

**FIRST AMENDMENT TO CONSULTANT SERVICES AGREEMENT
CITY OF FRESNO, CALIFORNIA**

THIS FIRST AMENDMENT TO SERVICE AGREEMENT (First Amendment) is effective April 1, 2026, and amends the Consultant Service Agreement entered into between the CITY OF FRESNO, a California municipal corporation (City), and Willdan Financial Services, a California corporation (Consultant).

RECITALS

WHEREAS, the City and the Consultant entered into a consultant services agreement, dated May 1, 2021 (Agreement) for professional administrative services for the Special District, bond arbitrage, and bond continuing disclosure (Project); and

WHEREAS, the City and the Consultant now desire to extend the term for two (2) additional years through April 1, 2028; and

WHEREAS, the City and Consultant desire to increase the total compensation by \$134,098 and modify the Scope of Services to revise the Fee Schedule; and

WHEREAS, with entry into this First Amendment, the Consultant agrees it has no claim, demand, or dispute against the City and affirms that it will abide by all obligations contained in the Agreement.

AGREEMENT

NOW, THEREFORE, in consideration of the foregoing, it is mutually agreed that this First Amendment shall revise the Agreement as follows:

1. The Term of the Agreement shall be extended through April 1, 2028, subject to an earlier termination in accordance with the Agreement.
2. The Consultant's compensation for performance of all services required or rendered pursuant to this First Amendment shall be \$134,098 through April 1, 2028, increasing the Agreement total fee not to exceed \$384,098.
3. The Fee Schedule set forth in Section 2 "Compensation" of Exhibit A (Scope of Services) of the Agreement is hereby amended and replaced in its entirety with the revised Fee Schedule attached hereto as Exhibit A.
4. Except as otherwise provided herein, the Agreement entered into by the City and the Consultant on May 1, 2021, remains in full force and effect. In the event of any conflict between the Agreement and this First Amendment, this First Amendment shall control.

[Signatures follow on the next page.]

IN WITNESS WHEREOF, the parties have executed this First Amendment at Fresno, California, the day and year first above written.

CITY OF FRESNO,
A California municipal corporation

WILLDAN FINANCIAL SERVICES, INC.
a California corporation

By: _____
Georgeanne A. White
City Manager

By: Gladys Ceballos

APPROVED AS TO FORM
ANDREW JANZ
City Attorney

Name: Gladys Ceballos

By: Sukhman Sekhon
Sukhman S. Sekhon Date
Deputy City Attorney

Title: Vice President/Director
(If corporation or LLC, Board Chair,
President or Vice President)

By: Rebekah Smith

ATTEST:
AMY K. ALLER
City Clerk

Name: Rebekah Smith

By: _____
Deputy Date

Title: Assistant Secretary
(if corporation or LLC., CFO
Treasurer, Secretary or Assistant
Secretary)

Addresses:

CITY:
City of Fresno
Attention: Finance Department
2600 Fresno Street, Rm 2156
Fresno, CA 93721
Phone: (559) 621-7001
FAX: (559) 457-1534

CONSULTANT:
Willdan Financial Services, Inc.
Attention: Gladys Ceballos
Vice President, Group Manager
27368 Via Industria, Suite 200
Temecula, California 92590
Phone: (951) 587-3500

Exhibit A
Revised Fee Schedule
Consultant Service Agreement between City of Fresno
And Willdan Financial Services

MUNICIPAL SECURITIES ADMINISTRATION

“2. Compensation – YEAR 1
Assessment District Bond and PBID Administration

<u>Description</u>	<u>Fee per District</u>	<u>Fee per Parcel</u>
Annual - Districts with less than 1,000 parcels	\$2,750	\$0.00
Annual - Districts with 1,000 to 9,999 parcels	\$2,750	\$0.55
Annual - Districts with more than 10,000 parcels	\$8,250	\$0.00
Revenue & Taxation Code 163 Report	\$75 per District	\$75 per District
Additional Fees (Please Detail)	See Miscellaneous	See Miscellaneous

Community Facilities District Administration:

<u>Description</u>	<u>Fee per District</u>	<u>Fee per Parcel</u>
Annual - Districts with less than 5,000 parcels	\$2,200	\$0.55
Annual - Districts with 5,000 to 9,999 parcels	\$2,200	\$0.55
Annual - Districts with more than 10,000 parcels	\$7,700	
CDIAC Report	Incl. in above fee	Incl. in above fee
Additional Fees (Please Detail)	See Miscellaneous	See Miscellaneous

Landscape and Lighting Maintenance District:

<u>Description</u>	<u>Fee per District</u>	<u>Fee per Parcel</u>
Annual - Districts with more than 10,000 parcels	\$8,250	0

Assessment & Special Tax Apportionment Administration:

<u>Description</u>	<u>Fee per District</u>	<u>Unit</u>
Apportionment & Amended Diagram	\$1,000	Parcel Map (<5 Pcl)
Apportionment & Amended Diagram (Parcel Map)	\$1,000	Final Parcel (<5 Pcl)
Apportionment & Amended Diagram	\$1,500 + \$20/Pcl	Tract (5+ Pcl)
Apportionment & Amended Diagram (Tract)	\$1,500 + \$20/Pcl	Final Parcel (5+ Pcl)
Apportionment & Amended Diagram	\$1,500 + \$20/Pcl	Subdivision (5+ Pcl)
Apportionment & Amended Diagram (Subdivision)	\$1,500 + \$20/Pcl	Final Parcel (5+ Pcl)
Additional Fees (Please Detail)	Not Applicable	Not Applicable

Assessment and Special Tax Delinquency Administration:

<u>Description</u>	<u>Fee per District</u>	<u>Unit</u>
Reminder Letter	\$15	Letter
Demand Letter	\$45	Letter
Foreclosure Letter	\$65	Letter
Payment Plan Setup and Monitoring	\$200	Property Owner
Removal of Levied Assessment or Special Tax	\$125	Parcel Per Year
Paid Foreclosure	\$300	Parcel
Additional Fees (Please Detail)	Not Applicable	Not Applicable

Payoff Quotes (Paid by requesting parties when requested):

<u>Description</u>	<u>Per Parcel Fee</u>
Assessment Districts	\$50
Community Facilities Districts	\$600

Arbitrage Rebate Administration:

<u>Description</u>	<u>Fee per District</u>	<u>Unit</u>
Engagement	\$250	Transaction
Annual Rebate Calculation Report	\$850	Transaction
Construction Period Calculation	\$250	Transaction
Semi-Annual Spend Down Analysis	\$500	Transaction
Commingled Fund Analysis	\$200	Transaction
Multi-Period Calculation	\$200	Transaction
Transferred Proceeds Analysis	\$250	Transaction
Variable Rate Issues	\$250	Bond Year
Requests for Refund of Overpayment	Included	Request
Preparation of IRS Form 8038-T	Included	Form
Additional Fees (Please Detail)	See Hourly Rates	

Municipal Disclosure Administration:

<u>Description</u>	<u>Fee per District</u>	<u>Unit</u>
Existing Bond Setup	\$0	Bond
Existing Bond Annual	\$880	Bond
New Bond Setup	\$0	Bond
New Bond Annual	\$880	Bond
Dissemination of Annual Report	\$110	Recipient
Significant Event Notice	\$165	Event
Dissemination of Significant Event Notice	Included	
Additional Fees (Please Detail)	\$225 - \$250	

Hourly Rates:

<u>Position</u>	<u>Hourly Rate</u>
Group Director	\$250
Principal Consultant	\$210
Senior Project Manager	\$185
Project Manager	\$165
Senior Project Analyst	\$135
Senior Analyst	\$125
Analyst	\$100
Analyst Assistant	\$75
Property Owner Services Representative	\$55
Support Staff	\$50

The above amounts shall include any and all applicable taxes

“2. Compensation – YEAR 2
Assessment District Bond and PBID Administration

<u>Description</u>	<u>Fee per District</u>	<u>Fee per Parcel</u>
Annual - Districts with less than 1,000 parcels	\$2,805	\$0.00
Annual - Districts with 1,000 to 9,999 parcels	\$2,805	\$0.56
Annual - Districts with more than 10,000 parcels	\$8,415	\$0.00
Revenue & Taxation Code 163 Report	\$75 per District	\$75 per District
Additional Fees (Please Detail)	See Miscellaneous	See Miscellaneous

Community Facilities District Administration:

<u>Description</u>	<u>Fee per District</u>	<u>Fee per Parcel</u>
Annual - Districts with less than 5,000 parcels	\$2,244	\$0.56
Annual - Districts with 5,000 to 9,999 parcels	\$2,244	\$0.56
Annual - Districts with more than 10,000 parcels	\$7,854	

CDIAC Report	Incl. in above fee	Incl. in above fee
Additional Fees (Please Detail)	See Miscellaneous	See Miscellaneous

Landscape and Lighting Maintenance District:

<u>Description</u>	<u>Fee per District</u>	<u>Fee per Parcel</u>
Annual - Districts with more than 10,000 parcels	\$8,415	0

Assessment & Special Tax Apportionment Administration:

<u>Description</u>	<u>Fee per District</u>	<u>Unit</u>
Apportionment & Amended Diagram	\$1,000	Parcel Map (<5 Pcl)
Apportionment & Amended Diagram (Parcel Map)	\$1,000	Final Parcel (<5 Pcl)
Apportionment & Amended Diagram	\$1,500 + \$20/Pcl	Tract (5+ Pcl)
Apportionment & Amended Diagram (Tract)	\$1,500 + \$20/Pcl	Final Parcel (5+ Pcl)
Apportionment & Amended Diagram	\$1,500 + \$20/Pcl	Subdivision (5+ Pcl)
Apportionment & Amended Diagram (Subdivision)	\$1,500 + \$20/Pcl	Final Parcel (5+ Pcl)
Additional Fees (Please Detail)	Not Applicable	Not Applicable

Assessment and Special Tax Delinquency Administration:

<u>Description</u>	<u>Fee per District</u>	<u>Unit</u>
Reminder Letter	\$15	Letter
Demand Letter	\$45	Letter
Foreclosure Letter	\$65	Letter
Payment Plan Setup and Monitoring	\$200	Property Owner
Removal of Levied Assessment or Special Tax	\$125	Parcel Per Year
Paid Foreclosure	\$300	Parcel

Additional Fees (Please Detail)	Not Applicable	Not Applicable
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Payoff Quotes (Paid by requesting parties when requested):

<u>Description</u>	<u>Per Parcel Fee</u>
Assessment Districts	\$50
Community Facilities Districts	\$600

Arbitrage Rebate Administration:

<u>Description</u>	<u>Fee per District</u>	<u>Unit</u>
Engagement	\$250	Transaction
Annual Rebate Calculation Report	\$867	Transaction
Construction Period Calculation	\$250	Transaction
Semi-Annual Spend Down Analysis	\$500	Transaction
Commingled Fund Analysis	\$204	Transaction
Multi-Period Calculation	\$204	Transaction
Transferred Proceeds Analysis	\$250	Transaction
Variable Rate Issues	\$250	Bond Year
Requests for Refund of Overpayment	Included	Request
Preparation of IRS Form 8038-T	Included	Form
Additional Fees (Please Detail)	See Hourly Rates	

Municipal Disclosure Administration:

<u>Description</u>	<u>Fee per District</u>	<u>Unit</u>
Existing Bond Setup	\$0	Bond
Existing Bond Annual	\$898	Bond
New Bond Setup	\$0	Bond
New Bond Annual	\$898	Bond
Dissemination of Annual Report	\$112	Recipient

Significant Event Notice	\$168	Event
Dissemination of Significant Event Notice	Included	
Additional Fees (Please Detail)	\$225 - \$250	

Hourly Rates:

<u>Position</u>	<u>Hourly Rate</u>
Group Director	\$250
Principal Consultant	\$210
Senior Project Manager	\$185
Project Manager	\$165
Senior Project Analyst	\$135
Senior Analyst	\$125
Analyst	\$100
Analyst Assistant	\$75
Property Owner Services Representative	\$55
Support Staff	\$50

The above amounts shall include any and all applicable taxes