MCFARLAND CITY COUNCIL

McFarland Successor Agency, McFarland Public Finance Authority, McFarland Improvement Authority, McFarland Parking Authority

Regular Meeting Notice and Agenda

Council Chambers
103 W. Sherwood Ave, Mcfarland, CA
Website: https://www.mcfarlandcity.org/

Wednesday, February 11, 2026
6:00 PM

SAUL AYON, *Mayor*
RICARDO CANO, *Vice Mayor*
MARTIN GUTIERREZ, *Council Member*
ANITA GONZALEZ, *Council Member*
MARÍA T. PÉREZ , *Council Member*

VIEW THE MEETING RECORDINGS ONLINE at www.mcfarlandcity.org/AgendaCenterRecordings will be available approximately one week following the meeting.

HOW TO SUBMIT PUBLIC COMMENTS: The meetings of the City Council and all municipal entities, commissions, and boards ("the City") are open to the public. At regularly scheduled meetings, members of the public may address the city on any item listed on the agenda, or on any non-listed matter over which the city has jurisdiction. At special or emergency meetings, members of the public may only address the city on items listed on the agenda. There is a time limitation of two minutes per person. For any item that is not on the agenda and within the jurisdiction or interest of the city, please come to the podium at this time. The Brown Act does not permit any action or discussion on items not listed on the agenda. If you wish to speak regarding a scheduled agenda item, please come to the podium when the item number and subject matter are announced, and the mayor opens Public Comment on the item. When recognized, please begin by providing your name and address for the record (optional). Anyone wishing to submit written information at the meeting needs to furnish ten (10) copies to the City Clerk in advance to allow for distribution to City Council, staff, and the media. Willful disruption of the meeting shall not be permitted. If the Mayor finds that there is in fact willful disruption of any City Council Meeting, he/she may order the disrupting parties out of the room and subsequently conduct the City's business without them present.

PUBLIC ACCOMMODATIONS: The City of McFarland does not discriminate based on disability and complies with the provisions of the Americans with Disabilities Act (ADA). If you need special assistance to participate in this meeting, please contact the City Clerk's Office at (661) 792-3091 at least 48 hours prior to the meeting to make reasonable arrangements to ensure accessibility to this meeting.

INTERPRETATION: If you need an interpretation of your communications to the City Council into English, please contact the City Clerk Department at 661-792-3091 ext. 2135 at least 48 hours prior to the meeting.

CALL TO ORDER: Mayor Saul Ayon

ROLL CALL:
Mayor/Chair, Saul Ayon

Vice Mayor/Vice-Chair, Ricardo Cano
Council Member/Board Member, Martin Gutierrez
Council Member/Board Member, Anita Gonzalez
Council Member/Board Member, María T. Pérez

INVOCATION: Vice Mayor Cano

PLEDGE OF ALLEGIANCE: Council Member Pérez

APPROVE AGENDA AS TO FORM

FEATURED PET:
Is a feature that highlights a pet available for adoption from the McFarland Animal Shelter.

- Featured Pet Presented by Community Development Director Snyder

PRESENTATIONS, INTRODUCTIONS AND AWARDS

1. Proclamation for Safely Surrendered Baby Awareness Month

DEPARTMENTAL REPORTS

CONSENT AGENDA: The Consent Agenda consists of items that in staff's opinion are routine and non-controversial. These items are approved in one motion unless a Council Member/ Board Member or Member from the Public requests to remove a particular item.

2. Approval of Expense Report in the Amount of $429,462.60 from 1/17/2026 to 1/30/2026.

3. Approval of Payroll Report for the Month of January 2026 in the Amount of $468,538.51.

4. Approval of January 29, 2026, Regular Meeting Minutes

5. Second Reading and Adoption of Ordinance No. 1-2026 AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MCFARLAND ADDING AND APPROVING A NEW CHAPTER 2.22 TO THE MUNICIPAL CODE TO ESTABLISH THE CITY'S EMPLOYEE RETIREMENT CONTRACT WITH THE CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

6. APPROVAL OF TRAVEL EXPENSES EXCEEDING $500.00 FOR COMMUNITY DEVELOPMENT DIRECTOR TO ATTEND ONLINE PUBLIC SECTOR LEADERSHIP COURSE

7. APPROVAL OF TRAVEL AND TRAINING EXPENSES EXCEEDING $500.00 PER TRIP FOR CHIEF OF POLICE ADRIAN OLMOS TO ATTEND THE 80-HOUR POST EXECUTIVE DEVELOPMENT COURSE CLASS 25-4 IN SAN DIEGO, CALIFORNIA, FROM MARCH 8-13, 2026 FOR SESSION 1, AND APRIL12-17, 2026 FOR SESSION 2

8. APPROVAL OF TRAVEL AND TRAINING EXPENSES EXCEEDING $500.00 PER TRIP FOR PUBLIC SAFETY DISPATCHER HILDA MADUENA TO ATTEND THE 160-HOUR PUBLIC SAFETY DISPATCH COURSE AT THE BAKERSFIELD COLLEGE WEILL INSTITUTE IN BAKERSFIELD, CALIFORNIA FROM MARCH 2-27, 2026

PUBLIC HEARINGS

9. Approval of Resolution No. 2026-10 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING A REQUEST TO ALLOW FOR THE ZONE CHANGE AND GENERAL PLAN AMENDMENT FOR PARCELS IN THE CITY OF MCFARLAND

10. Approval of Resolution No. 2026-9 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND AND FINDING THERE ARE NO UNMET PUBLIC TRANSIT NEEDS WHICH CAN BE REASONABLY BE MET IN THE CITY OF MCFARLAND

ADMINISTRATIVE AGENDA

11. Approval of Resolution No. 2026-11 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND, CALIFORNIA, APPROVING MID-YEAR BUDGET ADJUSTMENTS FOR THE FISCAL YEAR 2025-2026 TOTALING $1,103,490 IN THE GENERAL FUND AND $253,414 IN OTHER FUNDS.

12. ANNEXATION NO. 3 INTO COMMUNITY FACILITIES DISTRICT NO. 2019-1 (FIRE PROTECTION SERVICES) AND ANNEXATION NO. 4 INTO COMMUNITY FACILITIES DISTRICT NO. 2017-1 (POLICE SERVICES) AND COMMUNITY FACILITIES DISTRICT NO. 2017-2 (LANDSCAPING AND STREET MAINTENANCE)

a. Approval of Resolution No. 2026-12 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND DECLARING ITS INTENTION TO ANNEX TERRITORY (TRACT 7394) TO COMMUNITY FACILITIES DISTRICT NO. 2017-2 (LANDSCAPING AND STREET MAINTENANCE), ESTABLISHING A DATE FOR THE PUBLIC HEARING, AND AUTHORIZING THE LEVY OF SPECIAL TAXES THEREIN FOR ANNEXATION NO. 4

b. Approval of Resolution No. 2026-13 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND, CALIFORNIA DECLARING ITS INTENTION TO ANNEX TERRITORY (TRACT 7394) TO COMMUNITY FACILITIES DISTRICT NO. 2019-1 (FIRE PROTECTION SERVICES), ESTABLISHING A DATE FOR THE PUBLIC HEARING, AND AUTHORIZING THE LEVY OF SPECIAL TAXES THEREIN FOR ANNEXATION NO. 3

c. Approval of Resolution No. 2026-14 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND DECLARING ITS INTENTION TO ANNEX TERRITORY (TRACT 7394) TO COMMUNITY FACILITIES DISTRICT NO. 2017-1 (POLICE SERVICES), ESTABLISHING A DATE FOR THE PUBLIC HEARING, AND AUTHORIZING THE LEVY OF SPECIAL TAXES THEREIN FOR ANNEXATION NO. 4

COUNCIL COMMENTS

PUBLIC COMMENT: Members of the public wishing to address the Council about any item not on the agenda may do so at this time. Speakers are limited to two minutes for each person. Fifteen minutes total will be allowed for any one subject. Please state your name and address for the record prior to making a presentation.

COUNCIL STATEMENTS AND REPORTS:
On their own initiative, Council Members may make a brief announcement or a brief report on their own activities. In addition, Council Members may ask a question of staff or the public for clarification on any matter, provide a reference to staff or other resources for information. Alternatively, request

staff to report to the City Council at a later meeting concerning any matter. Furthermore, the City Council, or any member thereof, may take action to direct staff to place a matter of business on a future agenda.

CLOSED SESSION

13. Public Employment (Government Code §54957): DEPUTY CHIEF OF POLICE AND ASSISTANT PUBLIC WORKS DIRECTOR

ADJOURNMENT

This is to certify this agenda was posted at McFarland City Hall on February 6, 2026.

Erika De La Cruz

Erika De La Cruz, City Clerk

Diego Viramontes

Diego Viramontes, City Manager

Next Meeting: Regular City Council February 25, 2026.

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All agenda item and/or supporting documentation is available for public review on the city website at www.mcfarlandcity.org and the office of the City Clerk of the City of McFarland, at 401 W, Kern Ave. McFarland, CA 93250 during regular business hours of 8:00 am – 5:00 pm Monday through Friday, following the posting of the agenda. Any supporting documentation related to an agenda item for an open session of any regular meeting that is distributed after the agenda is posted and prior to the meeting will also be available for review at the same location and available at the meeting.

CITY OF MCFARLAND ANIMAL SHELTER

PET OF THE WEEK

Name: Thumper

Breed: Australian Cattle/ Blue Heeler Mix

Age: 5 months

Sex: Female

Description: Thumper is a playful and sweet puppy looking for her forever home.

Adopt Don’t Shop!

❤Thank you for supporting McFarland’s shelter pets! ❤

McFarland Animal Shelter | 12941 Melcher Rd, McFarland, CA 93250Phone: (661) 792-2121 | cityofmcfarland.org

Proclamation

Safely Surrendered Baby Awareness Month

February 2026

WHEREAS, the City of McFarland proclaims February 2026 as Safely Surrendered Baby Awareness Month and advises all community members of planned events to highlight the importance of the Safely Surrendered Baby Law; and

WHEREAS, the Safely Surrendered Baby Law responds to the increasing number of newborn infant deaths due to abonnement in unsafe locations. First created in January 2001, the law's intent is to save the lives of newborn infants at risk of abandonment by encouraging parents or persons with lawful custody to safely surrender the infant within 72 hours of birth, with no questions asked. Since 2006, Kern County has had 105 babies safely surrendered; and

WHEREAS, the coalition is led by the Department of Human Services, and includes a group of dedicated individuals representing a long list of agencies, non-profits, hospitals, and stakeholders, including First Five Kern, the Kern County Fire Department, Bakersfield City Fire Department, Bakersfield Pregnancy Center, Right to Life Kern County, Adventist Health Hospitals, Clinica Sierra Vista, Kern Family Healthcare, Koinonia Family Services, Kern County Public Health, and Ridgecrest Regional Hospital; and

WHEREAS, the February Awareness Campaign will include, a Live Press Conference February 18, 2026 at Adventist Health Specialty located at 3100 Sillect Ave, Bakersfield, CA 93308 beginning at 10:00am, over 15 presentations at collaborative agencies throughout Kern County and Public Services Announcements on social media, all in an effort to alert the community about the Safely Surrendered Baby Law as a much better option than abandoning a baby; and

NOW, THEREFORE, I, Mayor Saul Ayon, on behalf of the City Council of the City of McFarland do hereby proclaim February 2026, as **SAFELY SURRENDERED BABY AWARENESS MONTH.**

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of McFarland, CA, on this 11th day February 2026.

Saul Ayon
Mayor

Expense Approval Report

By Vendor Name

City of McFarland, CA

Payment Dates 1/17/2026 - 1/30/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: ADLERHORST INT. - ADLERHORST INTERNATIONAL LLC					
ADLERHORST INTERNATIONAL…	124398	01/27/2026	Inv. 124398 - K9 Monthly Off-S..	01-150-56000-0000-1	292.00
			Vendor ADLERHORST INT. - ADLERHORST INTERNATIONAL LLC Total:		**292.00**
Vendor: Advanced Data Storag - Advanced Data Storage, Inc.					
Advanced Data Storage, Inc.	0230575	01/13/2026	Inv. 0230575 Service Console …	01-150-52200-0000-1	30.70
Advanced Data Storage, Inc.	0230575	01/13/2026	Inv. 0230575 Service Console …	01-180-52200-0000-1	30.70
Advanced Data Storage, Inc.	0228288	01/19/2026	Inv. 0228288 Service Console …	01-130-52200-0000-1	41.40
Advanced Data Storage, Inc.	0230574	01/19/2026	Inv. 0230574 Service Console …	01-130-52200-0000-1	41.40
Advanced Data Storage, Inc.	0228289	01/21/2026	Inv. 0228289 Service Console …	01-150-52200-0000-1	20.70
Advanced Data Storage, Inc.	0228289	01/21/2026	Inv. 0228289 Service Console …	01-180-52200-0000-1	20.70
			Vendor Advanced Data Storag - Advanced Data Storage, Inc. Total:		**185.60**
Vendor: Aflac - Aflac					
Aflac	INV0032073	01/22/2026	AFLAC - Accident	01-22400-0000-1	31.62
Aflac	INV0032073	01/22/2026	AFLAC - Accident	30-22400-0000-1	4.29
Aflac	INV0032073	01/22/2026	AFLAC - Accident	31-22400-0000-1	4.29
Aflac	INV0032073	01/22/2026	AFLAC - Accident	32-22400-0000-1	4.26
Aflac	INV0032074	01/22/2026	Cancer - AFLAC	01-22400-0000-1	10.34
Aflac	INV0032074	01/22/2026	Cancer - AFLAC	30-22400-0000-1	18.30
Aflac	INV0032074	01/22/2026	Cancer - AFLAC	31-22400-0000-1	5.58
Aflac	INV0032074	01/22/2026	Cancer - AFLAC	32-22400-0000-1	18.34
Aflac	INV0032075	01/22/2026	Critical Illness - AFLAC	01-22400-0000-1	8.29
Aflac	INV0032075	01/22/2026	Critical Illness - AFLAC	30-22400-0000-1	13.91
Aflac	INV0032075	01/22/2026	Critical Illness - AFLAC	31-22400-0000-1	2.95
Aflac	INV0032075	01/22/2026	Critical Illness - AFLAC	32-22400-0000-1	13.91
Aflac	INV0032077	01/22/2026	Hospital - AFLAC	01-22400-0000-1	55.57
Aflac	INV0032077	01/22/2026	Hospital - AFLAC	30-22400-0000-1	10.08
Aflac	INV0032077	01/22/2026	Hospital - AFLAC	31-22400-0000-1	10.08
Aflac	INV0032077	01/22/2026	Hospital - AFLAC	32-22400-0000-1	10.07
Aflac	INV0032097	01/22/2026	AFLAC - Accident	01-22400-0000-1	20.93
Aflac	INV0032097	01/22/2026	AFLAC - Accident	20-22400-0000-1	6.97
Aflac	INV0032098	01/22/2026	Critical Illness - AFLAC	01-22400-0000-1	15.93
Aflac	INV0032098	01/22/2026	Critical Illness - AFLAC	20-22400-0000-1	5.31
Aflac	INV0032100	01/22/2026	Hospital - AFLAC	01-22400-0000-1	42.55
Aflac	INV0032100	01/22/2026	Hospital - AFLAC	20-22400-0000-1	8.99
Aflac	INV0032100	01/22/2026	Hospital - AFLAC	30-22400-0000-1	4.03
Aflac	INV0032100	01/22/2026	Hospital - AFLAC	32-22400-0000-1	4.01
Aflac	INV0032118	01/22/2026	AFLAC - Accident	01-22400-0000-1	171.54
Aflac	INV0032119	01/22/2026	Cancer - AFLAC	01-22400-0000-1	137.41
Aflac	INV0032120	01/22/2026	Critical Illness - AFLAC	01-22400-0000-1	89.58
Aflac	INV0032121	01/22/2026	Hospital - AFLAC	01-22400-0000-1	182.76
			Vendor Aflac - Aflac Total:		**911.89**
Vendor: Amazon Capital Servi - Amazon Capital Services, Inc.					
Amazon Capital Services, Inc.	1CLY-KJ7K-9Q6Y	01/21/2026	INV 1CLY-KJ7K-9Q6Y PW Office..	34-520-57200-0000-1	163.34
Amazon Capital Services, Inc.	1N9M-KTY6-FNTL	01/21/2026	INV# 1N9M-KTY6-FNTL Heavy…	01-115-57200-0000-1	119.14
Amazon Capital Services, Inc.	16TT-NGGG-4VNG	01/26/2026	Inv. 16TT-NGGG-4VNG Office …	01-130-57200-0000-1	120.00
Amazon Capital Services, Inc.	1DTD-KF1V-91L3	01/26/2026	INV #1DTD-KF1V-91L3 Christ…	01-105-57100-2322-1	67.98
Amazon Capital Services, Inc.	1FVV-CLG9-J7FG	01/26/2026	INV #1FVV-CLG9-J7FG Christm…	01-105-57100-2322-1	227.02
Amazon Capital Services, Inc.	1JCV-TQ64-1GRN	01/26/2026	INV 1JCV-TQ64-1GRN Transit …	34-520-56800-0000-1	66.66
Amazon Capital Services, Inc.	1M1C-H4VM-QYC3	01/27/2026	INV #1M1C-H4VM-QYC3 CDD…	01-155-51800-0000-1	98.79
Amazon Capital Services, Inc.	1PPD-4DLW-4DLN	01/26/2026	1PPD-4DLW-4DLN Christmas …	01-105-57100-2322-1	849.27
Amazon Capital Services, Inc.	1TF1-9C14-HGR3	01/26/2026	INV #1TF1-9C14-HGR3 Shop w…	01-150-53500-2536-1	879.91
Amazon Capital Services, Inc.	1WGF-99TJ-937L	01/27/2026	INV #1WGF-99TJ-937L CDD 1/…	01-175-57200-0000-1	208.25
Amazon Capital Services, Inc.	1YQX-GJLL-MCXJ	01/26/2026	Inv. 1YQX-GJLL-MCXJ Ops Sup…	01-150-57400-0000-1	253.44

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Amazon Capital Services, Inc.	1YQX-GJLL-MCXJ	01/26/2026	01/23/26 Credit Memo Applie…	01-150-57400-0000-1	-43.54
Amazon Capital Services, Inc.	1YQX-GJLL-MCXJ	01/26/2026	01/23/26 Credit Memo Applie…	01-150-57400-0000-1	-69.87
			Vendor Amazon Capital Servi - Amazon Capital Services, Inc. Total:		**2,940.39**
Vendor: American Fidelity - American Fidelity					
American Fidelity	INV0032076	01/22/2026	Health FSA	01-22600-0000-1	9.62
American Fidelity	INV0032076	01/22/2026	Health FSA	30-22600-0000-1	28.85
American Fidelity	INV0032076	01/22/2026	Health FSA	31-22600-0000-1	28.85
American Fidelity	INV0032076	01/22/2026	Health FSA	32-22600-0000-1	28.83
American Fidelity	INV0032099	01/22/2026	Health FSA	01-22600-0000-1	47.30
American Fidelity	INV0032099	01/22/2026	Health FSA	30-22600-0000-1	17.30
American Fidelity	INV0032099	01/22/2026	Health FSA	31-22600-0000-1	5.78
American Fidelity	INV0032099	01/22/2026	Health FSA	32-22600-0000-1	17.31
			Vendor American Fidelity - American Fidelity Total:		**183.84**
Vendor: American Office Solu - American Office Solutions, LLC					
American Office Solutions, LLC	26124	01/21/2026	INV 26124 01/01/2026 Tyler …	01-310-52200-0000-1	400.00
			Vendor American Office Solu - American Office Solutions, LLC Total:		**400.00**
Vendor: Applied Tech - Applied Technology Group Inc					
Applied Technology Group Inc	S-INV106776	01/26/2026	INV S-INV106776 Repair/Instal…	32-510-56000-0000-1	76.19
Applied Technology Group Inc	S-INV106776	01/26/2026	INV S-INV106776 Repair/Instal…	32-510-57400-0000-1	14.44
			Vendor Applied Tech - Applied Technology Group Inc Total:		**90.63**
Vendor: Arredondo Automotive - Arredondo Automotive Group					
Arredondo Automotive Group	309232	01/26/2026	Inv. 309232 Unit 39 -Oil Chan…	01-150-56600-0000-1	116.45
Arredondo Automotive Group	309464	01/26/2026	Inv. 309464 Unit 23 - Engine Oi…	01-150-56600-0000-1	116.45
			Vendor Arredondo Automotive - Arredondo Automotive Group Total:		**232.90**
Vendor: the round up - Bramaloma Inc					
Bramaloma Inc	0084096	01/13/2026	Inv. 0084096 - K9 Police Progr…	01-150-56000-0000-1	145.02
			Vendor the round up - Bramaloma Inc Total:		**145.02**
Vendor: BraxBro, Inc. - BraxBro, Inc.					
BraxBro, Inc.	1725	01/21/2026	INV 1725 Browning Well RO S…	32-510-56000-0000-1	740.00
			Vendor BraxBro, Inc. - BraxBro, Inc. Total:		**740.00**
Vendor: Brenntag - Brenntag Pacific Inc.					
Brenntag Pacific Inc.	BPI569600	01/21/2026	INV BPI569600 Garzoli Chemi…	32-510-57400-0000-1	777.32
Brenntag Pacific Inc.	BPI569598	01/26/2026	INV BPI569598 Garzoli Well C…	32-510-56000-0000-1	1,537.55
Brenntag Pacific Inc.	BPI569599	01/26/2026	INV BPI569599 Garzoli Chemi…	32-510-56000-0000-1	1,978.24
			Vendor Brenntag - Brenntag Pacific Inc. Total:		**4,293.11**
Vendor: Brink's Capital LLC - Brink's Capital LLC					
Brink's Capital LLC	5601398	01/21/2026	Inv 5601398 Billing Period01/…	01-130-51200-0000-1	161.46
Brink's Capital LLC	5601398	01/21/2026	Inv 5601398 Billing Period01/…	30-500-51200-0000-1	161.47
Brink's Capital LLC	5601398	01/21/2026	Inv 5601398 Billing Period01/…	31-505-51200-0000-1	161.47
Brink's Capital LLC	5601398	01/21/2026	Inv 5601398 Billing Period01/…	32-510-51200-0000-1	161.47
			Vendor Brink's Capital LLC - Brink's Capital LLC Total:		**645.87**
Vendor: BSK ASSOCIATES - BSK ASSOCIATES					
BSK ASSOCIATES	BI04213	01/19/2026	BI04213 EPA 524.2, TCP, Title …	32-510-58200-0000-1	704.28
BSK ASSOCIATES	BI04311	01/19/2026	INV BI04311 WWTP BOD & TS…	30-500-58200-0000-1	150.00
BSK ASSOCIATES	BI04359	01/21/2026	INV BI04359 WWTP BOD & TS…	30-500-58200-0000-1	150.00
BSK ASSOCIATES	BI04366	01/21/2026	INV BI04366 WWTP BOD & TS…	30-500-58200-0000-1	150.00
BSK ASSOCIATES	BJ00020	01/21/2026	INV BJ00020 WWTP BOD & TS…	30-500-58200-0000-1	150.00
BSK ASSOCIATES	BI03791	01/26/2026	INV BI03791 WWTP BOD & TS…	30-500-58200-0000-1	150.00
BSK ASSOCIATES	BJ00092	01/26/2026	INV BJ00092 Water Dept. Nitr…	32-510-58200-0000-1	85.00
BSK ASSOCIATES	BJ00199	01/26/2026	INV BJ00199 WWTP BOD, TDS,…	30-500-58200-0000-1	280.00
BSK ASSOCIATES	BJ00384	01/26/2026	INV BJ00384 Water- Quanti Tr…	32-510-58200-0000-1	122.44
			Vendor BSK ASSOCIATES - BSK ASSOCIATES Total:		**1,941.72**
Vendor: CALCLEAN - Cal Clean LLC					
Cal Clean LLC	0000477	01/21/2026	INV 0000477 Cal Clean Service…	01-190-52200-0000-1	920.00
			Vendor CALCLEAN - Cal Clean LLC Total:		**920.00**

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: Vulcan Materials Co - CalMat Co.					
CalMat Co.	5346808	01/26/2026	INV 5346808 Sand Bags 12/26…	01-180-56500-0000-1	1,075.62
			Vendor Vulcan Materials Co - CalMat Co. Total:		**1,075.62**
Vendor: Cintas - Cintas Corporation No.3					
Cintas Corporation No.3	4256642509	01/26/2026	INV 4256642509 PW Laundry …	01-180-51800-0000-1	149.70
Cintas Corporation No.3	4256642509	01/26/2026	INV 4256642509 PW Laundry …	01-190-51800-0000-1	34.30
Cintas Corporation No.3	4256642509	01/26/2026	INV 4256642509 PW Laundry …	20-200-51800-0000-1	42.60
Cintas Corporation No.3	4256642509	01/26/2026	INV 4256642509 PW Laundry …	30-500-51800-0000-1	78.60
Cintas Corporation No.3	4256642509	01/26/2026	INV 4256642509 PW Laundry …	32-510-51800-0000-1	78.60
Cintas Corporation No.3	4256642509	01/26/2026	INV 4256642509 PW Laundry …	32-510-57400-0000-1	127.08
Cintas Corporation No.3	4257404951	01/26/2026	INV 4257404951 PW Laundry …	01-180-51800-0000-1	149.70
Cintas Corporation No.3	4257404951	01/26/2026	INV 4257404951 PW Laundry …	01-190-51800-0000-1	34.30
Cintas Corporation No.3	4257404951	01/26/2026	INV 4257404951 PW Laundry …	20-200-51800-0000-1	42.60
Cintas Corporation No.3	4257404951	01/26/2026	INV 4257404951 PW Laundry …	30-500-51800-0000-1	78.60
Cintas Corporation No.3	4257404951	01/26/2026	INV 4257404951 PW Laundry …	32-510-51800-0000-1	78.60
Cintas Corporation No.3	4257404951	01/26/2026	INV 4257404951 PW Laundry …	32-510-57400-0000-1	127.08
Cintas Corporation No.3	5314438604	01/26/2026	Inv. 5314438604 - AED PD	01-150-56000-0000-1	142.45
Cintas Corporation No.3	9354006940	01/26/2026	9354006940 Credit Bogges	30-500-51800-0000-1	-1.48
Cintas Corporation No.3	9354006940	01/26/2026	9354006940 Credit Bogges	32-510-51800-0000-1	-1.49
Cintas Corporation No.3	9354006959	01/26/2026	9354006959 credit Bogges & C…	30-500-51800-0000-1	-15.06
Cintas Corporation No.3	9354006959	01/26/2026	9354006959 credit Bogges & C…	32-510-51800-0000-1	-15.06
Cintas Corporation No.3	9354006991	01/26/2026	9354006991 credit for N.Dom…	01-190-51800-0000-1	-28.55
Cintas Corporation No.3	9354006991	01/26/2026	9354006991 credit for Cisnero…	30-500-51800-0000-1	-13.57
Cintas Corporation No.3	9354006991	01/26/2026	9354006991 credit Bogges	30-500-51800-0000-1	-1.48
Cintas Corporation No.3	9354006991	01/26/2026	9354006991 credit for Cisnero…	32-510-51800-0000-1	-13.58
Cintas Corporation No.3	9354006991	01/26/2026	9354006991 credit Bogges	32-510-51800-0000-1	-1.49
Cintas Corporation No.3	9354007027	01/26/2026	9354007027 credit for n domi…	01-190-51800-0000-1	-28.55
Cintas Corporation No.3	9354007027	01/26/2026	9354007027 credit for r. cisne…	30-500-51800-0000-1	-208.12
Cintas Corporation No.3	9354007027	01/26/2026	9354007027 credit for r. cisne…	32-510-51800-0000-1	-208.12
			Vendor Cintas - Cintas Corporation No.3 Total:		**627.66**
Vendor: Core & Main LP - Core & Main LP					
Core & Main LP	Y355111	01/26/2026	INV Y355111 Water Dept. Mai…	32-510-56400-0000-1	528.26
			Vendor Core & Main LP - Core & Main LP Total:		**528.26**
Vendor: Cornerstone Engineer - Cornerstone Engineering Inc.					
Cornerstone Engineering Inc.	44518	01/26/2026	INV #44518 -Laserfiche Recor…	01-111-52930-2602-1	4,697.50
			Vendor Cornerstone Engineer - Cornerstone Engineering Inc. Total:		**4,697.50**
Vendor: KCPW - County of Kern Public Works					
County of Kern Public Works	54597-IN	01/21/2026	INV 54597-IN Municipal Waste…	01-180-52200-0000-1	143.92
County of Kern Public Works	54597-IN	01/21/2026	INV 54597-IN Municipal Waste…	01-180-52200-0000-1	176.20
			Vendor KCPW - County of Kern Public Works Total:		**320.12**
Vendor: Data Ticket, Inc - Data Ticket, Inc					
Data Ticket, Inc	092025	01/21/2026	INV #092025 Code Monthly s…	01-165-53200-0000-1	100.00
Data Ticket, Inc	122025	01/21/2026	INV #122025 Code Monthly S…	01-165-53200-0000-1	100.00
Data Ticket, Inc	184834	01/21/2026	INV #184834 Animal Monthly …	01-165-53200-0000-1	100.00
Data Ticket, Inc	188569	01/21/2026	INV #188569 Animal monthly …	01-165-53200-0000-1	100.00
			Vendor Data Ticket, Inc - Data Ticket, Inc Total:		**400.00**
Vendor: De Lage Landen - De Lage Landen Financial Services Inc					
De Lage Landen Financial Serv…	594329803	01/21/2026	Inv. 594329803 1/07/2026 50…	01-130-52200-0000-1	117.99
			Vendor De Lage Landen - De Lage Landen Financial Services Inc Total:		**117.99**
Vendor: Dee Jaspar - Dee Jaspar & Associates, Inc					
Dee Jaspar & Associates, Inc	25-01236	01/26/2026	INV 25-01236 Elmo Well Proje…	32-510-52910-2532-1	1,962.94
Dee Jaspar & Associates, Inc	25-01237	01/26/2026	INV 25-01237 Tract 7393 Inps…	01-140-56000-0000-1	190.00
Dee Jaspar & Associates, Inc	25-01234	01/27/2026	INV 25-01234 General Fund P…	32-510-56000-0000-1	9,486.75
Dee Jaspar & Associates, Inc	25-01235	01/27/2026	INV 25-01235 Developer Proj.…	01-140-56000-0000-1	306.00
			Vendor Dee Jaspar - Dee Jaspar & Associates, Inc Total:		**11,945.69**
Vendor: Delano Veterinary - Delano Veterinary					
Delano Veterinary	30224	01/21/2026	INV #30224 Vet visit for Rocky…	01-155-51150-0000-1	26.86
Delano Veterinary	30274	01/21/2026	INV #30274 Vet visit for Binky …	01-155-51150-0000-1	109.05

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Delano Veterinary	29643	01/22/2026	INV #29643 Vet visit for Range…	01-155-51150-0000-1	141.68
Delano Veterinary	30543	01/27/2026	INV #30543 Vet visit for Range…	01-155-51150-0000-1	267.93
			Vendor Delano Veterinary - Delano Veterinary Total:		**545.52**
Vendor: EDD - EDD					
EDD	INV0032083	01/22/2026	State Income Tax Withholding	01-22200-0000-1	557.66
EDD	INV0032083	01/22/2026	State Income Tax Withholding	20-22200-0000-1	9.29
EDD	INV0032083	01/22/2026	State Income Tax Withholding	30-22200-0000-1	256.84
EDD	INV0032083	01/22/2026	State Income Tax Withholding	31-22200-0000-1	209.44
EDD	INV0032083	01/22/2026	State Income Tax Withholding	32-22200-0000-1	256.81
EDD	INV0032083	01/22/2026	State Income Tax Withholding	34-22200-0000-1	9.29
EDD	INV0032084	01/22/2026	SDI - State Disability Insurance	01-22200-0000-1	258.62
EDD	INV0032084	01/22/2026	SDI - State Disability Insurance	20-22200-0000-1	3.45
EDD	INV0032084	01/22/2026	SDI - State Disability Insurance	30-22200-0000-1	79.19
EDD	INV0032084	01/22/2026	SDI - State Disability Insurance	31-22200-0000-1	50.51
EDD	INV0032084	01/22/2026	SDI - State Disability Insurance	32-22200-0000-1	79.18
EDD	INV0032084	01/22/2026	SDI - State Disability Insurance	34-22200-0000-1	3.43
EDD	INV0032085	01/22/2026	State Unemployment Insuran…	01-22250-0000-1	527.45
EDD	INV0032085	01/22/2026	State Unemployment Insuran…	20-22250-0000-1	3.06
EDD	INV0032085	01/22/2026	State Unemployment Insuran…	30-22250-0000-1	92.38
EDD	INV0032085	01/22/2026	State Unemployment Insuran…	31-22250-0000-1	39.50
EDD	INV0032085	01/22/2026	State Unemployment Insuran…	32-22250-0000-1	92.38
EDD	INV0032085	01/22/2026	State Unemployment Insuran…	34-22250-0000-1	3.06
EDD	INV0032086	01/22/2026	Employment Training Tax	01-22275-0000-1	14.65
EDD	INV0032086	01/22/2026	Employment Training Tax	20-22275-0000-1	0.09
EDD	INV0032086	01/22/2026	Employment Training Tax	30-22275-0000-1	2.58
EDD	INV0032086	01/22/2026	Employment Training Tax	31-22275-0000-1	1.11
EDD	INV0032086	01/22/2026	Employment Training Tax	32-22275-0000-1	2.55
EDD	INV0032086	01/22/2026	Employment Training Tax	34-22275-0000-1	0.07
EDD	INV0032090	01/22/2026	SDI - State Disability Insurance	01-22200-0000-1	23.92
EDD	INV0032091	01/22/2026	State Unemployment Insuran…	01-22250-0000-1	66.24
EDD	INV0032092	01/22/2026	Employment Training Tax	01-22275-0000-1	1.84
EDD	INV0032111	01/22/2026	State Income Tax Withholding	01-22200-0000-1	933.39
EDD	INV0032111	01/22/2026	State Income Tax Withholding	20-22200-0000-1	68.05
EDD	INV0032111	01/22/2026	State Income Tax Withholding	30-22200-0000-1	265.29
EDD	INV0032111	01/22/2026	State Income Tax Withholding	31-22200-0000-1	49.17
EDD	INV0032111	01/22/2026	State Income Tax Withholding	32-22200-0000-1	266.37
EDD	INV0032111	01/22/2026	State Income Tax Withholding	34-22200-0000-1	174.64
EDD	INV0032112	01/22/2026	SDI - State Disability Insurance	01-22200-0000-1	507.48
EDD	INV0032112	01/22/2026	SDI - State Disability Insurance	20-22200-0000-1	41.52
EDD	INV0032112	01/22/2026	SDI - State Disability Insurance	30-22200-0000-1	210.42
EDD	INV0032112	01/22/2026	SDI - State Disability Insurance	31-22200-0000-1	38.85
EDD	INV0032112	01/22/2026	SDI - State Disability Insurance	32-22200-0000-1	210.92
EDD	INV0032112	01/22/2026	SDI - State Disability Insurance	34-22200-0000-1	62.46
EDD	INV0032113	01/22/2026	State Unemployment Insuran…	01-22250-0000-1	1,369.23
EDD	INV0032113	01/22/2026	State Unemployment Insuran…	20-22250-0000-1	115.06
EDD	INV0032113	01/22/2026	State Unemployment Insuran…	30-22250-0000-1	546.05
EDD	INV0032113	01/22/2026	State Unemployment Insuran…	31-22250-0000-1	106.68
EDD	INV0032113	01/22/2026	State Unemployment Insuran…	32-22250-0000-1	547.79
EDD	INV0032113	01/22/2026	State Unemployment Insuran…	34-22250-0000-1	172.98
EDD	INV0032114	01/22/2026	Employment Training Tax	01-22275-0000-1	38.08
EDD	INV0032114	01/22/2026	Employment Training Tax	20-22275-0000-1	3.18
EDD	INV0032114	01/22/2026	Employment Training Tax	30-22275-0000-1	15.24
EDD	INV0032114	01/22/2026	Employment Training Tax	31-22275-0000-1	2.98
EDD	INV0032114	01/22/2026	Employment Training Tax	32-22275-0000-1	15.12
EDD	INV0032114	01/22/2026	Employment Training Tax	34-22275-0000-1	4.80
EDD	INV0032139	01/22/2026	State Income Tax Withholding	01-22200-0000-1	3,778.11
EDD	INV0032140	01/22/2026	SDI - State Disability Insurance	01-22200-0000-1	1,082.06
EDD	INV0032141	01/22/2026	State Unemployment Insuran…	01-22250-0000-1	1,002.66
EDD	INV0032142	01/22/2026	Employment Training Tax	01-22275-0000-1	27.84
				Vendor EDD - EDD Total:	**14,301.01**

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: EFTPS - Electronic Federal Tax Payment System					
Electronic Federal Tax Paymen...	INV0032081	01/22/2026	Federal Income Tax Withholdi...	01-22050-0000-1	1,318.48
Electronic Federal Tax Paymen...	INV0032081	01/22/2026	Federal Income Tax Withholdi...	20-22050-0000-1	20.07
Electronic Federal Tax Paymen...	INV0032081	01/22/2026	Federal Income Tax Withholdi...	30-22050-0000-1	570.36
Electronic Federal Tax Paymen...	INV0032081	01/22/2026	Federal Income Tax Withholdi...	31-22050-0000-1	431.03
Electronic Federal Tax Paymen...	INV0032081	01/22/2026	Federal Income Tax Withholdi...	32-22050-0000-1	570.34
Electronic Federal Tax Paymen...	INV0032081	01/22/2026	Federal Income Tax Withholdi...	34-22050-0000-1	20.06
Electronic Federal Tax Paymen...	INV0032082	01/22/2026	Social Security	01-22100-0000-1	2,466.84
Electronic Federal Tax Paymen...	INV0032082	01/22/2026	Social Security	20-22100-0000-1	32.86
Electronic Federal Tax Paymen...	INV0032082	01/22/2026	Social Security	30-22100-0000-1	755.32
Electronic Federal Tax Paymen...	INV0032082	01/22/2026	Social Security	31-22100-0000-1	481.74
Electronic Federal Tax Paymen...	INV0032082	01/22/2026	Social Security	32-22100-0000-1	755.28
Electronic Federal Tax Paymen...	INV0032082	01/22/2026	Social Security	34-22100-0000-1	32.86
Electronic Federal Tax Paymen...	INV0032087	01/22/2026	Medicare	01-22150-0000-1	576.94
Electronic Federal Tax Paymen...	INV0032087	01/22/2026	Medicare	20-22150-0000-1	7.68
Electronic Federal Tax Paymen...	INV0032087	01/22/2026	Medicare	30-22150-0000-1	176.66
Electronic Federal Tax Paymen...	INV0032087	01/22/2026	Medicare	31-22150-0000-1	112.68
Electronic Federal Tax Paymen...	INV0032087	01/22/2026	Medicare	32-22150-0000-1	176.64
Electronic Federal Tax Paymen...	INV0032087	01/22/2026	Medicare	34-22150-0000-1	7.66
Electronic Federal Tax Paymen...	INV0032089	01/22/2026	Social Security	01-22100-0000-1	228.16
Electronic Federal Tax Paymen...	INV0032093	01/22/2026	Medicare	01-22150-0000-1	53.36
Electronic Federal Tax Paymen...	INV0032109	01/22/2026	Federal Income Tax Withholdi...	01-22050-0000-1	2,333.59
Electronic Federal Tax Paymen...	INV0032109	01/22/2026	Federal Income Tax Withholdi...	20-22050-0000-1	207.06
Electronic Federal Tax Paymen...	INV0032109	01/22/2026	Federal Income Tax Withholdi...	30-22050-0000-1	653.91
Electronic Federal Tax Paymen...	INV0032109	01/22/2026	Federal Income Tax Withholdi...	31-22050-0000-1	91.48
Electronic Federal Tax Paymen...	INV0032109	01/22/2026	Federal Income Tax Withholdi...	32-22050-0000-1	655.96
Electronic Federal Tax Paymen...	INV0032109	01/22/2026	Federal Income Tax Withholdi...	34-22050-0000-1	362.16
Electronic Federal Tax Paymen...	INV0032110	01/22/2026	Social Security	01-22100-0000-1	4,840.30
Electronic Federal Tax Paymen...	INV0032110	01/22/2026	Social Security	20-22100-0000-1	396.32
Electronic Federal Tax Paymen...	INV0032110	01/22/2026	Social Security	30-22100-0000-1	2,006.40
Electronic Federal Tax Paymen...	INV0032110	01/22/2026	Social Security	31-22100-0000-1	370.60
Electronic Federal Tax Paymen...	INV0032110	01/22/2026	Social Security	32-22100-0000-1	2,012.58
Electronic Federal Tax Paymen...	INV0032110	01/22/2026	Social Security	34-22100-0000-1	595.82
Electronic Federal Tax Paymen...	INV0032115	01/22/2026	Medicare	01-22150-0000-1	1,132.08
Electronic Federal Tax Paymen...	INV0032115	01/22/2026	Medicare	20-22150-0000-1	92.66
Electronic Federal Tax Paymen...	INV0032115	01/22/2026	Medicare	30-22150-0000-1	469.32
Electronic Federal Tax Paymen...	INV0032115	01/22/2026	Medicare	31-22150-0000-1	86.68
Electronic Federal Tax Paymen...	INV0032115	01/22/2026	Medicare	32-22150-0000-1	470.54
Electronic Federal Tax Paymen...	INV0032115	01/22/2026	Medicare	34-22150-0000-1	139.36
Electronic Federal Tax Paymen...	INV0032137	01/22/2026	Federal Income Tax Withholdi...	01-22050-0000-1	7,290.26
Electronic Federal Tax Paymen...	INV0032138	01/22/2026	Social Security	01-22100-0000-1	10,321.14
Electronic Federal Tax Paymen...	INV0032143	01/22/2026	Medicare	01-22150-0000-1	2,413.80
			Vendor EFTPS - Electronic Federal Tax Payment System Total:		**45,737.04**
Vendor: SAN110 - Erick Sanchez					
Erick Sanchez	Live scan reimburse 25/26	01/27/2026	FY 25-26 Reimbursement For...	01-180-56000-0000-1	40.00
			Vendor SAN110 - Erick Sanchez Total:		**40.00**
Vendor: flextg llc - Flex Technology Group LLC					
Flex Technology Group LLC	4549377	01/21/2026	Inv. 4549377 CN29305-01 (Sq...	01-150-55600-0000-1	15.00
Flex Technology Group LLC	4559831	01/21/2026	Inv. 4559831-CAL CN29305-01...	01-150-52200-0000-1	169.90
Flex Technology Group LLC	4559832	01/21/2026	Inv. 4559832-CAL CN33785-01...	01-130-52200-0000-1	160.53
Flex Technology Group LLC	4559833-CAL	01/22/2026	Inv. 4525381-CAL CN37906-01...	01-140-52200-0000-1	10.32
Flex Technology Group LLC	4559833-CAL	01/22/2026	Inv. 4525381-CAL CN37906-01...	01-180-52200-0000-1	10.33
Flex Technology Group LLC	4565179-CAL	01/27/2026	Inv. 4565179-CAL CN35796-01...	01-150-52200-0000-1	32.95
			Vendor flextg llc - Flex Technology Group LLC Total:		**399.03**
Vendor: Frontier - Frontier California Inc.					
Frontier California Inc.	Jan 2026 66179234370317155	01/27/2026	Frontier Jan 2026 661792343...	30-500-57800-0000-1	116.36
Frontier California Inc.	Jan 26 53019821940713045	01/27/2026	Jan 26 53019821940713045 ...	32-510-57800-0000-1	43.49
			Vendor Frontier - Frontier California Inc. Total:		**159.85**

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: functional ergonomic - Functional Ergonomics Inc					
Functional Ergonomics Inc	13517	01/21/2026	Inv. 13517 Pre-Placement FCE…	01-155-56000-0000-1	57.50
Functional Ergonomics Inc	13517	01/21/2026	Inv. 13517 Pre-Placement FCE…	01-165-56000-0000-1	57.50
			Vendor functional ergonomic - Functional Ergonomics Inc Total:		**115.00**
Vendor: Granite Auto Parts I - Granite Auto Parts Inc					
Granite Auto Parts Inc	865964	01/21/2026	INV 865964 Water Dept. Tape…	32-510-56410-0000-1	25.97
Granite Auto Parts Inc	865987	01/21/2026	INV 865987 Water Dept. Suppl…	32-510-57400-0000-1	11.25
Granite Auto Parts Inc	866636	01/23/2026	Credit Memo 866636 credit to …	01-180-56410-0000-1	-111.05
Granite Auto Parts Inc	866039	01/27/2026	INV 866039 WWTP Supplies 1…	30-500-57400-0000-1	22.61
Granite Auto Parts Inc	866048	01/27/2026	INV 866048 LLMD Maintenan…	20-200-56700-0000-1	8.65
Granite Auto Parts Inc	866164	01/27/2026	INV 866164 Water Dept. Suppl…	32-510-57400-0000-1	105.66
Granite Auto Parts Inc	866228	01/27/2026	INV 866228 Streets Dept. Batt…	01-180-56410-0000-1	215.42
Granite Auto Parts Inc	866547	01/27/2026	INV 866547 Water Dept. Tubg…	32-510-57400-0000-1	21.64
			Vendor Granite Auto Parts I - Granite Auto Parts Inc Total:		**300.15**
Vendor: Gregs Petroleum - Gregs Petroleum					
Gregs Petroleum	599708	01/27/2026	Fuel INV 599708 01/09/2026	01-150-54000-0000-1	382.26
Gregs Petroleum	601515	01/27/2026	Fuel INV 601515 01/16/2026	01-150-54000-0000-1	951.22
			Vendor Gregs Petroleum - Gregs Petroleum Total:		**1,333.48**
Vendor: hasty awards - Hasty Awards					
Hasty Awards	Order# 11251540	01/27/2026	Order# 11251540 MHS 5k&10…	01-24600-8207-1	2,295.00
			Vendor hasty awards - Hasty Awards Total:		**2,295.00**
Vendor: Home Depot - Home Depot					
Home Depot	2903830	01/13/2026	INV 2903830 Streets Dept. Su…	01-180-57400-0000-1	21.63
Home Depot	21801	01/21/2026	INV 21801 Street Dept. Suppli…	01-180-57400-0000-1	12.36
Home Depot	5903654	01/21/2026	INV 5903654 Water Dept. Sup…	32-510-57400-0000-1	89.10
Home Depot	5903678	01/21/2026	INV 5903678 Streets Dept. Su…	01-180-57400-0000-1	34.54
Home Depot	5903679	01/21/2026	INV 5903679 Streets Dept. Su…	01-180-57400-0000-1	19.01
			Vendor Home Depot - Home Depot Total:		**176.64**
Vendor: Interwest Consulting - Interwest Consulting Group, Inc					
Interwest Consulting Group, I…	3259184	01/22/2026	INV #3259184 Plan Review 72…	01-160-51400-0000-1	140.00
Interwest Consulting Group, I…	3259454	01/22/2026	INV #3259454 Plan Review 34…	01-160-51400-0000-1	250.00
			Vendor Interwest Consulting - Interwest Consulting Group, Inc Total:		**390.00**
Vendor: Jim Burke - Jim Burke					
Jim Burke	287025C	01/27/2026	Inv.287025C Unit 48 Flex Pipe,…	01-150-56600-0000-1	1,230.37
Jim Burke	791211	01/27/2026	Inv.791211 Unit 48 Oil Change,…	01-150-56600-0000-1	205.06
			Vendor Jim Burke - Jim Burke Total:		**1,435.43**
Vendor: John Hancock - John Hancock					
John Hancock	INV0032071	01/22/2026	401K - Employer	01-20800-0000-1	1,771.17
John Hancock	INV0032071	01/22/2026	401K - Employer	20-20800-0000-1	26.50
John Hancock	INV0032071	01/22/2026	401K - Employer	30-20800-0000-1	465.21
John Hancock	INV0032071	01/22/2026	401K - Employer	31-20800-0000-1	385.71
John Hancock	INV0032071	01/22/2026	401K - Employer	32-20800-0000-1	465.25
John Hancock	INV0032071	01/22/2026	401K - Employer	34-20800-0000-1	26.50
John Hancock	INV0032072	01/22/2026	401K - Employee	01-20800-0000-1	213.23
John Hancock	INV0032072	01/22/2026	401K - Employee	20-20800-0000-1	5.30
John Hancock	INV0032072	01/22/2026	401K - Employee	30-20800-0000-1	31.80
John Hancock	INV0032072	01/22/2026	401K - Employee	31-20800-0000-1	15.90
John Hancock	INV0032072	01/22/2026	401K - Employee	32-20800-0000-1	31.80
John Hancock	INV0032072	01/22/2026	401K - Employee	34-20800-0000-1	5.30
John Hancock	INV0032078	01/22/2026	401K Loan 2	01-20800-0000-1	2.98
John Hancock	INV0032078	01/22/2026	401K Loan 2	30-20800-0000-1	4.47
John Hancock	INV0032078	01/22/2026	401K Loan 2	32-20800-0000-1	4.46
John Hancock	INV0032079	01/22/2026	401K Loan 3	01-20800-0000-1	26.71
John Hancock	INV0032079	01/22/2026	401K Loan 3	30-20800-0000-1	40.06
John Hancock	INV0032079	01/22/2026	401K Loan 3	32-20800-0000-1	40.06
John Hancock	INV0032080	01/22/2026	401k Contribution	01-20800-0000-1	131.59
John Hancock	INV0032080	01/22/2026	401k Contribution	30-20800-0000-1	197.38
John Hancock	INV0032080	01/22/2026	401k Contribution	32-20800-0000-1	197.38

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
John Hancock	INV0032088	01/22/2026	401K - Employer	01-20800-0000-1	10.29
John Hancock	INV0032094	01/22/2026	401K - Employer	01-20800-0000-1	2,212.57
John Hancock	INV0032094	01/22/2026	401K - Employer	20-20800-0000-1	95.60
John Hancock	INV0032094	01/22/2026	401K - Employer	30-20800-0000-1	1,422.71
John Hancock	INV0032094	01/22/2026	401K - Employer	31-20800-0000-1	276.60
John Hancock	INV0032094	01/22/2026	401K - Employer	32-20800-0000-1	1,427.68
John Hancock	INV0032094	01/22/2026	401K - Employer	34-20800-0000-1	401.20
John Hancock	INV0032095	01/22/2026	401K - Employee	01-20800-0000-1	658.75
John Hancock	INV0032095	01/22/2026	401K - Employee	20-20800-0000-1	79.18
John Hancock	INV0032095	01/22/2026	401K - Employee	30-20800-0000-1	470.22
John Hancock	INV0032095	01/22/2026	401K - Employee	31-20800-0000-1	27.59
John Hancock	INV0032095	01/22/2026	401K - Employee	32-20800-0000-1	470.17
John Hancock	INV0032096	01/22/2026	401K - Employer	01-20800-0000-1	154.03
John Hancock	INV0032096	01/22/2026	401K - Employer	20-20800-0000-1	51.33
John Hancock	INV0032101	01/22/2026	401K Loan 1	01-20800-0000-1	26.83
John Hancock	INV0032101	01/22/2026	401K Loan 1	30-20800-0000-1	26.83
John Hancock	INV0032101	01/22/2026	401K Loan 1	31-20800-0000-1	8.94
John Hancock	INV0032101	01/22/2026	401K Loan 1	32-20800-0000-1	26.81
John Hancock	INV0032102	01/22/2026	401K Loan 2	01-20800-0000-1	36.04
John Hancock	INV0032102	01/22/2026	401K Loan 2	20-20800-0000-1	12.02
John Hancock	INV0032103	01/22/2026	401K Loan 4	01-20800-0000-1	112.51
John Hancock	INV0032103	01/22/2026	401K Loan 4	20-20800-0000-1	37.49
John Hancock	INV0032104	01/22/2026	401K Loan 4	01-20800-0000-1	39.49
John Hancock	INV0032104	01/22/2026	401K Loan 4	20-20800-0000-1	13.16
John Hancock	INV0032105	01/22/2026	401k Contribution	01-20800-0000-1	229.00
John Hancock	INV0032105	01/22/2026	401k Contribution	20-20800-0000-1	76.31
John Hancock	INV0032106	01/22/2026	401k Contribution	01-20800-0000-1	1,165.25
John Hancock	INV0032107	01/22/2026	401k Contribution	01-20800-0000-1	197.16
John Hancock	INV0032107	01/22/2026	401k Contribution	20-20800-0000-1	65.72
John Hancock	INV0032108	01/22/2026	401k Contribution	01-20800-0000-1	262.88
John Hancock	INV0032116	01/22/2026	401K - Employer	01-20800-0000-1	4,806.21
John Hancock	INV0032117	01/22/2026	401K - Employee	01-20800-0000-1	2,465.82
John Hancock	INV0032123	01/22/2026	401K - Employee	01-20800-0000-1	757.08
John Hancock	INV0032124	01/22/2026	401K Loan 1	01-20800-0000-1	89.29
John Hancock	INV0032125	01/22/2026	401K Loan 1	01-20800-0000-1	112.59
John Hancock	INV0032126	01/22/2026	401K Loan 1	01-20800-0000-1	159.86
John Hancock	INV0032127	01/22/2026	401K Loan 1	01-20800-0000-1	107.12
John Hancock	INV0032128	01/22/2026	401K Loan 2	01-20800-0000-1	142.48
John Hancock	INV0032129	01/22/2026	401K Loan 2	01-20800-0000-1	107.06
John Hancock	INV0032130	01/22/2026	401k Contribution	01-20800-0000-1	386.34
John Hancock	INV0032131	01/22/2026	401k Contribution	01-20800-0000-1	440.01
John Hancock	INV0032132	01/22/2026	401k Contribution	01-20800-0000-1	353.30
John Hancock	INV0032133	01/22/2026	401k Contribution	01-20800-0000-1	266.35
John Hancock	INV0032134	01/22/2026	401k Contribution	01-20800-0000-1	769.23
John Hancock	INV0032135	01/22/2026	401k Contribution	01-20800-0000-1	206.26
John Hancock	INV0032136	01/22/2026	401k Contribution	01-20800-0000-1	290.30
				Vendor John Hancock - John Hancock Total:	**25,642.42**
Vendor: J's Automotive - J's Automotive					
J's Automotive	10153	01/19/2026	Inv. 10153 Unit 55 Reservoir, …	01-150-56600-0000-1	216.10
J's Automotive	14066 -A	01/21/2026	Inv. 14066 Evidence Tow	01-150-56000-0000-1	182.00
				Vendor J's Automotive - J's Automotive Total:	**398.10**
Vendor: Kern County Fire - Kern County Fire					
Kern County Fire	26-000221	01/27/2026	INV 26-000221 3rd Quarter (F…	01-130-52700-0000-1	288,444.25
				Vendor Kern County Fire - Kern County Fire Total:	**288,444.25**
Vendor: Kern County Recorder - Kern County Recorder					
Kern County Recorder	154 THIRD PL realease 2026	01/21/2026	RELEASE OF LIEN - 154 THIRD …	30-500-55800-0000-1	9.66
Kern County Recorder	154 THIRD PL realease 2026	01/21/2026	RELEASE OF LIEN - 154 THIRD …	31-505-55800-0000-1	9.68
Kern County Recorder	154 THIRD PL realease 2026	01/21/2026	RELEASE OF LIEN - 154 THIRD …	32-510-55800-0000-1	9.66
				Vendor Kern County Recorder - Kern County Recorder Total:	**29.00**

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: Leaf - LEAF Capital Funding LLC					
LEAF Capital Funding LLC	19681279	01/27/2026	INV 19681279 Xerox C8255 M…	01-130-52200-0000-1	552.55
			Vendor Leaf - LEAF Capital Funding LLC Total:		**552.55**
Vendor: COR110 - Lucero Cordova					
Lucero Cordova	Live Scan Reimb 2025/2026	01/27/2026	FY 25-26 Reimbursement For…	34-520-56000-0000-1	40.00
			Vendor COR110 - Lucero Cordova Total:		**40.00**
Vendor: Mcfarland POA - McFarland Police Officers Association					
McFarland Police Officers Ass…	INV0032122	01/22/2026	Association Dues	01-20200-0000-1	900.00
			Vendor Mcfarland POA - McFarland Police Officers Association Total:		**900.00**
Vendor: MVP Sanitation - MVP Sanitation					
MVP Sanitation	000098338	01/21/2026	INV 000098338 Porta Potty &…	01-180-53800-0000-1	255.00
			Vendor MVP Sanitation - MVP Sanitation Total:		**255.00**
Vendor: Nutrien Ag Solutions - Nutrien Ag Solutions, Inc.					
Nutrien Ag Solutions, Inc.	58399745	01/23/2026	CM 58399745 credit to inv 58…	01-180-57400-0000-1	-5,791.43
Nutrien Ag Solutions, Inc.	58399745	01/23/2026	CM 58399745 credit to inv 58…	20-200-57400-0000-1	-5,791.43
Nutrien Ag Solutions, Inc.	INV 58399745	01/26/2026	INV 58399745 LLMD and Stree…	01-180-57400-0000-1	6,434.92
Nutrien Ag Solutions, Inc.	INV 58399745	01/26/2026	INV 58399745 LLMD and Stree…	20-200-57400-0000-1	6,434.92
			Vendor Nutrien Ag Solutions - Nutrien Ag Solutions, Inc. Total:		**1,286.98**
Vendor: P & J Electric - P & J Electric					
P & J Electric	9695	01/26/2026	INV 9695 WWTP Electrician Fo…	30-500-56000-7820-1	1,078.92
P & J Electric	9714	01/26/2026	INV 9714 Electrician Foreman…	30-500-56000-7820-1	2,540.30
			Vendor P & J Electric - P & J Electric Total:		**3,619.22**
Vendor: Pace Analytical Serv - Pace Analytical Services, LLC					
Pace Analytical Services, LLC	1163405	01/06/2026	Credit from 10/28/2021 Paym…	32-510-58200-0000-1	-80.00
Pace Analytical Services, LLC	1187817	01/06/2026	Credit from 12/30/2021 Paym…	32-510-58200-0000-1	-55.00
Pace Analytical Services, LLC	1225926	01/06/2026	Credit from 03/23/2022 Paym…	32-510-58200-0000-1	-90.00
Pace Analytical Services, LLC	1238966	01/06/2026	Credit from 04/22/2022 Paym…	32-510-58200-0000-1	-109.00
Pace Analytical Services, LLC	1315998	01/06/2026	Credit from 11/07/2022 Paym…	32-510-58200-0000-1	-37.50
Pace Analytical Services, LLC	1840494	01/06/2026	Credit from 12/30/2021 Paym…	32-510-58200-0000-1	-323.00
Pace Analytical Services, LLC	2527B528890	01/13/2026	INV2527B528890 Water Dept…	32-510-58200-0000-1	323.00
Pace Analytical Services, LLC	2527B528418	01/19/2026	INV2527B528418 Water Dept…	32-510-58200-0000-1	649.50
Pace Analytical Services, LLC	2527B528479	01/19/2026	INV2527B528479 Water Dept…	32-510-58200-0000-1	323.00
Pace Analytical Services, LLC	2527B528480	01/19/2026	INV2527B528480 Water Dept…	32-510-58200-0000-1	395.00
Pace Analytical Services, LLC	2527B528893	01/19/2026	INV2527B528893 Water Dept…	32-510-58200-0000-1	275.00
Pace Analytical Services, LLC	2527B529225	01/19/2026	INV2527B529225 Water Dept…	32-510-58200-0000-1	275.00
Pace Analytical Services, LLC	2527B528891	01/21/2026	INV2527B528891 Water Dept…	32-510-56000-0000-1	275.00
Pace Analytical Services, LLC	2527B528892	01/21/2026	INV2527B528892 Water Dept…	32-510-56000-0000-1	530.20
			Vendor Pace Analytical Serv - Pace Analytical Services, LLC Total:		**2,351.20**
Vendor: Phillip Garza - Phillip Garza					
Phillip Garza	SLI Course S1 2026 PDiem	01/22/2026	Reimbursement - Meals & IE -…	01-150-52010-0000-1	301.00
			Vendor Phillip Garza - Phillip Garza Total:		**301.00**
Vendor: PLATT - Rexel USA Supply					
Rexel USA Supply	6X60260	01/26/2026	INV 6X60260 WIC Building Im…	01-190-56400-0000-1	24.97
Rexel USA Supply	6X64384	01/26/2026	INV 6X64384 WIC Building Im…	01-190-56400-0000-1	1,420.30
			Vendor PLATT - Rexel USA Supply Total:		**1,445.27**
Vendor: SUNBELT RENTALS, INC - SUNBELT RENTALS, INC					
SUNBELT RENTALS, INC	177743275-0002	01/09/2026	Refund for Invoice 177743275…	01-180-53800-0000-1	-119.98
SUNBELT RENTALS, INC	178338451-0001	01/26/2026	INV 178338451-0001 Water V…	30-500-53800-0000-1	1,229.22
SUNBELT RENTALS, INC	178817176-0001	01/26/2026	INV 178817176-0001 Heavy E…	01-180-53800-0000-1	1,647.76
			Vendor SUNBELT RENTALS, INC - SUNBELT RENTALS, INC Total:		**2,757.00**
Vendor: Bakersfield Cal. - The Bakersfield Californian					
The Bakersfield Californian	552331	01/26/2026	INV 552331 Bakersfield Califo…	34-520-55800-0000-1	196.44
			Vendor Bakersfield Cal. - The Bakersfield Californian Total:		**196.44**

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: Visual Edge - Visual Edge IT, Inc.					
Visual Edge IT, Inc.	24AR3252532	01/21/2026	INV 24AR3252532 Monthly C...	01-130-52200-0000-1	380.21
			Vendor Visual Edge - Visual Edge IT, Inc. Total:		**380.21**
				Grand Total:	**429,462.60**

Report Summary

Fund Summary

Fund	Payment Amount
01 - GENERAL FUND	376,898.37
20 - LIGHTING & LANDSCAPING-DISTRICT 1	2,221.57
30 - SEWER	14,961.43
31 - REFUSE/RECYCLING	3,015.87
32 - WATER	29,877.27
34 - PUBLIC TRANSPORTATION	2,488.09
Grand Total:	**429,462.60**

Account Summary

Account Number	Account Name	Payment Amount
01-105-57100-2322-1	Special Activities - Chris…	1,144.27
01-111-52930-2602-1	Computer Hard/Softwar…	4,697.50
01-115-57200-0000-1	Supplies - Office	119.14
01-130-51200-0000-1	Bank Charges	161.46
01-130-52200-0000-1	Contract Services	1,294.08
01-130-52700-0000-1	Fire Protection	288,444.25
01-130-57200-0000-1	Supplies - Office	120.00
01-140-52200-0000-1	Contract Services	10.32
01-140-56000-0000-1	Professional Services - O…	496.00
01-150-52010-0000-1	Conference/Meeting/Tr…	301.00
01-150-52200-0000-1	Contract Services	254.25
01-150-53500-2536-1	Contributions/Donations…	879.91
01-150-54000-0000-1	Fuel	1,333.48
01-150-55600-0000-1	Postage	15.00
01-150-56000-0000-1	Professional Services - O…	761.47
01-150-56600-0000-1	Repairs & Maintenance -…	1,884.43
01-150-57400-0000-1	Supplies - Operating	140.03
01-155-51150-0000-1	Dog Clinic	545.52
01-155-51800-0000-1	Clothing Allowance	98.79
01-155-56000-0000-1	Professional Services - O…	57.50
01-160-51400-0000-1	Builiding Plan Check/Ins…	390.00
01-165-53200-0000-1	Dues & Subscriptions	400.00
01-165-56000-0000-1	Professional Services-Ot…	57.50
01-175-57200-0000-1	Supplies - Office	208.25
01-180-51800-0000-1	Clothing Allowance	299.40
01-180-52200-0000-1	Contract Services	381.85
01-180-53800-0000-1	Rental Equipment/Other	1,782.78
01-180-56000-0000-1	Professional Services - O…	40.00
01-180-56410-0000-1	Repairs & Maintenance …	104.37
01-180-56500-0000-1	Repairs/Maintenance St…	1,075.62
01-180-57400-0000-1	Supplies - Operating	731.03
01-190-51800-0000-1	Clothing Allowance	11.50
01-190-52200-0000-1	Contract Services	920.00
01-190-56400-0000-1	Repairs & Maint - Build &..	1,445.27
01-20200-0000-1	Accounts Payable	900.00
01-20800-0000-1	Pension Payable	18,709.78
01-22050-0000-1	Federal Withholding Pay…	10,942.33
01-22100-0000-1	FICA Payable	17,856.44
01-22150-0000-1	Medicare Payable	4,176.18
01-22200-0000-1	State Withholding Payab…	7,141.24
01-22250-0000-1	SUTA Payable	2,965.58
01-22275-0000-1	ETT Payable	82.41
01-22400-0000-1	Aflac Insurance	766.52
01-22600-0000-1	Health FSA	56.92
01-24600-8207-1	Deferred Revenue - McF…	2,295.00
01-310-52200-0000-1	Contract Services	400.00
20-200-51800-0000-1	Clothing Allowance	85.20

Account Summary

Account Number	Account Name	Payment Amount
20-200-56700-0000-1	Repairs & Maintenance -…	8.65
20-200-57400-0000-1	Supplies - Operating	643.49
20-20800-0000-1	Pension Payable	462.61
20-22050-0000-1	Federal Withholding Pay…	227.13
20-22100-0000-1	FICA Payable	429.18
20-22150-0000-1	Medicare Payable	100.34
20-22200-0000-1	State Withholding Payab…	122.31
20-22250-0000-1	SUTA Payable	118.12
20-22275-0000-1	ETT Payable	3.27
20-22400-0000-1	Aflac Insurance	21.27
30-20800-0000-1	Pension Payable	2,658.68
30-22050-0000-1	Federal Withholding Pay…	1,224.27
30-22100-0000-1	FICA Payable	2,761.72
30-22150-0000-1	Medicare Payable	645.98
30-22200-0000-1	State Withholding Payab…	811.74
30-22250-0000-1	SUTA Payable	638.43
30-22275-0000-1	ETT Payable	17.82
30-22400-0000-1	Aflac Insurance	50.61
30-22600-0000-1	Health FSA	46.15
30-500-51200-0000-1	Bank Charges	161.47
30-500-51800-0000-1	Clothing Allowance	-82.51
30-500-53800-0000-1	Equipment Rental	1,229.22
30-500-55800-0000-1	Printing & Legal Notices	9.66
30-500-56000-7820-1	Professional Services - …	3,619.22
30-500-57400-0000-1	Supplies - Operating	22.61
30-500-57800-0000-1	Telephone & Communic…	116.36
30-500-58200-0000-1	Water/Soil/Other Analys…	1,030.00
31-20800-0000-1	Pension Payable	714.74
31-22050-0000-1	Federal Withholding Pay…	522.51
31-22100-0000-1	FICA Payable	852.34
31-22150-0000-1	Medicare Payable	199.36
31-22200-0000-1	State Withholding Payab…	347.97
31-22250-0000-1	SUTA Payable	146.18
31-22275-0000-1	ETT Payable	4.09
31-22400-0000-1	Aflac Insurance	22.90
31-22600-0000-1	Health FSA	34.63
31-505-51200-0000-1	Bank Charges	161.47
31-505-55800-0000-1	Printing & Legal Notices	9.68
32-20800-0000-1	Pension Payable	2,663.61
32-22050-0000-1	Federal Withholding Pay…	1,226.30
32-22100-0000-1	FICA Payable	2,767.86
32-22150-0000-1	Medicare Payable	647.18
32-22200-0000-1	State Withholding Payab…	813.28
32-22250-0000-1	SUTA Payable	640.17
32-22275-0000-1	ETT Payable	17.67
32-22400-0000-1	Aflac Insurance	50.59
32-22600-0000-1	Health FSA	46.14
32-510-51200-0000-1	Bank Charges	161.47
32-510-51800-0000-1	Clothing Allowance	-82.54
32-510-52910-2532-1	Buildings & Imp. (Capital)..	1,962.94
32-510-55800-0000-1	Printing & Legal Notices	9.66
32-510-56000-0000-1	Professional Services - O…	14,623.93
32-510-56400-0000-1	Repairs & Maint - Build &..	528.26
32-510-56410-0000-1	Repairs & Maintenance- …	25.97
32-510-57400-0000-1	Supplies - Operating	1,273.57
32-510-57800-0000-1	Telephone & Communic…	43.49
32-510-58200-0000-1	Water/Soil/Other Analys…	2,457.72
34-20800-0000-1	Pension Payable	433.00

Account Summary

Account Number	Account Name	Payment Amount
34-22050-0000-1	Federal Withholding Pay…	382.22
34-22100-0000-1	FICA Payable	628.68
34-22150-0000-1	Medicare Payable	147.02
34-22200-0000-1	State Withholding Payab…	249.82
34-22250-0000-1	SUTA Payable	176.04
34-22275-0000-1	ETT Payable	4.87
34-520-55800-0000-1	Printing & Legal Notices	196.44
34-520-56000-0000-1	Professional Services - O…	40.00
34-520-56800-0000-1	Safety Equipment	66.66
34-520-57200-0000-1	Supplies - Office	163.34
	Grand Total:	**429,462.60**

Project Account Summary

Project Account Key		Payment Amount
None		429,462.60
	Grand Total:	**429,462.60**

City of McFarland, CA

Pay Code Report

Summary By Department

1/1/2026 - 1/31/2026

Payroll Set: City-City of McFarland

Department: 105 - City Council

Pay Code	# of Payments	Units	Pay Amount
Salary - Elected - Salary - Electec	1	0	200
	Total:	**0**	**200**
Salary - Elected - Salary - Electec	1	0	200
	Total:	**0**	**200**
Salary - Elected - Salary - Electec	1	0	200
	Total:	**0**	**200**
Salary - Elected - Salary - Electec	1	0	200
	Total:	**0**	**200**
Salary - Elected - Salary - Electec	1	0	200
	Total:	**0**	**200**
	105 - City Council Total:	**0**	**1000**

Department: 110 - City Administration

Pay Code	# of Payments	Units	Pay Amount
Bachelor's Degree - Bachelor's D	2	0	92.3
Cash-in-Lieu - Cash-in-Lieu	2	0	369.24
Holiday Pay - Holiday Pay	1	36	901.44
Hourly - Hourly	2	81	2028.24
Hourly - Reg - Hourly - Regular	2	1.5	37.56
Vacation - Vacation Pay	2	43	1076.72
	Total:	**161.5**	**4505.5**
Bilingual - Bilingual	2	0	92.3
Comp Time Taken - Comp Time	2	8	262.88
Holiday Pay - Holiday Pay	1	36	1182.96
Hourly - Hourly	2	89	2924.54
Hourly - Reg - Hourly - Regular	1	5.16	169.56
Live Scan - Live Scan	2	0	27.7
OT - Overtime	2	3.41	168.08
Personal - Personal Day	1	9	295.74
Vacation - Vacation Pay	1	18	591.48
	Total:	**168.57**	**5715.24**

Holiday Pay - Holiday Pay	1	32	2931.56
Salary - Salary	2	128	11726.14
Salary Actual Time - Salary Actua	2	165.23	0
	Total:	**325.23**	**14657.7**
	110 - City Administration Total:	**655.3**	**24878.44**

Department: 111 - City Clerk

Pay Code	# of Payments	Units	Pay Amount
Bachelor's Degree - Bachelor's D	2	0	92.3
Holiday Pay - Holiday Pay	1	36	1212.54
Live Scan - Live Scan	2	0	27.7
Notary - Notary	2	0	27.7
Salary - Salary	2	116	3907.06
Salary Actual Time - Salary Actua	2	124.1	0
Vacation - Vacation Pay	2	8	269.46
	Total:	**284.1**	**5536.76**
	111 - City Clerk Total:	**284.1**	**5536.76**

Department: 112 - Human Resources

Pay Code	# of Payments	Units	Pay Amount
Holiday Pay - Holiday Pay	1	32	1505.4
Salary - Salary	2	128	6021.52
Salary Actual Time - Salary Actua	2	128.25	0
	Total:	**288.25**	**7526.92**
	112 - Human Resources Total:	**288.25**	**7526.92**

Department: 115 - Finance & Accounting

Pay Code	# of Payments	Units	Pay Amount
Bachelor's Degree - Bachelor's D	2	0	92.3
Bilingual - Bilingual	2	0	92.3
Holiday Pay - Holiday Pay	1	32	1640.02
Salary - Salary	2	128	6560.08
Salary Actual Time - Salary Actua	2	148.69	0
	Total:	**308.69**	**8384.7**
Holiday Pay - Holiday Pay	1	18	369.9
Hourly - Hourly	2	91.24	1874.98
OT - Overtime	2	1.07	32.99
Sick - Sick Pay	1	6.5	133.58
Vacation - Vacation Pay	2	44.18	907.9
	Total:	**160.99**	**3319.35**

Holiday Pay - Holiday Pay	1	36	777.6
Hourly - Hourly	2	96.92	2093.47
Hourly - Reg - Hourly - Regular	1	3.33	71.93
OT - Overtime	1	3.5	113.4
Personal - Personal Day	1	8	172.8
Sick - Sick Pay	1	1.08	23.33
Vacation - Vacation Pay	1	18	388.8
	Total:	**166.83**	**3641.33**
Bachelor's Degree - Bachelor's D	2	0	92.3
Bilingual - Bilingual	2	0	92.3
Holiday Pay - Holiday Pay	1	36	1126.08
Hourly - Hourly	2	114.67	3586.88
OT - Overtime	2	2.98	139.82
Sick - Sick Pay	1	9	281.52
	Total:	**162.65**	**5318.9**
Bilingual - Bilingual	2	0	92.3
Holiday Pay - Holiday Pay	1	36	1305.72
Hourly - Hourly	2	124	4497.48
OT - Overtime	2	24.97	1358.49
	Total:	**184.97**	**7253.99**
Bilingual - Bilingual	2	0	92.3
Holiday Pay - Holiday Pay	1	36	816.84
Hourly - Hourly	2	123.5	2802.22
OT - Overtime	2	11.42	388.68
	Total:	**170.92**	**4100.04**
Bilingual - Bilingual	2	0	92.3
Holiday Pay - Holiday Pay	1	36	995.04
Hourly - Hourly	2	124	3427.36
OT - Overtime	2	17.49	725.14
	Total:	**177.49**	**5239.84**
	115 - Finance & Accounting Total:	**1332.54**	**37258.15**

Department: 140 - Planning

Pay Code	# of Payments	Units	Pay Amount
Bachelor's Degree - Bachelor's D	2	0	92.3
Holiday Pay - Holiday Pay	1	36	1756.12
Notary - Notary	2	0	27.7
Personal - Personal Day	1	8	390.25
Salary - Salary	2	78.7	3839.05
Salary Actual Time - Salary Actua	2	72.09	0
Sick - Sick Pay	1	1.3	63.42
Vacation - Vacation Pay	2	36	1756.12
	Total:	**232.09**	**7924.96**
Hourly - Hourly	2	27.83	518.2
	Total:	**27.83**	**518.2**
Admin Time*Salary EE - Adminis	1	8	263.46
Holiday Pay - Holiday Pay	1	32	1053.85
Salary - Salary	2	112	3688.48
Salary Actual Time - Salary Actua	2	112	0
Vacation - Vacation Pay	1	8	263.46
	Total:	**272**	**5269.25**
Admin Time*Salary EE - Adminis	1	4	230.77
Cash-in-Lieu - Cash-in-Lieu	2	0	369.24
Holiday Pay - Holiday Pay	1	32	1846.16
Personal - Personal Day	1	8	461.54
Salary - Salary	2	100	5769.21
Salary Actual Time - Salary Actua	2	119.67	0
Vacation - Vacation Pay	1	16	923.08
	Total:	**279.67**	**9600**
	140 - Planning Total:	**811.59**	**23312.41**

Department: 150 - Police

Pay Code	# of Payments	Units	Pay Amount
Bachelor's Degree - Bachelor's D	2	0	92.3
Comp Time Taken PD - Comp Tir	1	0	11.76
Hourly - Hourly	2	1	113.9
OT - Overtime	1	0	43
Shift Differentials - Shift Differer	1	0	0.61
SRO - School Resource Officer	2	121.5	4194.18
SRO Holiday - School Resource (	1	32	1104.64
SRO Personal Day - School Reso	1	0	11.76
SRO Sick - School Resource Offic	1	8	276.16
Uniform Allowance SW - Uniforr	1	0	600
	Total:	**162.5**	**6448.31**

Holiday Pay - Holiday Pay	1	48	1656.96
Hourly - Hourly	2	108	3728.16
Hourly - Reg - Hourly - Regular	1	13	448.76
OT - Overtime	2	126.75	6563.12
Shift Differentials - Shift Differer	2	151.75	104.76
Sick - Sick Pay	1	12	414.24
Uniform Allowance SW - Uniforr	1	0	600
	Total:	**459.5**	**13516**
Holiday Pay - Holiday Pay	1	40	822.4
Hourly - Hourly	2	119.83	2463.7
OT - Overtime	2	16.84	519.35
Standby ET - Standby ET	2	8	114.32
	Total:	**184.67**	**3919.77**
Bilingual - Bilingual	2	0	92.3
Holiday Pay - Holiday Pay	1	48	1921.92
Hourly - Hourly	2	120	4804.8
Hourly - Reg - Hourly - Regular	1	12	480.48
OT - Overtime	2	64.5	3873.87
Shift Differentials - Shift Differer	2	85.5	68.47
Uniform Allowance SW - Uniforr	1	0	600
	Total:	**330**	**11841.84**
Holiday Pay - Holiday Pay	1	48	1921.92
Hourly - Hourly	2	108	4324.32
Hourly - Reg - Hourly - Regular	1	1	40.04
OT - Overtime	1	44	2642.64
Shift Differentials - Shift Differer	2	145	116.12
Sick - Sick Pay	1	12	480.48
Uniform Allowance NS - Uniform	1	0	600
	Total:	**358**	**10125.52**
Cash-in-Lieu - Cash-in-Lieu	1	0	369.24
FTO - Field Training Officer	2	0	69.22
Holiday Pay - Holiday Pay	1	48	2460
Hourly - Hourly	2	108	5535
Hourly - Reg - Hourly - Regular	1	22	1127.5
OT - Overtime	1	66	5073.75
Shift Differentials - Shift Differer	2	106.5	109.16
Sick - Sick Pay	1	12	615
Uniform Allowance SW - Uniforr	1	0	600
	Total:	**362.5**	**15958.87**

Advanced POST - Advanced POS	2	0	138.46
Holiday Pay - Holiday Pay	1	48	2228.64
Hourly - Hourly	2	120	5571.61
Hourly - Reg - Hourly - Regular	1	6	278.58
OT - Overtime	2	108.5	7556.48
PD - Court Appear - PD - Court A	1	3.5	243.76
Shift Differentials - Shift Differer	2	53	49.22
Uniform Allowance SW - Uniforr	1	0	600
	Total:	**339**	**16666.75**
Holiday Pay - Holiday Pay	1	32	1640
Hourly - Hourly	2	132.5	6790.63
OT - Overtime	1	24	1845
Supervisory Post - Supervisory P	2	0	184.6
Uniform Allowance SW - Uniforr	1	0	600
	Total:	**188.5**	**11060.23**
Cash-in-Lieu - Cash-in-Lieu	2	0	369.24
Holiday Pay - Holiday Pay	1	48	2018.88
Hourly - Hourly	2	117	4921.02
Intermediate POST - Intermedia	2	0	92.3
OT - Overtime	2	56.5	3564.59
Shift Differentials - Shift Differer	2	29.5	24.81
Uniform Allowance SW - Uniforr	1	0	600
	Total:	**251**	**11590.84**
Holiday Pay - Holiday Pay	1	48	1921.92
Hourly - Hourly	2	108	4324.32
Hourly - Reg - Hourly - Regular	1	48	1921.92
OT - Overtime	2	17.25	1036.04
Shift Differentials - Shift Differer	2	171	136.94
Sick - Sick Pay	1	12	480.48
Uniform Allowance SW - Uniforr	1	0	600
	Total:	**404.25**	**10421.62**
Bachelor's Degree - Bachelor's D	2	0	92.3
Bilingual - Bilingual	2	0	92.3
Holiday Pay - Holiday Pay	1	48	1393.92
Hourly - Hourly	2	70.5	2047.32
Hourly - Reg - Hourly - Regular	1	18	522.72
OT - Overtime	1	6	261.36
Shift Differentials - Shift Differer	1	2	1.16
Sick - Sick Pay	1	12	348.48
Standby ET - Standby ET	2	18	257.22
Uniform Allowance NS - Uniform	1	0	225
Vacation - Vacation Pay	1	24	696.96
	Total:	**198.5**	**5938.74**

Bilingual - Bilingual	2	0	92.3
Holiday Pay - Holiday Pay	1	48	1036.8
Hourly - Hourly	2	112	2419.2
Hourly - Reg - Hourly - Regular	1	32	691.2
OT - Overtime	2	53.5	1733.4
Shift Differentials - Shift Differer	2	185.5	80.13
Uniform Allowance NS - Uniform	1	0	225
	Total:	**431**	**6278.03**
Comp Time Earned PD - Comp T	1	4.5	0
Comp Time Taken PD - Comp Tii	1	12	246.72
Holiday Pay - Holiday Pay	1	48	986.88
Hourly - Hourly	2	80	1644.8
OT - Overtime	2	49	1511.16
Shift Differentials - Shift Differer	2	132	54.28
Sick - Sick Pay	1	12	246.72
Uniform Allowance NS - Uniform	1	0	225
	Total:	**337.5**	**4915.56**
Advanced POST - Advanced POS	2	0	138.46
Bachelor's Degree - Bachelor's D	2	0	92.3
Holiday Pay - Holiday Pay	1	48	2121.12
Hourly - Hourly	2	120	5302.8
Hourly - Reg - Hourly - Regular	1	48	2121.12
OT - Overtime	2	36	2386.26
PD - Court Appear - PD - Court A	1	3	198.86
Shift Differentials - Shift Differer	2	168.5	148.93
Uniform Allowance SW - Uniforr	1	0	600
	Total:	**423.5**	**13109.85**
Holiday Pay - Holiday Pay	1	48	1577.28
Hourly - Hourly	2	120	3943.2
Hourly - Reg - Hourly - Regular	1	48	1577.28
OT - Overtime	2	8.83	435.23
PD - Court Appear - PD - Court A	1	3	147.87
Shift Differentials - Shift Differer	2	104.83	68.89
Uniform Allowance SW - Uniforr	1	0	600
	Total:	**332.66**	**8349.75**
Bachelor's Degree - Bachelor's D	2	0	92.3
Cash-in-Lieu - Cash-in-Lieu	2	0	369.24
Comp Time Taken PD - Comp Tii	1	10	205.5
Holiday Pay - Holiday Pay	1	40	822
Hourly - Hourly	2	110	2260.5
Uniform Allowance NS - Uniform	1	0	225
	Total:	**160**	**3974.54**

Holiday Pay - Holiday Pay	1	32	2076.92
Salary - Salary	2	128	8307.7
Salary Actual Time - Salary Actua	2	128	0
Uniform Allowance SW - Uniforr	1	0	600
	Total:	**288**	**10984.62**
Advanced POST - Advanced POS	2	0	138.46
Comp Time Taken PD - Comp Tir	1	16	672.96
SRO - School Resource Officer	1	45	1892.7
SRO Holiday - School Resource (	1	32	1345.92
SRO Sick - School Resource Offic	1	3	126.18
SRO Vacation - School Resource	1	24	1009.44
Uniform Allowance SW - Uniforr	1	0	600
Workers Comp - Workers Comp	1	40	1682.4
	Total:	**160**	**7468.06**
Bilingual - Bilingual	2	0	92.3
Cash-in-Lieu - Cash-in-Lieu	2	0	369.24
Holiday Pay - Holiday Pay	1	48	986.88
Hourly - Hourly	2	107.25	2205.06
Hourly - Reg - Hourly - Regular	1	14	287.84
OT - Overtime	2	89.17	2750
Shift Differentials - Shift Differer	2	99.25	40.8
Uniform Allowance NS - Uniform	1	0	225
	Total:	**357.67**	**6957.12**
Bachelor's Degree - Bachelor's D	2	0	92.3
Cash-in-Lieu - Cash-in-Lieu	2	0	369.24
Comp Time Earned PD - Comp T	1	13.5	0
Holiday Pay - Holiday Pay	1	48	2460
Hourly - Hourly	2	120	6150
OT - Overtime	1	36	2767.5
Shift Differentials - Shift Differer	2	24	24.6
Supervisory Post - Supervisory P	2	0	184.6
Uniform Allowance SW - Uniforr	1	0	600
	Total:	**241.5**	**12648.24**
Cash-in-Lieu - Cash-in-Lieu	2	0	369.24
Comp Time Taken PD - Comp Tir	2	14	507.78
Holiday - Reg - Holiday - Regular	1	11.5	417.11
Holiday Pay - Holiday Pay	1	36.5	1323.86
Hourly - Hourly	2	52.5	1904.18
OT - Overtime	2	10	544.05
Shift Differentials - Shift Differer	1	6	4.35
Sick - Sick Pay	1	27.5	997.43
Uniform Allowance NS - Uniform	1	0	225
Vacation - Vacation Pay	1	24	870.48
	Total:	**182**	**7163.48**

Holiday Pay - Holiday Pay	1	48	986.88
Hourly - Hourly	2	108	2220.48
Hourly - Reg - Hourly - Regular	1	44	904.64
OT - Overtime	2	16	493.44
Shift Differentials - Shift Differer	2	168	69.08
Uniform Allowance NS - Uniforn	1	0	225
	Total:	**384**	**4899.52**
Bilingual - Bilingual	2	0	92.3
Comp Time Earned PD - Comp T	1	9	0
Holiday Pay - Holiday Pay	1	48	1201.92
Hourly - Hourly	2	80	2003.2
OT - Overtime	2	73.2	2749.39
Shift Differentials - Shift Differer	2	132.9	66.56
Sick - Sick Pay	1	12	300.48
Uniform Allowance NS - Uniforn	1	0	225
Vacation - Vacation Pay	1	12	300.48
	Total:	**367.1**	**6939.33**
Advanced POST - Advanced POS	2	0	138.46
Holiday Pay - Holiday Pay	1	48	2121.12
Hourly - Hourly	2	120	5302.8
K9 OT - K9 Overtime	2	14	928
OT - Overtime	2	93	6164.51
Shift Differentials - Shift Differer	2	183	161.74
Uniform Allowance SW - Uniforr	1	0	600
	Total:	**458**	**15416.63**
	150 - Police Total:	**7361.35**	**226593.22**

Department: 155 - Animal Control

Pay Code	# of Payments	Units	Pay Amount
Holiday Pay - Holiday Pay	1	32	929.28
Hourly - Hourly	2	128	3717.12
OT - Overtime	2	33.91	1477.12
Standby ET - Standby ET	2	3	42.87
	Total:	**196.91**	**6166.39**
Cash-in-Lieu - Cash-in-Lieu	2	0	369.24
Holiday Pay - Holiday Pay	1	40	907.6
Hourly - Hourly	2	120	2722.8
OT - Overtime	2	5.92	201.49
Standby ET - Standby ET	1	2	28.58
	Total:	**167.92**	**4229.71**

Pay Code	# of Payments	Units	Pay Amount
Comp Time Taken - Comp Time	1	80	1644.8
Holiday Pay - Holiday Pay	1	40	822.4
Hourly - Hourly	1	40	822.4
OT - Overtime	1	13.31	410.48
	Total:	**173.31**	**3700.08**
	155 - Animal Control Total:	**538.14**	**14096.18**

Department: 160 - Building Inspection

Pay Code	# of Payments	Units	Pay Amount
Holiday Pay - Holiday Pay	1	36	1338.48
Hourly - Hourly	2	124	4610.32
OT - Overtime	2	1.67	93.14
	Total:	**161.67**	**6041.94**
	160 - Building Inspection Total:	**161.67**	**6041.94**

Department: 175 - Grants Administration

Pay Code	# of Payments	Units	Pay Amount
Comp Time Taken - Comp Time	2	8	190.72
Holiday Pay - Holiday Pay	1	36	858.24
Hourly - Hourly	2	111.9	2667.7
OT - Overtime	1	0.67	23.96
Sick - Sick Pay	2	3	71.52
	Total:	**159.57**	**3812.14**
Bachelor's Degree - Bachelor's D	2	0	92.3
Cash Out - Pers Day - Cash Out -	1	9	360.33
Cash Out - VAC - Cash Out - Vac	1	33.3	1333.24
Holiday Pay - Holiday Pay	1	36	1441.34
Salary - Salary	2	74.17	2969.57
Salary Actual Time - Salary Actu	2	72	0
Sick - Sick Pay	2	5	200.19
Vacation - Vacation Pay	1	16	640.59
	Total:	**245.47**	**7037.56**
	175 - Grants Administration Total:	**405.04**	**10849.7**

Department: 180 - Public Works

Pay Code	# of Payments	Units	Pay Amount
Bachelor's Degree - Bachelor's D	2	0	92.3
Holiday Pay - Holiday Pay	1	36	1514.3
Salary - Salary	2	116	4879.41
Salary Actual Time - Salary Actua	2	116.91	0
Vacation - Vacation Pay	1	8	336.51
	Total:	**276.91**	**6822.52**
Holiday Pay - Holiday Pay	1	36	924.12
Hourly - Hourly	2	123.98	3182.57
OT - Overtime	2	26.87	1034.63
	Total:	**186.85**	**5141.32**
Comp Time Earned - Comp Time	1	8.34	0
Holiday Pay - Holiday Pay	1	36	901.44
Hourly - Hourly	2	124	3104.96
OT - Overtime	2	22.05	828.2
	Total:	**190.39**	**4834.6**
Holiday Pay - Holiday Pay	1	36	1182.96
Hourly - Hourly	2	124	4074.64
Hourly - Reg - Hourly - Regular	1	0.25	8.22
OT - Overtime	2	27.7	1365.33
	Total:	**187.95**	**6631.15**
Holiday Pay - Holiday Pay	1	32	2120
Salary - Salary	2	112	7420
Salary Actual Time - Salary Actua	2	121.59	0
Vacation - Vacation Pay	1	16	1060
	Total:	**281.59**	**10600**
Holiday Pay - Holiday Pay	1	36	797.04
Hourly - Hourly	2	124	2745.36
OT - Overtime	2	0.89	29.56
	Total:	**160.89**	**3571.96**
Holiday Pay - Holiday Pay	1	32	1485.78
Salary - Salary	2	128	5943.12
Salary Actual Time - Salary Actua	2	125.25	0
	Total:	**285.25**	**7428.9**
Holiday Pay - Holiday Pay	1	36	797.04
Sick - Sick Pay	1	6	132.84
Vacation - Vacation Pay	1	7	154.98
	Total:	**49**	**1084.86**

Holiday Pay - Holiday Pay	1	36	924.12
Hourly - Hourly	2	122	3131.74
Hourly - Reg - Hourly - Regular	2	1.25	32.09
OT - Overtime	2	22.14	852.5
Sick - Sick Pay	2	2	51.34
	Total:	**183.39**	**4991.79**
Holiday Pay - Holiday Pay	1	36	670.32
Hourly - Hourly	2	124	2308.88
OT - Overtime	2	8.5	237.41
	Total:	**168.5**	**3216.61**
	180 - Public Works Total:	**1970.72**	**54323.71**

Department: 190 - Facilities Maintenance

Pay Code	# of Payments	Units	Pay Amount
Holiday Pay - Holiday Pay	1	36	1045.44
Hourly - Hourly	2	124	3600.96
OT - Overtime	2	28.02	1220.56
	Total:	**188.02**	**5866.96**
Hourly - Hourly	1	28.58	587.6
	Total:	**28.58**	**587.6**
	190 - Facilities Maintenance Total:	**216.6**	**6454.56**

Department: 200 - Lighting & Landscaping

Pay Code	# of Payments	Units	Pay Amount
Holiday Pay - Holiday Pay	1	36	924.12
Hourly - Hourly	1	80	2053.6
OT - Overtime	1	22.14	852.5
Vacation - Vacation Pay	1	44	1129.48
	Total:	**182.14**	**4959.7**
	200 - Lighting & Landscaping Total:	**182.14**	**4959.7**

Department: 500 - Sewer

Pay Code	# of Payments	Units	Pay Amount
Holiday Pay - Holiday Pay	1	36	816.84
Hourly - Hourly	2	124	2813.56
OT - Overtime	2	27.69	942.43
	Total:	**187.69**	**4572.83**

Pay Code	# of Payments	Units	Pay Amount
Comp Time Earned - Comp Time	2	31.73	0
Holiday Pay - Holiday Pay	1	36	740.16
Hourly - Hourly	2	124	2549.44
OT - Overtime	2	11.43	352.5
Standby ET - Standby ET	2	16	228.64
	Total:	**219.16**	**3870.74**
Cash Out - Comp - Cash Out - Co	1	115.7	3278.94
Comp Time Earned - Comp Time	1	30.82	0
Holiday Pay - Holiday Pay	1	36	1020.24
Hourly - Hourly	2	98	2777.32
Hourly - Reg - Hourly - Regular	1	2.08	58.95
OT - Overtime	1	8.83	375.36
Sick - Sick Pay	1	4	113.36
Standby ET - Standby ET	2	12	171.48
Vacation - Vacation Pay	1	22	623.48
	Total:	**329.43**	**8419.13**
	500 - Sewer Total:	**736.28**	**16862.7**

Department: 510 - Water

Pay Code	# of Payments	Units	Pay Amount
Holiday Pay - Holiday Pay	1	36	1182.96
Hourly - Hourly	2	121.41	3989.53
OT - Overtime	2	25	1232.25
Sick - Sick Pay	1	2.59	85.11
Standby ET - Standby ET	2	7	100.03
	Total:	**192**	**6589.88**
Holiday Pay - Holiday Pay	1	36	1126.08
Hourly - Hourly	2	100.83	3153.97
OT - Overtime	2	39.85	1869.77
Sick - Sick Pay	2	21.59	675.33
Standby ET - Standby ET	2	14	200.06
	Total:	**212.27**	**7025.21**
Holiday Pay - Holiday Pay	1	36	1071.72
Hourly - Hourly	2	91.58	2726.34
OT - Overtime	2	24.23	1081.99
PW Cert - Grade 2 - Public Work	2	0	46.16
Sick - Sick Pay	1	32.42	965.14
Standby ET - Standby ET	1	7	100.03
	Total:	**191.23**	**5991.38**
	510 - Water Total:	**595.5**	**19606.47**

Department: 520 - Public Transit

Pay Code	# of Payments	Units	Pay Amount
Bilingual - Bilingual	1	0	46.15
Cash-in-Lieu - Cash-in-Lieu	2	0	369.24
Holiday Pay - Holiday Pay	1	36	858.24
Hourly - Hourly	2	124	2956.16
OT - Overtime	2	1.08	38.62
	Total:	**161.08**	**4268.41**
Bilingual - Bilingual	2	0	92.3
GPPV License - GPPV License	2	0	46.16
Holiday Pay - Holiday Pay	1	36	947.16
Hourly - Hourly	2	124	3262.44
OT - Overtime	2	15.74	621.18
	Total:	**175.74**	**4969.24**
	520 - Public Transit Total:	**336.82**	**9237.65**
	Report Total:	**15876.04**	**468538.51**

City of McFarland, CA

Pay Code Report

Account Summary

1/1/2026 - 1/31/2026

Payroll Set: City-City of McFarland

Account	Account Description	Units	Pay Amount
	BENEFIT AND NON GL TRANSACTIONS	1531.67	0
	- **Total:**	**1531.67**	**0**
01-105-50100-0000-1	Salaries - Permanent Employees	0	1000
01-110-50100-0000-1	Salaries - Permanent Employees	20	1832.21
01-110-50150-0000-1	Wages - Temporary Employees	9.18	171
01-111-50100-0000-1	Salaries - Permanent Employees	64	2155.62
01-111-50350-0000-1	Stipends	0	59.08
01-112-50100-0000-1	Salaries - Permanent Employees	40	1881.75
01-113-50100-0000-1	Salaries - Permanent Employees	161.5	4043.96
01-113-50350-0000-1	Stipends	0	461.54
01-115-50100-0000-1	Salaries - Permanent Employees	179.9	7218.24
01-115-50200-0000-1	Overtime	13.64	667.05
01-115-50350-0000-1	Stipends	0	129.28
01-140-50100-0000-1	Salaries - Permanent Employees	311.72	13827.02
01-140-50150-0000-1	Wages - Temporary Employees	9.47	176.19
01-140-50200-0000-1	Overtime	0.17	5.99
01-140-50350-0000-1	Stipends	0	249.24
01-145-50100-0000-1	Salaries - Permanent Employees	64	2692.09
01-145-50350-0000-1	Stipends	0	36.92
01-150-50100-0000-1	Salaries - Permanent Employees	6147.64	157057.69
01-150-50200-0000-1	Overtime	1024.61	56530.78
01-150-50350-0000-1	Stipends	18	14800.22
01-155-50100-0000-1	Salaries - Permanent Employees	319.94	7426.25
01-155-50200-0000-1	Overtime	35.03	1304.24
01-155-50350-0000-1	Stipends	6.5	277.52
01-160-50100-0000-1	Salaries - Permanent Employees	311.46	11430.71
01-160-50150-0000-1	Wages - Temporary Employees	9.18	171.01
01-160-50200-0000-1	Overtime	1.59	81.83
01-160-50350-0000-1	Stipends	0	129.24
01-165-50100-0000-1	Salaries - Permanent Employees	399.61	9860.48
01-165-50200-0000-1	Overtime	35.53	1333.48
01-165-50350-0000-1	Stipends	6.5	277.49
01-175-50100-0000-1	Salaries - Permanent Employees	269.47	11295.25
01-175-50350-0000-1	Stipends	0	203.06
01-180-50100-0000-1	Salaries - Permanent Employees	901.87	24896.03
01-180-50200-0000-1	Overtime	98.56	3976.58
01-180-50350-0000-1	Stipends	0	27.7
01-185-50150-0000-1	Wages - Temporary Employees	28.58	587.6

Account	Account Description	Units	Pay Amount
01-190-50100-0000-1	Salaries - Permanent Employees	160	4646.4
01-190-50200-0000-1	Overtime	28.02	1220.56
	01 - GENERAL FUND Total:	**10675.67**	**344141.3**
20-200-50100-0000-1	Salaries/Permanent Employees	220.61	6091.54
20-200-50200-0000-1	Overtime	24.93	1033.62
	20 - LIGHTING & LANDSCAPING-DISTRICT 1 Total:	**245.54**	**7125.16**
30-500-50100-0000-1	Salaries - Permanent Employees	1245.34	42369.12
30-500-50200-0000-1	Overtime	90.03	3842.03
30-500-50350-0000-1	Stipends	20	563.74
	30 - SEWER Total:	**1355.37**	**46774.89**
31-505-50100-0000-1	Salaries - Permanent Employees	351.29	13275.28
31-505-50200-0000-1	Overtime	11.54	446.4
31-505-50350-0000-1	Stipends	0	122.82
	31 - REFUSE/RECYCLING Total:	**362.83**	**13844.5**
32-510-50100-0000-1	Salaries - Permanent Employees	1250.09	42473.42
32-510-50200-0000-1	Overtime	90.05	3847.27
32-510-50350-0000-1	Stipends	20	564.32
	32 - WATER Total:	**1360.14**	**46885.01**
34-520-50100-0000-1	Salaries - Permanent Employees	328	8554
34-520-50200-0000-1	Overtime	16.82	659.8
34-520-50350-0000-1	Stipends	0	553.85
	34 - PUBLIC TRANSPORTATION Total:	**344.82**	**9767.65**
	Report Total:	**15876.04**	**468538.51**

City of McFarland, CA

Pay Code Report

Pay Code Summary

1/1/2026 - 1/31/2026

Payroll Set: City-City of McFarland

Pay Code	Description	# of Payments	Units	Pay Amount
Admin Time*Salary EE - A	Administrative Time Salary EE	2	12	494.23
Advanced POST - Advance	Advanced POST Certificate	8	0	553.84
Bachelor's Degree - Bache	Bachelor's Degree	24	0	1107.6
Bilingual - Bilingual	Bilingual	25	0	1153.75
Cash Out - Comp - Cash O	Cash Out - Comp Time	1	115.7	3278.94
Cash Out - Pers Day - Cash	Cash Out - Pers Day	1	9	360.33
Cash Out - VAC - Cash Out	Cash Out - Vacation	1	33.3	1333.24
Cash-in-Lieu - Cash-in-Lie	Cash-in-Lieu	19	0	3692.4
Comp Time Earned - Com	Comp Time Earned	4	70.89	0
Comp Time Earned PD - (	Comp Time Earned PD	3	27	0
Comp Time Taken - Comp	Comp Time Taken	5	96	2098.4
Comp Time Taken PD - Co	Comp Time Taken PD	6	52	1644.72
FTO - Field Training Office	Field Training Officer	2	0	69.22
GPPV License - GPPV Lice	GPPV License	2	0	46.16
Holiday - Reg - Holiday - R	Holiday - Regular	1	11.5	417.11
Holiday Pay - Holiday Pay	Holiday Pay	63	2430.5	82456.87
Hourly - Hourly	Hourly	103	5521.02	167293.78
Hourly - Reg - Hourly - Re	Hourly - Regular	20	319.57	10780.39
Intermediate POST - Inter	Intermediate POST Certificate	2	0	92.3
K9 OT - K9 Overtime	K9 Overtime	2	14	928
Live Scan - Live Scan	Live Scan	4	0	55.4
Notary - Notary	Notary	4	0	55.4
OT - Overtime	Overtime	87	1427.52	72581.72
PD - Court Appear - PD - (	PD - Court Appearance	3	9.5	590.49
Personal - Personal Day	Personal Day	4	33	1320.33
PW Cert - Grade 2 - Public	Public Works Certification - Grade 2	2	0	46.16
Salary - Salary	Salary	24	1348.87	71031.34
Salary - Elected - Salary - I	Salary - Elected Officials	5	0	1000
Salary Actual Time - Salar	Salary Actual Time Worked	24	1433.78	0
Shift Differentials - Shift D	Shift Differentials	35	1948.23	1330.61
Sick - Sick Pay	Sick Pay	24	205.98	6679.99
SRO - School Resource Of	School Resource Officer	3	166.5	6086.88
SRO Holiday - School Res	School Resource Officer Holiday Pay	2	64	2450.56
SRO Personal Day - Schoo	School Resource Officer Personal Day	1	0	11.76
SRO Sick - School Resour	School Resource Officer Sick Pay	2	11	402.34
SRO Vacation - School Res	School Resource Officer Vacation Pay	1	24	1009.44
Standby ET - Standby ET	Standby ET	16	87	1243.23
Supervisory Post - Superv	Supervisory POST Certificate	4	0	369.2
Uniform Allowance NS - U	Uniform Allowance Non-Sworn	9	0	2400

Pay Code	Description	# of Payments	Units	Pay Amount
Uniform Allowance SW - U	Uniform Allowance Sworn	14	0	8400
Vacation - Vacation Pay	Vacation Pay	21	364.18	11989.98
Workers Comp - Workers	Workers Comp Pay	1	40	1682.4
		Report Total:	**15876.04**	**468538.51**

SPECIAL CITY COUNCIL MINUTES

IN-PERSON MEETING

January 29, 2026

MCFARLAND CITY COUNCIL
MCFARLAND SUCCESSOR AGENCY
MCFARLAND PUBLIC FINANCE AUTHORITY
MCFARLAND IMPROVEMENT AUTHORITY
MCFARLAND PARKING AUTHORITY

CALL TO ORDER

Mayor Saul Ayon called the meeting to order at 6:31p.m.

ROLL CALL

Councilmembers Present: Mayor Saul Ayon, Vice-Mayor Ricardo Cano, Councilmember Martin Gutierrez, Councilmember María Pérez, Councilmember Anita Gonzalez

Councilmembers Absent:

OFFICIALS PRESENT

City Manager Viramontes, City Attorney Hodges, Chief of Police Olmos, Public Works Director Hernandez, Community Development Director Snyder, Human Resources Director McCuan, City Clerk De La Cruz

INVOCATION

Offered by Councilmember Gonzalez

PLEDGE OF ALLEGIANCE

Offered by Mayor Ayon

APPROVE AGENDA AS TO FORM

Motion by Councilmember Pérez, Seconded by Councilmember Gutierrez to Approve the Agenda as to Form with the following changes of adding an item to the Presentations, Introductions, and Award Section, such as the Recognition of the McFarland High School Girls' Cross Country Team – Division IV Champions at the meeting of January 29, 2026. ***Motion Approved*** *by 5/0 Roll-Call Majority Vote.*

Roll Call Vote:

AYES: S. Ayon, R. Cano, M. Gutierrez, M. Pérez, A. Gonzalez
NOES: None
ABSENT:
ABSTAIN: None
PASSED: 5-0

FEATURED PET

Featured Pet, Koda, presented by Community Development Director Snyder

PRESENTATIONS, INTRODUCTIONS AND AWARDS

1. Recognition of the McFarland High School Girls' Cross Country Team – Division IV Champions

DEPARTMENTAL REPORTS

None

CONSENT AGENDA

2. Approval of Expense Report in the Amount of $411,324.59 from 1/2/2026 to 1/16/2026.
3. Approval of January 14, 2026, Regular Meeting Minutes
4. Approval of Resolution No. 2026-3 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE MITIGATED NEGATIVE DECLARATION PREPARED FOR THE WATER SYSTEM IMPROVEMENT AND TREATMENT PROJECT, EXPEDITED WATER GRANT PROJECT No. EDWG-1510013-003C
5. APPROVAL OF TRAVEL AND ATTENDANCE EXPENSES EXCEEDING $500.00 PER TRIP FOR THE K-9 POLICE OFFICER TO ATTEND THE FRESNO COUNTY SHERIFF'S OFFICE K-9 TRIALS ON FEBRUARY 20-21,2026, IN CLOVIS, CALIFORNIA
6. Approval of Resolution No. 2026-6 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND, CALIFORNIA, APPROVING THE ACCEPTANCE OF A DONATION FROM THE SHAFTER POLICE DEPARTMENT FOR TWO FORD CROWN VICTORIA PATROL VEHICLES
7. AUTHORIZATION TO ISSUE A LETTER OF SUPPORT FOR AB 1586 – SCHOOL SAFETY AND OPIOID OVERDOSE PREVENTION ACT

Motion by Vice Mayor Cano, seconded by Councilmember Gutierrez, to approve the Consent Agenda and Item No. 7, Authorization to Issue a Letter of Support for AB 1586 – School Safety and Opioid Overdose Prevention Act, at the January 29, 2026 meeting. ***Motion Approved*** *by 5/0 Roll-Call Majority Vote.*

Roll Call Vote:

AYES: S. Ayon, R. Cano, M. Gutierrez, M. Pérez, A. Gonzalez
NOES: None
ABSENT:
ABSTAIN: None
PASSED: 5-0

PUBLIC HEARINGS

ADMINISTRATIVE AGENDA

8. Approval of Resolution No. 2026-4 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE PROPOSAL FROM LAYNE IN THE AMOUNT OF $87,500 FOR THE GARZOLI WELL ARSENIC MEDIA CLEANING CAPITAL IMPROVEMENT PROJECT, AND APPROVING A BUDGET ADJUSTMENT OF $2,500 TO THE WATER FUND CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEAR 2025–26

Motion by Vice Mayor Cano, Seconded by Councilmember Gonzalez for the Approval of Resolution No. 2026-4 at the meeting of January 29, 2026. ***Motion Approved*** *by 5/0 Roll-Call Majority Vote.*

Roll Call Vote:
AYES: S. Ayon, R. Cano, M. Gutierrez, M. Pérez, A. Gonzalez
NOES: None
ABSENT:

ABSTAIN: None
PASSED: 5-0

9. Approval of Resolution No. 2026-5 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE PURCHASE OF TWO NEW TRANSIT VANS AND AUTHORIZING A CAPITAL IMPROVEMENT PROGRAM BUDGET ADJUSTMENT OF $39,999.42

Motion by Councilmember Pérez, Seconded by Councilmember Gutierrez for the Approval of Resolution No. 2026-5 at the meeting of January 29, 2026. ***Motion Approved*** *by 5/0 Roll-Call Majority Vote.*

Roll Call Vote:
AYES: S. Ayon, R. Cano, M. Gutierrez, M. Pérez, A. Gonzalez
NOES: None
ABSENT:
ABSTAIN: None
PASSED: 5-0

10. Approval of Resolution No. 2026-7 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE PURCHASE OF TWO HIGH-FLOW DIESEL PUMPS AND ONE HYDRO-EXCAVATION PUMP FOR EMERGENCY STORMWATER MITIGATION AND APPROVING A GENERAL FUND BUDGET ADJUSTMENT OF $36,588.50

Motion by Councilmember Gutierrez, Seconded by Councilmember Gonzalez for the Approval of Resolution No. 2026-7 at the meeting of January 29, 2026. ***Motion Approved*** *by 5/0 Roll-Call Majority Vote.*

Roll Call Vote:
AYES: S. Ayon, R. Cano, M. Gutierrez, M. Pérez, A. Gonzalez
NOES: None
ABSENT:
ABSTAIN: None
PASSED: 5-0

11. Approval of Resolution No. 2025-8 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE CREATION AND JOB DESCRIPTION OF PUBLIC WORKS OPERATIONS MANAGER

Motion by Councilmember Pérez, Seconded by Councilmember Gutierrez for the Approval of Resolution No. 2026-8 at the meeting of January 29, 2026. ***Motion Approved*** *by 5/0 Roll-Call Majority Vote.*

Roll Call Vote:
AYES: S. Ayon, R. Cano, M. Gutierrez, M. Pérez, A. Gonzalez
NOES: None
ABSENT:
ABSTAIN: None
PASSED: 5-0

PUBLIC COMMENT
None

COUNCIL COMMENTS
None

COUNCIL STATEMENTS AND REPORTS

- Councilmember Perez reported attending the Mayors and Councilmembers Conference, including a visit to the State Capitol. The delegation met with Senator Melissa Hurtado and visited her main office. Councilmember Perez noted the conference was productive and provided valuable ideas and insights from discussions with other cities. She also congratulated the Girls' Cross Country Team on their championship.
- Mayor Ayon reported attending the State of the County event, noting opportunities to connect with business owners and regional partners. The Mayor also attended a LAFCO meeting regarding annexations and departed early to attend the City's special meeting. The Mayor thanked City staff for their continued support of community events and encouraged safe travel due to foggy conditions.

CLOSED SESSION

12. Direction provided to City Manager concerning negotiation of the lease terms for the McFarland Recreation and Park District pool facilities.

ADJOURNEMENT

Meeting adjourned approximately at 8:20P.M.

CITY OF MCFARLAND

____

Erika De La Cruz, City Clerk

City of McFarland

City Council Meeting

STAFF REPORT

Agenda Item No. 5.
Section: CONSENT AGENDA
Meeting Date: February 11, 2026

TO: Honorable Mayor and Council Members

FROM: Diego Viramontes, City Manager
Serrena McCuan, Human Resources Director

SUBJECT: Second Reading and Adoption of Ordinance No. 1-2026 AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MCFARLAND ADDING AND APPROVING A NEW CHAPTER 2.22 TO THE MUNICIPAL CODE TO ESTABLISH THE CITY'S EMPLOYEE RETIREMENT CONTRACT WITH THE CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SUMMARY:

The proposed ordinance establishes a new chapter of the McFarland Municipal Code to authorize the City to enter into a CalPERS retirement contract and to designate the City Manager as the executing authority. The ordinance does not establish benefit formulas, contribution rates, or effective dates for retirement benefits. Those elements will be addressed through a separate resolution approving the CalPERS contract, which will be brought forward once this ordinance becomes effective.

BACKGROUND
Purpose of the Ordinance

The proposed ordinance establishes Chapter 2.22 of the McFarland Municipal Code, titled Employee Retirement Contract, to clearly and narrowly authorize the City to enter into a retirement contract with CalPERS. Creating a standalone chapter avoids commingling retirement authority with the City’s personnel system provisions and provides a clean, durable framework for future contract amendments.

This ordinance is required before the City may execute and submit a CalPERS contract. The ordinance will become effective thirty (30) days after adoption pursuant to California Government Code section 36937.

Benefit Implementation and Effective Date

The ordinance does not implement retirement benefits or establish an effective date for benefit changes. Consistent with best practices and CalPERS requirements:

- Retirement benefit formulas
- Membership classifications
- Employer and employee contribution arrangements

- Benefit effective dates

The contract will be established through a separate resolution approving the CalPERS contract, with the contract specifying an anticipated effective date of July 1, 2026, aligned with the start of the FY 2026-2027 fiscal year.

This sequencing allows the City to meet CalPERS procedural requirements while ensuring that benefits do not commence prior to Council's intended date.

ANTICIPATED NEXT STEPS

Once the ordinance is adopted and becomes effective, staff will return to the City Council with:

- A resolution approving the CalPERS contract for Safety members only
- The CalPERS contract (Exhibit A), specifying benefit terms and an effective date of July 1, 2026
- A detailed fiscal analysis of employer contribution impacts associated with the approved benefits

FINANCIAL IMPACT:

There is no immediate fiscal impact associated with adoption of this ordinance.

Fiscal impacts related to CalPERS participation for Safety personnel, including employer contribution rates and any transition costs, will be presented to the City Council for consideration at the time the CalPERS contract is brought forward for approval.

RECOMMENDATION:

Staff recommends that the City Council introduce and adopt an ordinance establishing Chapter 2.22 of the McFarland Municipal Code authorizing the City to enter into a contract with the California Public Employees' Retirement System (CalPERS).

ATTACHMENTS:

1. EXHIBIT A

ORDINANCE NO. 1-2026

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MCFARLAND ADDING AND APPROVING A NEW CHAPTER 2.22 TO THE MUNICIPAL CODE TO ESTABLISH THE CITY'S EMPLOYEE RETIREMENT CONTRACT WITH THE CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Section 1. Recitals

WHEREAS, the proposed ordinance establishes a new Chapter 2.22 of the McFarland Municipal Code, titled Employee Retirement Contract, to authorize the City to enter into a CalPERS retirement contract and to designate the City Manager as the executing authority; and

WHEREAS, the ordinance does not establish retirement benefit formulas, contribution rates, or effective dates, which will be addressed through a separate resolution approving the CalPERS contract once the ordinance becomes effective; and

WHEREAS, adoption of this ordinance is required before the City may execute and submit a CalPERS contract, and the ordinance will become effective thirty (30) days after adoption pursuant to California Government Code section 36937; and

WHEREAS, the separate resolution approving the CalPERS contract will specify retirement benefit formulas, membership classifications, employer and employee contribution arrangements, and an anticipated effective date of July 1, 2026, aligned with the start of the FY 2026-2027 fiscal year; and

WHEREAS, the sequencing of the ordinance followed by the contract approval ensures that the City meets CalPERS procedural requirements while ensuring benefits do not commence prior to Council's intended date; and

WHEREAS, upon the ordinance becoming effective, staff will return to the City Council with a resolution approving the CalPERS contract for Safety members only, including the contract (Exhibit A) and a detailed fiscal analysis of employer contribution impacts associated with the approved benefits.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF MCFARLAND DOES ORDAIN AS FOLLOWS:

Section 2. Chapter 2.22 of the McFarland Municipal Code is hereby adopted to read as follows:

2.22 — Employee Retirement Contract.

Section 3. Section 2.22.010 of the McFarland Municipal Code is hereby adopted to read as follows:

2.22.010 — Authorized.
A contract between the City Council of the City of McFarland and the Board of Administration of the California Public Employees' Retirement System is hereby authorized, a copy of said contract being attached hereto, marked "Exhibit A", and by such reference made a part hereof as though herein set out in full.

Section 4. Section 2.22.020 of the McFarland Municipal Code is hereby adopted to read as follows:

2.22.020 — City Manager Shall Execute.
The City Manager of the City of McFarland is hereby authorized, empowered and directed to execute the contract authorized in Section 2.22.010, for and on behalf of the City of McFarland.

Section 5. Notice. The City clerk shall certify to the passage and adoption of this ordinance and shall cause this Ordinance to be posted within 15 days after its passage, in accordance with Section 36933 of the Government Code.

Section 6. Severability. If any section, subsection, sentence, clause, phrase, or word of this Ordinance is, for any reason, deemed or held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, or preempted by legislative enactment, such decision or legislation shall not affect the validity of the remaining portions of this Ordinance. The City Council of the City of McFarland hereby declares that it would have adopted this Ordinance and each section, subsection, sentence, clause, phrase, or word thereof, regardless of the fact that any one or more sections, subsections, clauses, phrases, or word might subsequently be declared invalid or unconstitutional or preempted by subsequent legislation.

Section 7. Effective Date. This Ordinance shall take effect thirty days after its adoption pursuant to California Government Code section 36937.

Section 8. Certification; Publication. The City Clerk shall certify to the passage and adoption of this Ordinance and shall cause the same to be published or posted according to law.

INTRODUCED, at a Regular meeting of the City Council of the City of McFarland, California on 1/14/2026, by the following vote:

PASSED AND ADOPTED at a Regular meeting of the City Council of the City of McFarland on 1/29/2026 by the following vote:

	Aye	**Nae**	**Abstain**	**Absent**
Saul Ayon				
Ricardo Cano				
Anita Gonzalez				

María T. Pérez				
Martin Gutierrez				

CITY OF MCFARLAND

____
Saul Ayon, Mayor

I hereby certify that the foregoing Ordinance was duly and regularly adopted by the City Council of the City of McFarland by a Regular meeting thereof held on February 11, 2026.

ATTEST:

____
Erika De La Cruz, City Clerk

APPROVED AS TO FORM:

____
Nathan Hodges, City Attorney

This is a SAMPLE ORDINANCE and is intended to be used as a guide only. It is included to allow you sufficient time to prepare your Ordinance for a first and final reading. The Resolution of Intention and accompanying documents should not be held pending final reading of the Ordinance.

ORDINANCE NO. ___________

An Ordinance of the ____ of the
(Name of Governing Body)
____ authorizing an amendment
(Name of Public Agency)

to the contract between the ____ of the
(Name of Governing Body)
____ and the
(Name of Public Agency)
Board of Administration of the California Public Employees' Retirement System.

The ____ of the
(Name of Governing Body)
____ does ordain as follows:
(Name of Public Agency)

Section 1.

That an amendment to the contract between the ______________________________
(Name of Governing Body)
of the ____
(Name of Public Agency)
and the Board of Administration, California Public Employees' Retirement System is hereby authorized, a copy of said amendment being attached hereto, marked Exhibit, and by such reference made a part hereof as though herein set out in full.

Section 2.

The ______________________________ of the ______________________________
(Title of Presiding Officer) (Name of Governing Body)
is hereby authorized, empowered, and directed to execute said amendment for and on behalf of said Agency.

Section 3.

This Ordinance shall take effect ____________ days after the date of its adoption, and prior to the

expiration of __________ days from the passage thereof shall be published at least ________ in the

____, a newspaper of general circulation,
(Name of Newspaper)

published and circulated in the ______________________________ and thenceforth and
(Name of City or County)
thereafter the same shall be in full force and effect.

Adopted and approved this __________ day of ______________________, __________.

____
Presiding Officer

Attest:

____
Clerk

PERS-CON11A (Rev. 1/28/19) (Amendment)

City of McFarland

City Council Meeting

STAFF REPORT

Agenda Item No. 6.
Section: CONSENT AGENDA
Meeting Date: February 11, 2026

TO: Honorable Mayor and Council Members

FROM: Diego Viramontes, City Manager
Megan Snyder, Community Development Director

SUBJECT: APPROVAL OF TRAVEL EXPENSES EXCEEDING $500.00 FOR COMMUNITY DEVELOPMENT DIRECTOR TO ATTEND ONLINE PUBLIC SECTOR LEADERSHIP COURSE

SUMMARY:

The proposed training is Strategy Execution for Public Leadership developed by Harvard Online. This course framework emphasizes translating public purpose into measurable outcomes through structured strategy formulation, operational planning, leadership, risk management, and evaluation. These subject areas reflect recurring challenges faced by staff, including breaking high-level goals into actionable work plans, establishing performance metrics, managing limited resources, and maintaining public trust during implementation.

The eight modules within the course are as follows:

1. Introduction to Strategy Execution

Building foundational understanding of why execution—not just planning—is critical in the public sector. Ensures staff can align daily operations with adopted policies, strategic plans, and Council direction.

2. Effective Strategy Formulation

Strengthens staff ability to define clear strategies, identify stakeholders, and assess external conditions. Supports more informed decision-making and reduces risk of misaligned or incomplete initiatives.

3. Project Planning and Operationalization

Provides tools to translate strategic goals into concrete objectives, timelines, and deliverables. Improves consistency, accountability, and on-time delivery of programs and/or projects.

4. Financial Management and Technology

Enhances staff capacity to develop cost estimates, manage resources, and evaluate delivery methods. Supports fiscal responsibility, transparency, and effective use of public funds and technology. Using technology as a force multiplier for staffing budget limitations.

5. Leadership and Team Building

Develops further leadership skills necessary for managing cross-departmental teams and partnerships. Strengthens collaboration, staff effectiveness, and efficient operations.

6. Strategic Communications

Equips staff to communicate complex initiatives clearly to council, city staff and the McFarland community members. Improves community engagement, trust, and support for City programs and policies.

7. Risk Management

Honing skill to identify, assess, and mitigate operational and programmatic risks. Reduces likelihood of project delays, missteps, cost overruns, and implementation failures.

8. Project Completion and Evaluation

Provides tools to measure outcomes, evaluate impact, and apply lessons learned. Supports continuous improvement, performance reporting, and accountability for public investments while operational efficiency and excellence.

The module overviews would be incredibly impactful spanning the divisions within the Community Development Department. This course overview supports the governing body's responsibility to adopt strategies that are both goal-oriented and achievable.

FINANCIAL IMPACT:

The total estimated cost for attendance is $1,600.00. The expense for this conference has been allocated within the City's budget under the Conference/Meetings/Travel line item within the Grants division. This investment reflects the City's commitment to ongoing professional development for its leadership team, reinforcing effective, efficient and informed governance.

RECOMMENDATION:

Staff recommends that the City Council approve the training expense for the Community Development Director to attend the online Strategy Execution for Public Leadership course.

ATTACHMENTS:

1. SEPL_Syllabus

Strategy Execution for Public Leadership

Syllabus

In Strategy Execution for Public Leadership, former Pentagon Chief of Staff and Assistant Secretary of Defense for Homeland Defense and Global Security Eric Rosenbach will lead you through real-life public sector challenges to illustrate how purposefully developed public strategies lead to long-term adoption and success.

Modules		Case Studies	Takeaways	Key Exercises
Module 1	**Introduction to Strategy Execution**	-	• Understand why strategy execution is important in the public sector • Overview of the course	-
Module 2	**Effective Strategy Formulation**	• Women in the US Military	• **Formulate an effective strategy** to tackle any problem or opportunity and achieve your intended goals	• Define strategy • Formulate strategy using guiding questions • Identify stakeholders using environmental scan tools like SWOT and PESTEL
Module 3	**Project Planning and Operationalization**	• German Refugee Crisis	• **Plan and manage your initiative's operations** to increase performance and productivity	• Identify components of strategy (Why, How, What) • Break down strategic goals into concrete objectives • Generate an activity list using a Work Breakdown Structure (WBS) • Determine metrics for measurement
Module 4	**Financial Management and Technology**	• Healthcare.gov	• **Assess and use financial and technological tools** to responsibly manage resources and maintain public trust	• Generate cost estimates • Calculate burn rates • Compare waterfall and agile methodologies • Reflect on common challenges for tools and talent

Modules		Case Studies	Takeaways	Key Exercises
Module 5	**Leadership and Team Building**	• Equitable Transportation for Houston	• **Strengthen your leadership skills** by understanding the styles and traits of an effective leader	• Analyze the role of formal and informal authority • Identify leadership styles and reflect on your own • Apply skills for developing public sector teams
Module 6	**Strategic Communications**	• Women in the US Military	• **Communicate your ideas purposefully and persuasively** to garner necessary support and commitment	• Identify communication strategies that align with your audience and purpose • Compare the uses and roles of different communication channels
Module 7	**Risk Management**	• Ebola Epidemic in Liberia	• **Assess risks** and craft ways to mitigate them so that they do not derail your efforts	• Identify risks and determine their type • Assess risks using an Impact-Probability Matrix • Match mitigation strategies to risks to create a contingency plan
Module 8	**Project Completion and Evaluation**	-	• **Evaluate your initiative** to understand your level of impact and how to improve in the future	• Describe the MEAL process • Identify key aspects of the Logical Framework planning tool • Compare the Logical Framework planning tool to a Performance Management Plan

Learning requirements: In order to earn a Certificate of Completion from Harvard Online, participants must thoughtfully complete all 8 modules, including satisfactory completion of the associated quizzes, by stated deadlines.

City of McFarland

City Council Meeting

STAFF REPORT

Agenda Item No. 7.
Section: CONSENT AGENDA
Meeting Date: February 11, 2026

TO: Honorable Mayor and Council Members

FROM: Diego Viramontes, City Manager
Adrian Olmos, Chief of Police

SUBJECT: APPROVAL OF TRAVEL AND TRAINING EXPENSES EXCEEDING $500.00 PER TRIP FOR CHIEF OF POLICE ADRIAN OLMOS TO ATTEND THE 80-HOUR POST EXECUTIVE DEVELOPMENT COURSE CLASS 25-4 IN SAN DIEGO, CALIFORNIA, FROM MARCH 8-13, 2026 FOR SESSION 1, AND APRIL12-17, 2026 FOR SESSION 2

SUMMARY:

The Police Department requests City Council approval for the Chief of Police to attend the POST 80-Hour Executive Development Course. This advanced executive-level training is designed for police executives and focuses on leadership, organizational management, ethics, fiscal responsibility, and contemporary public safety challenges. Attendance will support effective executive leadership, strengthen departmental oversight, and enhance service delivery to the community.

The California Commission on Peace Officer Standards and Training (POST) offers the 80-Hour Executive Development Course as a comprehensive professional development program for law enforcement executives. The course is intended for Chiefs of Police and other command-level executives and emphasizes leadership principles necessary to manage modern law enforcement organizations.

The curriculum addresses executive decision-making, strategic planning, labor relations, risk management, legal updates, community relations, and organizational accountability. Completion of the course supports continued professional growth and aligns with best practices for executive-level public safety leadership.

FINANCIAL IMPACT:

This training is POST reimbursable under PLAN IV, meaning tuition, travel, lodging, and related allowable expenses will be eligible for reimbursement through the California Commission on Peace Officer Standards and Training. The initial financial impact to the city will be $2,842.00, which is covered in the McFarland Police Department's POST Reimbursable training budget. This amount will be reimbursed by POST under the PLAN IV Reimbursable Program.

RECOMMENDATION:

Staff recommends the City Council discuss and approve the 80-Hour POST Executive

Development Course for Chief of Police Adrian Olmos.

ATTACHMENTS:

1. Executive Development Course

Outlook

POST Executive Development Course (EDC) 25-4 Application **Notice of Selection**

From Tomasello, John@POST <John.Tomasello@post.ca.gov>
Date Wed 1/21/2026 11:34 AM
To Adrian Olmos <aolmos@cityofmcfarland.ca.gov>
Cc POST TPS Support@POST <TPS-Support@post.ca.gov>

Dear Chief Adrian Olmos,

Congratulations! It is with great pleasure that I inform you of your acceptance into Executive Development Class 25-4. The class officially starts March 9, 2026. You will receive a welcome email containing additional details from course coordinators Thomas Chaplin and Sylvia Moir approximately one month before the first session begins. Additional details pertaining to the course location and dates have been provided below. Please feel free to reach out to Tom and Sylvia or Program Manager Lynette Miles if you have any questions.

Course Location:
San Diego, CA.

Dates (Hotel check-in/out), Booking Links, and Course Info:

Class 25-4, San Diego, CA
Session dates:

Week 1 – March 8-13, 2026 (Includes Hotel Nights)
Classroom Dates: March 9-13, 2026
CCN: 9180-00601-25-004
March Hotel Booking Link

Week 2 – April 12-17, 2026 (Includes Hotel Nights)
Classroom Dates: April 13-17, 2026
CCN: 9180-00602-25-004
April Hotel Booking Link

Details:
- To receive full credit your attendance is required for the entire course.
- Attire is business casual.

Action Steps:
1. If access to the **EDC Student Binder** has not been granted within 3 business days of receiving this letter Email POST TPS
2. Book your travel and hotel **as soon as possible**
3. Complete your Training Reimbursement Request (TRR) **– After each session**

Hotel Booking, Travel, and Reimbursement Information:
- A block of hotel rooms is held at a group rate
- Hotel Parking: Ask for the special parking rate at check-in
- EDC is a Plan IV program covering travel, lodging and per diem

- No tuition for POST reimbursable agencies
- Reimbursement will be via TRR
- A separate TRR is required for each week
- California State agencies and other non-POST reimbursable agencies are responsible for program tuition of $2,492.87
- Check with your Training Manager to confirm if your agency is reimbursable

Again, you may direct any questions to EDC Course Coordinators, Tom Chaplin and Sylvia Moir, or Program Manager, Lynette Miles.

Congratulations!

John Tomasello
Analyst II | Training Program Services Bureau
(916) 227-4831 | desk

CA Commission on Peace Officer Standards and Training (POST)
860 Stillwater Road, Suite 100, West Sacramento, CA 95605

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City of McFarland

City Council Meeting

STAFF REPORT

Agenda Item No. 8.
Section: CONSENT AGENDA
Meeting Date: February 11, 2026

TO: Honorable Mayor and Council Members

FROM: Diego Viramontes, City Manager
Adrian Olmos, Chief of Police

SUBJECT: APPROVAL OF TRAVEL AND TRAINING EXPENSES EXCEEDING $500.00 PER TRIP FOR PUBLIC SAFETY DISPATCHER HILDA MADUENA TO ATTEND THE 160-HOUR PUBLIC SAFETY DISPATCH COURSE AT THE BAKERSFIELD COLLEGE WEILL INSTITUTE IN BAKERSFIELD, CALIFORNIA FROM MARCH 2-27, 2026

SUMMARY:

The Police Department requests City Council approval for Dispatcher Hilda Maduena to attend the POST 160-Hour Public Safety Dispatcher Course. This POST-certified course provides foundational and advanced training necessary for effective emergency call-taking, radio communications, and critical incident management. Attendance will enhance service delivery, improve officer and public safety, and ensure compliance with POST training standards.

The California Commission on Peace Officer Standards and Training (POST) requires Public Safety Dispatchers to complete the 160-Hour Public Safety Dispatcher Course as part of their professional training and certification process. The course is designed to prepare dispatchers to perform essential duties in emergency and non-emergency communications environments.

The curriculum includes emergency call-handling, radio operations, officer safety considerations, stress management, legal responsibilities, ethics, cultural awareness, and critical incident communications. Completion of this course supports dispatcher certification, professional competency, and consistent service standards.

FINANCIAL IMPACT:

This training is POST reimbursable under PLAN IV, meaning tuition, travel, and related allowable expenses will be eligible for reimbursement through the California Commission on Peace Officer Standards and Training. The initial financial impact to the city will be $1349.00, which is covered in the McFarland Police Department's POST Reimbursable training budget. This amount will be reimbursed by POST under the PLAN IV Reimbursable Program.

RECOMMENDATION:

Staff recommends City Council discuss and approve the 160-Hour POST Public Safety Dispatch Course for Dispatcher Hilda Maduena.

ATTACHMENTS:

1. DispatcherflyerSpring2026

BAKERSFIELD COLLEGE

POST PRESENTER # 3100 PUBLIC SAFETY TRAINING

COURSE TITLE:	**DISPATCHER, PUBLIC SAFETY (BASIC)**
OVERVIEW:	The course was designed to introduce newly selected and potential public safety dispatchers to the basic roles, responsibilities, and duties of the public safety dispatcher within the law enforcement agency. This initial training course fulfils the basic training requirements established in the Commission on POST Regulation 1018 and Commission Procedure D-1-5.
DATE:	Start date: 03/02/2026 End date: 03/27/2026 CRN33166
COST:	$414 + student fees (College Units: 9)
TIMES:	0800-1700 Hours
LOCATION:	Bakersfield College, Weill Institute, 2100 Chester Ave. Bakersfield, CA 93301. Room 103.
POST #:	3100-30900-25-002
COURSE HOURS:	160
ENROLLMENT:	**Please make sure you have filled out a Bakersfield College Student Admission OR Update Form (keep your login and password for future use). Go to www.bakersfieldcollege.edu , Admissions/Update (middle box on left side of page).We cannot enroll you without you completing this form online, please do this before the class start date. If you do not want to use your Social Security Number on the admission paperwork, completed on the first day of class, please bring your student id number with you. We prefer that you use your student id number.**

City of McFarland

City Council Meeting

STAFF REPORT

Agenda Item No. 9.
Section: PUBLIC HEARINGS
Meeting Date: February 11, 2026

TO: Honorable Mayor and Council Members

FROM: Diego Viramontes, City Manager
Megan Snyder, Community Development Director
Brianahi De Leon, Senior City Planner

SUBJECT: Approval of Resolution No. 2026-10 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING A REQUEST TO ALLOW FOR THE ZONE CHANGE AND GENERAL PLAN AMENDMENT FOR PARCELS IN THE CITY OF MCFARLAND

SUMMARY:

The City of McFarland is initiating a General Plan Amendment and Zone Change to facilitate the development of four parcel sites to be consistent with R-3 development standards. This would effect two in-fill parcels on the West side of McFarland (portion of APN 201-031-04) and two in-fill parcels on the East side of McFarland (APN 200-060-13 & 200-081-17). The combined General Plan Amendment and Zone Change serve primarily to implement the city's certified Housing Element, promote internal general plan consistency, and ultimately to increase residential capacity on appropriate infill parcels.

The Housing Element is a mandatory component of the General Plan under Government Code §65302(c). Per the Housing Element, the City is required to increase multi-family zoning capacity, rezone under-utilized commercial parcels, facilitate in-fill housing, remove any governmental constraints, and provide adequate sites to meet RHNA.

The policies and programs that specifically support this action:

Pol-1.1: Designate adequate housing sites to meet RHNA.
Pol-1.2: Avoid unnecessary regulatory barriers that increase housing costs.
Pol-1.10: Locate multifamily housing where adequate facilities exist.
Prg-1.1: Maintain an inventory of vacant and underutilized parcels for RHNA compliance.
Prg-1.3: Update zoning to increase density and allow up to 30 du/ac.
Prg-1.6 & Prg-1.11: Expand R-3 zoning to allow additional housing types.
Prg-1.10: Streamline housing approvals and reduce regulatory delays.

The General Plan Amendment updates the land use designations for the subject parcels to High-density Residential, ensuring consistency with the proposed R-3 zoning. The existing land use designations (Commercial and Low-Density Residential) do not provide sufficient capacity to meet RHNA or implement Housing Element programs.

The policies, objectives, programs, and goals that specifically support this action:

Goal LU 1: Promote a well-balanced mix of uses.

Objective LU 1.1: Provide a full range of housing types, densities, and locations.

Policy LU 1.1.1: Expand the range of allowable housing types.

- Program LU 1.1.1.1: Allow increased density near commercial centers.

- Program LU 1.1.1.3: Remove regulatory obstacles that make housing uneconomical.

Objective LU 1.4: Prioritize infill development.

- Program LU 1.4.1.2: Direct growth to areas that can accommodate infill.

Goal LU 2: Promote compact urban form.

- Policy LU 2.1.1: Increase infill development.
- Program LU 2.1.1.2: Streamline permitting for infill.
- Objective LU 2.2: Increase density around transit and services.

Goal LU 3: Ensure compatible land uses.

- Policy LU 3.1.1: Reduce conflicts between land uses.

FINANCIAL IMPACT:

The proposed Zone Change and General Plan Amendment are expected to have no fiscal impact and are likely to produce a modest long-term fiscal-benefit through increased property tax revenue, development fees, and efficient use of existing infrastructure.

Environmental Impact:

The proposed Zone Change and Zone Change are categorically exempt from the requirements of the California Quality Act subject to CEQA Guidelines §15332. This project meets all of the conditions under the Class 32 Infill Development Exemption:

- The parcels are within city limits and surrounded by development
- Each parcel is less than 5 acres
- The project is consistent with the General Plan and zoning
- The parcels are served by existing utilities
- The sites contain no sensitive habitat
- The project will not result in significant environmental impacts
- There are no cumulative impacts

Findings:

A. The GPA and rezoning are consistent with the General Plan as they implement Housing Element programs and promote internal consistency.
B. The GPA and rezoning promote public health, safety, and welfare as they provide needed housing, reduce sprawl, and support efficient land use.
C. The GPA and rezoning support RHNA compliance through providing opportunity for increase in multifamily capacity on appropriate infill parcels.
D. The GPA and rezoning remove governmental constraints through conversion of underutilized commercial and low-density residential land into productive housing.
E. The GPA and rezoning qualify for CEQA Class 32 exemption as they meet all criteria for infill development.

RECOMMENDATION:

Planning Commission recommends that the City Council review and approve the Zone Change and General Plan Amendments for APN 200-060-13, 200-081-17, and a portion of 201-081-17.

ATTACHMENTS:

1. AERIAL MAP

RESOLUTION NO. 2026-10

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND RECOMMENDING THAT THE CITY COUNCIL OF MCFARLAND CONSIDER AND APPROVE A REQUEST TO ALLOW FOR THE ZONE CHANGE AND GENERAL PLAN AMENDMENT FOR FOUR PARCELS IN THE CITY OF MCFARLAND

WHEREAS, two of the parcels located on the West side of McFarland and are identified as partials of APN 201-031-04 will go from Commercial C-2 to Residential R-3; and

WHEREAS, two of the parcels located on the East side of McFarland are identified as APN 200-060-13 and 200-081-17 will go from Two-Family Residential R-2 to Limited Multi-Family Residential R-3; and

WHEREAS, two of the parcels located on the East side of McFarland are identified as APN 200-060-13 and 200-081-17 will go from Two-Family Residential R-2 to Limited Multi-Family Residential R-3; and

WHEREAS, APN 200-060-13 and 200-081-17 are generally located East of Industrial Street, West of San Juan Street, North of E Sherwood Avenue, and South of B Street; and

WHEREAS, said application has been made in the form and manner prescribed by Title 17 Zoning of the McFarland Municipal Code; and

WHEREAS, it has been determined that the Zone Change is exempt from the California Environmental Quality Act (CEQA) per Class 32 Infill Development Exemption; and

WHEREAS, the City Council, through its Clerk, did set Wednesday, February 11, 2026, at the hour of 6:00 PM in the Council Chambers located at 103 W. Sherwood Avenue, McFarland California as the time and place for the Zone Change and General plan amendment.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of McFarland that it hereby finds and determines as follows:

1. The foregoing recitals are true and correct.

2. The proposed project is exempt from the California Environmental Quality Act (CEQA) pursuant to Class 32 Infill Development Exemption.
3. The Zone Change and General Plan Amendment are consistent with the goals, policies, and programs of the City of McFarland Housing Element.
4. The Zone Change and General Plan Amendment are hereby recommended for approval by the City Council of City of McFarland.
5. Any decision by the City Council shall be final unless within fifteen (15) days of the date of the decision the applicant or any other persons appeals the Planning Commission decision in the matter set forth in Section 17.148.100(b) of the McFarland Municipal Code.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of McFarland on February 11, 2026 by the following vote:

	Aye	**Nae**	**Abstain**	**Absent**
Saul Ayon				
Ricardo Cano				
Anita Gonzalez				
María T. Pérez				
Martin Gutierrez				

CITY OF MCFARLAND

____
Saul Ayon, Mayor

ATTEST:

____
Erika De La Cruz, City Clerk

I, __________________________, City Clerk of the City of McFarland, California, DO HEREBY CERTIFY that the foregoing resolution is a true and accurate copy of the Resolution passed and adopted by the City Council of the City of McFarland on the date and by the vote indicated herein.

APPROVED AS TO FORM:

____

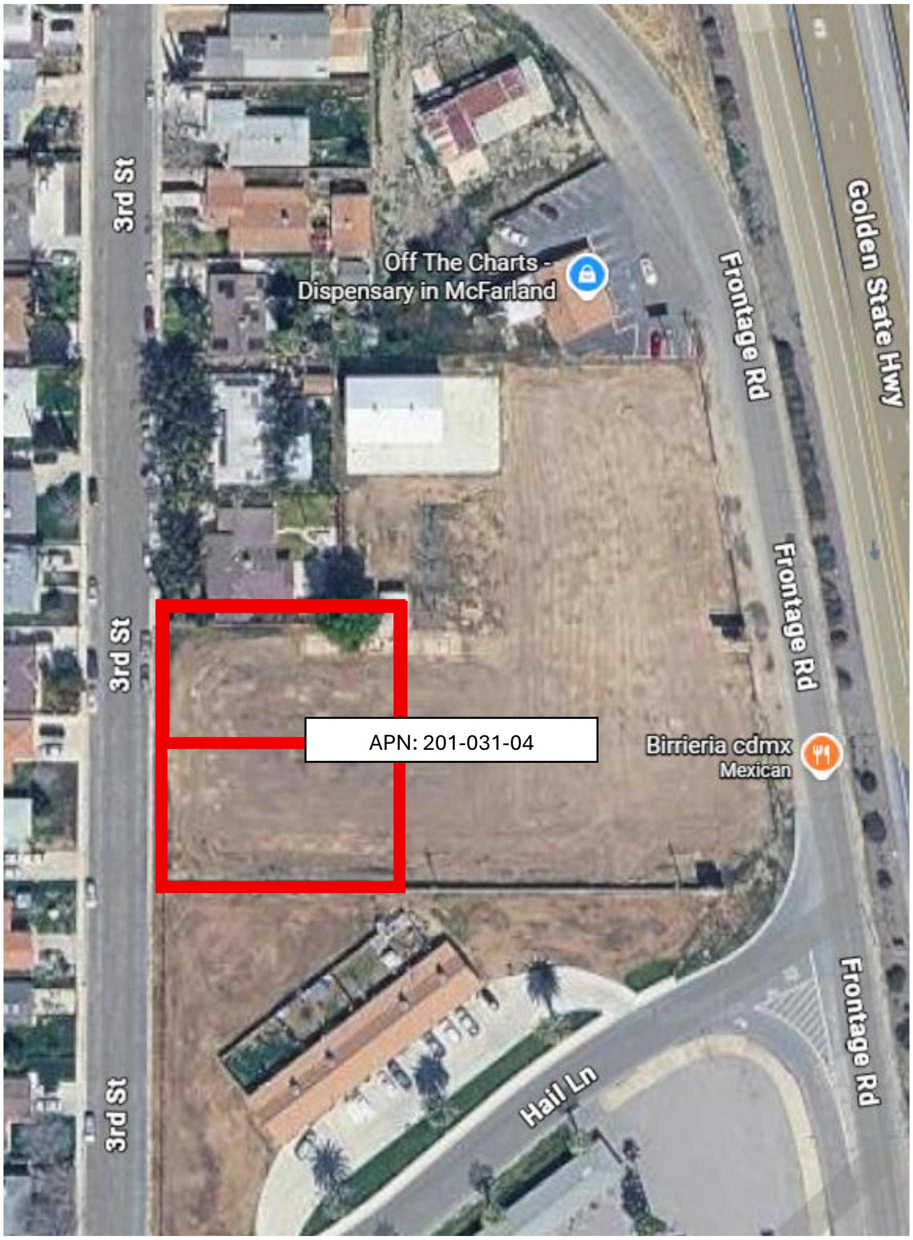
Nathan Hodges, City Attorney

AERIAL MAP

PARCEL 1 & 2 –

Existing Zoning: C-2 (General Commercial)

Proposed Zoning: R-3 (High-Density Residential)



PARCEL 2 & 3 –

Existing Zoning: R-2 (Multi-Family Residential)

Proposed Zoning: R-3 (Limited Multi-Family Residential)

City of McFarland

City Council Meeting

STAFF REPORT

Agenda Item No. 10.
Section: PUBLIC HEARINGS
Meeting Date: February 11, 2026

TO: Honorable Mayor and Council Members

FROM: Diego Viramontes, City Manager
Yerlys Hernandez , Public Works Director

SUBJECT: Approval of Resolution No. 2026-9 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND AND FINDING THERE ARE NO UNMET PUBLIC TRANSIT NEEDS WHICH CAN BE REASONABLY BE MET IN THE CITY OF MCFARLAND

SUMMARY:

Each year, the Kern County Council of Governments (KCOG) conducts a review of unmet transit needs through a multi-jurisdictional public hearing process held throughout Kern County. As part of this annual process, KCOG encourages its member agencies to conduct individual public hearings to receive local public input. Any input received during these hearings is submitted to KCOG for inclusion in the annual Unmet Transit Needs Report of Findings.

Public input is categorized as follows:

A. There are no unmet transit needs;
B. There are no unmet transit needs that are reasonable to meet; or
C. There are unmet transit needs, including those that are reasonable to meet.

The City Clerk posted the Public Hearing Notice for a period of thirty (30) days at designated public locations and in the local newspaper. No public comments or concerns were received during the noticing period.

FINANCIAL IMPACT:

No immediate financial impact.

RECOMMENDATION:

Staff recommends the City Council conduct a public hearing to receive input regarding unmet transit needs and direct staff to forward all public comments to Kern County Council of Governments (KCOG) and approve Resolution No. 2026-9.

ATTACHMENTS:

1. 2026-Public Hearing Unmet Transit Needs Notice

2. 2026 Public Hearing - Unmet Transit Needs - Newspaper

RESOLUTION NO. 2026-9

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND AND FINDING THERE ARE NO UNMET PUBLIC TRANSIT NEEDS WHICH CAN BE REASONABLY BE MET IN THE CITY OF MCFARLAND

WHEREAS, each year the Kern County Council of Governments (KCOG) conducts a review of unmet transit needs through a multi-jurisdictional public hearing process held throughout Kern County; and

WHEREAS, as part of this annual process, KCOG encourages its member agencies to conduct individual public hearings to receive local public input regarding unmet transit needs; and

WHEREAS, public input received through this process is submitted to KCOG for inclusion in the annual Unmet Transit Needs Report of Findings; and

WHEREAS, public input is categorized as follows:
A. There are no unmet transit needs;
B. There are no unmet transit needs which are reasonable to meet; or
C. There are unmet transit needs, including those that are reasonable to meet; and

WHEREAS, for the 2026 unmet transit needs process, Kern COG staff is preparing to collect required public hearing documentation from each Kern County transit operator by the end of April 2025 to allow sufficient time to present a summary report to the Social Services Transportation Advisory Committee (SSTAC) and, subsequently, to the Kern COG Board of Directors at a duly noticed public hearing; and

WHEREAS, Kern COG staff has requested several documents from each transit operator to assist in the preparation of the unmet transit needs public hearing report, including but not limited to: staff reports prepared for City Council meetings, copies of communications from residents regarding unmet transit needs, proof of public hearing advertisements, public hearing minutes, the adopting resolution, and any brochures or flyers used to promote the public hearing; and

WHEREAS, the City Clerk caused the Public Hearing Notice to be published and posted for a minimum of thirty (30) days prior to the public hearing date at designated public locations and in the local newspaper, in accordance with KCOG requirements; and

WHEREAS, no public comments or concerns regarding unmet transit needs were received during the noticing period;

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of McFarland that it hereby finds and determines as follows:

1. Pursuant to the provisions of law, a duly noticed and Public Hearing regarding Unmet Public Transit Needs was held.
2. The finding was made that there were no Unmet Public Transit Needs that could reasonably be met in the City of McFarland.
3. The City Manager of the City of McFarland is hereby duly authorized to sign all claims, assurances and necessary paperwork.
4. A copy of this Resolution will be transmitted to the Kern Council of Governments in conjunction with the filing of a claim

PASSED AND ADOPTED at a regular meeting of the City Council of the City of McFarland on February 11, 2026 by the following vote:

	Aye	**Nae**	**Abstain**	**Absent**
Saul Ayon				
Ricardo Cano				
Anita Gonzalez				
María T. Pérez				
Martin Gutierrez				

CITY OF MCFARLAND

____
Saul Ayon, Mayor

ATTEST:

____
Erika De La Cruz, City Clerk

I, __________________________, City Clerk of the City of McFarland, California, DO HEREBY CERTIFY that the foregoing resolution is a true and accurate copy of the Resolution passed and adopted by the City Council of the City of McFarland on the date and by the vote indicated herein.

APPROVED AS TO FORM:

____
Nathan Hodges, City Attorney

NOTICE OF PUBLIC HEARING

Discussion of unmet public transit needs at City Council Chambers
(103 W Sherwood Ave, McFarland)

Notice is hereby given that the City Council of the City of McFarland will conduct a public hearing, at which time you may be heard to consider the following:

The City Council of the City of McFarland will hold a public hearing to gather input on **unmet public transit needs** within the community.

<u>Regular McFarland City Council Public Hearing Information</u>

Date: February 11, 2026
Time: 6:00 PM
Place: City of McFarland Council Chambers, 103 W. Sherwood Avenue, McFarland, CA 93250

These meetings shall be held in person at the City of McFarland Council Chambers, located at 103 W. Sherwood Avenue, McFarland, CA 93250. Additionally, these meetings shall be broadcast for listening and/or viewing purposes only via Facebook.

Members of the public are encouraged to participate by providing public comment at the meetings. The agenda of the Regular City Council Meeting will be posted at least 72 hours prior to the meeting. The meeting the agendas will be posted at https://www.mcfarlandcity.org/AgendaCenter. Please check the agendas for any modifications to how the meetings may be conducted and for ways in which the public can participate.

Description:
The City Council of the City of McFarland will hold a public hearing to gather input on unmet public transit needs within the community. Residents are encouraged to attend and provide feedback on gaps in existing transit services and potential improvements. This hearing provides an opportunity for the public to voice concerns and suggest ways to enhance public transportation in McFarland. All comments will be provided to Kern COG to present a summary report to the Social Services Transportation Advisory Committee (SSTAC).

All interested individuals who have questions, wish to provide feedback, or would like to submit comments are encouraged to attend the public hearing. If you challenge the approval or denial of these matters in court, you maybe limited to raising only those issues you or someone else raised at the public hearing described in this notice, or in written correspondence delivered to the City Clerk, at or prior to, the public hearing. Written comments or inquiries regarding the public hearing may be directed to: Erika De La Cruz, City Clerk, at 401 W. Kern Avenue, McFarland, CA 93250, (661) 792-3091 cityclerk@mcfarlandcity.org.

PUBLIC HEARING

THE CITY OF MCFARLAND DOES HEREBY SET NOTICE OF PUBLIC HEARING WHEREIN ALL UNMET PUBLIC TRANSIT NEEDS THAT CAN BE REASONABLY MET ARE DISCUSSED

DATE: FEBRUARY 11, 2026

TIME: 6:00P.M.

LOCATION: 103 WEST SHERWOOD AVENUE, MCFARLAND, CA 93250

CITY COUNCIL CHAMBERS

ANY WRITTEN COMMENTS MAY BE DIRECTED TO THE ATTENTION OF THE CITY CLERK, ERIKA DE LA CRUZ , AT (661)-792-3091, EXT. 2135.

CITYCLERK@MCFARLANDCITY.ORG

City of McFarland

City Council Meeting

STAFF REPORT

Agenda Item No. 11.
Section: ADMINISTRATIVE AGENDA
Meeting Date: February 11, 2026

TO: Honorable Mayor and Council Members

FROM: Diego Viramontes, City Manager

SUBJECT: Approval of Resolution No. 2026-11 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND, CALIFORNIA, APPROVING MID-YEAR BUDGET ADJUSTMENTS FOR THE FISCAL YEAR 2025-2026 TOTALING $1,103,490 IN THE GENERAL FUND AND $253,414 IN OTHER FUNDS.

SUMMARY:

This staff report presents the City of McFarland's midyear budget review for the current fiscal year. The purpose of this review is to evaluate overall fiscal performance, identify material variances from the adopted budget, and recommend targeted budget adjustments necessary to maintain service levels and support the City's long-term financial stability.

The review focuses primarily on the General Fund and the City's major enterprise funds that are managed in-house, specifically the Water and Sewer Funds. While revenues have generally performed stronger than originally projected, the City continues to face structural challenges driven by inflationary pressures, deferred infrastructure needs, public safety demands, and staffing constraints.

Based on updated projections and departmental needs, staff is recommending midyear budget adjustments totaling $1,103,490 in the General Fund and $253,414 across other funds. These adjustments are necessary to align the adopted budget with current fiscal realities, address underbudgeted areas, and ensure continuity of essential services.

Financial Performance Evaluation

General Fund Overview

The General Fund continues to show improvement in its overall financial position compared to the adopted budget. Based on midyear projections, the City's unassigned fund balance is now estimated at approximately 24 percent of operating expenditures, an improvement from the originally projected 16 percent at budget adoption. This improvement reflects stronger-than-anticipated revenues and continued fiscal discipline.

Despite this progress, the City remains below its long-standing policy goal of maintaining a minimum unassigned fund balance of 35 percent of operating expenditures. This gap reinforces the need for careful financial management, strategic use of one-time resources, and a continued focus on long-term structural balance.

Short-Term Fiscal Strategies

One of the most significant near-term changes to the City's revenue structure is the voter approval of Measure C in November 2025. Measure C represents a critical component of the City's strategy to stabilize General Fund operations and reinvest in core community priorities, including public safety, infrastructure, recreation, and economic development.

While Measure C revenues are expected to begin in calendar year 2026, staff anticipates that a significant portion of this new revenue will be offset by new operating commitments, most notably the rehabilitation and operation of the community pool. As directed by Council, staff will continue to closely monitor the net fiscal impact of Measure C and provide regular updates as actual revenue and expenditure data becomes available.

Long-Term Financial Planning Considerations
Looking beyond the current fiscal year, the City's long-term financial health remains closely tied to three key factors:
First, continued commercial, residential, and industrial development will be essential to expanding the City's tax base and reducing reliance on a limited number of revenue sources.

Second, organizational and service delivery reviews will be necessary to ensure staffing levels and operational structures remain aligned with service expectations and available resources.

Third, disciplined reserve building will remain a priority to improve resilience against future economic downturns, emergencies, and infrastructure failures.

Enterprise Funds Financial Health

Sewer Fund
The Sewer Fund's projected unrestricted fund balance is estimated at 28 percent of operating expenditures, an improvement from the original 20 percent projection. While this represents positive movement, it remains below the City's 35 percent target and is insufficient to support major capital reinvestment without external funding.

In the prior fiscal year, the City experienced a significant emergency related to one of its wastewater lagoons, requiring over $500,000 in unplanned repairs. This emergency not only reduced available reserves but also placed considerable strain on staff and operational capacity. Since that time, sewer operations have stabilized due to focused infrastructure repairs and improved staffing levels.

Looking forward, the outlook for the Sewer Fund is cautiously optimistic. Over the past five years, the City has worked closely with the State Water Resources Control Board on the planning and preliminary design of a wastewater expansion project estimated at approximately $20 million. This project is essential to meet future capacity needs, maintain regulatory compliance, and avoid additional emergency repairs. The City was recently placed on the Water Board's priority list and anticipates executing a funding agreement in the second quarter of 2026.

Water Fund
The Water Fund's projected unrestricted fund balance is estimated at 26 percent of operating expenditures, up from the initial projection of 19 percent. While improved, this level remains below the City's target of 35 percent and continues to limit the City's ability to self-fund major

capital improvements.

The primary driver of this shortfall has been a series of unforeseen water-related challenges over the past fiscal year, most notably the nitrate contamination at the Browning Road Well. During FY 2024-25, the City expended approximately $1.2 million on the installation, rental, and operation of a temporary reverse osmosis treatment system to maintain a reliable and safe water supply.

Through sustained advocacy at the state level, the City was awarded approximately $500,000 in emergency funding, which allowed the City to purchase the treatment system outright and eliminate ongoing rental costs. With these actions completed, water operations are now in a more stable position from both an infrastructure and staffing perspective.

The long-term outlook for the Water Fund is positive. The State Water Resources Control Board has awarded approximately $8.5 million for the construction of a replacement well, which will serve as a permanent solution to the nitrate and TCP contamination issues associated with the Browning Road Well.

Funding Options and Grant Activity
To address long-term capital needs across both utility systems, staff continues to pursue a combination of grant funding and low-interest financing. The State Revolving Fund remains a preferred option as it minimizes impacts to utility rates while providing access to necessary capital.

Currently, the City is actively pursuing approximately $48.2 million in grant funding through the State Water Resources Control Board for critical water and wastewater infrastructure projects. These applications reflect the City’s proactive approach to addressing regulatory requirements, protecting public health, and supporting future growth.

Detailed Budget Adjustments

General Fund Revenue Adjustments
Staff is recommending total General Fund revenue increases of $571,591, primarily driven by stronger economic activity and updated projections.

Taxes and Franchise Fees are projected to increase by $228,769, including increases to general sales tax, Measure M sales tax, and Measure O business tax revenues. These revised projections are based on updated analyses provided by the City’s sales tax consultant, Hinderliter, de Llamas and Associates, as well as year-to-date activity.

Permit and Service Charges are projected to increase by $147,119, largely attributable to accelerated residential development activity associated with Dr. Hair’s Tracts 7393 and 7394.

Grants and Intergovernmental Revenues are projected to increase by $159,613, primarily related to Fentanyl Task Force funding that offsets public safety overtime costs.

Other Revenues are projected to increase by $36,090, including community event contributions and POST-reimbursable training revenues.

Staffing and Operational Adjustments

Recruitment and retention efforts have continued to improve across multiple departments, resulting in greater staffing stability compared to prior years. These improvements reflect competitive compensation adjustments, organizational changes, and targeted recruitment strategies.

Position	Position Type	Status
Police Officer	Full Time	BACKGROUNDS
Police Officer	Full Time	TRAINEE IN ACADEMY
Deputy Chief of Police	Full Time	RECRUITING
Police Office Tech	Part Time	RECRUITING
Police Officer	Part Time	RECRUITING
Assistant Public Works Director	Full Time	BACKGROUNDS
Public Works Operations Manager	Full Time	BACKGROUNDS
Utilities Operator I/II	Full Time	RECRUITING
Grant Manager	Full Time	RECRUITING
Accounting Clerk III	Full Time	BACKGROUNDS

As a result of current vacancies and timing of hires, staff is recommending a net reduction in projected staffing costs of $56,830 in the General Fund and $286,196 across other funds.

Departmental Budget Adjustments

General Fund departmental increase requests total $301,381 and reflect a combination of underbudgeted items, vacancy-driven overtime, inflationary cost increases, and Council-directed initiatives.

City Clerk requests a net increase of $11,500, primarily related to prior election costs and expanded Laserfiche storage needs, partially offset by reductions to the filing project.

Human Resources requests an additional $1,000 to support the City's internship program.

Finance requests a net increase of $2,229 to address vacancy-related overtime, City's Internship program, training, and tuition reimbursement.

Planning requests an additional $31,090 to support community events. These costs are fully offset by contributions and donations, resulting in no net impact to the General Fund.

Public Safety requests a net increase of $191,813, primarily driven by grant-offset overtime, training, equipment, vehicle repairs, and contractual services that were underbudgeted.

Animal Control requests an additional $10,150 to address overtime, contract services, and supply needs driven by vacancies.

Building Inspection reflects a net reduction of $97,000 due to the transition to an in-house building inspector, partially offset by support for the internship program.

Code Enforcement requests an additional $5,550 for vacancy-related overtime.

Grant Administration requests an additional $3,000 for professional services to support external grant application review.

Streets requests a net increase of $26,500 related to uniforms, contract services, operating supplies for traffic calming on Mast Avenue, and increased utility costs driven by PG&E rate increases.

Facilities Maintenance and Information Technology requests an additional $52,000 for necessary investments in facility upkeep, operations, and a new IT services contract to support citywide infrastructure needs.

Other Fund Adjustments
Lighting and Landscaping Maintenance District requests an additional $5,000 for overtime costs necessary to maintain service levels amid staffing constraints and increased maintenance demands.

Sewer Fund requests an additional $6,050 for operational needs including temporary labor, bank charges, safety equipment, and professional services.

Water Fund requests an additional $48,350 to support equipment rental, fuel, professional services, safety equipment, and water testing essential to maintaining system reliability and regulatory compliance.

Transit Fund requests an additional $4,150 for overtime, dues, and operating supplies.

FINANCIAL IMPACT:

The mid-year budget review has identified necessary adjustments across various funds to address unforeseen expenditures and strategic initiatives, ensuring the City of McFarland continues to meet its operational and service delivery objectives. The proposed adjustments reflect a comprehensive analysis aimed at maintaining fiscal stability and enhancing community services. The total proposed adjustments to the General Fund are $1,103,490 and $253,414 to Other Funds.

RECOMMENDATION:

Approval of the resolution for mid-year budget adjustments, as detailed in this report, is recommended to ensure the City of McFarland's financial stability and continued service excellence.

ATTACHMENTS:

1. Attachment A - FY25-26 Midyear Budget Adjustments

RESOLUTION NO. 2026-11

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND, CALIFORNIA, APPROVING MID-YEAR BUDGET ADJUSTMENTS FOR THE FISCAL YEAR 2025-2026 TOTALING $1,103,490 IN THE GENERAL FUND AND $253,414 IN OTHER FUNDS.

WHEREAS, the City of McFarland is committed to the effective and efficient management of its financial resources to ensure the delivery of essential services to the community; and

WHEREAS, the City Finance Director has presented a mid-year budget review, identifying necessary adjustments to the General Fund and other funds to address operational needs, unforeseen expenditures, and strategic initiatives; and

WHEREAS, the proposed adjustments include an increase of $1,103,490 in the General Fund, reflecting updated revenue projections, departmental budget needs, and the city’s response to dynamic fiscal challenges; and

WHEREAS, the adjustments also include a total of $253,414 in enterprise and other funds, critical for addressing specific operational challenges and ensuring the continued provision of vital services; and

WHEREAS, these adjustments are in line with the city's commitment to fiscal responsibility, community welfare, and strategic long-term planning; and

WHEREAS, the City Council recognizes the need for flexibility and responsiveness in budget management to address both expected and unexpected financial challenges;

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of McFarland that it hereby finds and determines as follows:

1. The mid-year budget adjustments for the Fiscal Year 2025-2026, attached hereto as Attachment "A", are hereby approved.
2. The Finance Director is authorized to make the necessary adjustments to the General Fund and other funds to reflect the approved changes.
3. he City Council reaffirms its commitment to fiscal stability, operational efficiency, and the provision of high-quality services to the residents of McFarland.

4. This resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of McFarland on February 11, 2026 by the following vote:

	Aye	**Nae**	**Abstain**	**Absent**
Saul Ayon				
Ricardo Cano				
Anita Gonzalez				
María T. Pérez				
Martin Gutierrez				

CITY OF MCFARLAND

____
Saul Ayon, Mayor

ATTEST:

____
Erika De La Cruz, City Clerk

I, __________________________, City Clerk of the City of McFarland, California, DO HEREBY CERTIFY that the foregoing resolution is a true and accurate copy of the Resolution passed and adopted by the City Council of the City of McFarland on the date and by the vote indicated herein.

APPROVED AS TO FORM:

____
Nathan Hodges, City Attorney

Attachment A
City of McFarland
Fiscal Year 2025-2026 MidYear Budget Adjustments

Account	Account Name	Account Type	Adjustment
01-100-40200-0000-1	Sales Tax & Bradley Burns	Revenue	(9,286.00)
01-100-49950-0000-1	Transfer In - Indirect Cost Allocation	Revenue	(94,656.88)
01-105-50100-0000-1	Salaries - Permanent Employees	Expense	132.00
01-105-50300-0000-1	Payroll Taxes	Expense	(246.00)
01-105-50400-0000-1	Retirement (401K)	Expense	(3,515.10)
01-105-52000-0000-1	Conferences/Meetings/Travel	Expense	500.00
01-105-57100-0000-1	Special Activities	Expense	500.00
01-105-57200-0000-1	Supplies - Office	Expense	(1,000.00)
01-110-50100-0000-1	Salaries - Permanent Employees	Expense	1,452.87
01-110-50300-0000-1	Payroll Taxes	Expense	739.88
01-110-50350-0000-1	Stipends	Expense	521.56
01-110-50400-0000-1	Retirement (401K)	Expense	(110.83)
01-110-50500-0000-1	Health Insurance Premiums	Expense	(412.20)
01-110-50550-0000-1	Dental/Vision Premiums	Expense	74.03
01-110-50700-0000-1	Life Insurance	Expense	(1.85)
01-111-50100-0000-1	Salaries - Permanent Employees	Expense	61.83
01-111-50300-0000-1	Payroll Taxes	Expense	345.94
01-111-50350-0000-1	Stipends	Expense	444.00
01-111-50400-0000-1	Retirement (401K)	Expense	(3.18)
01-111-50500-0000-1	Health Insurance Premiums	Expense	183.79
01-111-50550-0000-1	Dental/Vision Premiums	Expense	143.49
01-111-50700-0000-1	Life Insurance	Expense	(1.36)
01-111-52930-2602-1	Computer Hard/Software (CAP) - Laserfiche	Expense	5,000.00
01-111-52950-0000-0	Equipment - Other (Capital)	Expense	(2,000.00)
01-111-53400-0000-1	Election Expense	Expense	8,500.00
01-112-50100-0000-1	Salaries - Permanent Employees	Expense	(1,053.72)
01-112-50150-0000-1	Wages - Temporary Employees	Expense	1,000.00
01-112-50300-0000-1	Payroll Taxes	Expense	41.37
01-112-50400-0000-1	Retirement (401K)	Expense	(121.67)
01-112-50500-0000-1	Health Insurance Premiums	Expense	(979.75)
01-112-50550-0000-1	Dental/Vision Premiums	Expense	(6.14)
01-112-50700-0000-1	Life Insurance	Expense	(0.07)
01-113-50100-0000-1	Salaries - Permanent Employees	Expense	(8,944.65)
01-113-50300-0000-1	Payroll Taxes	Expense	(382.69)
01-113-50350-0000-1	Stipends	Expense	2,538.47
01-113-50400-0000-1	Retirement (401K)	Expense	(926.09)
01-113-50700-0000-1	Life Insurance	Expense	(29.48)
01-115-50100-0000-1	Salaries - Permanent Employees	Expense	(7,854.57)
01-115-50150-0000-1	Wages - Temporary Employees	Expense	500.00
01-115-50200-0000-1	Overtime	Expense	1,000.00
01-115-50300-0000-1	Payroll Taxes	Expense	(447.23)
01-115-50350-0000-1	Stipends	Expense	791.85
01-115-50400-0000-1	Retirement (401K)	Expense	(1,445.84)

Attachment A
City of McFarland
Fiscal Year 2025-2026 MidYear Budget Adjustments

Account	Account Name	Account Type	Adjustment
01-115-50500-0000-1	Health Insurance Premiums	Expense	(2,068.65)
01-115-50550-0000-1	Dental/Vision Premiums	Expense	(337.82)
01-115-50700-0000-1	Life Insurance	Expense	(42.92)
01-115-52000-0000-1	Conferences/Meetings/Travel	Expense	500.00
01-115-55150-0000-1	Tuition Reimbursement	Expense	229.00
01-130-52700-0000-1	Fire Protection	Expense	1,153,777.00
01-130-58900-0000-1	Debt Principal Redeemed	Expense	(1,153,777.00)
01-140-48300-2540-1	Contributions & Donations - Freedom Fest	Revenue	(28,979.07)
01-140-48300-2543-1	Contributions & Donations - HomeTown Heroes	Revenue	(2,110.88)
01-140-50100-0000-1	Salaries - Permanent Employees	Expense	6,935.07
01-140-50300-0000-1	Payroll Taxes	Expense	1,909.31
01-140-50350-0000-1	Stipends	Expense	1,763.14
01-140-50400-0000-1	Retirement (401K)	Expense	(1,891.55)
01-140-50500-0000-1	Health Insurance Premiums	Expense	2,599.87
01-140-50550-0000-1	Dental/Vision Premiums	Expense	586.64
01-140-50700-0000-1	Life Insurance	Expense	(9.16)
01-140-53500-2540-1	Contributions & Donations Expense - Freedom Fest	Expense	28,979.07
01-140-53500-2543-1	Cont.& Donations Expense - HomeTown Heroes	Expense	2,110.88
01-140-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	6,819.92
01-145-50100-0000-1	Salaries - Permanent Employees	Expense	(3,375.01)
01-145-50300-0000-1	Payroll Taxes	Expense	(242.60)
01-145-50350-0000-1	Stipends	Expense	203.06
01-145-50400-0000-1	Retirement (401K)	Expense	(499.21)
01-145-50500-0000-1	Health Insurance Premiums	Expense	(111.09)
01-145-50550-0000-1	Dental/Vision Premiums	Expense	(23.00)
01-145-50700-0000-1	Life Insurance	Expense	(12.36)
01-150-44000-2534-1	Other Agency Grants - Fentanyl Task Force	Revenue	(159,612.54)
01-150-48000-0000-1	POST Reimbursements	Revenue	(5,000.00)
01-150-49090-0000-1	Tranfer From COPS Grant	Revenue	(604,798.15)
01-150-49780-0000-1	Oper Transfer In-Community Facilities District	Revenue	(84,702.61)
01-150-49790-0000-1	Oper Transfer In-Measure M	Revenue	(19,483.00)
01-150-49795-0000-1	Oper Transfer In-Measure O	Revenue	(200,000.00)
01-150-50100-0000-1	Salaries - Permanent Employees	Expense	(129,950.99)
01-150-50200-0000-1	Overtime	Expense	159,612.54
01-150-50300-0000-1	Payroll Taxes	Expense	24,616.01
01-150-50350-0000-1	Stipends	Expense	61,327.67
01-150-50400-0000-1	Retirement (401K)	Expense	(37,134.47)
01-150-50500-0000-1	Health Insurance Premiums	Expense	(98,189.83)
01-150-50550-0000-1	Dental/Vision Premiums	Expense	(3,564.73)
01-150-50700-0000-1	Life Insurance	Expense	(600.31)
01-150-51800-0000-1	Clothing Allowance	Expense	1,000.00
01-150-52010-0000-1	Conference/Meeting/Travel POST Reimbursable	Expense	5,000.00
01-150-54800-0000-1	Maintenance Agreements	Expense	10,200.00

Attachment A
City of McFarland
Fiscal Year 2025-2026 MidYear Budget Adjustments

Account	Account Name	Account Type	Adjustment
01-150-55150-0000-1	Tuition Reimbursement	Expense	(10,000.00)
01-150-55200-0000-1	Miscellaneous	Expense	1,000.00
01-150-56600-0000-1	Repairs & Maintenance - Vehicle	Expense	15,000.00
01-150-56800-0000-1	Safety Equipment	Expense	10,000.00
01-150-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	63,947.75
01-155-50100-0000-1	Salaries - Permanent Employees	Expense	15,607.52
01-155-50200-0000-1	Overtime	Expense	4,650.00
01-155-50300-0000-1	Payroll Taxes	Expense	2,653.05
01-155-50350-0000-1	Stipends	Expense	1,442.74
01-155-50400-0000-1	Retirement (401K)	Expense	79.76
01-155-50500-0000-1	Health Insurance Premiums	Expense	(10,698.18)
01-155-50550-0000-1	Dental/Vision Premiums	Expense	(565.64)
01-155-50700-0000-1	Life Insurance	Expense	(96.16)
01-155-51150-0000-1	Dog Clinic	Expense	6,500.00
01-155-51160-8450-1	Spay and Neuter Fees	Expense	(6,500.00)
01-155-52200-0000-1	Contract Services	Expense	3,000.00
01-155-57400-0000-1	Supplies - Operating	Expense	2,500.00
01-155-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	(10,088.20)
01-160-41500-0000-1	Building Permits	Revenue	(147,119.40)
01-160-50100-0000-1	Salaries - Permanent Employees	Expense	48,801.58
01-160-50150-0000-1	Wages - Temporary Employees	Expense	3,000.00
01-160-50300-0000-1	Payroll Taxes	Expense	5,168.21
01-160-50350-0000-1	Stipends	Expense	1,043.14
01-160-50400-0000-1	Retirement (401K)	Expense	4,175.59
01-160-50500-0000-1	Health Insurance Premiums	Expense	22,411.38
01-160-50550-0000-1	Dental/Vision Premiums	Expense	1,533.04
01-160-50700-0000-1	Life Insurance	Expense	(22.57)
01-160-51400-0000-1	Builiding Plan Check/Inspection	Expense	(100,000.00)
01-160-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	1,389.87
01-165-50100-0000-1	Salaries - Permanent Employees	Expense	39,979.91
01-165-50200-0000-1	Overtime	Expense	5,550.00
01-165-50300-0000-1	Payroll Taxes	Expense	5,061.43
01-165-50350-0000-1	Stipends	Expense	1,368.77
01-165-50400-0000-1	Retirement (401K)	Expense	1,515.95
01-165-50500-0000-1	Health Insurance Premiums	Expense	(1,249.03)
01-165-50550-0000-1	Dental/Vision Premiums	Expense	958.17
01-165-50700-0000-1	Life Insurance	Expense	78.11
01-165-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	11,472.90
01-175-50100-0000-1	Salaries - Permanent Employees	Expense	(3,149.45)
01-175-50300-0000-1	Payroll Taxes	Expense	283.48
01-175-50350-0000-1	Stipends	Expense	1,250.67
01-175-50400-0000-1	Retirement (401K)	Expense	(1,510.82)
01-175-50500-0000-1	Health Insurance Premiums	Expense	177.48

Attachment A
City of McFarland
Fiscal Year 2025-2026 MidYear Budget Adjustments

Account	Account Name	Account Type	Adjustment
01-175-50550-0000-1	Dental/Vision Premiums	Expense	(756.90)
01-175-50700-0000-1	Life Insurance	Expense	(149.83)
01-175-56000-0000-1	Professional Services	Expense	3,000.00
01-180-50100-0000-1	Salaries - Permanent Employees	Expense	6,109.25
01-180-50300-0000-1	Payroll Taxes	Expense	3,100.97
01-180-50350-0000-1	Stipends	Expense	152.35
01-180-50400-0000-1	Retirement (401K)	Expense	(4,184.37)
01-180-50500-0000-1	Health Insurance Premiums	Expense	(28,933.53)
01-180-50550-0000-1	Dental/Vision Premiums	Expense	(1,335.02)
01-180-50700-0000-1	Life Insurance	Expense	(711.22)
01-180-51800-0000-1	Clothing Allowance	Expense	1,000.00
01-180-52200-0000-1	Contract Services	Expense	2,500.00
01-180-57400-0000-1	Supplies - Operating	Expense	20,500.00
01-180-58100-0000-1	Street Lighting	Expense	2,500.00
01-180-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	11,703.45
01-185-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	(5,842.86)
01-190-50100-0000-1	Salaries - Permanent Employees	Expense	23,774.15
01-190-50300-0000-1	Payroll Taxes	Expense	2,546.13
01-190-50400-0000-1	Retirement (401K)	Expense	(1,026.78)
01-190-50500-0000-1	Health Insurance Premiums	Expense	(1,391.96)
01-190-50550-0000-1	Dental/Vision Premiums	Expense	292.92
01-190-50700-0000-1	Life Insurance	Expense	9.95
01-190-52200-0000-1	Contract Services	Expense	2,000.00
01-310-52200-0000-1	Contract Services	Expense	50,000.00
02-100-40230-0000-1	Sales Tax - Measure M	Revenue	(19,483.00)
02-100-59010-0000-1	Transfer To General Fund	Expense	19,483.00
02-100-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	(1,613.85)
03-100-40235-0000-1	Business Tax - Measure O	Revenue	(200,000.00)
03-100-59010-0000-1	Transfer To General Fund	Expense	200,000.00
25-000-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	(32.13)
Total General Fund Adjustments			**(1,103,490)**
15-170-41450-0000-1	Government Impact Fees	Revenue	(15,753.85)
15-170-41460-0000-1	Fire Impact Fees	Revenue	(2,326.45)
15-170-41470-0000-1	Police Impact Fees	Revenue	(8,024.70)
15-170-41480-0000-1	Park Impact Fees	Revenue	(17,207.45)
15-170-41490-0000-1	Traffic Impact Fees	Revenue	(41,975.00)
15-170-42320-0000-1	Storm Drain Fee	Revenue	(11,771.40)
20-200-50100-0000-1	Salaries/Permanent Employees	Expense	8,942.35
20-200-50200-0000-1	Overtime	Expense	5,000.00
20-200-50300-0000-1	Payroll Taxes	Expense	1,306.72
20-200-50400-0000-1	Retirement	Expense	(53.35)
20-200-50500-0000-1	Health Insurance Premiums	Expense	(4,326.63)

Attachment A
City of McFarland
Fiscal Year 2025-2026 MidYear Budget Adjustments

Account	Account Name	Account Type	Adjustment
20-200-50550-0000-1	Dental/Vision Premiums	Expense	151.90
20-200-50700-0000-1	Life Insurance	Expense	(226.60)
20-200-52200-0000-1	Contract Services	Expense	(10,000.00)
20-200-56000-0000-1	Professional Services - Other	Expense	10,000.00
22-150-59010-0000-1	Transfer To General Fund	Expense	604,798.15
20-200-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	2,887.57
24-210-40140-0000-1	CFD 2017-1 Police Services 20413	Revenue	(46,150.69)
24-210-40141-0000-1	CFD 2017-2 Landscape & Street Services 20414	Revenue	(28,950.93)
24-210-40142-0000-1	CFD 2019-1 Fire Services 20415	Revenue	(9,600.99)
24-210-59010-0000-1	Transfer To General Fund	Expense	84,702.61
24-210-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	178.91
30-500-42300-0000-1	Connection Fees	Revenue	(12,066.95)
30-500-50100-0000-1	Salaries - Permanent Employees	Expense	(51,880.00)
30-500-50150-0000-1	Wages - Temporary Employees	Expense	3,500.00
30-500-50300-0000-1	Payroll Taxes	Expense	(342.47)
30-500-50350-0000-1	Stipends	Expense	5,486.66
30-500-50400-0000-1	Retirement (401K)	Expense	(10,660.44)
30-500-50500-0000-1	Health Insurance Premiums	Expense	(17,015.40)
30-500-50550-0000-1	Dental/Vision Premiums	Expense	6.13
30-500-50700-0000-1	Life Insurance	Expense	(130.56)
30-500-51200-0000-1	Bank Charges	Expense	250.00
30-500-56000-0000-1	Professional Services - Other	Expense	8,000.00
30-500-56410-0000-1	Repairs & Maintenance Equipment	Expense	(8,000.00)
30-500-56800-0000-1	Safety Equipment	Expense	300.00
30-500-58200-0000-1	Water/Soil/Other Analysis	Expense	2,000.00
30-500-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	6,611.67
31-505-50100-0000-1	Salaries - Permanent Employees	Expense	(10,853.09)
31-505-50300-0000-1	Payroll Taxes	Expense	(343.39)
31-505-50350-0000-1	Stipends	Expense	800.62
31-505-50400-0000-1	Retirement (401K)	Expense	(3,074.42)
31-505-50500-0000-1	Health Insurance Premiums	Expense	(2,065.47)
31-505-50550-0000-1	Dental/Vision Premiums	Expense	351.23
31-505-50700-0000-1	Life Insurance	Expense	12.95
31-505-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	3,843.32
32-510-42300-0000-1	Connection Fees	Revenue	(33,013.05)
32-510-50100-0000-1	Salaries - Permanent Employees	Expense	(118,418.93)
32-510-50300-0000-1	Payroll Taxes	Expense	(5,335.89)
32-510-50350-0000-1	Stipends	Expense	6,079.04
32-510-50400-0000-1	Retirement (401K)	Expense	(17,556.52)
32-510-50500-0000-1	Health Insurance Premiums	Expense	(21,273.58)
32-510-50550-0000-1	Dental/Vision Premiums	Expense	(1,539.98)
32-510-50700-0000-1	Life Insurance	Expense	(309.16)
32-510-53800-0000-1	Equipment Rental	Expense	5,000.00

Attachment A
City of McFarland
Fiscal Year 2025-2026 MidYear Budget Adjustments

Account	Account Name	Account Type	Adjustment
32-510-54000-0000-1	Fuel	Expense	2,500.00
32-510-56000-0000-1	Professional Services - Other	Expense	15,000.00
32-510-56800-0000-1	Safety Equipment	Expense	850.00
32-510-58200-0000-1	Water/Soil/Other Analysis	Expense	25,000.00
32-510-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	4,720.28
34-520-50100-0000-1	Salaries - Permanent Employees	Expense	(20,698.40)
34-520-50200-0000-1	Overtime	Expense	3,300.00
34-520-50300-0000-1	Payroll Taxes	Expense	(1,070.46)
34-520-50350-0000-1	Stipends	Expense	507.66
34-520-50400-0000-1	Retirement	Expense	(2,809.94)
34-520-50500-0000-1	Health Insurance Premiums	Expense	(20,916.04)
34-520-50550-0000-1	Dental/Vision Premiums	Expense	(2,414.40)
34-520-50700-0000-1	Life Insurance	Expense	(25.91)
34-520-53200-0000-1	Dues & Subscriptions	Expense	500.00
34-520-57400-0000-1	Supplies - Operating	Expense	350.00
34-520-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	(2,133.02)
54-980-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	791.28
Total Adjustments to Other Funds			**253,414**

City of McFarland

City Council Meeting

STAFF REPORT

Agenda Item No. 12.
Section: ADMINISTRATIVE AGENDA
Meeting Date: February 11, 2026

TO: Honorable Mayor and Council Members

FROM: Diego Viramontes, City Manager
Megan Snyder, Community Development Director

SUBJECT: ANNEXATION NO. 3 INTO COMMUNITY FACILITIES DISTRICT NO. 2019-1 (FIRE PROTECTION SERVICES) AND ANNEXATION NO. 4 INTO COMMUNITY FACILITIES DISTRICT NO. 2017-1 (POLICE SERVICES) AND COMMUNITY FACILITIES DISTRICT NO. 2017-2 (LANDSCAPING AND STREET MAINTENANCE)

SUMMARY:

In 1978 Californians enacted Proposition 13, which limited many local public agencies' ability to finance new projects. In 1982, the passage of the Mello-Roos Community Facilities District Act (CFD) authorized local governments to create CFDs for the purpose of collecting special-purpose taxes and selling tax-exempt bonds to fund public improvements and services.

A CFD can be used as a mechanism to finance ongoing maintenance obligations and public safety services. In recent years, public agencies are increasingly opting to use CFDs to finance the maintenance of streets, public landscape areas, and to maintain service levels for police services. CFDs used in this fashion are often referred to as a "Maintenance CFD" and they are more cost-effective to administer than LLMDs. The City of McFarland formed CFD 2017-1 (Police Services) and CFD 2017-2 (Landscaping and Street Maintenance) in 2017 as well as CFD 2019-1 (Fire Protection Services) in 2019.

Staff has determined that it is necessary and desirable to annex property into the Community Facilities Districts (CFDs) pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982 (the "Act") for the purpose of financing police services, street maintenance, and landscaping for Tract 7394 (the "Project") which will develop into single family residential properties. The annexation of the Project into the CFDs is necessary for the City to meet the increased demands placed upon the City as a result of new developments. The Act authorizes the City Council to establish annex property in to the CFDs and levy special taxes within the CFDs.

In 2017, Willdan Financial Services completed a comprehensive special tax analysis that took into account the types of properties proposed for inclusion in the CFDs currently, and in the future through annexations, and the City's maintenance budgets to arrive at the proposed levels of special tax amounts on the various land uses. Data was gathered directly from the City, County and other sources to identify the level to which properties can be fairly and equitably taxed. The analysis was used as the foundation for the development of the special tax methodology and, ultimately, the setting of the Rate and Method of Apportionment (RMA).

The Resolution of Intention is the first step in the process of annexing new developments into the CFDs. This will be the fourth annexation into CFD 2017-1 and CFD 2017-2 and the third annexation into CFD 2019-1. The resolution also establishes March 13, 2026, as the public hearing date for the final consideration of the annexation of the properties into the CFDs. Once the annexation is complete, the property owner(s) of the Projects will be required to pay annual special taxes for the CFDs, as itemized on their property tax bill in accordance with the rate set forth in the RMA.

FINANCIAL IMPACT:

Approval of the proposed annexations will result in no direct fiscal impact to the City's General Fund. Ongoing police, fire protection, landscaping, and street maintenance services for Tract 7394 will be fully funded through annual special taxes levied within the applicable Community Facilities Districts. These revenues are intended to offset increased service demands generated by the new development and ensure service levels are maintained without burdening existing residents or City resources.

RECOMMENDATION:

It is recommended that the City Council adopt:

1. RESOLUTION 2026-13 RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND DECLARING ITS INTENTION TO ANNEX TERRITORY (TRACT 7394) TO COMMUNITY FACILITIES DISTRICT NO. 2019-1 (FIRE PROTECTION SERVICES), ESTABLISHING A DATE FOR THE PUBLIC HEARING, AND AUTHORIZING THE LEVY OF SPECIAL TAXES THEREIN FOR ANNEXATION NO. 3

and

2. RESOLUTION 2026-14 RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND DECLARING ITS INTENTION TO ANNEX TERRITORY (TRACT 7394) TO COMMUNITY FACILITIES DISTRICT NO. 2017-1 (POLICE SERVICES), ESTABLISHING A DATE FOR THE PUBLIC HEARING, AND AUTHORIZING THE LEVY OF SPECIAL TAXES THEREIN FOR ANNEXATION NO. 4

and

3. RESOLUTION 2026-12 RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND DECLARING ITS INTENTION TO ANNEX TERRITORY (TRACT 7394) TO COMMUNITY FACILITIES DISTRICT NO. 2017-2 (LANDSCAPING AND STREET MAINTENANCE), ESTABLISHING A DATE FOR THE PUBLIC HEARING, AND AUTHORIZING THE LEVY OF SPECIAL TAXES THEREIN FOR ANNEXATION NO. 4

The recommended actions will declare the City Council's intent to annex property into the CFDs pursuant to the terms and 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 (the "Act"), as amended, for the purpose of financing the maintenance of streets, public landscape areas, and to maintain service levels for police services.

ATTACHMENTS:

None

RESOLUTION NO. 2026-12

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND DECLARING ITS INTENTION TO ANNEX TERRITORY (TRACT 7394) TO COMMUNITY FACILITIES DISTRICT NO. 2017-2 (LANDSCAPING AND STREET MAINTENANCE), ESTABLISHING A DATE FOR THE PUBLIC HEARING, AND AUTHORIZING THE LEVY OF SPECIAL TAXES THEREIN FOR ANNEXATION NO. 4

WHEREAS, The City Council ("Council") of the City of McFarland, California, ("City") has conducted proceedings to establish Community Facilities District No. 2017-2 (Landscaping and Street Maintenance) (the "CFD") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing at Section 53311, of the California Government Code.

WHEREAS, Under the Act, this Council, as the legislative body for the CFD, is empowered with the authority to annex territory to the CFD, and now desires to undertake proceedings to annex territory to the CFD.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of McFarland that it hereby finds and determines as follows:

1. This Council hereby finds and determines that public convenience and necessity require that territory be added to the CFD.
2. The name of the existing CFD is "Community Facilities District No. 2017-2 (Landscaping and Street Maintenance)".
3. The territory included in the existing CFD is as shown on the map thereof filed in Book 1 of Maps of Assessment and Community Facilities Districts at Page 146 in the office of the County Recorder, County of Kern, State of California, to which map reference is hereby made, as well as the maps for Annexation 1, 2, and 3 filed in Book 1 of Maps of Assessment and Community Facilities Districts at Page 154, 169, and 178.The territory now proposed to be annexed to the CFD is as shown on the Annexation Map No. 4 to the CFD, on file with the City Clerk, a copy of which is attached hereto as Exhibit "A" and made a part hereof, the boundaries of which territory are hereby preliminarily approved. The City Clerk is hereby directed to cause the recordation of said Annexation Map No. 4 to the CFD, showing the territory to be annexed, in the Office of the County Recorder of the County of Kern within fifteen days of the date of adoption of this resolution.
4. The types of public services financed by the CFD and pursuant to the Act consist of those services (the "Services") described in Exhibit A to Resolution No. 2017-039 adopted by the Council on the 27th day of June, 2017 (the "Resolution of Formation"). It is presently intended that the Services will be shared, without preference or priority, by the existing territory in the CFD and the territory proposed to be annexed to the CFD.
5. Except to the extent that funds are otherwise available to the CFD to pay for the Services, a special tax sufficient to pay the costs thereof is intended to be levied annually within the CFD, and collected in the same manner as ordinary ad valorem property taxes. The proposed rate and method of apportionment of the special tax among the parcels of real property within the CFD,

as now in existence and following the annexation proposed herein, and in sufficient detail to allow each landowner within the territory proposed to be annexed to the CFD to estimate the maximum amount such owner will have to pay, is described in Exhibit B, which is hereby incorporated by this reference.

6. Notice is given that on March 13, 2026, at 6:00 p.m., in the regular meeting place of this Council, being the City Council Chambers, located at 103 West Sherwood Ave, McFarland, California, the Council, as legislative body for the CFD, will conduct a public hearing on the annexation of territory to the CFD and consider and finally determine whether the public interest, convenience and necessity require said annexation of territory to the CFD and the levy of said special tax therein.
7. The City Clerk is hereby directed to cause notice of said public hearing to be given by publication one time in a newspaper of general circulation in the area of the CFD. The publication of said notice shall be completed at least seven days before the date herein set for said hearing. Said notice shall be substantially in the form specified in Section 53339.4 of the Act. The City Clerk shall also cause a copy of the Resolution of Annexation, or a notice thereof, to be mailed to each landowner (and to each registered voter, if any) within the territory proposed to be annexed, which resolution or notice shall be mailed at least fifteen days before the date of said hearing.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of McFarland on February 11, 2026 by the following vote:

	Aye	**Nae**	**Abstain**	**Absent**
Saul Ayon				
Ricardo Cano				
Anita Gonzalez				
María T. Pérez				
Martin Gutierrez				

CITY OF MCFARLAND

____
Saul Ayon, Mayor

ATTEST:

____
Erika De La Cruz, City Clerk

I, __________________________, City Clerk of the City of McFarland, California, DO HEREBY CERTIFY that the foregoing resolution is a true and accurate copy of the Resolution passed and adopted by the City Council of the City of McFarland on the date and by the vote indicated herein.

APPROVED AS TO FORM:

____
Nathan Hodges, City Attorney

RESOLUTION 2026-12
EXHIBIT A

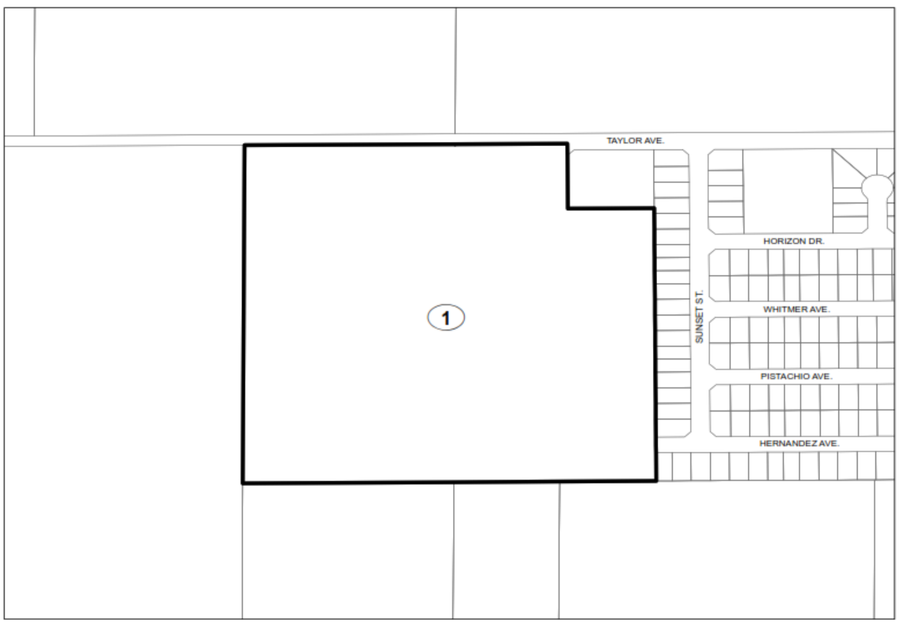
City of McFarland Community Facilities District No. 2017-2
(Landscaping and Street Maintenance)
Boundary Map-Annexation No. 4

SHEET 1 OF 1

PROPOSED BOUNDARIES OF ANNEXATION NO. 4 INTO COMMUNITY FACILITIES DISTRICT NO. 2017-2 (LANDSCAPING AND STREET MAINTENANCE)

CITY OF MCFARLAND
COUNTY OF KERN
STATE OF CALIFORNIA

EXEMPT RECORDING REQUESTED PER GOV'T CODE NO. 27355.1(a)(1)



FILED IN THE OFFICE OF THE CITY CLERK OF CITY OF MCFARLAND THIS _____ DAY OF ____________, 20__.

____
CITY CLERK
CITY OF MCFARLAND

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF ANNEXATION NO. 4 INTO COMMUNITY FACILITIES DISTRICT NO. 2017-2 (LANDSCAPING AND STREET MAINTENANCE) OF THE CITY OF MCFARLAND, COUNTY OF KERN, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF CITY OF MCFARLAND AT A REGULAR MEETING THEREOF, HELD ON THIS ______ DAY OF ___________, 20____, BY ITS RESOLUTION NO. ___________.

____
CITY CLERK
CITY OF MCFARLAND

FILED THIS ___________ DAY OF ______________, 202___, 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 KERN, STATE OF CALIFORNIA.

____
COUNTY RECORDER
COUNTY OF KERN
STATE OF CALIFORNIA

REFERENCE IS MADE TO THAT BOUNDARY OF COMMUNITY FACILITIES DISTRICT NO. 2017-2 OF THE CITY OF MCFARLAND RECORDED WITH THE KERN COUNTY RECORDER'S OFFICE ON MARCH 25, 2017, IN BOOK 1 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT ON PAGE 146.

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL SHOWN ON THIS DIAGRAM SHALL BE THOSE LINES AND DIMENSIONS AS SHOWN ON THE KERN COUNTY ASSESSOR'S MAPS FOR THOSE PARCELS LISTED.

THE KERN COUNTY ASSESSOR'S MAP SHALL GOVERN FOR ALL DETAIL CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.

Legend

Proposed Annexation No. 4 Boundaries

Map Reference Number

MAP REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER
1	060-090-32

WILLDAN

RESOLUTION 2026-12
EXHIBIT B

City of McFarland
Community Facilities District No. 2017-2
(Landscaping and Street Maintenance)
Rate and Method of Apportionment

A Special Tax of City of McFarland Community Facilities District No. 2017-2 (Landscaping and Street Maintenance) ("CFD") shall be levied on all Assessor's Parcels within the CFD and collected each Fiscal Year commencing in Fiscal Year 2017-18 in an amount determined by the Special Tax Administrator through the application of the rate and method of apportionment of the Special Tax set forth below. All of the real property in the CFD, 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:

"Act" means the Mello-Roos Community Facilities Act of 1982, being Chapter 2.5, Part 1, Division 2 of Title 5 of the Government Code of the State of California, as amended.

"Administrative Expenses" means the following actual or reasonably estimated costs incurred by the City as administrator of the CFD, provided that such costs are directly related to administration of the CFD: costs to determine, levy and collect the Special Taxes, including an allocable share of the salaries and benefits of City employees, the fees of consultants, and legal counsel; the costs of collecting installments of the Special Taxes upon the general tax rolls, including any charges levied by County departments; and the preparation of required reports and any other costs required to administer the CFD in accordance with the Act, as determined by the City.

"Annual Escalation Factor" means the greater of (i) two percent (2%) or (ii) the annual percentage increase in the Consumer Price Index for All Urban Consumers for the Los Angeles-Riverside-Orange County, CA area as determined by the Bureau of Labor Statistics for the twelve months ending the previous December.

"Assessor's Parcel" means a parcel of land shown on an Assessor's Parcel Map with a parcel number assigned by the Assessor of the County that corresponds to a number shown on the County Assessor's roll.

"Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by Assessor's Parcel number.

“Attached Residential” means an Assessor’s Parcel within the CFD for which a Building Permit has been issued for purposes of constructing a residential structure or structures sharing common walls consisting of two or more Dwelling Units, including, but not limited to duplexes, triplexes, and apartment units, as of April 1st preceding the Fiscal Year in which the Special Tax is being levied.

“Base Year” means Fiscal Year ending June 30, 2018.

"Building Floor Area" means the sum of the gross horizontal areas of several floors of the building, excluding areas used for accessory garage purposes, and such basement and cellar areas as are devoted exclusively to uses accessory to the operations of the building. All horizontal dimensions shall be taken from the exterior faces of walls including walls or other enclosures or enclosed porches, as obtained from the applicable Building Permit.

“Building Permit” means a permit issued for new construction of a residential or non-residential structure or parking lot. For purposes of this definition, except for Building Permits issued for Parking Property, “Building Permit” shall not include permits issued solely for grading, utility improvements, or other such improvements that are constructed and installed and are not intended for human occupancy.

“CFD” means City of McFarland Community Facilities District No. 2017-2 (Landscaping and Street Maintenance).

“City” means the City of McFarland.

“City Clerk” means the City Clerk for the City or his or her designee.

“City Engineer” means the City Engineer for the City or his or her designee.

“Commercial Property” means an Assessor's Parcel of Developed Property for which a building permit(s) has been issued for purposes of constructing non-residential property for any non-residential use located in a commercial zoning district and all other property considered commercial, including hotels, motels, and private schools, as coded by the County’s assessor or as determined by the City, as of April 1st preceding the Fiscal Year in which the Special Tax is being levied.

“Council” means the City Council of the City, acting as the legislative body of the CFD.

“County” means the County of Kern, California.

“Detached Residential” means an Assessors’ Parcel within the CFD for which a Building Permit has been issued for purposes of constructing a residential structure consisting of one single-family detached Dwelling Unit, including Mobile Homes, as of April 1st preceding the Fiscal Year in which the Special Tax is being levied.

“Developed Property” means an Assessor’s Parcel within the CFD for which a Building Permit was issued on or prior to April 1st preceding the Fiscal Year in which the Special Tax is being levied, based on the number of Dwelling Units or the amount of Office, Commercial, or Industrial/Agricultural Building Floor Area in each Building Permit for that Assessor’s Parcel.

“Dwelling Unit” means each separate residential unit that comprises an independent facility capable of conveyance or rental separate from adjacent residential units, in which a person or persons may live, which comprises an independent facility and is not considered to be for non-residential use only, and as defined in the City of McFarland's Municipal Code.

“Exempt Property” means for each Fiscal Year, an Assessor's Parcel within the CFD not subject to the Special Tax. Exempt Property includes: (i) Public Property, (ii) Property Owner Association Property, (iii) Assessor’s Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement such as railroad parcels, roads and landscape lots, (iv) Undeveloped Property and (v) property reasonably designated by the City or Special Tax Administrator as Exempt Property due to deed restrictions, conservation easement, or similar factors that may make development of such property impractical for human occupancy.

“Final Map” means an Assessor’s Parcel Map, a Final Subdivision Map, parcel map, condominium plan, or any other map functionally considered to be an equivalent development 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.

“Industrial/Business Park/Agricultural Processing Property” means an Assessor's Parcel of Developed Property for which a building permit(s) has been issued for purposes of constructing non-residential property for any allowable use in an industrial or agricultural zoning district, which is not an office or financial institution, and all other property considered industrial or agricultural as coded by the County’s assessor or as determined by the City, as of April 1st preceding the Fiscal Year in which the Special Tax is being levied.

“Landscaping Maintenance” means the labor, material, administration, personnel, equipment and utilities (i.e., water and power) necessary to maintain landscaping improvements within the CFD, including trees, turf, ground cover, shrubs, weed removal, irrigation systems, sidewalk, drainage facilities, lighting, signs, monuments, graffiti removal, walkways, and associated appurtenant facilities located within, or associated with, the CFD and reasonable costs of providing park maintenance, including but not limited to (i) the costs of contracting for park maintenance services, including trees, plant material, restrooms, irrigation systems, sidewalks, drainage facilities, weed control, lighting, and parking lot maintenance, (ii) the salaries and benefits of City staff, including maintenance staff, that directly provide park maintenance services, (iii) the expense related to equipment, apparatus, and supplies related to these services and authorized by the Act, (iv) utility costs such as water, sewer, lighting and power and (v) City overhead costs associated with providing such services within and/or for the CFD..

"Landscaping Maintenance Requirement" means, for any Fiscal Year in which Special Taxes are levied, the amount equal to the budgeted costs for Landscaping Maintenance applicable to the CFD for such Fiscal Year.

"Land Use Class" means any of the classes listed in Table 1 and defined herein.

"Lot" means an individual legal lot created by a Final Map for which a Building Permit could or has been issued.

"Lot Area" means the gross horizontal area of the Lot or Assessor's Parcel.

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C below, that can be levied by the CFD in any Fiscal Year on any Assessor's Parcel.

"Mixed-Use Property" means an Assessor's Parcel of Developed Property containing or planned for containing a structure or structures that consists of one or more Dwelling Units, but also has dedicated space for Non-Residential use.

"Mobile Home" means a vehicle designed and equipped for human habitation as defined by the California Health & Safety Code § 18008.

"Non-Residential" means an Assessors' Parcel of Taxable Property within the CFD for which a Building Permit has been issued for a non-residential use, including Office Property, Commercial Property, and Industrial/Business Park/Agricultural Processing Property.

"Office Property" means an Assessor's Parcel of Developed Property for which a building permit(s) has been issued for purposes of constructing non-residential property for any non-residential use located in an industrial, office, or commercial zoning district and all other property considered office property, including hospitals and convalescent homes, savings and loans property, medical and dental property, and other office buildings, as determined by the City, as of April 1st preceding the Fiscal Year in which the Special Tax is being levied.

"Park" means a public park, open space, trail, dog park dedicated to and/or managed by the City of McFarland.

"Parking Property" means an Assessor's Parcel of Taxable Property within the CFD whose use is totally for parking of vehicles.

"Property Owner Association Property" means for each Fiscal Year any property within the CFD 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, which consists of property owned in common by owners of surrounding properties and it is intended for use for community purposes.

"Proportionately" means, for Taxable Property, that the ratio of the actual Special Tax levied per Assessor's Parcel of Taxable Property to the Maximum Special Tax per Assessor's Parcel of Taxable Property is equal for all Assessor's Parcels of Taxable Property.

"Public Property" means for each Fiscal Year any property within the CFD that is, or is expected to be, used for rights-of-way, parks, public schools or any other public purpose determined by the Special Tax Administrator or is owned by or irrevocably offered for dedication to the federal government, the State, the County, the City or any other public agency.

"Reserve Fund" means a fund that shall be created and maintained for the CFD for each Fiscal Year to provide necessary cash flow to cover maintenance and operational cost overruns, and delinquencies in the payment of Special Taxes.

"Special Tax" means the Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Special Tax Requirement, and shall include Special Taxes levied or to be levied under Sections C and D, below.

"Special Tax 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.

"Special Tax Requirement" means that amount required in any Fiscal Year for the CFD to pay for: (i) the Landscaping Maintenance Requirement, (ii) Street Maintenance Requirement, (iii) Administrative Expenses of the CFD, and (iv) and any amounts required to establish or replenish a reserve fund for that Fiscal Year; less any surplus of funds available from the previous Fiscal Year's Special Tax levy.

"State" means the State of California.

"Street Maintenance" means the labor, material, administration, personnel, equipment and utilities necessary to maintain streets, streetlights and associated appurtenant facilities within, and associated with, the CFD, including City overhead costs associated with providing such services within and/or for the CFD.

"Street Maintenance Requirement" means, for any Fiscal Year in which Special Taxes are levied, the amount equal to the budgeted costs for Street Maintenance applicable to the CFD for such Fiscal Year.

"Taxable Property" means all Assessor's Parcels of Developed Property within the CFD that are not Exempt from the Special Tax pursuant to law or as defined herein.

"Undeveloped Property" means, for each Fiscal Year, an Assessor's Parcel within the CFD for which a Building Permit has not been issued on or prior to April 1st preceding the Fiscal Year in which the Special Tax is being levied and is not classified as Property Owner Association Property or Public Property, including an Assessor's Parcel that is designated as a remainder parcel by any final documents and/or maps available to the Special Tax Administrator.

B. ASSIGNMENT TO LAND USE CATEGORIES

For each Fiscal Year, commencing with Fiscal Year 2017-18, using the definitions above, each Assessor's Parcel within the CFD shall be classified as Taxable Property or Exempt Property. In addition, each Fiscal Year, beginning with Fiscal Year 2017-18, Taxable Property shall be further classified as Attached Residential, Detached Residential, Mixed-Use Property, Office Property, Commercial Property, Industrial/Business Park/Agricultural Processing Property, or Parking Property.

C. MAXIMUM SPECIAL TAX RATE

1. Developed Property

Table 1
Maximum Special Tax for Developed Property
Community Facilities District No. 2017-2 (Landscaping and Street Maintenance)
Fiscal Year 2017-18

Land Use Class	Description	Maximum Special Tax
1	Detached Residential	$276.00 per Dwelling Unit
2	Attached Residential	$207.00 per Dwelling Unit
3	Mixed-Use Property	Sum of Maximum Special Tax for each applicable Land Use Class
4	Office	$0.16 per square foot of Building Floor Area
5	Commercial	$0.11 per square foot of Building Floor Area
6	Industrial/Business Park/Agricultural Processing	$0.07 per square foot of Building Floor Area
7	Parking Property	$0.04 per square foot of Lot Area

For each Fiscal Year following the Base Year, the Maximum Special Tax rates in Table 1 shall be increased by the Annual Escalation Factor. A different Maximum Special Tax may be added to the CFD as a result of future annexations or if future annexations involve a new Land Use Class.

2. Exempt Property

No Special Tax shall be levied on Exempt Property as defined in Section A.

For each Fiscal Year, if the use or ownership of an Assessor's Parcel of Exempt Property changes so that such Assessor's Parcel is no longer classified as one of the uses set forth in Section A, therefore making such Assessor's Parcel no longer eligible to be classified as Exempt Property, such Assessor's Parcel shall be deemed to be Taxable Property and shall be taxed pursuant to the provisions of Section C.1.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2017-18, and for each subsequent Fiscal Year, the Special Tax 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:

The Special Tax shall be Proportionately levied each Fiscal Year on each Assessor's Parcel of Developed Property up to 100% of the applicable Maximum Special Tax. The applicable Maximum Special Tax shall be based on the Developed Property's classification as Detached Residential, Attached Residential, Mixed-Use Property, Office, Commercial, Industrial/Business Park/Agricultural Processing Property, or Parking Property.

E. APPEALS

Any landowner who pays the Special Tax and believes that the amount of the Special Tax levied on their Assessor's Parcel is in error shall first consult with the Special Tax Administrator regarding such error. If following such consultation, the Special Tax Administrator determines that an error has occurred, the Special Tax Administrator may amend the amount of the Special Tax levied on such Assessor's Parcel. If following such consultation and action, if any, the landowner believes such error still exists, such person may file a written notice with the City Clerk of the City appealing the amount of the Special Tax levied on such Assessor's Parcel. Upon the receipt of any such written notice, the City Clerk shall forward a copy of such notice to the City Engineer, who shall either

(1) refer the matter to the City's existing hearing board for administrative appeals; or (2) establish as part of the proceedings and administration of the CFD, a special three-member Review/Appeal Committee. The Review/Appeal Committee may establish such procedures, as it deems necessary to undertake the review of any such appeal. The hearing board or Review/Appeal Committee shall interpret this Rate and Method of Apportionment and make determinations relative to the annual administration of the Special Tax and any landowner appeals, as herein specified. The decision of the hearing board or Review/Appeal Committee shall be final and binding as to all persons.

F. MANNER OF COLLECTION

Special Taxes 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 (i) the CFD may directly bill the Special Tax, and (ii) the CFD may collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of the CFD or as otherwise determined appropriate by the City Council.

G. TERM OF SPECIAL TAX

Taxable Property in the CFD shall remain subject to the Special Tax in perpetuity or until the City Council takes appropriate actions to terminate the Special Tax pursuant to the Act.

RESOLUTION NO. 2026-13

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND DECLARING ITS INTENTION TO ANNEX TERRITORY (TRACT 7394) TO COMMUNITY FACILITIES DISTRICT NO. 2019-1 (FIRE PROTECTION SERVICES), ESTABLISHING A DATE FOR THE PUBLIC HEARING, AND AUTHORIZING THE LEVY OF SPECIAL TAXES THEREIN FOR ANNEXATION NO. 3

WHEREAS, The City Council ("Council") of the City of McFarland, California, ("City") has conducted proceedings to establish Community Facilities District No. 2019-1 (Fire Protection Services) (the "CFD") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing at Section 53311, of the California Government Code.

WHEREAS, Under the Act, this Council, as the legislative body for the CFD, is empowered with the authority to annex territory to the CFD and now desires to undertake proceedings to annex territory to the CFD.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of McFarland that it hereby finds and determines as follows:

1. This Council hereby finds and determines that public convenience and necessity require that territory be added to the CFD.
2. The name of the existing CFD is "Community Facilities District No. 2019-1 (Fire Protection Services)".
3. The territory included in the existing CFD is as shown on the map thereof filed in Book 1 of Maps of Assessment and Community Facilities Districts at Page 151 in the office of the County Recorder, County of Kern, State of California, to which map reference is hereby made, as well as a map for Annexation 1 and 2 filed in Book 1 of Maps of Assessment and Community Facilities District at Page 170 and 179. The territory now proposed to be annexed to the CFD is as shown on the Annexation Map No. 3 to the CFD, on file with the City Clerk, a copy of which is attached hereto as Exhibit "A" and made a part hereof, the boundaries of which territory are hereby preliminarily approved. The City Clerk is hereby directed to cause the recordation of said Annexation Map No. 3 to the CFD, showing the territory to be annexed, in the Office of the County Recorder of the County of Kern within fifteen days of the date of adoption of this resolution.
4. The types of public services financed by the CFD and pursuant to the Act consist of those services (the "Services") described in Exhibit A to Resolution No. 2019-038 adopted by the Council on the 14th day of November, 2019 (the "Resolution of Formation"). It is presently intended that the Services will be shared, without preference or priority, by the existing territory in the CFD and the territory proposed to be annexed to the CFD.
5. Except to the extent that funds are otherwise available to the CFD to pay for the Services, a special tax sufficient to pay the costs thereof is intended to be levied annually within the CFD, and collected in the same manner as ordinary ad valorem property taxes. The proposed rate and method of apportionment of the special tax among the parcels of real property within the CFD,

as now in existence and following the annexation proposed herein, and in sufficient detail to allow each landowner within the territory proposed to be annexed to the CFD to estimate the maximum amount such owner will have to pay, is described in Exhibit B, which is hereby incorporated by this reference.

6. Notice is given that on March 13, 2026, at 6:00 p.m., in the regular meeting place of this Council, being the City Council Chambers, located at 103 West Sherwood Ave, McFarland, California, the Council, as legislative body for the CFD, will conduct a public hearing on the annexation of territory to the CFD and consider and finally determine whether the public interest, convenience and necessity require said annexation of territory to the CFD and the levy of said special tax therein.
7. The City Clerk is hereby directed to cause notice of said public hearing to be given by publication one time in a newspaper of general circulation in the area of the CFD. The publication of said notice shall be completed at least seven days before the date herein set for said hearing. Said notice shall be substantially in the form specified in Section 53339.4 of the Act. The City Clerk shall also cause a copy of the Resolution of Annexation, or a notice thereof, to be mailed to each landowner (and to each registered voter, if any) within the territory proposed to be annexed, which resolution or notice shall be mailed at least fifteen days before the date of said hearing.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of McFarland on February 11, 2026 by the following vote:

	Aye	**Nae**	**Abstain**	**Absent**
Saul Ayon				
Ricardo Cano				
Anita Gonzalez				
María T. Pérez				
Martin Gutierrez				

CITY OF MCFARLAND

____
Saul Ayon, Mayor

ATTEST:

____
Erika De La Cruz, City Clerk

I, __________________________, City Clerk of the City of McFarland, California, DO HEREBY CERTIFY that the foregoing resolution is a true and accurate copy of the Resolution passed and adopted by the City Council of the City of McFarland on the date and by the vote indicated herein.

APPROVED AS TO FORM:

____
Nathan Hodges, City Attorney

RESOLUTION 2026-13
EXHIBIT A

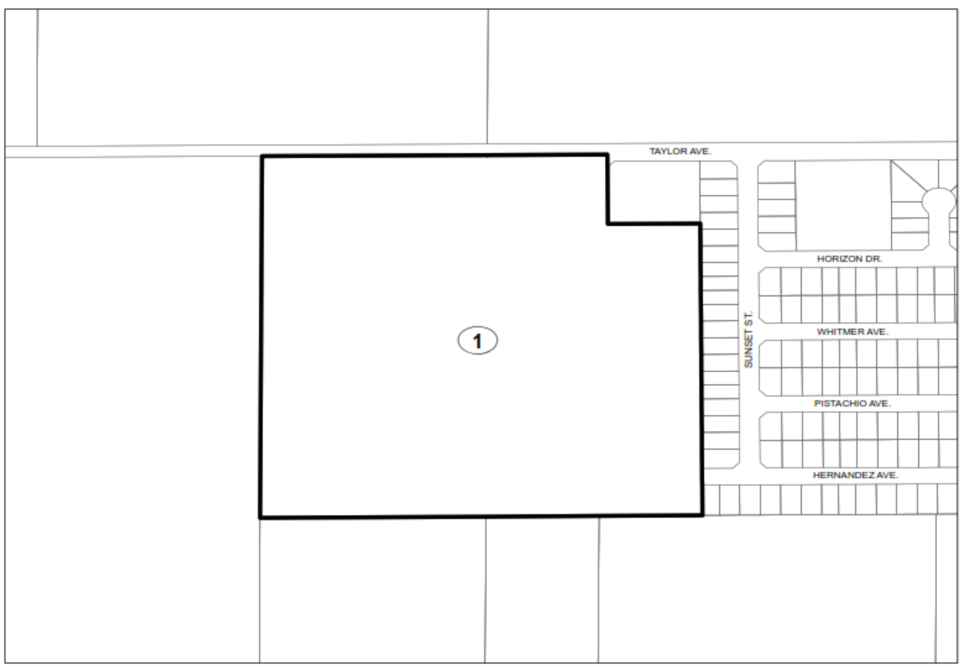
City of McFarland Community Facilities District No. 2019-1
(Fire Protection Services)
Boundary Map-Annexation No. 2

SHEET 1 OF 1

PROPOSED BOUNDARIES OF ANNEXATION NO. 3 INTO COMMUNITY FACILITIES DISTRICT NO. 2019-1 (FIRE PROTECTION SERVICES)

CITY OF MCFARLAND
COUNTY OF KERN
STATE OF CALIFORNIA

EXEMPT RECORDING REQUESTED PER GOV'T CODE NO. 27355.1(a)(1)



FILED IN THE OFFICE OF THE CITY CLERK OF CITY OF MCFARLAND THIS _____ DAY OF ____________, 20__.

____
CITY CLERK
CITY OF MCFARLAND

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF ANNEXATION NO. 3 INTO COMMUNITY FACILITIES DISTRICT NO. 2019-1 (FIRE PROTECTION SERVICES) OF THE CITY OF MCFARLAND, COUNTY OF KERN, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF CITY OF MCFARLAND AT A REGULAR MEETING THEREOF, HELD ON THIS ______ DAY OF ___________, 20____, BY ITS RESOLUTION NO. ____________.

____
CITY CLERK
CITY OF MCFARLAND

FILED THIS ___________ DAY OF _____________, 202___, 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 KERN, STATE OF CALIFORNIA.

____
COUNTY RECORDER
COUNTY OF KERN
STATE OF CALIFORNIA

REFERENCE IS MADE TO THAT BOUNDARY OF COMMUNITY FACILITIES DISTRICT NO. 2019-1 OF THE CITY OF MCFARLAND RECORDED WITH THE KERN COUNTY RECORDER'S OFFICE ON OCTOBER 9, 2019, IN BOOK 1 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT ON PAGE 152 AS DOCUMENT NUMBER 219132515.

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL SHOWN ON THIS DIAGRAM SHALL BE THOSE LINES AND DIMENSIONS AS SHOWN ON THE KERN COUNTY ASSESSOR'S MAPS FOR THOSE PARCELS LISTED.

THE KERN COUNTY ASSESSOR'S MAP SHALL GOVERN FOR ALL DETAIL CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.

Legend

Proposed Annexation No. 3 Boundaries

Map Reference Number

MAP REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER
1	060-090-32

WILLDAN

RESOLUTION 2026-13
EXHIBIT B

City of McFarland
Community Facilities District No. 2019-1
(Fire Protection Services)
Rate and Method of Apportionment

A Special Tax of City of McFarland Community Facilities District No. 2019-1 (Fire Protection Services) ("CFD") shall be levied on all Assessor's Parcels within the CFD and collected each Fiscal Year commencing in Fiscal Year 2018-19 in an amount determined by the Special Tax Administrator through the application of the rate and method of apportionment of the Special Tax set forth below. All of the real property in the CFD, 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:

"Act" means the Mello-Roos Community Facilities Act of 1982, being Chapter 2.5, Part 1, Division 2 of Title 5 of the Government Code of the State of California, as amended.

"Administrative Expenses" means the following actual or reasonably estimated costs incurred by the City as administrator of the CFD, provided that such costs are directly related to administration of the CFD: costs to determine, levy and collect the Special Taxes, including an allocable share of the salaries and benefits of City employees, the fees of consultants, and legal counsel; the costs of collecting installments of the Special Taxes upon the general tax rolls, including any charges levied by County departments; and the preparation of required reports and any other costs required to administer the CFD in accordance with the Act, as determined by the City.

"Annual Escalation Factor" means the greater of (i) two percent (2%) or (ii) the annual percentage increase in the Consumer Price Index for All Urban Consumers for the Los Angeles-Riverside-Orange County, CA area as determined by the Bureau of Labor Statistics for the twelve months ending the previous December.

"Assessor's Parcel" means a Lot or parcel of land shown on an Assessor's Parcel Map with a parcel number assigned by the Assessor of the County that corresponds to a number shown on the County Assessor's roll.

"Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by Assessor's Parcel number.

“Attached Residential” means an Assessor’s Parcel within the CFD for which a Building Permit has been issued for purposes of constructing a residential structure or structures sharing common walls consisting of two or more Dwelling Units, including, but not limited to duplexes, triplexes, and apartment units, as of April 1st preceding the Fiscal Year in which the Special Tax is being levied.

“Base Year” means Fiscal Year ending June 30, 2019.

"Building Floor Area" means the sum of the gross horizontal areas of several floors of the building, excluding areas used for accessory garage purposes, and such basement and cellar areas as are devoted exclusively to uses accessory to the operations of the building. All horizontal dimensions shall be taken from the exterior faces of walls including walls or other enclosures or enclosed porches, as obtained from the applicable Building Permit.

“Building Permit” means a permit issued for new construction of a residential or non-residential structure or parking lot. For purposes of this definition, except for Building Permits issued for Parking Property, “Building Permit” shall not include permits issued solely for grading, utility improvements, or other such improvements that are constructed and installed and are not intended for human occupancy.

“CFD” means City of McFarland Community Facilities District No. 2018-1 (Fire Protection Services).

“City” means the City of McFarland.

“City Clerk” means the City Clerk for the City or his or her designee.

“City Engineer” means the City Engineer for the City or his or her designee.

“Commercial Property” means an Assessor's Parcel of Developed Property for which a building permit(s) has been issued for purposes of constructing non-residential property for any non-residential use located in a commercial zoning district and all other property considered commercial, including related parking structures, including hotels, motels, and private schools, as coded by the County’s assessor or as determined by the City, as of April 1st preceding the Fiscal Year in which the Special Tax is being levied.

“Council” means the City Council of the City, acting as the legislative body of the CFD.

“County” means the County of Kern, California.

“Detached Residential” means an Assessors’ Parcel within the CFD for which a Building Permit has been issued for purposes of constructing a residential structure consisting of one single-family detached Dwelling Unit, including Mobile Homes, as of April 1st preceding the Fiscal Year in which the Special Tax is being levied.

"Developed Property" means an Assessor's Parcel within the CFD for which a Building Permit was issued on or prior to April 1st preceding the Fiscal Year in which the Special Tax is being levied, based on the number of Dwelling Units or the amount of Office, Commercial, or Industrial/Agricultural Building Floor Area in each Building Permit or the amount of Parking Lot Area per City or County records for that Assessor's Parcel.

"Dwelling Unit" means each separate residential unit that comprises an independent facility capable of conveyance or rental separate from adjacent residential units, in which a person or persons may live, which comprises an independent facility and is not considered to be for non-residential use only, and as defined in the City of McFarland's Municipal Code.

"Exempt Property" means for each Fiscal Year, an Assessor's Parcel within the CFD not subject to the Special Tax. Exempt Property includes: (i) Public Property, (ii) Property Owner Association Property, (iii) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement such as railroad parcels, roads and landscape lots, (iv) Undeveloped Property and (v) property reasonably designated by the City or Special Tax Administrator as Exempt Property due to deed restrictions, conservation easement, or similar factors that may make development of such property impractical for human occupancy.

"Final Map" means an Assessor's Parcel Map, a Final Subdivision Map, parcel map, condominium plan, or any other map functionally considered to be an equivalent development map that has been recorded in the Office of the County Recorder.

"Fire Protection Services" means the estimated and reasonable costs of providing Fire Protection Services, including but not limited to (i) the costs of contracting for fire protection services, (ii) the salaries and benefits of City staff, if the City directly provides Fire Protection Services, (iii) the expense related to equipment, apparatus, and supplies related to these services and authorized by the Act, and (iv) City overhead costs associated with providing such services within the CFD.

"Fire Protection Services Requirement" means, for any Fiscal Year in which Special Taxes are levied, the amount equal to the budgeted costs for Fire Protection Services applicable to the CFD for such Fiscal Year.

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

“Industrial/Business Park/Agricultural Processing Property” means an Assessor's Parcel of Developed Property for which a building permit(s) has been issued for purposes of constructing non-residential property for any allowable use in an industrial or agricultural zoning district, which is not an office or financial institution, and all other property considered industrial or agricultural as coded by the County’s assessor or as determined by the City, including related parking structures, as of April 1st preceding the Fiscal Year in which the Special Tax is being levied.

“Land Use Class” means any of the classes listed in Table 1 and defined herein.

“Lot” means an individual legal lot created by a Final Map for which a Building Permit could or has been issued.

"Lot Area" means the gross horizontal area of the Lot or Assessor’s Parcel.

“Maximum Special Tax” means the maximum Special Tax, determined in accordance with Section C below, that can be levied by the CFD in any Fiscal Year on any Assessor’s Parcel.

“Mixed-Use Property” means an Assessor’s Parcel of Developed Property containing or planned for containing a structure or structures that consists of one or more Dwelling Units, but also has dedicated space for Non-Residential use.

"Mobile Home" means a vehicle designed and equipped for human habitation as defined by the California Health & Safety Code § 18008.

“Non-Residential” means an Assessor’s Parcel of Taxable Property within the CFD for which a Building Permit has been issued for a non-residential use, including Office Property, Commercial Property, and Industrial/Business Park/Agricultural Processing Property.

“Office Property” means an Assessor's Parcel of Developed Property for which a building permit(s) has been issued for purposes of constructing non-residential property for any non-residential use located in an industrial, office, or commercial zoning district and all other property considered office property, including related parking structures, including hospitals and convalescent homes, savings and loans property, medical and dental property, and other office buildings, as determined by the City, as of April 1st preceding the Fiscal Year in which the Special Tax is being levied.

“Property Owner Association Property” means for each Fiscal Year any property within the CFD 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, which consists of property owned in common by owners of surrounding properties and it is intended for use for community purposes.

"Proportionately" means, for Taxable Property, that the ratio of the actual Special Tax levied per Assessor's Parcel of Taxable Property to the Maximum Special Tax per Assessor's Parcel of Taxable Property is equal for all Assessor's Parcels of Taxable Property.

"Public Property" means for each Fiscal Year any property within the CFD that is, or is expected to be, used for rights-of-way, parks, public schools or any other public purpose determined by the Special Tax Administrator or is owned by or irrevocably offered for dedication to the federal government, the State, the County, the City or any other public agency.

"Reserve Fund" means a fund that shall be created and maintained for the CFD for each Fiscal Year to provide necessary cash flow to cover maintenance and operational cost overruns, and delinquencies in the payment of Special Taxes.

"Special Tax" means the Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Special Tax Requirement, and shall include Special Taxes levied or to be levied under Sections C and D, below.

"Special Tax 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.

"Special Tax Requirement" means that amount required in any Fiscal Year for the CFD to pay for (i) the Fire Protection Services Requirement, (ii) Administrative Expenses of the CFD, and (iii) and any amounts required to establish or replenish a Reserve Fund for that Fiscal Year; less any surplus of funds available from the previous Fiscal Year's Special Tax levy.

"State" means the State of California.

"Taxable Property" means all Assessor's Parcels of Developed Property within the CFD that are not Exempt from the Special Tax pursuant to law or as defined herein.

"Undeveloped Property" means, for each Fiscal Year, an Assessor's Parcel within the CFD for which a Building Permit has not been issued on or prior to April 1st preceding the Fiscal Year in which the Special Tax is being levied and is not classified as Property Owner Association Property or Public Property, including an Assessor's Parcel that is designated as a remainder parcel by any final documents and/or maps available to the Special Tax Administrator.

B. ASSIGNMENT TO LAND USE CATEGORIES

For each Fiscal Year, commencing with Fiscal Year 2018-19, using the definitions above, each Assessor's Parcel within the CFD shall be classified as Taxable Property or Exempt Property. In addition, each Fiscal Year, beginning with Fiscal Year 2018-19, Taxable Property shall be further classified as Attached Residential, Detached Residential, Mixed-Use Property, Office Property, Commercial Property, Industrial/Business Park/Agricultural Processing Property, or Parking Property.

C. MAXIMUM SPECIAL TAX RATE

1. Developed Property

Table 1
Maximum Special Tax for Developed Property
Community Facilities District No. 2019-1 (Fire Protection Services)
Fiscal Year 2018-19

D. Land Use Class	E. Description	F. Maximum Special Tax
G. 1	Detached Residential	H. $152.00 per Dwelling Unit
I. 2	Attached Residential	J. $114.00 per Dwelling Unit
K. 3	Mixed-Use Property	L. Sum of Maximum Special Tax for each applicable Land Use Class
M. 4	Office	N. $0.09 per square foot of Building Floor Area
O. 5	Commercial	P. $0.60 per square foot of Building Floor Area
Q. 6	Industrial/Business Park/Agricultural Processing	R. $0.04 per square foot of Building Floor Area

For each Fiscal Year following the Base Year, the Maximum Special Tax rates in Table 1 shall be increased by the Annual Escalation Factor. A different Maximum Special Tax may be added to the CFD as a result of future annexations or if future annexations involve a new Land Use Class.

2. Exempt Property

No Special Tax shall be levied on Exempt Property as defined in Section A.

For each Fiscal Year, if the use or ownership of an Assessor's Parcel of Exempt Property changes so that such Assessor's Parcel is no longer classified as one of the uses set forth in Section A, therefore making such Assessor's Parcel no longer eligible to be classified as Exempt Property, such Assessor's Parcel shall be deemed to be Taxable Property and shall be taxed pursuant to the provisions of Section C.1.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2018-19, and for each subsequent Fiscal Year, the Special Tax 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:

The Special Tax shall be Proportionately levied each Fiscal Year on each Assessor's Parcel of Developed Property up to 100% of the applicable Maximum Special Tax. The applicable Maximum Special Tax shall be based on the Developed Property's classification as Detached Residential, Attached Residential, Mixed-Use Property, Office, Commercial, Industrial/Business Park/Agricultural Processing Property, or Parking Property.

E. APPEALS

Any landowner who pays the Special Tax and believes that the amount of the Special Tax levied on their Assessor's Parcel is in error shall first consult with the Special Tax Administrator regarding such error. If following such consultation, the Special Tax Administrator determines that an error has occurred, the Special Tax Administrator may amend the amount of the Special Tax levied on such Assessor's Parcel. If following such consultation and action, if any, the landowner believes such error still exists, such person may file a written notice with the City Clerk of the City appealing the amount of the Special Tax levied on such Assessor's Parcel. Upon the receipt of any such written notice, the City Clerk shall forward a copy of such notice to the City Finance Director, who shall either (1) refer the matter to the City's existing hearing board for administrative appeals; or (2) establish as part of the proceedings and administration of the CFD, a special three-member Review/Appeal Committee. The Review/Appeal Committee may establish such procedures, as it deems necessary to undertake the review of any such appeal. The hearing board or Review/Appeal Committee shall interpret this Rate and Method of Apportionment and make determinations relative to the annual administration of the Special Tax and any landowner appeals, as herein specified. The decision of the hearing board or Review/Appeal Committee shall be final and binding as to all persons.

F. MANNER OF COLLECTION

Special Taxes 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 (i) the CFD may directly bill the Special Tax, and (ii) the CFD may collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of the CFD or as otherwise determined appropriate by the City Council.

G. TERM OF SPECIAL TAX

Taxable Property in the CFD shall remain subject to the Special Tax in perpetuity or until the City Council takes appropriate actions to terminate the Special Tax pursuant to the Act.

RESOLUTION NO. 2026-14

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND DECLARING ITS INTENTION TO ANNEX TERRITORY (TRACT 7394) TO COMMUNITY FACILITIES DISTRICT NO. 2017-1 (POLICE SERVICES), ESTABLISHING A DATE FOR THE PUBLIC HEARING, AND AUTHORIZING THE LEVY OF SPECIAL TAXES THEREIN FOR ANNEXATION NO. 4

WHEREAS, The City Council ("Council") of the City of McFarland, California, ("City") has conducted proceedings to establish Community Facilities District No. 2017-1 (Police Services) (the "CFD") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing at Section 53311, of the California Government Code.

WHEREAS, Under the Act, this Council, as the legislative body for the CFD, is empowered with the authority to annex territory to the CFD and now desires to undertake proceedings to annex territory to the CFD.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of McFarland that it hereby finds and determines as follows:

1. This Council hereby finds and determines that public convenience and necessity require that territory be added to the CFD.
2. The name of the existing CFD is "Community Facilities District No. 2017-1 (Police Services)".
3. The territory included in the existing CFD is as shown on the map thereof filed in Book 1 of Maps of Assessment and Community Facilities Districts at Page 146 in the office of the County Recorder, County of Kern, State of California, to which map reference is hereby made, as well as the maps for Annexation 1, 2, and 3 filed in Book 1 of Maps of Assessment and Community Facilities Districts at Page 154,168, and 177. The territory now proposed to be annexed to the CFD is as shown on the Annexation Map No. 4 to the CFD, on file with the City Clerk, a copy of which is attached hereto as Exhibit "A" and made a part hereof, the boundaries of which territory are hereby preliminarily approved. The City Clerk is hereby directed to cause the recordation of said Annexation Map No. 4 to the CFD, showing the territory to be annexed, in the Office of the County Recorder of the County of Kern within fifteen days of the date of adoption of this resolution.
4. The types of public services financed by the CFD and pursuant to the Act consist of those services (the "Services") described in Exhibit A to Resolution No. 2017-038 adopted by the Council on the 27th day of June, 2017 (the "Resolution of Formation"). It is presently intended that the Services will be shared, without preference or priority, by the existing territory in the CFD and the territory proposed to be annexed to the CFD.
5. Except to the extent that funds are otherwise available to the CFD to pay for the Services, a special tax sufficient to pay the costs thereof is intended to be levied annually within the CFD and collected in the same manner as ordinary ad valorem property taxes. The proposed rate and method of apportionment of the special tax among the parcels of real property within the CFD, as now in existence and following the annexation proposed herein, and in sufficient detail to

allow each landowner within the territory proposed to be annexed to the CFD to estimate the maximum amount such owner will have to pay, is described in Exhibit B, which is hereby incorporated by this reference.

6. Notice is given that on March 13, 2026, at 6:00 p.m., in the regular meeting place of this Council, being the City Council Chambers, located at 103 West Sherwood Ave, McFarland, California, the Council, as legislative body for the CFD, will conduct a public hearing on the annexation of territory to the CFD and consider and finally determine whether the public interest, convenience and necessity require said annexation of territory to the CFD and the levy of said special tax therein.
7. The City Clerk is hereby directed to cause notice of said public hearing to be given by publication one time in a newspaper of general circulation in the area of the CFD. The publication of said notice shall be completed at least seven days before the date herein set for said hearing. Said notice shall be substantially in the form specified in Section 53339.4 of the Act. The City Clerk shall also cause a copy of the Resolution of Annexation, or a notice thereof, to be mailed to each landowner (and to each registered voter, if any) within the territory proposed to be annexed, which resolution or notice shall be mailed at least fifteen days before the date of said hearing.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of McFarland on February 11, 2026 by the following vote:

	Aye	**Nae**	**Abstain**	**Absent**
Saul Ayon				
Ricardo Cano				
Anita Gonzalez				
María T. Pérez				
Martin Gutierrez				

CITY OF MCFARLAND

____

Saul Ayon, Mayor

ATTEST:

____

Erika De La Cruz, City Clerk

I, __________________________, City Clerk of the City of McFarland, California, DO HEREBY CERTIFY that the foregoing resolution is a true and accurate copy of the Resolution passed and adopted by the City Council of the City of McFarland on the date and by the vote indicated herein.

APPROVED AS TO FORM:

____
Nathan Hodges, City Attorney

RESOLUTION 2026-14
EXHIBIT A

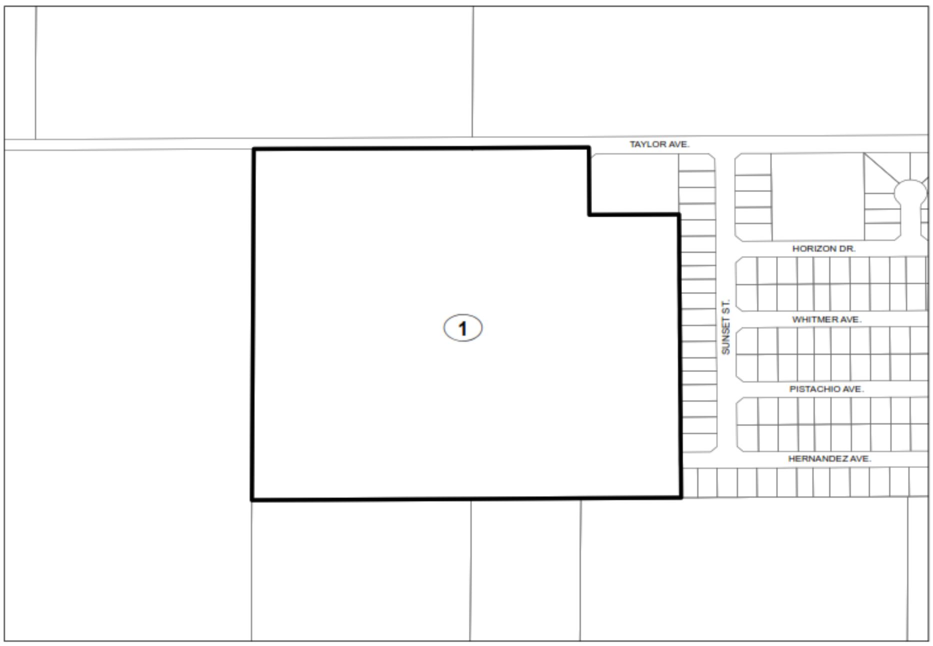
City of McFarland Community Facilities District No. 2017-1
(Police Services)
Boundary Map-Annexation No. 4

SHEET 1 OF 1

PROPOSED BOUNDARIES OF ANNEXATION NO. 4 INTO COMMUNITY FACILITIES DISTRICT NO. 2017-1 (POLICE SERVICES)

CITY OF MCFARLAND
COUNTY OF KERN
STATE OF CALIFORNIA

EXEMPT RECORDING REQUESTED PER GOV'T CODE NO. 27355.1(a)(1)



FILED IN THE OFFICE OF THE CITY CLERK OF CITY OF MCFARLAND THIS _____ DAY OF _____________, 20__.

____
CITY CLERK
CITY OF MCFARLAND

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF ANNEXATION NO. 4 INTO COMMUNITY FACILITIES DISTRICT NO. 2017-1 (POLICE SERVICES) OF THE CITY OF MCFARLAND, COUNTY OF KERN, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF CITY OF MCFARLAND AT A REGULAR MEETING THEREOF, HELD ON THIS ______ DAY OF ___________, 20____, BY ITS RESOLUTION NO. ____________.

____
CITY CLERK
CITY OF MCFARLAND

FILED THIS ___________ DAY OF ______________, 202___, 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 KERN, STATE OF CALIFORNIA.

____
COUNTY RECORDER
COUNTY OF KERN
STATE OF CALIFORNIA

REFERENCE IS MADE TO THAT BOUNDARY OF COMMUNITY FACILITIES DISTRICT NO. 2017-1 OF THE CITY OF MCFARLAND RECORDED WITH THE KERN COUNTY RECORDER'S OFFICE ON MARCH 25, 2017, IN BOOK 1 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT ON PAGE 147.

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL SHOWN ON THIS DIAGRAM SHALL BE THOSE LINES AND DIMENSIONS AS SHOWN ON THE KERN COUNTY ASSESSOR'S MAPS FOR THOSE PARCELS LISTED.

THE KERN COUNTY ASSESSOR'S MAP SHALL GOVERN FOR ALL DETAIL CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.

Legend

Proposed Annexation No. 4 Boundaries

Map Reference Number

MAP REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER
1	060-090-32

WILLDAN

RESOLUTION 2026-14
EXHIBIT B

City of McFarland
Community Facilities District No. 2017-1
(Police Services)
Rate and Method of Apportionment

A Special Tax of City of McFarland Community Facilities District No. 2017-1 (Police Services) ("CFD") shall be levied on all Assessor's Parcels within the CFD and collected each Fiscal Year commencing in Fiscal Year 2017-18 in an amount determined by the Special Tax Administrator through the application of the rate and method of apportionment of the Special Tax set forth below. All of the real property in the CFD, 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:

"Act" means the Mello-Roos Community Facilities Act of 1982, being Chapter 2.5, Part 1, Division 2 of Title 5 of the Government Code of the State of California, as amended.

"Administrative Expenses" means the following actual or reasonably estimated costs incurred by the City as administrator of the CFD, provided that such costs are directly related to administration of the CFD: costs to determine, levy and collect the Special Taxes, including an allocable share of the salaries and benefits of City employees, the fees of consultants, and legal counsel; the costs of collecting installments of the Special Taxes upon the general tax rolls, including any charges levied by County departments; and the preparation of required reports and any other costs required to administer the CFD in accordance with the Act, as determined by the City.

"Annual Escalation Factor" means the greater of (i) two percent (2%) or (ii) the annual percentage increase in the Consumer Price Index for All Urban Consumers for the Los Angeles-Riverside-Orange County, CA area as determined by the Bureau of Labor Statistics for the twelve months ending the previous December.

"Assessor's Parcel" means a Lot or parcel of land shown on an Assessor's Parcel Map with a parcel number assigned by the Assessor of the County that corresponds to a number shown on the County Assessor's roll.

"Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by Assessor's Parcel number.

“Attached Residential” means an Assessor’s Parcel within the CFD for which a Building Permit has been issued for purposes of constructing a residential structure or structures sharing common walls consisting of two or more Dwelling Units, including, but not limited to duplexes, triplexes, and apartment units, as of April 1st preceding the Fiscal Year in which the Special Tax is being levied.

“Base Year” means Fiscal Year ending June 30, 2018.

"Building Floor Area" means the sum of the gross horizontal areas of several floors of the building, excluding areas used for accessory garage purposes, and such basement and cellar areas as are devoted exclusively to uses accessory to the operations of the building. All horizontal dimensions shall be taken from the exterior faces of walls including walls or other enclosures or enclosed porches, as obtained from the applicable Building Permit.

“Building Permit” means a permit issued for new construction of a residential or non-residential structure or parking lot. For purposes of this definition, except for Building Permits issued for Parking Property, “Building Permit” shall not include permits issued solely for grading, utility improvements, or other such improvements that are constructed and installed and are not intended for human occupancy.

“CFD” means City of McFarland Community Facilities District No. 2017-1 (Police Services).

“City” means the City of McFarland.

“City Clerk” means the City Clerk for the City or his or her designee.

“City Engineer” means the City Engineer for the City or his or her designee.

“Commercial Property” means an Assessor's Parcel of Developed Property for which a building permit(s) has been issued for purposes of constructing non-residential property for any non-residential use located in a commercial zoning district and all other property considered commercial, including hotels, motels, and private schools, as coded by the County’s assessor or as determined by the City, as of April 1st preceding the Fiscal Year in which the Special Tax is being levied.

“Council” means the City Council of the City, acting as the legislative body of the CFD.

“County” means the County of Kern, California.

“Detached Residential” means an Assessors’ Parcel within the CFD for which a Building Permit has been issued for purposes of constructing a residential structure consisting of one single-family detached Dwelling Unit, including Mobile Homes, as of April 1st preceding the Fiscal Year in which the Special Tax is being levied.

“Developed Property” means an Assessor’s Parcel within the CFD for which a Building Permit was issued on or prior to April 1st preceding the Fiscal Year in which the Special Tax is being levied, based on the number of Dwelling Units or the amount of Office, Commercial, or Industrial/Agricultural Building Floor Area in each Building Permit or the amount of Parking Lot Area per City or County records for that Assessor’s Parcel.

“Dwelling Unit” means each separate residential unit that comprises an independent facility capable of conveyance or rental separate from adjacent residential units, in which a person or persons may live, which comprises an independent facility and is not considered to be for non-residential use only, and as defined in the City of McFarland's Municipal Code.

“Exempt Property” means for each Fiscal Year, an Assessor's Parcel within the CFD not subject to the Special Tax. Exempt Property includes: (i) Public Property, (ii) Property Owner Association Property, (iii) Assessor’s Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement such as railroad parcels, roads and landscape lots, (iv) Undeveloped Property and (v) property reasonably designated by the City or Special Tax Administrator as Exempt Property due to deed restrictions, conservation easement, or similar factors that may make development of such property impractical for human occupancy.

“Final Map” means an Assessor’s Parcel Map, a Final Subdivision Map, parcel map, condominium plan, or any other map functionally considered to be an equivalent development 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.

“Industrial/Business Park/Agricultural Processing Property” means an Assessor's Parcel of Developed Property for which a building permit(s) has been issued for purposes of constructing non-residential property for any allowable use in an industrial or agricultural zoning district, which is not an office or financial institution, and all other property considered industrial or agricultural as coded by the County’s assessor or as determined by the City, as of April 1st preceding the Fiscal Year in which the Special Tax is being levied.

“Land Use Class” means any of the classes listed in Table 1 and defined herein.

“Lot” means an individual legal lot created by a Final Map for which a Building Permit could or has been issued.

"Lot Area" means the gross horizontal area of the Lot or Assessor’s Parcel.

“Maximum Special Tax” means the maximum Special Tax, determined in accordance with Section C below, that can be levied by the CFD in any Fiscal Year on any Assessor’s Parcel.

“Mixed-Use Property” means an Assessor’s Parcel of Developed Property containing or planned for containing a structure or structures that consists of one or more Dwelling Units, but also has dedicated space for Non-Residential use.

"Mobile Home" means a vehicle designed and equipped for human habitation as defined by the California Health & Safety Code § 18008.

“Non-Residential” means an Assessor’s Parcel of Taxable Property within the CFD for which a Building Permit has been issued for a non-residential use, including Office Property, Commercial Property, and Industrial/Business Park/Agricultural Processing Property.

“Office Property” means an Assessor's Parcel of Developed Property for which a building permit(s) has been issued for purposes of constructing non-residential property for any non-residential use located in an industrial, office, or commercial zoning district and all other property considered office property, including hospitals and convalescent homes, savings and loans property, medical and dental property, and other office buildings, as determined by the City, as of April 1st preceding the Fiscal Year in which the Special Tax is being levied.

“Parking Property” means an Assessor’s Parcel of Taxable Property within the CFD whose use is totally for parking of vehicles.

“Police Services” means the estimated and reasonable costs of providing police services, including but not limited to (i) the costs of contracting for police, (ii) the salaries and benefits of City staff, if the City directly provides police services, (iii) the expense related to equipment, apparatus, and supplies related to these services and authorized by the Act, and (iv) City overhead costs associated with providing such services within and/or for the CFD.

“Police Services Requirement” means, for any Fiscal Year in which Special Taxes are levied, the amount equal to the budgeted costs for Police Services applicable to the CFD for such Fiscal Year.

“Property Owner Association Property” means for each Fiscal Year any property within the CFD 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, which consists of property owned in common by owners of surrounding properties and it is intended for use for community purposes.

“Proportionately” means, for Taxable Property, that the ratio of the actual Special Tax levied per Assessor's Parcel of Taxable Property to the Maximum Special Tax per Assessor's Parcel of Taxable Property is equal for all Assessor’s Parcels of Taxable Property.

“Public Property” means for each Fiscal Year any property within the CFD that is, or is expected to be, used for rights-of-way, parks, public schools or any other public purpose determined by the Special Tax Administrator or is owned by or irrevocably offered for dedication to the federal government, the State, the County, the City or any other public agency.

“Reserve Fund” means a fund that shall be created and maintained for the CFD for each Fiscal Year to provide necessary cash flow to cover maintenance and operational cost overruns, and delinquencies in the payment of Special Taxes.

“Special Tax” means the Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Special Tax Requirement, and shall include Special Taxes levied or to be levied under Sections C and D, below.

“Special Tax 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.

“Special Tax Requirement” means that amount required in any Fiscal Year for the CFD to pay for (i) the Police Services Requirement, (ii) Administrative Expenses of the CFD, and (iii) and any amounts required to establish or replenish a Reserve Fund for that Fiscal Year; less any surplus of funds available from the previous Fiscal Year’s Special Tax levy.

“State” means the State of California.

“Taxable Property” means all Assessor's Parcels of Developed Property within the CFD that are not Exempt from the Special Tax pursuant to law or as defined herein.

“Undeveloped Property” means, for each Fiscal Year, an Assessor’s Parcel within the CFD for which a Building Permit has not been issued on or prior to April 1st preceding the Fiscal Year in which the Special Tax is being levied and is not classified as Property Owner Association Property or Public Property, including an Assessor’s Parcel that is designated as a remainder parcel by any final documents and/or maps available to the Special Tax Administrator.

B. ASSIGNMENT TO LAND USE CATEGORIES

For each Fiscal Year, commencing with Fiscal Year 2017-18, using the definitions above, each Assessor’s Parcel within the CFD shall be classified as Taxable Property or Exempt Property. In addition, each Fiscal Year, beginning with Fiscal Year 2017-18, Taxable Property shall be further classified as Attached Residential, Detached Residential, Mixed-Use Property, Office Property, Commercial Property, Industrial/Business Park/Agricultural Processing Property, or Parking Property.

C. MAXIMUM SPECIAL TAX RATE

1. Developed Property

Table 1
Maximum Special Tax for Developed Property
Community Facilities District No. 2017-1 (Police Services)
Fiscal Year 2017-18

Land Use Class	Description	Maximum Special Tax
1	Detached Residential	$550.00 per Dwelling Unit
2	Attached Residential	$413.00 per Dwelling Unit
3	Mixed-Use Property	Sum of Maximum Special Tax for each applicable Land Use Class
4	Office	$0.31 per square foot of Building Floor Area
5	Commercial	$0.21 per square foot of Building Floor Area
6	Industrial/Business Park/Agricultural Processing	$0.14 per square foot of Building Floor Area
7	Parking Property	$0.09 per square foot of Lot Area

For each Fiscal Year following the Base Year, the Maximum Special Tax rates in Table 1 shall be increased by the Annual Escalation Factor. A different Maximum Special Tax may be added to the CFD as a result of future annexations or if future annexations involve a new Land Use Class.

2. Exempt Property

No Special Tax shall be levied on Exempt Property as defined in Section A.

For each Fiscal Year, if the use or ownership of an Assessor's Parcel of Exempt Property changes so that such Assessor's Parcel is no longer classified as one of the uses set forth in Section A, therefore making such Assessor's Parcel no longer eligible to be classified as Exempt Property, such Assessor's Parcel shall be deemed to be Taxable Property and shall be taxed pursuant to the provisions of Section C.1.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2017-18, and for each subsequent Fiscal Year, the Special Tax 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:

The Special Tax shall be Proportionately levied each Fiscal Year on each Assessor's Parcel of Developed Property up to 100% of the applicable Maximum Special Tax. The applicable Maximum Special Tax shall be based on the Developed Property's classification as Detached Residential, Attached Residential, Mixed-Use Property, Office, Commercial, Industrial/Business Park/Agricultural Processing Property, or Parking Property.

E. APPEALS

Any landowner who pays the Special Tax and believes that the amount of the Special Tax levied on their Assessor's Parcel is in error shall first consult with the Special Tax Administrator regarding such error. If following such consultation, the Special Tax Administrator determines that an error has occurred, the Special Tax Administrator may amend the amount of the Special Tax levied on such Assessor's Parcel. If following such consultation and action, if any, the landowner believes such error still exists, such person may file a written notice with the City Clerk of the City appealing the amount of the Special Tax levied on such Assessor's Parcel. Upon the receipt of any such written notice, the City Clerk shall forward a copy of such notice to the City Finance Director, who shall either (1) refer the matter to the City's existing hearing board for administrative appeals; or (2) establish as part of the proceedings and administration of the CFD, a special three-member Review/Appeal Committee. The Review/Appeal Committee may establish such procedures, as it deems necessary to undertake the review of any such appeal. The hearing board or Review/Appeal Committee shall interpret this Rate and Method of Apportionment and make determinations relative to the annual administration of the Special Tax and any landowner appeals, as herein specified. The decision of the hearing board or Review/Appeal Committee shall be final and binding as to all persons.

F. MANNER OF COLLECTION

Special Taxes 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 (i) the CFD may directly bill the Special Tax, and (ii) the CFD may collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of the CFD or as otherwise determined appropriate by the City Council.

G. <u>TERM OF SPECIAL TAX</u>

Taxable Property in the CFD shall remain subject to the Special Tax in perpetuity or until the City Council takes appropriate actions to terminate the Special Tax pursuant to the Act.