes an Agreement to cover those costs.

The parties therefore agree as follows:

Section 1. Employment of County

The Agency engages the County to collect fees as provided in this Agreement, which includes performing professional, technical, and staff services and providing assistance as described in this Agreement.

Section 2. Scope of Services

Upon the request of the Agency as provided in Exhibit 1 to this Agreement, the County shall perform the services described in that Exhibit 1.

Section 3. County's Personnel and Working Relationship with the Agency

A. Except as provided in Exhibit 1, all of the services to be performed by the County under this Agreement shall be performed by County personnel, and all personnel engaged in the work shall be fully qualified and shall be authorized or permitted under state and local law to perform his or her part of those services.

B. Except as provided in Exhibit 1, none of the work or services covered by this Agreement shall be subcontracted by the County unless approved in writing in advance by the Agency.

1 **Section 4. Compensation**

2 The Agency shall pay, and the County shall receive, payment as provided in Exhibit 1, including
3 allowable costs of the County, as provided in Exhibit 3, for the services rendered under this Agreement,
4 except that in any case the total amount paid by the Agency for the collection of any fee shall not exceed
5 one-fourth of one percent (0.25%) of all money collected.

6 If the Agency is a special district, the compensation under this section is a collection fee under
7 Government Code section 29142.

8 **Section 5. Method of Payment**

9 Beginning fiscal year 2018–2019, the Agency will reimburse the County for all costs incurred in
10 performing the services described in Exhibit 1. The County’s Auditor-Controller/Treasurer-Tax
11 Collector is authorized to deduct those costs from apportionments to the Agency and retain them as
12 compensation for services rendered under this Agreement. The County will itemize all costs incurred,
13 deducted, and retained and will provide that itemization to the Agency with the remittance advice for the
14 apportionment.

15 **Section 6. Records**

16 The County shall maintain complete and accurate records with respect to costs incurred under
17 this Agreement. All such records shall be maintained on a generally-accepted accounting basis and shall
18 be clearly identified and readily accessible. The County shall provide to the authorized representatives of
19 the Agency free access to such books and records at all proper times, and the right to audit the same, and
20 to make transcripts therefrom as necessary, and to allow inspection of all work, data, documents,
21 proceedings, and activities related to the performance of this Agreement for a period of three (3) years
22 from the date of final payment for work performed under this Agreement. In addition to the above
23 accounting records, the County shall maintain records to show actual time and allowable costs submitted
24 for reimbursement with respect to the scope of services set forth herein.

25 **Section 7. Changes to the Agreement**

26 This Agreement may not be modified except in writing signed by both parties.

27 **Section 8. Term**

28 This Agreement is effective on the date first written above through June 30, 2019, and renews

1 automatically for each fiscal year (July 1 through June 30) after, unless either party provides written
2 notice of nonrenewal no later than June 1.

3 **Section 9. Termination**

4 Either party may terminate this Agreement without cause at any time by giving written notice of
5 such termination to the other party and specifying an effective date of termination that is not less than 30
6 days after the notice is given. If the Agreement is terminated as provided in this Section 9, the County
7 shall be reimbursed its allowable costs in accordance with Section 4 of this Agreement through the date
8 of termination.

9 **Section 10. Representations and Warranties**

10 The Agency represents and warrants that it has the authority to levy the taxes, fees, or
11 assessments that it levies, and that the County collects under this Agreement, and the Agency's levy of
12 those taxes, fees, or assessments complies with all requirements of state law, including but not limited to
13 Articles XIII C and XIII D of the California Constitution (Proposition 218) and Division 6, Part 2.74, of
14 the Water Code (Sustainable Groundwater Management Act). The Agency also agrees to reaffirm in
15 writing the validity of the taxes, fees, or assessments each time it requests services under Section 2 of
16 this Agreement.

17 **Section 11. Release**

18 The Agency hereby releases and forever discharges the County and its officers, agents, and
19 employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action,
20 and judgments, in any manner arising from the Agency's responsibility under this Agreement, or other
21 action taken by the Agency in establishing any fee, and implementing the collection of such fees as
22 contemplated in this Agreement.

23 **Section 12. Hold Harmless**

24 The Agency shall defend the County and hold the County harmless from all liability, claims, or
25 damages incurred as a result of any action taken by the Agency in establishing any tax, fee, or
26 assessment, and implementing the collection of such taxes, fees, or assessments as contemplated in this
27 Agreement.

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Section 14. Headings

The headings and section titles in this Agreement are for convenience only and are not part of this Agreement.

Section 15. Severability

If anything in this Agreement is found by a court of competent jurisdiction to be unlawful or otherwise unenforceable, the balance of this Agreement remains in effect.

Section 16. No Waiver

Payment, change, waiver, or discharge of any liability or obligation of the Contractor under this Agreement on any one or more occasions is not a waiver of performance of any continuing or other obligation and does not prohibit enforcement by the SJVIA of any obligation on any other occasion.

Section 17. Entire Agreement

This Agreement is the entire Agreement between the Contractor and the SJVIA with respect to the subject matter of this Agreement, and it supersedes all previous negotiations, proposals, commitments, writings, advertisements, publications, and understandings of any nature unless those things are expressly included in this Agreement.

Section 18. Counterparts

This Agreement may be signed in counterparts, each of which is an original, and all of which together constitute this Agreement.

{00446723;1}

1 IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and
2 year first hereinabove written.

3 AGENCY

COUNTY OF FRESNO

4 Don J Cameron
5 (Authorized Signature)

6 Sal Quintero
7 Sal Quintero, Chairperson of the Board of
8 Supervisors of the County of Fresno

9 Don J CAMERON Chairmen
10 Print Name & Title

11 286 W. Cromwell Avenue
12 Fresno, CA 93711

13 Mailing Address

14 Attest:

15 Bernice E. Seidel
16 Clerk of the Board of Supervisors
17 County of Fresno, State of California

18 By:

19 Susan Bishop
20 Deputy

21 FOR ACCOUNTING USE ONLY:

22 ORG No.:

23 Account No.:

24 Requisition No.:

1 **Exhibit 1**

2 **General Scope of Services**

3 The Auditor-Controller/Treasurer-Tax Collector's duties include fiscal functions, which services
4 include, but are not limited to:

5 1. Enrolling the fee by parcel on the property tax bills, billing the taxpayers, the collection
6 process, roll changes as needed by parcel, apportionment of the collected fee to the Agency and
7 reporting and maintaining records of all financial transactions for the fee process by parcel.

8 2. Separately accounting for the Agency funds and maintaining records of expenditures,
9 revenues and investments in accordance with administrative code requirements and state and federal
10 regulations.

11 The Agency shall reimburse the Auditor-Controller/Treasurer-Tax Collector for costs incurred
12 for services provided including but not limited to the following:

- 13 • Fee enrollment to Property Tax System: \$0.17 per parcel
14 • Roll Changes as needed and approved by the Agency: \$18.60 per parcel
15 • Accounting/Apportionment/Administration: Actual Staff hourly rates on MSF (as that term is
16 defined below), and as provided in **Exhibit 3**

17 Accounting, Legal and Administration costs are based on the current Master Schedule of Fees,
18 Charges, and Recovered Costs ("MSF") approved by County of Fresno Board of Supervisors. Relevant
19 portions of the MSF as of the date this Agreement is signed are shown on **Exhibit 2** for the Auditor-
20 Controller/ Treasurer-Tax-Collector and County Counsel. The MSF is revised annually and the revised
21 rates apply to this Agreement. Billing for Accounting/Apportionment/Administration items would only
22 be applicable for additional work that is requested by the Agency in addition to the normal fee
23 enrollment, collection fee and roll change duties.

24 **Duties of Agency**

25 The Agency by August 10th or other agreed upon date each year shall provide:

- 26 • The statutory and any other legal authority for the fee; and
27 • A resolution passed by the Agency's governing board specifying parcels and rate(s) or
28 amount to be charged and a list of authorized personnel that may make

changes/corrections to fees during or after fiscal year of enrollment. The Agency needs to record the resolution in the Fresno County Recorder's office before submitting it to the County Auditor.

The Agency shall comply with all other administrative instructions provided by the County Auditor each year.

Exhibit 2

MASTER SCHEDULE OF FEES, CHARGES, AND RECOVERED COSTS

SECTION 300 - AUDITOR-CONTROLLER/TREASURER

FEE DESCRIPTION	FEE AMOUNT	FEE SETTING AUTHORITY	YEAR ADOPTED	EFFECTIVE DATE	% OF COST	REFERENCE
301. Accounting Services		Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
ACCOUNT CLERK I	48.46/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
ACCOUNT CLERK II	56.16/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
ACCOUNT CLERK III	59.54/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
ACCOUNT CLERK III - CONF	61.39/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
ACCOUNTANT I	62.78/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
ACCOUNTANT II	74.80/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
ACCOUNTING AND FINANCIAL DIVISION CHIEF	92.49/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
ACCOUNTING AND FINANCIAL MANAGER	91.80/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
EXECUTIVE SECRETARY - CONF	90.01/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
COLLECTION REP I	50.85/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
COLLECTION REP II	54.92/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
COLLECTION REP III	62.60/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
COLLECTION REP SUPERVISOR	64.76/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
TAX COLLECTIONS SUPERVISOR	75.09/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
DEPUTY AUDITOR CONTROLLER	107.78/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
DEPUTY TREASURER TAX COLLECTOR	107.78/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
INFORMATION TECH. ANALYST I	51.78/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
INFORMATION TECH. ANALYST IV	94.33/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
INVESTMENT OFFICER	96.28/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
PAYROLL TECH I - CONF	57.74/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
PAYROLL TECH II - CONF	70.94/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
SENIOR ACCOUNTANT	80.92/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
SUPERVISING ACCOUNT CLERK II	75.45/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
SUPERVISING ACCOUNTANT	89.54/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
SYSTEMS & PROCEDURES ANALYST III	85.19/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
SYSTEMS & PROCEDURES MANAGER	95.76/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
PROGRAM TECHNICIAN I	56.49/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
ACCOUNTING INTERN	34.78/hr	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
302. Unsecured Delinquent Tax Fee	\$174.00 each	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
303. W-2 Replacement Copies	\$11.00 each	Board of Supervisors	2015-16	07/01/16	100%	Ord #15-009
304. Paycheck Stub Replacement Copies	\$11.00 each	Board of Supervisors	2015-16	07/01/16	100%	Ord #15-009
305. 1099 Replacement Copies	\$14.00 each	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
306. Special Assessment Collection Fee Component: Put Non-County Special Assessment on Tax Roll	\$0.17 each	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
306. Special Assessment Collection Fee Component: Put Non-County Special Assessment on Tax Roll	\$0.15 each	Board of Supervisors	2016-17	10/27/16	100%	Ord #16-014
307. Special Assessment Collection Fee Component: Change to Non-County Special Assessment On Tax Roll	\$19.60 each	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
308. Hard Copy of Tax Rate Book	\$28.01 each	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
309. 1916 Aut Bond Debt Services	\$2.30 per APN	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
310. Ten Percent Administrative Fee For Restitution Fines		Board of Supervisors	2007-08	06/08/08	100%	Ord #07-022
311. Deposit Via Admin	\$40.00 per deposit	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
311. Deposit Via Admin	\$28.00 per deposit	Board of Supervisors	2015-17	10/27/16	100%	Ord #16-014
312. Deposit-Via Treasury Tax	\$39.00 per Treasury deposit	Board of Supervisors	2016-17	07/06/16	100%	Ord #16-010
313. Travel AP Voucher	\$10.00 per travel voucher	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
313. Travel AP Voucher	\$9.00 per travel voucher	Board of Supervisors	2016-17	10/27/16	100%	Ord #16-014
314. Contract AP Voucher	\$7.00 per contract voucher	Board of Supervisors	2015-17	07/06/16	100%	Ord #16-010
314. Contract AP Voucher	\$6.00 per contract voucher	Board of Supervisors	2016-17	10/27/16	100%	Ord #16-014
315. Other Pay & PO AP Voucher	\$5.00 per other AP voucher	Board of Supervisors	2015-16	07/01/16	100%	Ord #15-009
316. Franchise Tax Board Garnishment Fee	\$1.50 Per Garnishment Deduction	Board of Supervisors	2015-17	07/06/16		Ord #15-009
317. Child Support Garnishment Fee	\$1.50 Per Garnishment Deduction	Board of Supervisors	2016-17	07/06/16		Ord #15-009
318. Civil Garnishment Fee	\$1.50 Per Garnishment Deduction	Board of Supervisors	2015-17	07/06/16		Ord #15-009

SECTION 600 – COUNTY COUNSEL

FEE DESCRIPTION	FEE AMOUNT	FEE SETTING AUTHORITY	YEAR ADOPTED	EFFECTIVE DATE	% OF COST	REFERENCE
601.LEGAL SERVICES	\$122/hour	Board of Supervisors	2015-16	7/6/15	100%	Ord. # <u>15-011</u>

Charged to other public agencies and County departments with third party payer funds.

Exhibit 3

Allowable Costs for the County

A. Direct Costs

1. Personnel

Direct costs for personnel are based on actual salary and benefits paid to personnel, or based on the hourly charge shown in the County's Master Schedule of Fees, Charges and Costs Recovered, if applicable, for actual time spent on the work necessary to fulfill the terms of this Agreement. Time shall be recorded on the time sheets regularly used by the County in carrying out its ordinary work apart from this Agreement. No additional or special forms for recording hours spent on the tasks specified in this Agreement are required.

2. Travel Expenses and Subsistence

Where travel expenses and subsistence are directly related to the performance of this Agreement, they are included in direct costs. Mileage for trips within the Fresno-Clovis Metropolitan area may be reimbursed, but are covered under Section 4.B. of this Agreement, "Indirect Costs (Overhead)." Out-of-area transportation costs shall not exceed the cost of travel by the most direct and economical mode. Reimbursement for transportation by private automobile shall be at the rate ordinarily charged by the County in lieu of actual costs. Reimbursement for lodging and meals shall be based on the actual cost incurred by the County's personnel, to not exceed the limitations applied by the County.

3. Other Direct Costs

Other direct costs include the costs of other material and services as may be required under this Agreement, but which are not normally provided as part of the overhead of County at cost. Such other materials and services may include, but are not limited to, the following: report reproduction, purchase of maps and charts, telephone expense, and specialized educational needs.

B. Indirect Costs (Overhead)

Indirect costs are calculated under Federal OMB Circular A-87.